



FORWARD WORK PLAN

MAY 2022

Queensland Audit Office

**Forward work plan
2022–25**

Contents

Auditor-General's foreword	1
What we do	2
Challenges facing the public sector and local government	3
Where we will focus our work	4
Our 3-year audit plan	12
Appendix A – Planned reports to parliament for 2022–25	14
Appendix B – Acquittal of our prior published plan – May 2022	28
Appendix C – Changes to titles	32

Auditor-General's foreword

The Queensland Audit Office (QAO) is an essential part of Queensland's integrity system. Our strategic direction is to serve 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. It helps parliament hold public sector entities and local governments to account for the use of public resources. 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 3-year plan of the performance audits that we intend to carry out. Our plan captures the risks to public service delivery that QAO has identified and our expected audit response. We include both performance and financial audits as they work together to provide a full picture of state and local government performance and accountability.

Our plan covers how the government has responded to COVID-19, but also how it is planning to recover from the impacts in the medium to longer term. In developing our plan, we have considered the impact of other recent domestic and global events that have resulted in new or increased risks to government services.

As the auditor for the whole of Queensland, we recognise that government services are delivered and received across a large and diverse state. Accordingly, we have identified Queensland's regions as an area of audit focus in our plan. This will include a new yearly report focusing on the delivery of government services to, and support for, Queensland's regions.

In recent years, several of our audits have involved examining entities that perform or oversee regulatory functions. Based on our insights from these audits, in 2021–22 we prepared a principles-based, good practice model for all entities to self-assess against. As a result, this current plan does not focus on audits of regulatory functions of government. Instead, I ask public sector entities and local governments to self-assess against our model and act to improve their performance.

In each of the coming 3 years, we will supplement this plan with any 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 matters such as the increases in cyber security incidents, or the impacts from recent natural disasters to know that we must be agile in responding to these changes.

It is important that we consult on our work with our clients and stakeholders, and I appreciate their ongoing input and feedback. We circulated this plan to parliamentary committees, ministers, departments, local governments, universities and relevant statutory bodies and government owned corporations before it was finalised.

In prioritising our work where there have been particular challenges and where we think there is the most to learn, I am confident we are focusing on what matters most. I commit to delivering you high-quality audit work and independent, valued assurance services and insights. Together we can strive for better public services for Queenslanders.



Brendan Worrall
Auditor-General
23 May 2022



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 Auditor-General, supported by 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 7-year term. The parliamentary Economics and Governance Committee provides oversight of the Auditor-General and QAO.

Our work

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

- provide professional audit services, which include our audit opinions on the 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.



Challenges facing the public sector and local government

The COVID-19 pandemic continues to challenge Queenslanders, with individuals, families, businesses, and communities across the state feeling its impacts. As a large, decentralised state, Queensland communities have been impacted differently, depending on the natural advantages and challenges facing respective regions.

Over the past decade, Queensland has experienced some of the most significant disasters across the nation, including cyclones, droughts, bushfires, and floods. The recent floods in March 2022 are estimated to cost up to \$2.5 billion in recovery programs and support measures, with a further \$1 billion reduction in Queensland economic activity estimated.

Furthermore, increased global uncertainty, trade restrictions and competition for limited resources present further challenges for the Queensland Government in the coming years. Apart from the impact on the economy, these events are also seeing an increased threat of cyber attacks from overseas-based actors.

Public sector entities and local governments need to stay agile as they respond to these short- and long-term challenges. They will need to do so while under pressure to deliver more for Queenslanders. These pressures are due to:

- an increased demand for public services from a growing and ageing 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.

The ability of public sector entities and local governments to respond to these challenges must also be balanced against the need for governments to be financially sustainable in the current economic environment. The 2021–22 Queensland Budget outlines how the Queensland Government is responding to COVID-19 and other emerging risks.

The government has also released its strategy for longer-term economic recovery, called the *Queensland COVID-19 Economic Recovery Plan*. This plan focuses on:

- protecting Queenslanders' health
- creating jobs for Queenslanders
- working together with businesses, industry, unions, local government, the not-for-profit sector, and the broader Queensland community.

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



Our growing population

- Queensland's population is expected to increase by 7 per cent from 5.2 to 5.6 million by 30 June 2026.
- Queensland is expected to have the largest interstate net migration compared to any other state or territory. Net migration to Queensland is expected to be 129,200 people between 1 July 2022 and 30 June 2026.



Where we will focus our work

Introduction

Each year, we develop a 3-year forward work plan that considers the strategic risks facing public sector entities and local governments. 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 results of our annual financial audits
- analysing the requests for audits we receive from members of the public, elected representatives, public sector employees, 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.

For 2022–25 we have identified the following 8 focus areas:

- | | |
|--|----------------------------------|
| • Technology risk and opportunities | • Healthy and safe Queenslanders |
| • Sustainable environment and climate change | • Infrastructure investment |
| • COVID-19 recovery | • State savings and debt |
| • Governance of government | • Sustainable communities |

We expect our audit focus areas will remain generally consistent over the life of this plan. However, we acknowledge that during any year government priorities may change through the introduction of new legislation, or new initiatives, or the emergence of new risks. This may require us to revise our audit focus areas. If this happens, we will update this plan and tell our clients of our changed focus. As a minimum, we will reassess our audit focus areas annually and, where appropriate, revise them and share the updated focus areas in our revised forward work plans.

We also prioritise our audit activity to where we believe our insights can most effectively support public sector entities and local governments and the Queensland Parliament. This process ensures we can respond to the most important risks at the right time.

Focus areas for our audits

Technology risk and opportunities

Emerging technologies are advancing rapidly. They can help deliver better outcomes at lower cost. Equally, they can present significant risks. Public sector entities and local governments must keep abreast of these technology developments and effectively manage the risk and opportunities they present.

