



FORWARD WORK PLAN

June 2023

Queensland Audit Office

**Forward work plan
2023–26**

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Auditor-General's foreword

The Queensland Audit Office (QAO) is an essential part of Queensland's integrity system, here to serve Queenslanders.

Last year, Professor Coaldrake raised several concerns about the culture of the public sector in his report *Let the sunshine in*. He noted that the government is not meeting the public's rising expectations that it is accountable, transparent, and acts with integrity.

Our independent assurance helps parliament, the community, and other stakeholders understand whether public sector entities and local governments are delivering their services effectively, efficiently, 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. In developing our plan, we have considered a range of risks and challenges to the public sector and local governments, including the impact of recent domestic and global events. Our plan captures those risks 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.

The Brisbane 2032 Olympic and Paralympic Games provides an incredible opportunity to promote Brisbane and Queensland to the rest of the world. It will also bring with it some significant challenges in ensuring the Games are successfully delivered. In 2023–24 we will conduct our first in a series of audits examining the planning, delivery, and benefits of the Games. While this is currently the only audit included in our 3-year plan on this topic, we will reassess this annually as we consider key decisions and developments as Queensland progresses towards the Games.

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 will continue our focus on Queensland's regions. This will include assessing how effectively the state and local governments work together to ensure communities are sustainable.

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 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, we consider 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
5 June 2023



Three-year plan on a page

Planned reports by parliamentary committee and tabling year

Tabling in 2023–24	Tabling in 2024–25	Tabling in 2025–26	Yearly reports
Community Support and Services Committee			
* Refer to notes below table			
Economics and Governance Committee			
<ul style="list-style-type: none"> Preparing for the Brisbane Games Examining the state budget framework 	<ul style="list-style-type: none"> Attracting industries and events Lobbying in the Queensland Government 	<ul style="list-style-type: none"> Improving public sector culture Managing consultants and contractors 	<ul style="list-style-type: none"> Status of Auditor-General's recommendations State entities Managing Queensland's debt and investments Major projects
Education, Employment and Training Committee			
<ul style="list-style-type: none"> Diverting young offenders from crime Protecting students when online 	<ul style="list-style-type: none"> Managing the supply of teachers 	<ul style="list-style-type: none"> Managing labour and skill shortages Providing digital education 	<ul style="list-style-type: none"> Education
Health and Environment Committee			
<ul style="list-style-type: none"> Minimising potentially preventable hospitalisations 	<ul style="list-style-type: none"> Delivering mental health services Managing waste 	<ul style="list-style-type: none"> Managing the quality and safety of health services Managing Queensland's greenhouse gas emissions 	<ul style="list-style-type: none"> Health
Legal Affairs and Safety Committee			
<ul style="list-style-type: none"> Minimising gambling harm Follow-on audit: Delivering forensic services 		<ul style="list-style-type: none"> Managing volunteer services Preparing for natural disasters Preventing prisoners from reoffending 	
State Development and Regional Industries Committee			
<ul style="list-style-type: none"> Effectiveness of local government audit committees Managing Queensland's regional water quality 	<ul style="list-style-type: none"> Managing risk transfer in infrastructure projects Sustainability of local governments Planning for Queensland's long-term infrastructure investment 		<ul style="list-style-type: none"> Local government Queensland's regions
Transport and Resources Committee			
<ul style="list-style-type: none"> Responding to and recovering from cyber attacks 	<ul style="list-style-type: none"> Ensuring information is protected Disability access to transport 	<ul style="list-style-type: none"> Managing third party cyber security risks Managing road safety 	<ul style="list-style-type: none"> Energy

* The following audits were initially identified as being allocated to the Community Support and Services Committee but were reallocated following amendments to committee responsibilities announced on 23 May 2023:

- Diverting young offenders from crime
- Responding to and recovering from cyber attacks
- Ensuring information is protected
- Managing third party cyber security risks.



Challenges facing the public sector and local government

Queensland public sector entities and local governments are facing a range of risks and challenges – some emerging and some long standing. They include increasing cyber attacks, use of emerging technology, climate change, capacity of the health system, rising interest rates and inflation, and heightened focus on integrity and transparency.

New technologies are fundamentally changing how people interact with each other, businesses, and governments. New information technology systems can help entities deliver their services more efficiently. Many entities are now considering how they can leverage artificial intelligence. With these technological advancements come opportunities and risks.

Cyber security is the biggest threat to public sector entities and local governments. Protecting information assets with secure systems is critical to Queensland's economic and security interests. It is also important in ensuring the public retains its trust in government entities.



Cyber security threats

In 2021–22, the Australian Cyber Security Centre reported that:

- 76,000 cyber crime reports were lodged
- a cyber crime report is made approximately every 7 minutes
- cyber crime reported in Queensland is disproportionately higher relative to its population.

