



FORWARD WORK PLAN

June 2023

Queensland Audit Office

**Forward work plan
2023–26**

Appendix B – Acquittal of our prior published plan – June 2023

As part of our annual planning process, we review our 3-year plan to ensure our current audit work reflects and focuses on strategic risks to the public sector. This appendix identifies the changes between our *Forward work plan 2022–25*, published in May 2022, and our current plan. The table below identifies the proposed audit topics in our *Forward work plan 2023–26* and shows:

- where we have changed the timing of some audits from the 2022–25 plan
- the new audits included in our *Forward work plan 2023–26*
- the audits we have removed from our *Forward work plan 2023–26*.

Changes between the previously published *Forward work plan 2022–25* and our *Forward work plan 2023–26*

2023–24 Audits	2024–25 Audits	2025–26 Audits
Existing topics (no change)	Existing topics (no change)	Existing topics (with timing change)
Examining the state budget framework*	Delivering mental health services*	Providing digital education
Diverting young offenders from crime	Managing waste	Managing volunteer services
Protecting students when online*	Managing risk transfer in infrastructure projects	Preventing prisoners from reoffending
Minimising gambling harm*	Sustainability of local governments	New topics (not previously on plan)
Effectiveness of local government audit committees	Ensuring information is protected*	Improving public sector culture
Managing Queensland's regional water quality*	Disability access to transport	Managing consultants and contractors
Existing topics (with timing change)	Existing topics (with timing change)	Managing labour and skill shortages
Preparing for the Brisbane Games*	Managing the supply of teachers	Managing the quality and safety of health services
Minimising potentially preventable hospitalisations	Planning for Queensland's long-term infrastructure investment	Managing Queensland's greenhouse gas emissions
Responding to and recovering from cyber attacks	New topics (not previously on plan)	Preparing for natural disasters
New topics (not previously on plan)	Attracting industries and events	Managing third party cyber security risks
Follow-on audit: Delivering forensic services	Lobbying in the Queensland Government	Managing road safety

Notes:

* We have changed the names of the following audits:

- 'Ensuring information is protected' was previously titled 'Maturity of data governance frameworks'
- 'Examining the state budget framework' was previously titled 'Financial forecasting by the state government'
- 'Delivering mental health services' was previously titled 'Effective delivery of mental health services'
- 'Protecting students when online' was previously titled 'Effectiveness of cyber safety in state schools'
- 'Minimising gambling harm' was previously titled 'Responsible gambling'
- 'Managing Queensland's regional water quality' was previously titled 'Managing Queensland's regional water supply'
- 'Preparing for the Brisbane Games' was previously titled 'Preparing for the Brisbane Olympics'.

** We removed 'Preventing childhood obesity' from our draft *Forward work plan 2023–26*. This audit will remain on our topic register as a potential future audit.

In accordance with our *Forward work plan 2022–25*, the following audits are expected to have their reports tabled in 2022–23. While the audits are in progress, and the final reports are expected to be tabled by 30 June 2023, they have not been tabled at the date of this plan and are not included in the table above:

- Health outcomes for First Nations peoples
- Managing invasive species
- Improving asset management in local government
- Deploying police resources.

The following tables provide further background around the changed timing of proposed audits, the inclusion of new audits in our *Forward work plan 2023–26*, and the removal of audits from our prior published [Forward work plan 2022–25](#) (published May 2022).

Audit topics with timing change		
Audit(s) topic	What's changed	Explanation
<ul style="list-style-type: none"> • Preparing for the Brisbane Games 	Brought forward from 2024–25 to 2023–24	<ul style="list-style-type: none"> • We intend undertaking a series of audits that examine the planning, delivery, and benefits of the Games. The first of these will focus on governance, project management, allocation of funds, and the longer-term legacy the Games is expected to bring to Brisbane and Queensland. Given the importance of this topic we have moved this forward to ensure any learnings and improvement opportunities can be applied early in the planning phase.
<ul style="list-style-type: none"> • Minimising potentially preventable hospitalisations 	Brought forward from 2024–25 to 2023–24	<ul style="list-style-type: none"> • As part of our annual planning process, we reassessed our 3-year work plan to ensure we have a balance of audits across parliamentary committees and sectors, including the health sector.
<ul style="list-style-type: none"> • Responding to and recovering from cyber attacks 	Deferred from 2022–23 to 2023–24	<ul style="list-style-type: none"> • This audit is underway but is expected to table in 2023–24.
<ul style="list-style-type: none"> • Managing the supply of teachers 	Deferred from 2023–24 to 2024–25	<ul style="list-style-type: none"> • We have pushed back this audit to 2024–25 to give time for the Department of Education to implement actions from the <i>National Teacher Workforce Action Plan</i> (December 2022) and other relevant strategies.
<ul style="list-style-type: none"> • Planning for Queensland's long-term infrastructure investment 	Deferred from 2022–23 to 2024–25	<ul style="list-style-type: none"> • This audit was initially planned for 2022–23 but was deferred while we complete other infrastructure audits on our program. This move will also allow for consideration of how the Brisbane 2032 Olympic and Paralympic Games will impact infrastructure investment.
<ul style="list-style-type: none"> • Providing digital education 	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> • As part of our annual planning process, we reassessed our 3-year work plan to ensure we have a balance of audits across parliamentary committees and sectors, including the education sector. Providing digital education remains an important audit for our office but will now be conducted in 2025–26.
<ul style="list-style-type: none"> • Managing volunteer services 	Deferred from 2023–24 to 2025–26	<ul style="list-style-type: none"> • In October 2022, the Queensland Government announced reforms to Queensland's frontline responders, including the State Emergency Service. We have pushed back this audit to 2025–26 to give time for the reforms to occur.
<ul style="list-style-type: none"> • Preventing prisoners from reoffending 	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> • As part of our annual planning process, we reassessed our 3-year work plan to ensure we have a balance of audits across parliamentary committees and sectors, including the justice sector.

Audit topics removed	
Audit(s) topic	Explanation
<ul style="list-style-type: none"> Preventing childhood obesity 	<ul style="list-style-type: none"> As part of our annual planning process, we consider whether the work we plan to perform will add value and does not duplicate existing reviews underway. Given the complexity of this area, we have reassessed whether this topic can be best addressed through a performance audit. 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.





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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