Cyber security risks now represent one of the most significant organisational threats, with attacks increasing in intensity and frequency. While entities have an increased focus on cyber risk, every year we continue to find weaknesses in the security of many entities' information systems.

It is important that public sector entities and local governments not only strengthen their controls to reduce the risk of cyber attack, but also take steps to plan for and facilitate recovery in the event of a successful attack.

We will focus on:

- systems and practices to manage cyber security risks, including protecting data, monitoring threats, and establishing governance frameworks
- information technology developments, including monitoring emerging technologies, innovative working solutions, and digital learning environments.

This table outlines the alignment of our audits against the technology risk and opportunities focus area.

Tabling in 2022–23	Tabling in 2023–24	Tabling in 2024–25
Audits that directly relate to this focus area		
<ul style="list-style-type: none"> • Responding to and recovering from cyber attacks 	<ul style="list-style-type: none"> • Effectiveness of cyber safety in state schools 	<ul style="list-style-type: none"> • Maturity of data governance frameworks • Providing digital education
Audits that indirectly relate to this focus area		
<ul style="list-style-type: none"> • Managing workforce agility • State entities 2022 • Local government 2022 	<ul style="list-style-type: none"> • State entities 2023 • Local government 2023 	<ul style="list-style-type: none"> • State entities 2024 • Local government 2024

Sustainable environment and climate change

Climate change poses a threat to Queensland communities, the economy, and the environment. Protecting the environment and managing climate change is a priority for the Queensland Government. *The Queensland Plan* outlines how the government intends to manage Queensland's natural resources effectively, protect the environment, invest in renewable solutions and manage urban sprawl.

We will focus on:

- strategies to protect and promote the environment, including developing sustainable ecotourism, reusing and recycling waste, and reducing the impacts of invasive species
- programs and services to manage Queensland's natural resources, including ensuring regional communities have access to safe, secure, and reliable water.

This table outlines the alignment of our audits against the sustainable environment and climate change focus area.

Tabling in 2022–23	Tabling in 2023–24	Tabling in 2024–25
Audits that directly relate to this focus area		
<ul style="list-style-type: none"> Managing ecotourism in Queensland Managing invasive species Follow-up of Conserving threatened species 	<ul style="list-style-type: none"> Managing Queensland's regional water supply 	<ul style="list-style-type: none"> Managing waste
Audits that indirectly relate to this focus area		
<ul style="list-style-type: none"> Queensland's regions 2022 Energy 2022 	<ul style="list-style-type: none"> Queensland's regions 2023 Energy 2023 	<ul style="list-style-type: none"> Queensland's regions 2024 Preparing for the Brisbane Olympics Energy 2024

COVID-19 recovery

Queensland reached its target COVID-19 vaccination rate for those aged 16 and over on 8 December 2021. However, the subsequent emergence of the Omicron variant in late 2021 resulted in a substantial increase in cases in Australia and internationally. The emergence of this, and potentially other severe and/or transmissible variants, continues to pose a risk.

While there remains uncertainty around the global pandemic, the Queensland Government has outlined its strategy for longer-term recovery through its *COVID-19 Economic Recovery Plan*. 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 for COVID-19 recovery, 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 as part of COVID-19 recovery. This will include examining the control measures they have implemented.

This table outlines the alignment of our audits against the COVID-19 recovery focus area.

Tabling in 2022–23	Tabling in 2023–24	Tabling in 2024–25
Audits that directly relate to this focus area		
<ul style="list-style-type: none"> State entities 2022 Health 2022 Local government 2022 	<ul style="list-style-type: none"> State entities 2023 Health 2023 Local government 2023 	<ul style="list-style-type: none"> State entities 2024 Health 2024 Local government 2024
Audits that indirectly relate to this focus area		
<ul style="list-style-type: none"> Managing ecotourism in Queensland Managing workforce agility Managing Queensland's debt and investments 2022 	<ul style="list-style-type: none"> Financial forecasting by the state government Managing Queensland's debt and investments 2023 	<ul style="list-style-type: none"> Effective delivery of mental health services Managing Queensland's debt and investments 2024

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 co-operatively to optimise community outcomes.

The public expects governments at all levels to uphold high standards of public administration, including:

- acting with honesty and integrity
- openness and transparency in decision making
- accountability for performance and the use of public resources.

We will focus on:

- entities' internal controls by assessing the quality and effectiveness of internal controls annually
- entities' governance and board structures by examining the culture and risk management practices
- assessing the transparency and defensibility of decision making in key areas, such as procurement and government grants, and ensuring compliance with legislation and policy requirements
- financial reporting improvements, including the reporting of new or emerging risks such as those due to climate change.

We have developed a new assessment tool for internal controls which will help us better communicate with our clients on the strength of their controls and areas they need to improve on. The annual internal control assessment tool is [available on our website](#) for entities to use.

Our annual assessment includes 10 key elements of effective internal control:

• Asset management	• Information systems
• Change management	• Monitoring
• Culture	• Procure-to-pay
• Governance	• Records management
• Grants management	• Risk management

Each year we will rotate the internal control elements we examine across entities. Over the next 5 years, we will report results and include thematic insights in relevant reports to parliament.

DEFINITION

Internal controls are the people, systems, and processes that ensure an entity can achieve its objectives, prepare reliable financial reports, and comply with applicable laws.



This table outlines the alignment of our audits against the governance of government focus area.