The Brisbane 2032 Olympic and Paralympic Games also presents significant opportunities and challenges. The economic benefit is estimated to be \$8.1 billion for Queensland, and \$17.6 billion for Australia. Delivering major events effectively requires careful planning and strong governance. Some host countries have experienced spiralling costs and redundant infrastructure.

While Queensland is emerging from the significant impacts of COVID-19, the flow-on effects are still being felt. This is reflected through stress on the health system and shortages in skilled labour following international border closures during the pandemic.

Queensland's growing and ageing population continues to place increased demand on public services. According to Australian Government forecasts, the Queensland population is expected to increase by 88,000 between 1 July 2022 and 30 June 2026, through the net migration of people to Queensland from other states. In 2021, 17 per cent (875,603) of the population was aged 65 years and older, and it is expected to increase to over 1.3 million by 2036 (a 49 per cent increase).

Issues related to the justice system, particularly youth justice, continue to be an area of focus for the government and the public. For several years, our forward work plan has included a proposed audit on *Diverting young offenders from crime*. This is an area where we have received several recent requests for audit. This audit will be conducted in 2023–24.

The type of information the public and businesses want from governments is also changing. While annual financial reports remain relevant, the demand for non-financial information is increasing. In coming years this will see increased reporting on environmental, social, and governance (ESG) matters, which are important in assessing sustainability and how governments are delivering their services.

Queensland public sector entities and local governments need to stay agile as they respond to these challenges. They must respond to these challenges effectively while remaining financially sustainable in the current economic environment. 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.

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.

Through our plan, we provide transparency to parliament on the work we intend to perform and why we consider it important.







Our 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.

We also 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.

Focusing our audits on the right areas at the right time

Our 3-year plan ensures we are auditing the right areas at the right time. 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 2023–26 we have identified the following 6 focus areas:

	Technology risk and opportunities		Healthy and safe Queenslanders
	Sustainable communities and environment		Infrastructure investment
	Governance of government		Economic risk and recovery

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.

Auditing the right areas at the right time may also require us to audit government programs earlier in their life cycles. By doing this we can provide more timely insights into how the program is performing. Entities can then consider our insights and recommendations and incorporate these into the program in a way that allows them to meet their objectives economically, efficiently, and effectively.

Responding to Let the Sunshine In

In 2022, the Queensland Government commissioned Professor Coaldrake to conduct a review of culture and accountability in the Queensland public sector.

In his final report, *Let the sunshine in*, Professor Coaldrake highlighted a reluctance within the Queensland Government to be open and transparent. Transparency is vital if a government is to maintain the public's trust.

Professor Coaldrake also identified a loss of capacity in the Queensland public service accelerated by what is now an overreliance on external contractors and consultants.

In his report, Professor Coaldrake made several recommendations that aspire to influence a cultural shift that encourages openness from the top and rebuild the nobility of the public service. The report also included the following recommendations for consideration by the Auditor-General:

- departments more robustly account for the benefits derived from engaging consultants and contractors, with regular monitoring by the Auditor-General, and
- the Auditor-General to carry out performance audits of the lobbying register, ministerial diaries, and public records to ensure record keeping obligations are being complied with.

We have considered Professor Coaldrake's recommendations in developing this plan and proposed to address them through the following audits:

- Lobbying in the Queensland Government (2024–25)
- Improving public sector culture (2025–26)
- Managing consultants and contractors (2025–26).

In addition, we will also commence reporting on the extent to which government departments are using contractors and consultants in our annual state entities report.

Professor Coaldrake also recommended that the Auditor-General be given the discretion to conduct performance audits on government owned corporations (GOCs). This enhanced mandate has now been provided for in section 37A of the *Auditor-General Act 2009* and will enable us to include relevant GOCs in the scope of performance audits identified in this plan, where we consider it appropriate.

Our state entities report will provide a status update on the government's implementation of Professor Coaldrake's recommendations.

Focus areas for our audits

Technology risk and opportunities

Emerging technologies are advancing rapidly. They can help deliver better outcomes at lower costs. Equally, they can present unforeseen 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.

The Auditing and Assurance Standards Board has also recently updated Australian Auditing Standard ASA 315 *Identifying and Assessing the Risks of Material Misstatement through Understanding the Entity and its Environment*, providing additional guidance to auditors when evaluating risks arising from the use of information technology.

