



## TABLING PROTOCOLS

# Queensland Audit Office tabling protocols 2023

# Tabling protocols

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## General principle

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The Auditor-General aims to table reports to parliament on parliamentary sitting days. Reports may be tabled on a non-sitting day where there are limited or no sitting days within 14 days of finalising a report. The same principle applies during periods of parliamentary recess.

## Caretaker period

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Queensland holds general state elections on the last Saturday of October every 4 years. Constitutionally, the Governor dissolves the Legislative Assembly and issues a writ 26 days before polling day. The caretaker period begins when the Governor dissolves the Legislative Assembly. The time when the caretaker period ends depends on the outcome of the election.

If a proposed audit report under s. 64 the Auditor-General Act has been issued for comment and responses are received prior to the Legislative Assembly being dissolved, these reports will be tabled during the caretaker period.

If the Legislative Assembly has been dissolved prior to the lapse of the 21-day comment period, these reports will be tabled after the election.

The Auditor-General has ultimate discretion as to when to table reports. An exception to the principles above is that, if the report contains information requested by parliament or of significant public interest, the Auditor-General may elect to table the report as planned.

Reports focusing on local government matters follow the same principles regarding local government elections.

## Estimates hearings period

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Parliament does not sit during estimates hearings. The Auditor-General will not table an audit report during the estimates hearing period. The estimates hearing period is considered final once the portfolio committee reports are tabled.

An exception to this principle is that, if the report contains information requested by parliament or of a significant public interest, the Auditor-General may elect to table the report.

## Significant public interest

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Information of significant public interest is a matter of judgement, and the following is a non-exhaustive list of public interest matters which the Auditor-General may consider:

- matters of public concern and importance
- the proper administration of government
- open justice
- public health and safety
- the prevention and detection of crime and fraud
- the economic wellbeing of the state or local government.

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