Tabling in 2022–23	Tabling in 2023–24	Tabling in 2024–25
Audits that directly relate to this focus area		
<ul style="list-style-type: none"> Local government 2022 State entities 2022 2022 status of Auditor-General's recommendations Responding to and recovering from cyber attacks 	<ul style="list-style-type: none"> Local government 2023 State entities 2023 2023 status of Auditor-General's recommendations Effectiveness of local government audit committees 	<ul style="list-style-type: none"> Local government 2024 State entities 2024 2024 status of Auditor-General's recommendations Maturity of data governance frameworks Preparing for the Brisbane Olympics
Audits that indirectly relate to this focus area		
<ul style="list-style-type: none"> Many of our financial and performance audits examine elements of governance. As such, we have not listed individual audits here. 		

Healthy and safe Queenslanders

Communities thrive when 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
- 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.

This table outlines the alignment of our audits against the healthy and safe Queenslanders focus area.

Tabling in 2022–23	Tabling in 2023–24	Tabling in 2024–25
Audits that directly relate to this focus area		
<ul style="list-style-type: none"> Health 2022 Deploying police resources Health outcomes for First Nations peoples 	<ul style="list-style-type: none"> Health 2023 Diverting young offenders from crime Effectiveness of cyber safety in state schools Preventing childhood obesity Responsible gambling Managing volunteer services 	<ul style="list-style-type: none"> Health 2024 Disability access to transport Effective delivery of mental health services Minimising potentially preventable hospitalisations Preventing prisoners from reoffending
Audits that indirectly relate to this focus area		
<ul style="list-style-type: none"> Managing invasive species Queensland's regions 2022 	<ul style="list-style-type: none"> Queensland's regions 2023 	<ul style="list-style-type: none"> Preparing for the Brisbane Olympics Managing waste Queensland's regions 2024

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.

Effective asset management and investment is critical to the long-term financial sustainability of many public sector entities and local governments. It helps minimise the total cost of owning significant assets by ensuring they are maintained, replaced and upgrade appropriately.

The government has planned a \$52.2 billion capital works program over the next 4 years.

We will focus on:

- the delivery of capital programs led by the private sector by considering whether adequate oversight is maintained and how risk is allocated to the most appropriate entity
- providing updates on the delivery of significant infrastructure projects, including the 2032 Olympic and Paralympic Games, Cross River Rail, and Brisbane Metro, and assessing the propriety and probity of procurement decisions and contract and asset management
- planning for capital programs and assessing overall progress against planned expenditure.

This table outlines the alignment of our audits against the infrastructure investment focus area.

Tabling in 2022–23	Tabling in 2023–24	Tabling in 2024–25
Audits that directly relate to this focus area		
<ul style="list-style-type: none"> • Major projects 2022 • Improving asset management in local government • Planning for Queensland's long-term infrastructure investment 	<ul style="list-style-type: none"> • Major projects 2023 	<ul style="list-style-type: none"> • Major projects 2024 • Preparing for the Brisbane Olympics • Managing risk transfer in infrastructure projects
Audits that indirectly relate to this focus area		
<ul style="list-style-type: none"> • Energy 2022 • Local government 2022 • Queensland's regions 2022 • Education 2022 • Managing Queensland's debt and investments 2022 	<ul style="list-style-type: none"> • Energy 2023 • Local government 2023 • Queensland's regions 2023 • Education 2023 • Managing Queensland's debt and investments 2023 • Managing Queensland's regional water supply 	<ul style="list-style-type: none"> • Energy 2024 • Local government 2024 • Queensland's regions 2024 • Education 2024 • Managing Queensland's debt and investments 2024

State savings and debt

The COVID-19 pandemic, geopolitical and trade tensions between nations, and the damage caused by recent natural disasters will all impact the Queensland economy in the short term.

To help manage the financial impact of COVID-19, the Queensland Government introduced a Savings and Debt Plan, which aims to support economic recovery and achieve \$3 billion in savings over 4 years. It includes a range of initiatives focusing on core business and ensuring effective frontline services.

Queensland government borrowings are forecast to be \$118 billion by 30 June 2025. To help manage the increasing debt, the government has invested \$7.7 billion in the Debt Retirement Fund (DRF) to be used for the sole purpose of debt reduction. In addition, to support 3 long-term government priorities, the government invested \$1.8 billion in surplus funds from the creation of the DRF into the following new funds:

- \$1 billion into the Housing Investment Fund
- \$300 million into the Path to Treaty Fund
- \$500 million into the Carbon Reduction Investment Fund.

In 2021–22, the government is expected to invest \$2.5 billion of windfall gains in royalty revenue to support future capital initiatives.

We will focus on:

- saving and efficiency measures implemented by entities in response to the Queensland Government's Savings and Debt Plan by examining significant expenses (including employees and projects) and any changes in government functions
- assessing the level of government debt and how it is being managed
- providing insights on how the government is investing its surplus funds, how the investments are being managed and the performance of the investments.

This table outlines the alignment of our audits against the state savings and debt focus area.

Tabling in 2022–23	Tabling in 2023–24	Tabling in 2024–25
Audits that directly relate to this focus area		
<ul style="list-style-type: none"> • Managing Queensland's debt and investments 2022 • Managing workforce agility • State entities 2022 	<ul style="list-style-type: none"> • Managing Queensland's debt and investments 2023 • Financial forecasting by the state government • State entities 2023 	<ul style="list-style-type: none"> • Managing Queensland's debt and investments 2024 • State entities 2024
Audits that indirectly relate to this focus area		
<ul style="list-style-type: none"> • Managing risk transfer in infrastructure projects 		

Sustainable communities

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. The extent of the impact of COVID-19 on communities has varied depending on the key elements of the local economy. For example, communities relying on sustained tourism were more severely impacted than regions based around agriculture and mining. Queensland regions were also severely impacted by natural disasters between January and March 2022.

Queensland's 77 local governments (councils) also play a significant role in ensuring communities are sustainable. It is important that councils and the state government work together to support communities and ensure their long-term sustainability and prosperity.