We will focus on:

- assessing the design and implementation of general information technology controls as part of our annual financial audits
- systems and practices to respond to and recover from cyber attacks, including managing third party cyber security threats, and protecting information and students when online
- 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 2023–24	Tabling 2024–25	Tabling 2025–26
Audits that directly relate to this focus area		
<ul style="list-style-type: none"> • Protecting students when online • Responding to and recovering from cyber attacks 	<ul style="list-style-type: none"> • Ensuring information is protected 	<ul style="list-style-type: none"> • Providing digital education • Managing third party cyber security risks
Audits that indirectly relate to this focus area		
<ul style="list-style-type: none"> • State entities 2023 • Local government 2023 	<ul style="list-style-type: none"> • State entities 2024 • Local government 2024 	<ul style="list-style-type: none"> • State entities 2025 • Local government 2025

Sustainable communities and environment

A sustainable community manages its human, natural, and financial resources to meet its current needs, without compromising the needs of future generations. To achieve this, all levels of government must work together cooperatively in planning and delivering public services to optimise community outcomes. This also requires Queensland public sector entities and local governments to continually adapt to their changing environments, adopting new ways of managing risks in delivering public services.

The Queensland Government has a range of strategies and plans to create sustainable outcomes for Queenslanders and the environment. *The Queensland Plan* is the state's 30-year vision for how Queensland will become home to vibrant and prosperous communities. It outlines how the Queensland Government intends to manage Queensland's natural resources effectively, protect the environment, invest in renewable solutions, and manage urban sprawl. The *Queensland Sustainability Report* highlights the Queensland Government's approach to managing sustainability risks and opportunities, including climate change.

We will focus on:

- strategies to promote sustainable communities, including managing the supply of teachers, addressing labour and skill shortages, and ensuring regional communities have access to safe, secure, and reliable water
- programs and services to protect the environment, including, managing Queensland's greenhouse gas emissions, and reusing and recycling waste.

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

Tabling 2023–24	Tabling 2024–25	Tabling 2025–26
Audits that directly relate to this focus area		
<ul style="list-style-type: none"> Managing Queensland's regional water quality Local government 2023 Queensland's regions 2023 	<ul style="list-style-type: none"> Managing the supply of teachers Managing waste Sustainability of local governments Local government 2024 Queensland's regions 2024 	<ul style="list-style-type: none"> Managing labour and skill shortages Managing Queensland's greenhouse gas emissions Managing volunteer services Preparing for natural disasters Local government 2025 Queensland's regions 2025
Audits that indirectly relate to this focus area		
<ul style="list-style-type: none"> Preparing for the Brisbane Games Major projects 2023 Education 2023 Energy 2023 	<ul style="list-style-type: none"> Major projects 2024 Education 2024 Energy 2024 	<ul style="list-style-type: none"> Major projects 2025 Education 2025 Energy 2025

Governance of government

The public expects governments at all levels to uphold high standards of public administration and governance. To achieve these high standards, good governance must not be seen as an exercise in mere compliance. Good governance promotes accountability, integrity, and transparency, and can help entities continuously improve.

Professor Coaldrake noted in his report, *Let the sunshine in*, that the government is not meeting the public's rising expectations that it is accountable, transparent, and acts with integrity. We will focus on:

- assessing the quality and effectiveness of internal controls annually
- examining entities' governance and board structures and their 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
- examining entities' financial reporting, including the reporting of new or emerging risks such as those due to climate change.

We have a tool to assess internal controls, which will help us better communicate with our clients on the strength of their controls and areas they need to improve. 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 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 2023–24	Tabling 2024–25	Tabling 2025–26
Audits that directly relate to this focus area		
<ul style="list-style-type: none"> Preparing for the Brisbane Games Effectiveness of local government audit committees Responding to and recovering from cyber attacks 2023 status of Auditor-General's recommendations State entities 2023 Local government 2023 	<ul style="list-style-type: none"> Lobbying in the Queensland Government Ensuring information is protected 2024 status of Auditor-General's recommendations State entities 2024 Local government 2024 	<ul style="list-style-type: none"> Improving public sector culture Managing consultants and contractors Managing third party cyber security risks 2025 status of Auditor-General's recommendations State entities 2025 Local government 2025
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.

First Nations peoples, including children, face considerable disadvantages in health and wellbeing compared to non-First Nations peoples. Under the *Hospital and Health Boards Act 2011*, hospital and health services are required to develop and publish strategies to achieve health equity for First Nations peoples.

