



FORWARD WORK PLAN

June 2025

# Queensland Audit Office

Forward work plan  
2025–28

## Acknowledgement

The Queensland Audit Office acknowledges the Traditional and Cultural Custodians of the lands, waters, and seas across Queensland. We pay our respects to Elders past, present, and emerging.

We use the term 'First Nations people' in this report. We respect First Nations people's choices to describe their cultural identity using other terms, such as Aboriginal and Torres Strait Islander peoples, particular peoples, or by using traditional place names.

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# Introduction

## About us

**The Queensland Audit Office (QAO) is the independent auditor of the public sector.**

Our vision is for better public services. We aim to achieve this by conducting financial and performance audits of public sector entities, including the state and local governments.

QAO provides assurance, insights and advice, and recommendations for improvement through the audits we undertake and the reports we table in the Legislative Assembly of Queensland. QAO’s independent public reporting is an important part of our mandate under the *Auditor-General Act 2009*. We bring transparency and accountability to public sector performance and form a vital part of the overall integrity of the system of government.

## Our forward plan

**We detail the reports we plan to provide to parliament in a 3-year rolling plan, updated each year.**

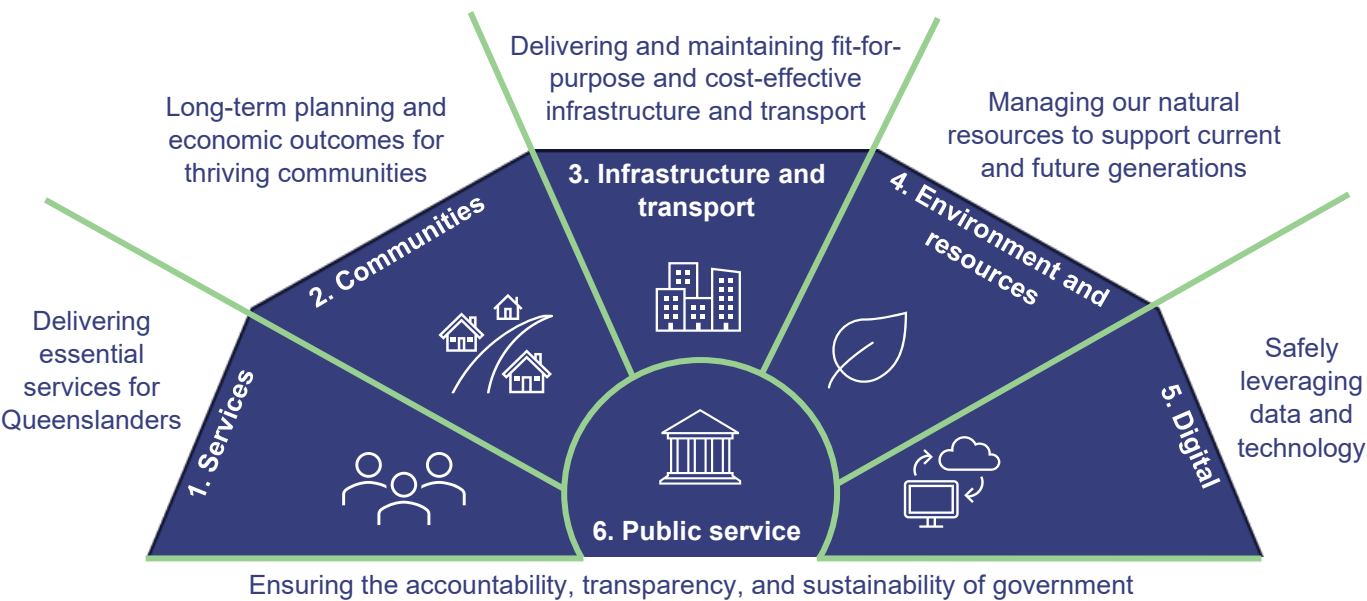
This plan describes the financial and performance audit reports we plan to table in parliament over the next 3 years. Each year, we update the plan to acquit the audits that we have completed, detail any changes to planned audits, and identify new topics for inclusion.

**We consider key risks and opportunities that shape the operations of the Queensland public sector and local governments to inform our audit focus areas.**

This plan is the result of a transparent and structured process to identify the topics to deliver the greatest value to the Queensland Parliament and governments. This includes scanning the environment and relevant reports to understand priority issues; reviewing the topic ideas that have been suggested to us; analysing the results of our audit programs; and consulting with senior leaders across government.






Based on our analysis, we have identified 7 focus areas for the next 3 years, as detailed below. We expect these focus areas will not change over the next 3 years; however, we will review them each year and adjust if required.