We will focus on:

- government programs that wholly or partly target regional Queensland, including 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 ensuring Queensland's natural environment is both protected and supports economic activity, including sustainably managing economic and environmental priorities, such as tourism and the effective management of regional water supply.

This table outlines the alignment of our audits against the sustainable communities focus area.

Tabling in 2022–23	Tabling in 2023–24	Tabling in 2024–25
Audits that directly relate to this focus area		
<ul style="list-style-type: none"> • Managing ecotourism in Queensland • Local government 2022 • Queensland's regions 2022 	<ul style="list-style-type: none"> • Managing the supply of teachers • Managing Queensland's regional water supply • Local government 2023 • Queensland's regions 2023 	<ul style="list-style-type: none"> • Sustainability of local governments • Local government 2024 • Queensland's regions 2024
Audits that indirectly relate to this focus area		
<ul style="list-style-type: none"> • Major projects 2022 • Education 2022 • Managing invasive species • Follow-up of Conserving threatened species • Managing workforce agility 	<ul style="list-style-type: none"> • Major projects 2023 • Education 2023 • Managing volunteer services • Effectiveness of local government audit committees 	<ul style="list-style-type: none"> • Major projects 2024 • Education 2024 • Providing digital education • Managing waste

Our 3-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 3 financial years.

Each year, we develop a 3-year plan to ensure we are auditing the right areas at the right time. Through our plan, we provide transparency to parliament on the work we intend to perform and why we consider it important.

Our 3-year plan also gives our clients as much advance notice as possible of the areas we plan to examine. This allows them time to prepare for the audit, including identifying and compiling key supporting information that we may require. Delays in accessing the information required to address our audit objectives can delay the finalisation of our audits and cause undue disruption to entities and their staff.

A high-level summary of these audits is provided below, organised by the parliamentary committee our resultant report to parliament will be referred to. We provide an overview of each of the reports to parliament in [Appendix A](#).

We invite the public and all our stakeholders to contribute to our work by making a submission to audits that are in progress at www.qao.qld.gov.au/contact-us.

Our planned audits by parliamentary committee and tabling year

Tabling in 2022–23	Tabling in 2023–24	Tabling in 2024–25
Community Support and Services Committee		
<ul style="list-style-type: none"> Responding to and recovering from cyber attacks 	<ul style="list-style-type: none"> Diverting young offenders from crime 	<ul style="list-style-type: none"> Maturity of data governance frameworks
Economics and Governance Committee		
<ul style="list-style-type: none"> Managing workforce agility 2022 status of Auditor-General's recommendations State entities 2022 Managing Queensland's debt and investments 2022 Major projects 2022 	<ul style="list-style-type: none"> Financial forecasting by the state government 2023 status of Auditor-General's recommendations State entities 2023 Managing Queensland's debt and investments 2023 Major projects 2023 	<ul style="list-style-type: none"> Preparing for the Brisbane Olympics 2024 status of Auditor-General's recommendations State entities 2024 Managing Queensland's debt and investments 2024 Major projects 2024
Education, Employment and Training Committee		
<ul style="list-style-type: none"> Education 2022 	<ul style="list-style-type: none"> Managing the supply of teachers Effectiveness of cyber safety in state schools Education 2023 	<ul style="list-style-type: none"> Providing digital education Education 2024

Tabling in 2022–23	Tabling in 2023–24	Tabling in 2024–25
Health and Environment Committee		
<ul style="list-style-type: none"> Health outcomes for First Nations peoples Managing ecotourism in Queensland Health 2022 	<ul style="list-style-type: none"> Preventing childhood obesity Health 2023 	<ul style="list-style-type: none"> Effective delivery of mental health services Managing waste Minimising potentially preventable hospitalisations Health 2024
Legal Affairs and Safety Committee		
<ul style="list-style-type: none"> Deploying police resources Keeping people safe from domestic and family violence* 	<ul style="list-style-type: none"> Responsible gambling Managing volunteer services 	<ul style="list-style-type: none"> Preventing prisoners from reoffending
State Development and Regional Industries Committee		
<ul style="list-style-type: none"> Planning for Queensland's long-term infrastructure investment Local government 2022 Managing invasive species Improving asset management in local government* Follow-up of Conserving threatened species Queensland's regions 2022 	<ul style="list-style-type: none"> Effectiveness of local government audit committees Managing Queensland's regional water supply Local government 2023 Queensland's regions 2023 	<ul style="list-style-type: none"> Managing risk transfer in infrastructure projects Sustainability of local governments Local government 2024 Queensland's regions 2024
Transport and Resources Committee		
<ul style="list-style-type: none"> Energy 2022 	<ul style="list-style-type: none"> Energy 2023 	<ul style="list-style-type: none"> Disability access to transport Energy 2024

Notes:

* The final report for this audit was expected to be tabled in 2021–22 in accordance with our *Forward work plan 2021–24*. The audit is in progress, but the report is not expected to be tabled until 2022–23.

In accordance with our *Forward work plan 2021–24*, the following audits are expected to have their final reports tabled in 2021–22. While the audits are in progress, and the final reports are expected to be tabled by 30 June 2022, they have not been tabled at the date of this plan and therefore, are not included in the table above:

- Delivering social housing
- Enhancing government procurement
- Improving grants management
- Managing Queensland's COVID-19 economic response and recovery.



Appendix A – Planned reports to parliament for 2022–25

This appendix summarises the reports that we plan to table in parliament between 2022–25.

Reports we will table each year of this plan

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. Weaknesses in information systems remains the most common control issue we report on, and cyber security threats are increasing. Accordingly, the security of information systems will continue to be an area of focus for our audits.

