

A. About the Queensland Audit Office

Our audit services

The Queensland Audit Office (QAO) is parliament’s independent auditor of Queensland’s state and local government public sector entities. We are one of the largest audit practices in Queensland.

We provide audit and assurance services and share insights through our reports to parliament. Our financial audits deliver audit opinions on the accuracy and reliability of entities’ financial statements. Our performance audits evaluate the efficiency, effectiveness, and economy of public service delivery. We also undertake compliance audits and audits of controls at service organisations.

In 2023–24, we formed 414 audit opinions about the reliability of financial statements of state and local government entities (2022–23: 414). Our audit service providers performed the audits that delivered 188 (45 per cent) of these opinions (2022–23: 174 or 42 per cent). We recover the costs of our financial audits from audit fees charged to our clients. Financial audit fee revenue totalled \$45.7 million in 2023–24 (2022–23: \$42.0 million).

We make recommendations that strengthen internal controls and improve public sector accountability. We do this through our financial and performance audits and through our reports to parliament.

We tabled 15 reports to parliament this financial year. Eight of these were on the combined results of individual financial audits; the other 7 were performance audits. Our insights and recommendations help entities to improve their financial management and service delivery. Our [Forward work plan 2024–27](#) sets out the reports we plan to table over the next 3 years.

The cost of our performance audits, reports to parliament, investigations, and the position of the Auditor-General were funded through parliamentary appropriations totalling \$8.1 million in 2023–24 (2022–23: \$7.3 million).

More information about our achievements, structure, and mandate is in our annual report, which is available on our [website](#).

Our mandate

The *Auditor-General Act 2009* (the Act) governs the powers and functions of the Auditor-General. It provides the basis for QAO’s access to information, and the reporting of findings from our audits. Our audits are conducted in accordance with the *Auditor-General Auditing Standards*. These standards require us to adopt standards issued by the Australian Auditing and Assurance Standards Board to the extent they are consistent with the requirements of the Act.

Strategic review of the Queensland Audit Office

A key accountability measure within the Act is that an independent review of our organisation be conducted at least every 5 years. The Governor in Council appoints independent reviewers from outside our organisation and provides them with the terms of reference. The reviewers engage with us, our staff, our clients, and other key stakeholders to understand how well we are operating and fulfilling our mandate.

The *Strategic Review of the Queensland Audit Office 2023* was tabled in parliament on 15 February 2024, and concluded that QAO’s functions are effective, efficient, economic, and valued. The review also identified opportunities for improvement. The review’s results and our response are published on our website at www.qao.qld.gov.au/about-us/external-reviews. In our 2023–24 annual report, we discussed our progress in addressing the reviewers’ recommendations.