We will focus on the Queensland Government's:

- strategies to help Queensland's health system manage increasing pressure and improve the health outcomes of all Queenslanders
- programs and services supporting vulnerable Queenslanders, including ensuring equitable access for First nations peoples
- 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 2023–24	Tabling 2024–25	Tabling 2025–26
Audits that directly relate to this focus area		
<ul style="list-style-type: none"> Diverting young offenders from crime Protecting students when online Minimising potentially preventable hospitalisations Minimising gambling harm 	<ul style="list-style-type: none"> Delivering mental health services Disability access to transport Health 2024 	<ul style="list-style-type: none"> Managing the quality and safety of health services Managing volunteer services Preparing for natural disasters Preventing prisoners from reoffending

Tabling 2023–24	Tabling 2024–25	Tabling 2025–26
Audits that directly relate to this focus area		
<ul style="list-style-type: none"> Follow-on audit: Delivering forensic services Health 2023 		<ul style="list-style-type: none"> Managing road safety Health 2025
Audits that indirectly relate to this focus area		
<ul style="list-style-type: none"> Queensland's regions 2023 	<ul style="list-style-type: none"> Managing waste Queensland's regions 2024 	<ul style="list-style-type: none"> Managing Queensland's greenhouse gas emissions Queensland's regions 2025

Infrastructure investment

The Queensland Budget 2022–23 includes a significant infrastructure investment program. 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.

Appropriate investment in infrastructure by the state and local governments will also be a key element in Queensland hosting a successful 2032 Olympic and Paralympic Games.

The Queensland Budget 2022–23 includes a \$59 billion capital program over 4 years to 2025–26.

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 Cross River Rail, Gold Coast Light Rail Stages 3 and 4, Brisbane Metro, upgrades to the Bruce Highway, Queensland pumped hydro, and projects associated with delivering the 2032 Brisbane Olympic and Paralympic Games
- 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 2023–24	Tabling 2024–25	Tabling 2025–26
Audits that directly relate to this focus area		
<ul style="list-style-type: none"> Preparing for the Brisbane Games Major projects 2023 	<ul style="list-style-type: none"> Managing risk transfer in infrastructure projects Planning for Queensland's long-term infrastructure investment Disability access to transport Major projects 2024 	<ul style="list-style-type: none"> Managing road safety Major projects 2025
Audits that indirectly relate to this focus area		
<ul style="list-style-type: none"> Education 2023 Local government 2023 Queensland's regions 2023 Energy 2023 	<ul style="list-style-type: none"> Education 2024 Sustainability of local governments Local government 2024 Queensland's regions 2024 Energy 2024 	<ul style="list-style-type: none"> Education 2025 Local government 2025 Queensland's regions 2025 Energy 2025

Economic risk and recovery

The Queensland economy is recovering from the impacts of COVID-19. Despite the improved economic conditions being experienced, the economy still faces several challenges from volatility in international trade, geopolitical risks, and rising inflation and interest rates in Australia and globally.

The Queensland Government identified 3 priorities in the 2022–23 state budget, through which it is looking to drive recovery and grow the economy. These are: more jobs in more industries; delivering better services; and protecting the Queensland lifestyle.

Queensland Government borrowings are forecast to be \$129 billion by 30 June 2026. 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, the Queensland Government also holds investments of over \$32 billion to meet its future superannuation obligations and other long-term liabilities. These investments also support other long-term government priorities and programs.

In recent years, favourable economic conditions have led to significant growth in revenue, including royalties. This has resulted in:

- forecast borrowings being revised down
- the investment of windfall gains in royalty revenue to support future capital initiatives.

The anticipated unwinding of exceptionally high coal prices may increase the volatility of the state's revenue in future years.

The Queensland Government also borrows money on behalf of local governments through Queensland Treasury Corporation (QTC). The money borrowed by QTC is on-lent to local governments. The value of local government borrowings with QTC at 30 June 2022 was \$6.2 billion. Should a local government fail to repay its loan to QTC, the state government will be responsible for repaying the debt to the original lenders.

To mitigate the state's financial risk and promote good governance, each local government is required to prepare annual financial sustainability statements that identify key measures of financial sustainability. Our recent audits have identified that over half of Queensland's local governments are at either a moderate or a high risk of not being financially sustainable. This can particularly be a challenge for local governments in remote areas with small populations.

The Department of State Development, Local Government, Infrastructure and Planning has recently developed a new financial sustainability guideline where local governments are grouped into similar categories (known as tiers) to better reflect the varied drivers and challenges across the sector. The new guideline introduces additional ratios and benchmarks (that vary across the tiers) that local governments will report against in their financial statements from 2023–24 onwards.

We will focus on:

- the framework for preparing the state budget and how it supports the government's identified fiscal principles and the objectives and measures identified in key economic plans, such as the *Savings and Debt Plan* and the *Queensland Energy and Jobs Plan*
- 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, and how local governments are managing risks of financial sustainability.

This table outlines the alignment of our audits against the economic risk and recovery focus area.