Over this forward plan, our rotational focus on internal controls will include the design of controls over change management processes at departments following machinery of government changes, records management, and monitoring of legislative compliance. We will include the results in the reports of the entities selected for rotational focus.

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

To better align with our 8 areas of audit focus, we intend to issue several new yearly reports under this plan. These reports include:

- Managing Queensland's debt and investments
- Queensland's regions
- Major projects.

We plan to table the following yearly audit reports in parliament:

Managing Queensland's debt and investments



The government holds significant investments that may be used to meet the state's long-term liabilities or to fund future government initiatives. An example is the Queensland Future Fund that was established to offset state debt.

These reports to parliament will examine how the Queensland Government is managing its debt and investments and will include insights into what the Queensland Government has invested in and how the investments are managed. Each report will examine the main transactions (including significant investments made or changes to investments) and the performance of these investments including cash flows to general government.

This report replaces our yearly *State finances* report and builds on our report *Establishing the Queensland Future Fund* (Report 11: 2021–22).

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, including government departments, for each year of this plan. Each report will analyse the Queensland Government's financial performance and position and highlight the main transactions for the year. Over the next 3 years our rotational focus on internal controls will include an assessment of:

- change management processes at departments following the machinery of government changes in 2017 and 2020 (2022–23)
- records management (2023–24)
- monitoring practices, including legislative compliance (2024–25).

Local government



Queensland's local governments – councils – 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 councils and the entities they control.

Each report will also include the results of our assessment of councils' financial statement preparation processes, internal controls and financial sustainability.

Our rotational focus on internal controls will include an assessment of:

- procure-to-pay processes at several councils (2022–23)
- information systems (2023–24)
- asset management at several local governments (2024–25).

Our financial sustainability assessments will consider the ratios published by the Department of State Development, Infrastructure, Local Government and Planning, as well as what makes a sustainable community in Queensland's regions.

Each year our report will build on focus areas from our previous local government reports.



Queensland's regions



Regional areas within Queensland account for 1.7 million square kilometres across the state. They are home to a network of regional economies and have strengths in industries including agriculture, resources, and tourism. Influences such as the prospect of employment, access to affordable housing, health, education, financial and other social aspects all impact on each region's ability to remain prosperous and sustainable.

Given the importance of ports and water supply in Queensland's regions, each report will include an analysis of the port and water entities' financial performance and position and provide insights into how regional Queensland communities are remaining prosperous and sustainable. This will replace our current yearly reports on *Water* and *Transport*.

Our yearly reports will consider how regional areas support economic activity and sustainable communities throughout Queensland. The reports will analyse data on state and local government service delivery and support for Queensland's regions, and consider other regional growth and sustainability measures, including employment and economic activity. In 2023–24, our report will include an assessment of governance at key regional entities.

Each year our reports will build on focus areas from our previous reports on Queensland's regions.

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.

Each report analyses the health entities' financial performance and position and includes assessments of their financial statement preparation processes, internal controls, and financial sustainability.

Our reports will provide insights into how the health system is responding to increased demand due to COVID-19, an increasing and ageing population, and changing health needs.

Our rotational focus on internal controls will include an assessment of asset management in 2023–24. Each year our reports will build on any focus areas from previous health reports.

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.

Each report analyses the education entities' financial performance and position. Our reports will provide insights into education entities' ongoing responses to COVID-19 and in meeting the educational requirements and needs of population growth in Queensland's regions. Our rotational focus on internal controls will also include an assessment of risk management processes at universities in 2022–23.

Each year our reports will build on any focus areas from our previous education reports.

Energy



In Queensland, 5 government owned corporations 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.

Each report analyses the energy entities' financial performance and position and provides insights into the transition to renewable energy, and the impact on energy entities' profit and security of energy supply. Each year our reports will build on any focus areas from our previous energy reports.

Major projects



Each report will provide insights into the status of major infrastructure projects of the state and local governments across Queensland's regions. We will also provide data and analysis of the planning, coordination, and delivery of the state's capital program.

Major projects likely to be included in the reports include Cross River Rail, Gold Coast Light Rail Stages 3 and 4, Brisbane Metro, upgrades to the Bruce Highway and projects associated with delivering the 2032 Brisbane Olympic and Paralympic Games.

Each year our reports will build on any focus areas from our previous major projects reports.

Status of Auditor-General's recommendations



Entities report to us on their progress in implementing recommendations from our performance audit reports. Each report will highlight common themes across recommendations and provide insights into the progress reported by entities.

Our annual reports include the status of recommendations we made to entities in:

- reports tabled in 2018–19 and 2019–20 (2022–23)
- reports tabled in 2020–21 and 2021–22 (2023–24)
- reports tabled in 2022–23 (2024–25).

Each year our reports will also provide a further update on outstanding recommendations (recommendations not implemented or partially implemented) identified in our previous reports.



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 2022–23

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

Responding to and recovering from cyber attacks



Cyber attacks result in significant cost and disruption to the delivery of critical public services. The Australian Cyber Security Centre reported that in 2020–21 there was an increase of 13 per cent in cyber crime reports, with organisations self-reporting a 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 to and recover from cyber attacks.

Who we might audit:

- Department of Housing, Communities and Digital Economy
- selected public sector entities.

Managing workforce agility



Like most workplaces, the agility of Queensland's public sector workforce is being rapidly impacted by a range of factors. This creates the need for a diverse workforce capable of agile, flexible, and innovative working practices.

This audit will consider how public sector entities are developing a workforce for the future. We will consider the government's response to COVID-19, and how it was managed.

Who we might audit:

- Public Service Commission
- selected public sector entities.

