



FORWARD WORK PLAN

June 2025

Queensland Audit Office

Forward work plan
2025–28

Appendix B – Acquittal of our prior published plan

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 document reflects the changes between our [Forward work plan 2024–27](#), published in June 2024, and our *Forward work plan 2025–28*. The table below identifies the proposed audit topics in our *Forward work plan 2025–28* and shows:

- where we have changed the timing of some audits from the 2024–27 plan
- the new audits included in our *Forward work plan 2025–28*.

In the tables that follow overleaf, we provide an explanation for the timing changes, and a list of topics previously included in our 2024–27 plan that are not included in the 2025–28 plan with an explanation for their removal.

Changes between the published *Forward work plan 2024–27* and the *Forward work plan 2025–28*

2025–26 Audits	2026–27 Audits	2027–28 Audits
Existing topics (no change)	Existing topics (no change)	Existing topics (with timing change)
Preventing prisoners from reoffending	Accessing legal aid services*	Planning for liveable communities
Funding for mental health services*	Ensuring the quality and safety of health services	Skilling Queenslanders to meet labour market demands*
Managing third-party cyber security risks	Defending critical infrastructure from cyber risks	Mitigating the risk of future floods
Improving the sustainability of local governments*	Existing topics (with timing change)	Reporting on government performance*
Existing topics (with timing change)	Improving road safety*	New topics (not previously on plan)
Attracting and retaining teachers in regional and remote Queensland*	Protecting information held by government	Student attendance at Queensland state schools
Supporting industry development*	New topics (not previously on plan)	Efficiency of custodial transport
Managing variations to contracts in transport infrastructure projects*	Managing psychosocial safety in the workplace	Health workforce planning
Reducing the amount of organic waste sent to landfill*	Planning for and mitigating the risks of bushfires	Planning to operate Cross River Rail
Managing the ethical risks of artificial intelligence*	Effective contract management in government owned corporations	Implementing the new child safety and youth justice case management system (Unify)
New topics (not previously on plan)	Managing legacy information technology infrastructure and systems	Making the most of artificial intelligence
Follow-on audit: Delivering social housing services		Managing the impacts and risks in red tape reduction initiatives
Existing topic (expanded into topic series)		
Brisbane 2032 Olympic and Paralympic Games report series		

Notes:

* We have renamed the following audits this year to better reflect the refined scope as we prepare to commence them:

- 'Funding for mental health services' was previously titled 'Accessing mental health services'
- 'Improving the sustainability of local governments' was previously titled 'Enhancing the sustainability of local governments'
- 'Attracting and retaining teachers in regional and remote Queensland' was previously titled 'Managing the supply of teachers'
- 'Supporting industry development' was previously titled 'Attracting the screen industry'. We have changed the scope of this audit due to a government review into Screen Queensland's incentives programs
- 'Managing variations to contracts in transport infrastructure projects' was previously titled 'Transferring risk in infrastructure projects'
- 'Reducing the amount of organic waste sent to landfill' was previously titled 'Reducing landfill waste'
- 'Managing the ethical risks of artificial intelligence' was previously titled 'Overseeing the use of artificial intelligence'
- 'Accessing legal aid services' was previously titled 'Delivering equitable legal aid services'
- 'Improving road safety' was previously titled 'Reducing road fatalities'
- 'Skilling Queenslanders to meet labour market demands' was previously titled 'Reducing labour and skill shortages'
- 'Reporting on government performance' was previously titled 'Strengthening government reporting'.

As part of our annual planning process, we reassessed our 3-year work plan to ensure we have the capacity to deliver the planned reports and that our reports are being delivered at the right time to provide meaningful findings and recommendations. The following table includes an explanation of the reason for the changes made to reports included in the [Forward work plan 2024–27](#).