Tabling 2023–24	Tabling 2024–25	Tabling 2025–26
Audits that directly relate to this focus area		
<ul style="list-style-type: none"> • Preparing for the Brisbane Games • Examining the state budget framework • State entities 2023 • Managing Queensland's debt and investments 2023 	<ul style="list-style-type: none"> • Attracting industries and events • Managing risk transfer in infrastructure projects • Sustainability of local governments • State entities 2024 • Managing Queensland's debt and investments 2024 	<ul style="list-style-type: none"> • State entities 2025 • Managing Queensland's debt and investments 2025
Audits that indirectly relate to this focus area		
<ul style="list-style-type: none"> • Education 2023 • Local government 2023 • Queensland's regions 2023 • Energy 2023 	<ul style="list-style-type: none"> • Education 2024 • Local government 2024 • Queensland's regions 2024 • Energy 2024 	<ul style="list-style-type: none"> • Education 2025 • Local government 2025 • Queensland's regions 2025 • Energy 2025

Appendix A – Planned reports to parliament for 2023–26

This appendix summarises the reports that we plan to table in parliament between 2023–26.

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 reports will include the results of our rotational focus on internal controls. Our assessments utilise tools QAO has developed, which take internal control assessments beyond an effective or ineffective result, to identify where an entity has opportunities to improve the efficiency and/or effectiveness of its controls. We use information from these assessments to share learnings and better practice across the public sector.

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.

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

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 will include the status of recommendations we made to entities in:

- reports tabled in 2020–21 and 2021–22 (2023–24)
- reports tabled in 2022–23 (2024–25)
- reports tabled in 2023–24 (2025–26).

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

State entities



Most public sector entities prepare annual financial statements and table these in parliament. Our reports summarise the results of audits of Queensland state government entities, including government departments. These reports will also analyse the Queensland Government's financial performance and position and highlight the main transactions for the year.

In response to Professor Coaldrake's recommendation that QAO regularly monitors the use of consultants and contractors by government entities, we will commence reporting on the extent to which consultants and contractors are used by government departments in this report. We will also provide a status update on the government's implementation of Professor Coaldrake's recommendations.

This report will also include commentary on our annual assessment of the quality and effectiveness of internal controls of key entities. This will include our assessment of general information technology controls.

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 Debt Retirement Fund that was established to offset state debt.

The state borrows money to fund its longer-term commitments, including investment in major infrastructure projects. The government also has several long-term liabilities such as superannuation and leave entitlements and obligations under various insurance schemes.

These reports will examine how the Queensland Government is managing its debt and investments and will include insights into what the government has invested in and how the investments are managed.

They 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.

Major projects



These reports 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, Queensland pumped hydro, 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.

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.

These reports analyse the education entities' financial performance and position. They will provide insights into education entities' recovery from COVID-19 and in meeting the educational requirements and needs of population growth in Queensland's regions.

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



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.

These reports analyse the health entities' financial performance and position and include assessments of their financial statement preparation processes, internal controls, and financial sustainability.

They will provide insights into how the health system is recovering from the demands of COVID-19, an increasing and ageing population, and changing health needs.

This report will also include commentary on our annual assessment of the quality and effectiveness of internal controls of key health entities. This will include our assessment of general information technology controls. Each year our reports will build on any focus areas from previous health reports.

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. These reports summarise the audit results of Queensland's 77 councils and the entities they control.

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

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.

This report will also include commentary on our annual assessment of the quality and effectiveness of internal controls of local governments. This will include our assessment of general information technology controls.

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.

These 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.

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

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.

These reports analyse the energy entities' financial performance and position and provide insights into the transition to renewable energy and the impact on energy entities' profit and security of energy supply.

Each year our report will build on any focus areas from our previous energy 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 2023–24

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

Preparing for the Brisbane Games



Brisbane will host the 2032 Olympic and Paralympic Games (the Games) in 9 years. The economic benefit is estimated to be \$8.1 billion for Queensland, and \$17.6 billion for Australia.

The initial proposal to host the Games estimated a total cost of \$4.9 billion, with an additional estimate of \$1 billion for the Gabba redevelopment. In February 2023, the government announced that the revised cost estimate to redevelop The Gabba was \$2.7 billion. At the same time, a joint funding agreement between the Queensland and Australian governments was announced supporting \$7 billion in Games-related infrastructure projects.

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



Examining the state budget framework



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 the *Savings and Debt Plan* and the \$62 billion *Queensland Energy and Jobs 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. It may also consider how Queensland Treasury develops key forecasts included in the budget.

Who we might audit:

- Queensland Treasury
- selected departments.

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.

In 2022–23, the Queensland Government committed \$78.8 million over 4 years to continue youth justice reforms. This includes strategies to reduce youth offending and keeping the community safe.