Health outcomes for First Nations peoples



First Nations peoples, including children, face considerable disadvantages in health and wellbeing compared to non-First Nations peoples. The life expectancy gap between First Nations peoples and non-First Nations peoples is currently estimated at 7.8 years for males and 6.7 years for females. The 3 leading drivers of this gap are cardiovascular disease, cancers, and diabetes.

The Department of Health's *Strategic Plan 2021–2025* has a key focus on the health of First Nations peoples, with one of the primary objectives to advance health equity.

This audit will assess the effectiveness of Queensland Health's and other public sector entities' strategies to improve health outcomes for First Nations peoples.

Who we might audit:

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

Managing ecotourism in Queensland



Ecotourism is defined as responsible travel that conserves the environment, sustains the well-being of local people, and educates travellers. Queensland provides many visitors with high-quality ecotourism experiences.

For the year ending June 2020, Queensland had more than 22 million domestic and international visitors, contributing \$23 billion to the state's economy. Since March 2020, COVID-19 significantly impacted the tourism industry, with its economic contribution decreasing by 20 per cent.

This audit will examine whether the state's tourism and environmental entities are effectively developing sustainable ecotourism in Queensland.

Who we might audit:

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

Deploying police resources



The demand on the Queensland Police Service continues to increase, with more diversified services placing additional stress on resources. These services include support for COVID-19, mental health, domestic violence, drugs, and incident response.

Population growth and major events such as the 2032 Brisbane Olympic and Paralympic Games will also continue to impact resources.

Over time, these factors can impact allowances and accrued leave, which effects how the police service deploys its resources.

This audit will examine how efficiently and effectively the Queensland Police Service deploys its resources to maximise public safety and meet service demands within the community.

Who we might audit:

- Queensland Police Service.

Keeping people safe from domestic and family violence



Domestic violence is a complex and growing problem that reaches every corner of our society. It requires public sector entities, non-government organisations, businesses, and communities to work together effectively to provide integrated and responsive services to protect people from domestic and family violence.

This is an amalgamation of 2 previously scheduled audits on domestic and family violence matters. We have combined these audits to avoid duplication, reduce impact on entities, and deliver a more complete and concise report to parliament.

This audit will examine the governance arrangements of domestic and family violence in Queensland. It will also 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 Children, Youth Justice and Multicultural Affairs
- Department of Justice and Attorney-General
- Department of the Premier and Cabinet
- Queensland Corrective Services
- Queensland Police Service.



Planning for Queensland's long-term infrastructure investment



The government can help shape the future of the state and the community. Efficient and effective cross department and local government coordination and planning can ensure the right infrastructure investments are made where needed and at the right time. This includes ensuring that economic, social, and environmental factors are appropriately considered.

This audit will assess how efficiently and effectively the government undertakes planning to inform infrastructure investments.

Who we might audit:

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

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.

The *Queensland Invasive Plants and Animals Strategy 2019–2024* contains 6 objectives with associated strategic actions for combating invasive species.

This audit will assess how effectively state government entities are managing invasive species.

Who we might audit:

- Department of Agriculture and Fisheries (including Biosecurity Queensland)
- Department of Environment and Science
- selected local governments.

Improving asset management in local government



Local governments – councils – are responsible for maintaining and renewing an asset portfolio of around \$112 billion, which they use to deliver community services.

This audit will assess if 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
- selected local governments.

Follow-up of Conserving threatened species



This follow-up audit will assess whether the Department of Environment and Science has effectively implemented the recommendations made in QAO's report on *Conserving threatened species (Report 7: 2018–19)*. We will also assess whether the actions taken have addressed the underlying issues that led to our recommendations in that report.

Who we might audit:

- Department of Environment and Science.

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 has been an increasing community concern over recent years. Youth offending can stem from a range of complex social problems such as family dysfunction, poor educational outcomes, unemployment, and substance abuse.

Queensland Parliament's Community Support and Services Committee noted in its report on the 2020–21 budget estimates that the government is providing a total of \$472.6 million additional funding over 5 years to the Department of Children, Youth Justice and Multicultural Affairs. This includes support to young people and measures to reduce youth offending.

This audit will examine whether youth justice initiatives are effective in helping young people better connect with the community and in reducing their risk of reoffending.

Who we might audit:

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

Financial forecasting by the state government



Each year the government prepares a state budget identifying estimated revenues and expenses over the next 4 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 COVID-19 Economic Recovery Plan* and the Savings and Debt Plan.

This audit will examine how the framework for preparing the state budget supports the government's identified fiscal principles and the objectives and measures identified in key economic plans.

Who we might audit:

- Queensland Treasury
- selected departments.

Managing the supply of teachers



Queensland's education environment has been impacted by the rapid increase in population from interstate migration, vaccine mandates, and fewer students choosing to study teaching at university. These factors may lead to a shortage of teachers in schools in the coming years.

This audit will examine how public sector entities attract and support teachers during their own education pathways, and how the Department of Education supports teachers throughout their careers to improve retention.

Who we might audit:

- Department of Education
- Queensland College of Teachers
- selected public universities.



Effectiveness of cyber safety in state schools



Cyber safety is important for protecting students from online bullying and from online predators. In February 2021, the Australian Government's e-Safety Commissioner reported that 44 per cent of teenagers had a negative online experience in the 6 months to September 2020. This included being contacted by a stranger, receiving inappropriate content, and receiving online threats or abuse.

In February 2018, the Queensland Anti-Cyberbullying Taskforce made 29 recommendations to address cyberbullying. Subsequently (November 2020), the Department of Education released its Online safety in Queensland public schools document and online courses for students in years 3 to 12.

This audit will examine whether the Department of Education is effectively supporting schools to help protect students in their online activities.

Who we might audit:

- Department of Education, including selected public schools.

