

B. How we prepared this report

Queensland Audit Office reports to parliament

The Queensland Audit Office (QAO) is Queensland's independent auditor of the public sector and local governments. We provide valued assurance, or insights and advice, and recommendations for improvements to public sector accountability in our reports to parliament.

The *Auditor-General Act 2009* mandates how we report to parliament on our audit work. These reports may be on the results of our financial audits, on the results of our performance audits, or on our insights. Our insights reports may provide key facts or a topic overview, the insights we have gleaned from across our audit work, the outcomes of an investigation we conducted following a request for audit, or an update on the status of Auditor-General's recommendations.

We share our planned reports to parliament in our 3-year forward work plan, which we update annually: www.qao.qld.gov.au/audit-program.

A fact sheet about how we prepare, consult on, and table our reports to parliament is available on our website: www.qao.qld.gov.au/reports-resources/fact-sheets.

About this report

QAO welcomes information on public sector performance and requests for audits from the public, elected members, public sector employees, and other integrity offices. This information is a valuable input to our work.

We have prepared this report under s. 63 of the *Auditor-General Act 2009*, which provides the Auditor-General with discretion for reporting to parliament on any matters they consider in the public interest.

What we cover in this report

The Quandamooka Yoolooburrabee Aboriginal Corporation (QYAC) receives significant funding from the Queensland Government to support projects and activities on Minjerribah. It receives this funding from several government departments and other public sector entities.

We received several requests to conduct audits over funding provided to QYAC. Given the level of public interest, we prepared this report to outline the key findings from our assessment of how government departments managed funding provided to QYAC.

While we obtained and assessed information related to several funding agreements between QYAC and the Queensland Government, this report focuses on funding provided under the North Stradbroke Island Economic Transition Strategy (transition strategy) and Minjerribah Futures.

In preparing this report, we focused on payments made to QYAC by the following departments:

- Department of State Development, Infrastructure and Planning
- Department of the Environment, Tourism, Science and Innovation.

Figure B1 identifies the 7 agreements we assessed under the transition strategy and Minjerribah Futures where QYAC was the project coordinator.



Figure B1
Minjerribah Futures funding agreements tested by QAO

Project	Funding per original agreement	Amount paid to QYAC as at 31 December 2021
Recreation trails	\$3,750,000	\$750,000
Development and upgrade of Minjerribah camping grounds	\$2,400,000	\$2,216,400
Yalingbila Bibula (Whale on the Hill) Project	\$600,000 (stage 1) \$1,200,000 (maximum for stage 2)	\$375,600
Minjerribah Ganaba Project	\$250,000 (for project plan and stage 1 report) \$750,000 (allocation for stage 2 construction based on an approved plan)	\$356,875
Employment of 3 QYAC officers	\$839,000	\$521,500
Grow and promote the Quandamooka Festival	\$500,000	\$500,000
Dunwich placemaker	\$300,000	\$300,000

Source: Compiled by Queensland Audit Office with information provided by the Department of Tourism.

Payments made to QYAC by other entities that we assessed

We also identified and assessed payments to QYAC by other public sector entities for non-Minjerribah Futures projects. They relate to payments made to QYAC under various grant agreements and as ex-gratia payments in lieu of royalties between January 2017 and November 2021. This also includes a \$1 million payment from The University of Queensland directly negotiated by QYAC to support the Yalingbila Bibula Project. These are outlined in Figure B2 below.

Figure B2
Non-Minjerribah Futures funding agreements tested by QAO

Entity	Nature/purpose of payment	Payments identified	Payments assessed by QAO
Department of Environment and Science (now called the Department of the Environment, Tourism, Science and Innovation)	Includes payments under Indigenous Land Use Agreements (ILUA) and Land Sea Ranger Programs	\$30.2 million	\$16.9 million

Entity	Nature/purpose of payment	Payments identified	Payments assessed by QAO
Department of Resources (now called the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development)	Royalty payments under ILUA and payments for supplies and services	\$4.0 million	\$3.5 million
Redland City Council	Payments for supplies and services and minor grants	\$2.6 million	\$0.9 million
The University of Queensland	Funding for the Yalingbila Bibula (Whale on the Hill) Project and supplies and services	\$1.1 million	\$1.0 million

Source: Compiled by Queensland Audit Office with information provided by the above entities.

The money the Department of Natural Resources and Mines, Manufacturing, and Regional and Rural Development pays to QYAC as royalties is held in trust by QYAC on behalf of the Quandamooka people. QYAC does not use it to fund day-to-day operations.

We did not identify any issues with how these entities managed their funding agreements with QYAC. Accordingly, we have not included any comments on our assessment of this funding in this report.

Our approach

Why we focused on funding under Minjerribah Futures

In preparing this report, we have focused on our assessment of how departments managed their funding agreements with QYAC under the transition strategy and the subsequent Minjerribah Futures. We did so as this was a significant strategy designed to assist the broader Minjerribah community. Minjerribah Futures is a complex program involving multiple projects and funding agreements. The initial strategy relied on both government and non-government funding. Projects under Minjerribah Futures were to be delivered by QYAC across several years.

Given the complexity of Minjerribah Futures, we anticipated findings that would provide insights and learnings relevant for similar future programs.

What we did

We performed our assessment of the funding agreements in accordance with the *Auditor-General Auditing Standards* (the standards). The standards recognise that in discharging their mandate, the Auditor-General is not limited to considering the mandatory professional requirements issued by the Australian Auditing and Assurance Standards Board.

Under the standards, the Auditor-General can assess information provided by anyone with concerns about financial management in Queensland public sector entities and, if appropriate, investigate the issue with the aim of strengthening and improving public sector performance and accountability.



Our assessment of Minjerribah Futures focused on how the relevant government departments managed the funding agreements with QYAC. Our assessment included reviewing:

- information supporting the implementation of the strategy and key decisions made by the Queensland Government
- minutes of various governance committees
- publicly reported information on the status and funding of projects
- funding agreements between QYAC and the respective departments
- documentation and correspondence supporting the acquittal of expenditure.

In conducting our assessment, we focused on the period 1 July 2016 to 31 December 2021, as this represented the main time frame when relevant agreements were entered into, most of the funding was provided, and projects were scheduled for completion.

In completing this report, we encountered several delays in progressing our assessment of relevant information due to:

- delays in accessing required documents and information
- the impact of machinery of government changes at key government departments, including changes to key staff
- turnover of QAO staff assigned to this work.

Where possible, we have updated information in the report to reflect the most recent information available to us at the time of publication.

What we did not assess

As QYAC is not a public sector entity, we have not conducted an audit over it. Instead, we have focused on the roles and responsibilities of relevant public sector entities in managing their funding agreements with QYAC.

While section 36A of the *Auditor-General Act 2009* provides the Auditor-General with the ability to audit funding provided by a public sector entity to a non-public sector entity, we assessed that the use of these powers was not required in this case. This was because:

- we considered it unlikely that using these powers would provide access to additional information that would be unavailable from the public sector entities we engaged with
- exercising these powers was not required to achieve our objective of assessing how effective public sector entities were in managing their funding agreements with QYAC.

How we have reported our findings

Our assessment was not conducted as an audit or assurance engagement under Australian auditing and assurance standards. Accordingly, this report does not include a formal opinion or conclusion on the implementation of Minjerribah Futures.

Instead, this report identifies the key findings from our assessment of the funding arrangements and the insights we gleaned from these findings. We have included learnings we believe the Queensland Government should consider in developing similar programs in the future.