The objective of this audit is to assess whether youth justice strategies and programs are effective in reducing crime by serious repeat offenders and improving community safety.

Who we might audit:

- Department of Youth Justice, Employment, Small Business and Training
- Queensland Police Service
- Department of Justice and Attorney-General.

Protecting students when online



Cyber safety is important for protecting students from online bullying and 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 cyber bullying. Subsequently (November 2020), the Department of Education released its *Online safety in Queensland state 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
- selected public schools.

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 reported that \$21 billion could be saved over 4 years (2021–22 to 2024–25) by reducing unnecessary hospitalisations and emergency department presentations.

This audit will assess how effectively Queensland Health minimises unnecessary hospitalisations.

Who we might audit:

- Department of Health
- selected hospital and health services.

Minimising gambling harm



Gambling problems can have severe personal consequences, including financial hardship, emotional difficulties, social impacts, employment difficulties, and legal problems. We analysed Queensland gambling data and found that gambling expenditure by Queenslanders has increased by 42 per cent from \$3.2 billion in 2009–10 to \$4.6 billion in 2021–22. The *Gambling harm minimisation plan for Queensland 2021–25* aims to address and minimise gambling-related harm and its impact on the wider community.

This audit will assess the effectiveness of Queensland's strategies to prevent and minimise gambling-related harm.

Who we might audit:

- Department of Justice and Attorney-General.

Follow-on audit: Delivering forensic services



Forensic services play a critical role in criminal investigations. Police, prosecutors, and the courts rely on forensic services to help them identify, exonerate, prosecute, and convict people suspected of committing crimes.

In our audit *Delivering forensic services* (Report 21: 2018–19), we assessed whether agencies deliver forensic services efficiently and effectively to support criminal investigations and prosecutions.

In the Women's Safety and Justice Taskforce's report *Hear her voice*, the taskforce recommended that the Queensland Audit Office follow up the recommendations from our original report.

This audit will assess whether the entities have effectively implemented the recommendations relating to forensic medical examination services and the effectiveness of those services in meeting the needs of victims and the forensic system. Given the recent Commission of Inquiry into Forensic DNA Testing in Queensland, we will not examine the delivery of DNA services, as undertaken by Forensic Services Queensland, and any associated recommendations from our original report.

Who we might audit:

- Department of Justice and Attorney-General
- Queensland Police
- Queensland Health.



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.

Our annual local government reports have repeatedly recommended the importance of local governments having audit committees. The State Development and Regional Industries Committee has also recently recommended that all local governments be required to establish an independent audit and risk management committee.

Following our report *Effectiveness of audit committees in state government entities* (Report 2: 2020–21), this audit will provide insights into the effectiveness of audit committees at local governments.

Who we might audit:

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

Managing Queensland's regional water quality



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

Extreme weather events such as bushfires or flooding, farm runoff, industrial waste or ageing infrastructure can contaminate drinking water sources in our regions.

The Department of Regional Development, Manufacturing and Water and Queensland Health work together to regulate water quality. In regional Queensland, local governments are mostly responsible for providing this access. This audit will assess how effectively state and local government entities ensure communities can access safe water.

Who we might audit:

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

Responding to and recovering from cyber attacks



Cyber attacks result in significant cost and disruption to the delivery of critical public services.

In 2021–22, the Australian Cyber Security Centre reported over 76,000 reports of cyber crime across the country. Queensland had the highest percentage of these reports. In recent years, some Queensland public sector entities have been the subject of successful attacks.

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 Transport and Main Roads (as the department responsible for Digital Services)
- selected public sector entities.

Performance audit reports in 2024–25

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

Attracting industries and events



The Queensland Government has established the \$3.34 billion Queensland Jobs Fund to capture future opportunities in traditional and emerging industries. Each program in the Queensland Jobs Fund has a targeted set of objectives.

In recent years the government has invested significant funds in the Queensland film industry through incentives offered by Screen Queensland. In 2020–21, Screen Queensland predicted that its film and gaming projects would generate \$43 million and support approximately 1,400 jobs for Queenslanders.

Major events such as sporting events and music festivals can also inject millions of dollars into local businesses and support jobs.

This audit will examine whether incentives the Queensland Government offers to attract industries and events to Queensland are delivering value for money and whether the government is effectively managing probity risks.

Who we might audit:

- Department of the Premier and Cabinet
- Queensland Treasury
- Department of State Development, Infrastructure, Local Government and Planning
- Department of Tourism, Innovation and Sport
- Screen Queensland
- Tourism and Events Queensland.

Lobbying in the Queensland Government



Professor Coaldrake's report, *Let the sunshine in*, highlighted several issues with lobbying in Queensland. The impacts of inappropriate lobbying are not easily quantified but can reduce the public's confidence in government decision-making. Lobbying can have significant economic impacts and profound effects on the outcome of public policies.