Preventing childhood obesity



In Queensland, one in 4 children (24 per cent) aged between 5 to 17 years is either overweight (16 per cent) or obese (8 per cent). Obesity in Queensland children is the second highest in the country and has increased from 7.2 per cent in 2014–15 to 8.1 per cent in 2020.

Childhood obesity can have a range of adverse consequences including social discrimination, poor self-esteem, depression, and childhood type 2 diabetes. This can also have an effect in later years with health conditions such as diabetes and heart disease.

The *My health, Queensland's future: Advancing health 2026* has a target to reduce childhood obesity by 10 per cent by 2026. It aims to do this through 5 principles – sustainability, compassion, inclusion, excellence, and empowerment.

This audit will examine whether state government entities are effectively reducing the rising trends of childhood obesity.

Who we might audit:

- Department of Health
- Department of Education
- Department of Children, Youth Justice and Multicultural Affairs
- Health and Wellbeing Queensland.

Responsible gambling



Gambling problems can have severe personal consequences, including financial hardship, emotional difficulties, social impacts, employment difficulties and legal problems. Gambling expenditure by Queenslanders has increased by 27 per cent from \$3.0 billion in 2009–10 to \$3.8 billion in 2019–20.

The *Gambling harm minimisation plan for Queensland 2021–25* aims to address and minimise gambling-related harm and its impact on the wider community. Additionally, the Queensland Parliament passed the *Criminal Code (Consent and Mistake of Fact) and Other Legislation Amendment Act 2021* in April 2021 to deliver stronger consumer protection for Queenslanders gambling online.

This audit will assess the effectiveness of the state government's strategies in reducing the risk of harm to the community from gambling.

Who we might audit:

- Department of Justice and Attorney-General.

Managing volunteer services



Many public sector entities rely on the dedication of tens of thousands of volunteers. Volunteers connect people and provide critical services. In recent years, volunteers have also been pivotal with the Care Army assisting during COVID-19, and the volunteer rural fire brigades assisting during the 2019 bush fires.

The Queensland Plan's community target is to have the highest rates of volunteering and community participation in Australia.

This audit will assess whether the government is effectively managing its volunteer workforce (for example, the State Emergency Service). 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
- selected local councils
- selected public sector entities.

Effectiveness of local government audit committees



Audit committees are an important part of governance frameworks. Effective audit committees can catalyse better governance in entities. 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 provide insights into the effectiveness of local government audit committees.

Who we might audit:

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

Managing Queensland's regional water supply



Having safe, secure, and reliable water supply is critical for the wellbeing of Queensland's regional communities.

Recent droughts and the need to truck in water to various regional locations highlight the ongoing importance of water security within our regions. The need for water security also aligns with the economic recovery priority area of growing our regions in the *Queensland COVID-19 Economic Recovery Plan*. This priority area seeks to grow regions by attracting people, talent, and investment, and by driving sustainable economic prosperity.

This audit will assess how effectively, and efficiently state and local government entities are ensuring communities have access to safe, secure, and reliable water.

Who we might audit:

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



Performance audit reports in 2024–25

We plan to table the following performance audit reports in parliament in 2024–25:

Maturity of data governance frameworks



There is increasing public scrutiny over data collection and data breaches. The public sector intends to expand its analytical and digital capabilities using new avenues such as the TransLink application to collect new data points.

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 the governance frameworks the public sector uses for managing its data. The audit will increase understanding of the data that entities have, how it is being managed, and how entities are managing data breaches.

Who we might audit:

- Department of Housing, Communities and Digital Economy
- selected public sector entities.

Preparing for the Brisbane Olympics



Brisbane has 10 years to prepare for hosting the 2032 Olympic and Paralympic Games (the Games).

The initial cost proposal to host the Games is \$4.9 billion with an additional estimate of \$1 billion for the Gabba redevelopment. The economic benefit is estimated to be \$8.1 billion for Queensland, and \$17.6 billion for Australia.

Key challenges associated with delivering major events that the government and stakeholders need to consider are:

- delivering the Games to an immovable deadline
- ensuring strong governance and delivery structures given the number of stakeholders involved in the Games
- ensuring the budget is clearly determined and effectively managed
- applying effective procurement practices
- planning for long-term legacy benefits
- developing an effective framework for monitoring progress and managing risk
- delivering a carbon neutral Games.

We intend to deliver a series of audits examining the planning, delivery and benefits of the Games. The audits will focus on governance, project management, allocation of funds, and the longer-term legacy the Games is expected bring to Brisbane and Queensland. This will be our first report on the initial preparation and planning for delivering the games.

Who we might audit:

- Brisbane Organising Committee for the 2032 Olympic and Paralympic Games
- Department of the Premier and Cabinet
- selected public sector entities
- relevant local governments.

Providing digital education



Enabling schools with digital technology and teachers with digital skills means expanding the learning environment. It entails using new and innovative ways to provide teaching services through a mix of physical and digital learning environments.

It is important that the Department of Education (the department) has strategies in place to ensure digital literacy is embedded in the way schools operate.

In our audit *Enabling digital learning (Report 1: 2021–22)*, we presented key facts about the department's technology infrastructure and the connecting parts at the school end.

In this new audit, we will build on this information and present key facts about the use of emerging educational technology in schools, and teacher capacity and capability.

Who we might audit:

- Department of Education
- selected state schools.

Effective delivery of mental health services



Queensland spends over \$930 million annually on state-funded mental health services. Each year, one in 5 adults experiences a mental disorder, and approximately half experience a mental disorder at some point in their lives.

In November 2021, parliament established a Mental Health Select Committee to conduct an inquiry into the opportunities to improve mental health outcomes for Queenslanders. The inquiry is to consider how the health system is coping with increased demand from the pandemic, the needs of the community, and pressures across the mental health system.