Reports with timing change		
Reports	What's changed	Explanation
Attracting and retaining teachers in regional and remote Queensland	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> This audit is underway but will now table in 2025–26.
Supporting industry development	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> This audit is underway but will now table in 2025–26.
Managing variations to contracts in transport infrastructure projects	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> This audit is underway but will now table in 2025–26.
Reducing the amount of organic waste sent to landfill	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> This audit is underway but will now table in 2025–26.
Managing the ethical risks of artificial intelligence	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> This audit is underway but will now table in 2025–26.
Improving road safety	Deferred from 2025–26 to 2026–27	<ul style="list-style-type: none"> We have deferred this audit to 2026–27 due to the prioritisation of other audits and to balance the timing of audits involving the Department of Transport and Main Roads.
Protecting information held by government	Deferred from 2025–26 to 2026–27	<ul style="list-style-type: none"> We have deferred this audit to 2026–27 to balance the delivery of audits against each focus area, with 2 other 'digital' audits already planned to be tabled in 2025–26.
Planning for liveable communities	Deferred from 2026–27 to 2027–28	<ul style="list-style-type: none"> We have deferred this audit to 2027–28 to prioritise disaster mitigation audits and allow more time for early scoping discussions with proposed entities.
Skilling Queenslanders to meet labour market demands	Deferred from 2026–27 to 2027–28	<ul style="list-style-type: none"> We have deferred this audit to 2027–28 to allow time for the Department of Trade, Employment and Training to review its current strategy and align it with the current government priorities.
Mitigating the risk of future floods	Deferred from 2025–26 to 2027–28	<ul style="list-style-type: none"> We have deferred this audit to 2027–28 to balance the delivery of audits against each focus area, with one to 2 'environment' audits planned in each year.
Reporting on government performance	Deferred from 2026–27 to 2027–28	<ul style="list-style-type: none"> We have deferred this audit to 2027–28 to balance the delivery of audits against each focus area, with one to 2 'public sector' audits planned in each year.



As part of our annual planning processes, we may identify audit topics that could be better addressed through our yearly reports on the results of our financial audits. We may also determine that the timing is not right for audit topics previously on the plan – this could be due to a change in legislation, government announced reviews, or changes in government priorities.

We have listed topics that appeared in our 2024–27 plan that have been consolidated into other reports or removed from the forward work plan in the table below.

Reports moved or removed	
Reports	Explanation
Managing consultants and contractors	<ul style="list-style-type: none"> Having reassessed this topic, we can best address this through providing insights as part of our annual state entities report on the audit results of Queensland's departments rather than through a performance audit. This is discussed further in Appendix C.
Follow-on audit: Licensing builders and building trades	<ul style="list-style-type: none"> We have reassessed the priority of this follow-on audit and decided to remove it from our forward work plan. This is due to the existing focus and public reporting available in relation to the 2022 independent review of the Queensland Building and Construction Commission's governance arrangements. The recommendations from the 2022 independent review were consistent with those made in our previously tabled report. As such, we have determined that other audits are more suitable for follow-up activity.
Ensuring disability access to transport	<ul style="list-style-type: none"> There continues to be reforms at the Commonwealth level relating to disability standards for accessible public transport. Given this ongoing change, we have elected to defer this topic. Given the importance of this topic, we will include a focus on disability access to transport as part of our series on the Brisbane 2032 Olympic and Paralympic Games.
Improving public sector culture	<ul style="list-style-type: none"> This topic can be best addressed through inclusion in relevant performance audit topics. For example, we may assess the impact of public sector culture on adopting new technologies in <i>Making the most of artificial intelligence</i>.
Managing volunteer services	<ul style="list-style-type: none"> In December 2024, the Queensland Parliament's Local Government, Small Business and Customer Service Committee started an inquiry into the barriers preventing more Queenslanders from volunteering. The Terms of Reference for the inquiry were similar to our audit scope, and so we have removed this topic from our forward work plan to avoid duplication. When the inquiry tables its report in September 2025 we will reassess whether we can add further value to this topic.
Lobbying in the Queensland Government	<ul style="list-style-type: none"> We have consulted further on this topic and have determined it would not be suitable for a performance audit due to the role of the Queensland Integrity Commissioner in maintaining the lobbying register and limitations in our ability to assess the recordkeeping requirements of ministers' offices. This is discussed further in Appendix C.





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