Professor Coaldrake recommended that the Auditor-General carry out performance audits of the lobbying register, ministerial diaries, and public records to ensure record keeping obligations are being complied with.

The Crime and Corruption Commission reported a substantial increase in recorded lobbying activities in recent years.

This audit will examine whether lobbying practices in Queensland are transparent and comply with legislation.

Who we might audit:

- Department of the Premier and Cabinet
- ministerial offices
- selected public sector entities.

Managing the supply of teachers



Queensland's education environment has been impacted by the rapid increase in population from interstate migration, the impact of 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.

Delivering mental health services



Each year, 1 in 5 adults experiences a mental disorder, and approximately half experience a mental disorder at some point in their lives.

In June 2022, the Mental Health Select Committee finalised its inquiry into the opportunities to improve mental health outcomes for Queenslanders. It made 57 recommendations. In response to the inquiry, the government developed the *Better Care Together* plan. In the 2022–23 state budget, it committed \$1.6 billion over 5 years to deliver better mental health, alcohol, and other drug services.

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 and 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. Local governments face a range of financial and operational pressures to manage their waste, including diminishing landfill capacity, increased regulatory requirements (including environmental factors), and waste management levies.

This audit will assess the effectiveness of state government strategies. This will include its effectiveness in assisting councils to manage waste to achieve relevant targets.

Who we might audit:

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

Managing risk transfer in infrastructure projects



The Queensland Budget 2022–23 includes a \$59 billion investment in infrastructure over 4 years to 2025–26. The government plans to use the private sector to manage and deliver some of these projects. It is therefore crucial that 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
- Department of Transport and Main Roads
- selected public sector entities.

Sustainability of local governments



Local governments 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 councils face.

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.

This 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.

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 state 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.

Ensuring information is protected



The ramifications of not protecting information can be significant. Poor practice can lead to sensitive information being exposed. It can jeopardise a person's safety, have reputational risks, and result in significant revenue loss.

The Office of the Australian Information Commissioner reported 396 data breaches between January and June 2022.

This audit will examine how effectively public sector entities maintain confidentiality, integrity, and availability of their information, including their data. We will assess how entities classify, store, report, and retain information.

Who we might audit:

- Department of Transport and Main Roads (as the department responsible for Digital Services)
- selected public sector entities.



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.

To ensure the needs of people with a disability 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*. The Act seeks to eliminate discrimination, as far as possible, against people with disability.

This audit will assess whether access to public transport has improved for people with a disability. It will also assess how entities comply with the minimum accessibility standards.

Who we might audit:

- Department of Child Safety, Seniors and Disability Services
- Department of Transport and Main Roads
- Queensland Rail
- Brisbane City Council.

Performance audit reports in 2025–26

We plan to table the following performance audit reports in parliament in 2025–26:

Improving public sector culture



Culture is an integral part of any entity. A good culture can drive success. A poor culture can lead to failure. The Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry highlighted that poor organisational culture can allow, and even drive, misconduct.

Professor Coaldrake's report, *Let the sunshine in*, highlighted several issues about the culture of Queensland's public sector. This included a culture tolerant of bullying and a lack of transparency about government decisions and performance.

This audit will assess the culture of selected public sector entities. It will examine how entities establish their culture, including how they set expectations and promote desired values and behaviours. It will look at how entities understand and assess their culture, and what they are doing to improve it. This audit will also assess the government's progress in implementing recommendations and addressing findings from Professor Coaldrake's review.

Who we might audit:

- Public Sector Commission
- selected public sector entities.

Managing consultants and contractors



Consultants and contractors can provide expert advice, knowledge, and ideas about government policy and specific challenges. They can also help deliver key programs that government could otherwise not deliver. However, an overreliance on contractors can be costly and may have detrimental impacts, such as a loss of capacity and capability across the public sector.

In his report *Let the sunshine in*, Professor Coaldrake recommended that departments should more robustly account for the benefits derived from engaging consultants and contractors, with regular monitoring by the Auditor-General.

This audit will examine how effectively public entities are using consultants and contractors. It will assess how much the government is spending on them, the benefits and value it gets from them, and how effectively it manages them. We will also look at how entities use the expertise and knowledge of contractors and consultants to build their own capability.

Who we might audit:

- Department of Energy and Public Works
- selected public sector entities.

Managing labour and skill shortages



A shortage of skills and labour is placing significant pressure on public sector entities and private organisations across the state, nationally, and internationally. The impact of the COVID-19 pandemic and international border closures have contributed to the problem.