This audit will assess how well Queensland's state-funded mental health services are meeting the care needs of Queenslanders. In conducting our audit, we will consider recommendations made by the Mental Health Select Committee and the government's progress in implementing them.

Who we might audit:

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

Managing waste



The government has developed the *Queensland Waste Management and Resource Recovery Strategy*. Together with the waste management levy, this strategy sets out a framework for Queensland to become a zero-waste society. The framework's objective is to reuse and recycle as much waste as possible and is applicable to industry, state, and local governments.

The government's strategy has established the following targets for 2050:

- 25 per cent reduction in household waste
- 90 per cent of waste is recovered and does not go to landfill
- 75 per cent recycling rates across all waste types.



Of the 77 local governments across the state, 74 operate landfill sites and recycling centres. They are required to work with both state and Australian governments towards achieving the 2050 targets. However, diminishing landfill capacity, increased regulatory requirements (including environmental factors), and waste management levies all contribute to the increase in financial and operational pressures on local governments.

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.

Who we might audit:

- Department of Environment and Science
- Department of State Development, Infrastructure, Local Government and Planning
- selected local governments.

Minimising potentially preventable hospitalisations



Queensland hospitals are under increased pressure, with high occupancy rates often cited as causing an increase in emergency department wait times and patient stretcher times. To reduce the rate of potentially preventable hospitalisations, Queensland Health is developing several preventative strategies as part of its *My health, Queensland's future: Advancing health 2026* strategy. These include:

- early disease management
- provision of appropriate and individualised preventative health interventions.

By minimising hospitalisations, the social and economic pressures are reduced on the health system. The Australian Medical Association has reported that \$21 billion could be saved over the next 4 years by reducing potentially preventable hospitalisations and emergency department presentations.

This audit will assess how effectively Queensland Health minimises potentially preventable hospitalisations.

Who we might audit:

- Department of Health
- selected hospital and health services.

Preventing prisoners from reoffending



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 annually it costs \$69,000 to keep an adult in a corrective service facility, and \$617 million to maintain and operate Queensland's prisons.

This audit will examine how effectively relevant public sector entities are managing the reintegration and rehabilitation of prisoners back into the community to reduce the risk of reoffending.

Who we might audit:

- Queensland Corrective Services
- selected public sector entities.

Managing risk transfer in infrastructure projects



The Queensland Government plans to spend \$52.2 billion on infrastructure over 4 years to 2025. The government plans to use the private sector to manage and deliver some of these projects. It is therefore crucial that public sector entities manage risks through the life cycle of these projects to ensure successful delivery.

This can be achieved through the appropriate transfer of risk to another party to manage.

This audit will examine how effectively public sector entities are identifying, managing, and transferring risks to infrastructure projects.

Who we might audit:

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

Sustainability of local governments



Local governments – councils – play a critical role in the viability and vibrancy of local communities. Therefore, it is important for state and local governments to work together to address the sustainability challenges faced by councils.

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 will consider how effectively the sector has acted to address previous Queensland Audit Office findings and recommendations.

Who we might audit:

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

Disability access to transport



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 disability. People with a disability experience significant disadvantages due to public transport inaccessibility.

To ensure the needs of the disabled are considered, the *Disability Standard for Accessible Public Transport* establishes minimum accessibility standards and time frames for compliance for public transport, infrastructure, and premises. The standard issued by the Australian Government provides guidance to public transport operators and providers to meet their obligations under the *Disability Discrimination Act 1992 (Commonwealth)*. This Act seeks to eliminate discrimination, as far as possible, against people with a disability.

This audit will assess whether access to public transport has improved for people with a disability.

Who we might audit:

- Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
- Department of Transport and Main Roads
- Queensland Rail
- Brisbane City Council.



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
• Preventing prisoners from reoffending	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.
• Disability access to transport	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.

Audit topics removed

Audit(s) topic	Explanation
• Delivering ambulance services	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.
• Planning and delivering higher level of state infrastructure	In our <i>Forward work plan 2021–24</i> we identified 2 infrastructure audits for 2022–23: <ul style="list-style-type: none"> • Effectiveness of Queensland's long-term planning processes • Planning and delivering higher levels of state infrastructure. 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.
• Implementation of the Powering Queensland Plan	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.
• Granting mining approvals	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.
• Maintaining 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. We intend to examine Queensland's regions as part of a new annual report.
• Implementing recommendations from the Queensland Floods Commission of Inquiry	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.



Appendix C – Changes to titles

This document reflects updates made to the following topic titles to better communicate their audit objectives.

New audit topics not previously on plan	
<i>Forward work plan 2022–25 (new name)</i>	<i>Forward work plan 2021–24 (changed from)</i>
<ul style="list-style-type: none"> Managing ecotourism in Queensland 	<ul style="list-style-type: none"> Managing Queensland's world heritage sites
<ul style="list-style-type: none"> Planning for Queensland's long-term infrastructure investment 	<ul style="list-style-type: none"> Effectiveness of Queensland's long-term planning processes
<ul style="list-style-type: none"> Health outcomes for First Nations peoples 	<ul style="list-style-type: none"> Improving health outcomes for Indigenous peoples
<ul style="list-style-type: none"> Managing the supply of teachers 	<ul style="list-style-type: none"> Managing the supply of specialist teachers
<ul style="list-style-type: none"> Managing risk transfer in infrastructure projects 	<ul style="list-style-type: none"> Managing risk transfer in infrastructure
<ul style="list-style-type: none"> Financial forecasting by the state government 	<ul style="list-style-type: none"> State government financial forecasts and performance measures
<ul style="list-style-type: none"> Enhancing government procurement 	<ul style="list-style-type: none"> Opportunities for cost efficiency in government administration spending



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