Skills and labour shortages also have social and economic impacts. The flow-on effects of COVID-19, along with the changing economic landscape have created challenges in many occupations, including those related to health and teaching, and there are continuing shortages in technician and trade occupations.

This audit will examine how effectively the Queensland Government is identifying and managing the risks associated with labour and skill shortages.

Who we might audit:

- Department of Youth Justice, Employment, Small Business and Training
- Department of Education
- selected public sector entities.

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.



Managing the quality and safety of health services



Hospital and health services' (HHSs') boards oversee the quality and safety of hospital and health services. There are 16 HHS boards in Queensland.

Mackay Hospital and Health Board was stood down in September 2022 following an investigation that found multiple examples of substandard clinical care and poor management of safety and quality. The Queensland Government is now implementing recommendations as a matter of urgency to strengthen safety and quality processes.

This audit will examine whether HHS boards are effectively managing the quality and safety of patient care and identifying and responding to key risks.

Who we might audit:

- Department of Health
- Selected hospital and health services.

Managing Queensland's greenhouse gas emissions



Greenhouse gases have environmental, social, and health impacts.

Since 1970, CO₂ emissions have increased by approximately 90 per cent. The Queensland Government has committed to achieving net zero emissions by 2050 under the *Queensland Climate Action Plan*.

The Queensland Government reports on its environmental, social and governance (ESG) commitments in its *Queensland Sustainability Report*.

This audit will assess how effectively and efficiently Queensland public sector entities are managing their greenhouse gas emissions. It will examine how much greenhouse gas emissions state and local government entities are emitting and their strategies for reducing emissions. It will also consider key targets in the *Queensland Sustainability Report*.

Who we might audit:

- Department of Environment and Science
- selected public sector entities
- selected local governments.

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 the COVID-19 pandemic, 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.

In October 2022, the Queensland Government announced changes to the way emergency services are delivered in Queensland. This will include the transfer of State Emergency Service to the Queensland Police Service.

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
- Queensland Police Service
- selected local governments
- selected public sector entities.

Preparing for natural disasters



Natural disasters can have devastating impacts. They can cause psychological distress, physical injury, and loss of life. They can also have significant impacts on our economy, infrastructure, and the environment.

Queensland has suffered more economic damage from natural disasters than any other state or territory. In November 2022, the Climate Council reported that disasters had cost Queensland approximately \$30 billion since 1970.

Entities need to work together, with the community, to prepare for natural disasters. They need to plan effectively and build capability and capacity to respond to disasters. They also need to develop appropriate strategies to minimise the impact of natural disasters when they occur.

This audit will assess how effectively state and local government entities prepare for natural disasters.

Who we might audit:

- Department of State Development, Infrastructure, Local Government and Planning
- Office of the Inspector-General Emergency Management
- Queensland Fire and Emergency Services
- Queensland Police Service
- Queensland Reconstruction Authority
- selected local governments.

Preventing prisoners from reoffending



In 2021–22, the Queensland Corrective Services reported that 52 per cent of prisoners released from prison returned to prison or a correctional facility within 2 years. It estimates that it costs \$88,000 annually to keep an adult in a corrective service facility.

This audit will examine how effectively Queensland Corrective Services is managing the reintegration and rehabilitation of prisoners back into the community to reduce the risk of reoffending.

Who we might audit:

- Queensland Corrective Services
- Department of Justice and Attorney-General
- selected public sector entities.

Managing third party cyber security risks



Cyber security risk is one of the top 3 threats to businesses. The cost of cyber security breaches can be significant, in addition to loss of trust and reputation.

The Australian Cyber Security Centre reported that ransomware attack is the most significant threat facing Australian businesses and governments. They cost the Australian economy up to \$2.59 billion annually.

This audit will examine how effectively the Queensland Government:

- identifies third parties who have access to the Queensland Government's data and network
- assesses the security vulnerabilities the government is exposed to through third parties
- establishes relevant controls to manage third party cyber security risks
- minimises the impact of third party security breaches.

Who we might audit:

- Department of Transport and Main Roads (as the department responsible for Digital Services)
- selected public sector entities.



Managing road safety



Road crashes cost Queenslanders an estimated \$6 billion in 2020. They also have significant impacts on our health system, where road trauma accounts for almost 15 per cent of annual hospital admissions.

The Queensland Government has committed \$1.7 billion to deliver its Road Safety Program over the next 4 years.

This audit will assess whether state entities are effectively managing road safety in Queensland. It will examine road planning, design and improvement, and road infrastructure, including in regional communities.

Who we might audit:

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

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.



Appendix C – 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 public sector and local government entities, as established under the *Auditor-General Act 2009*. The Auditor-General is independent and appointed for a fixed 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 and local governments.





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