### Our audit focus areas



# Three-year plan overview by focus area

The table below lists the performance audit and yearly financial reports we plan to table in parliament over the next 3 financial years, grouped by focus area. See [Appendix A](#) for detail on the process for developing our forward work plan. We list the reports in the year that we plan to table them. Some audits will start in the previous financial year so that we can table them throughout the financial year. An acquittal of our *Forward work plan 2024–27* is in [Appendix B](#).

	1 Reports tabling in 2025–26	2 Reports tabling in 2026–27	3 Reports tabling in 2027–28	Yearly reports	
 <b>Services</b>	Preventing prisoners from reoffending  Funding mental health services  Follow-on audit: Delivering social housing services	Accessing legal aid services  Ensuring the quality and safety of health services  Managing psychosocial safety in the workplace	Student attendance at Queensland state schools   Efficiency of custodial transport	Health	Education
 <b>Communities</b>	Attracting and retaining teachers in regional and remote Queensland  Supporting industry development	Improving road safety	Planning for liveable communities  Skilling Queenslanders to meet labour market demands  Health workforce planning	Energy	
 <b>Infrastructure and transport</b>	Managing variations to contracts in transport infrastructure projects	Effective contract management in government owned corporations	Planning to operate Cross River Rail	Major projects	
 <b>Environment and resources</b>	Reducing the amount of organic waste sent to landfill	Planning for and mitigating the risks of bushfires	Mitigating the risk of future floods		
 <b>Digital</b>	Managing the ethical risks of artificial intelligence  Managing third-party cyber security risks	Defending critical infrastructure from cyber risks  Managing legacy information technology infrastructure and systems	Implementing the new child safety and youth justice case management system (Unify)  Making the most of artificial intelligence	Information systems	
 <b>Public service</b>	Improving the sustainability of local governments	Protecting information held by government	Reporting on government performance  Managing the impacts and risks in red tape reduction initiatives	State entities	Managing Queensland's debt and investments
				Local government	Status of AG recommendations
<b>Brisbane 2032 Olympic and Paralympic Games report series</b> We intend to deliver up to 3 audits on topics relating to the Brisbane Games over the life of this plan. Detail can be found in the body of this document.					

# Three-year plan by parliamentary committee

The table below provides the yearly financial and performance audit reports we plan to table in parliament each year of this plan, grouped by parliamentary committee.

Parliamentary committee	1 Reports tabling in 2025–26	2 Reports tabling in 2026–27	3 Reports tabling in 2027–28	Yearly reports
<b>Health, Environment and Innovation</b>	Funding mental health services Reducing the amount of organic waste sent to landfill	Ensuring the quality and safety of health services	Health workforce planning	Health
<b>Education, Arts and Communities</b>	Attracting and retaining teachers in regional and remote Queensland		Student attendance at Queensland state schools Implementing the new child safety and youth justice case management system (Unify)	Education
<b>Justice, Integrity and Community Safety</b>	Preventing prisoners from reoffending	Accessing legal aid services	Efficiency of custodial transport	
<b>Governance, Energy and Finance</b>		Managing psychosocial safety in the workplace Effective contract management in government owned corporations	Skilling Queenslanders to meet labour market demands Reporting on government performance Managing the impacts and risks in red tape reduction initiatives	Energy Managing Queensland's debt and investments State entities Status of AG recommendations
<b>Local Government, Small Business and Customer Service</b>	Managing the ethical risks of artificial intelligence Managing third-party cyber security risks Improving the sustainability of local governments	Planning for and mitigating the risks of bushfires Defending critical infrastructure from cyber risks Managing legacy information technology infrastructure and systems Protecting information held by government	Mitigating the risk of future floods Making the most of artificial intelligence	Local government Information systems
<b>State Development, Infrastructure and Works</b>	Follow-on audit: Delivering social housing services Supporting industry development Managing variations to contracts in transport infrastructure projects	Improving road safety	Planning for liveable communities Planning to operate Cross River Rail	Major projects
Brisbane 2032 Olympic and Paralympic Games report series				

**Note:** We list potential topics for the Primary Industries and Resources Committee in [Appendix E](#) of this plan.





# Our reports to parliament

In this section, we outline our planned reports to parliament, by focus area, for the next 3 years. We prepare 2 categories of reports:

 <b>Yearly financial reports</b>	 <b>Performance audit reports</b>
<p>Every year, we audit the financial statements and risks of Queensland Government departments, statutory bodies (including public universities), government owned corporations, and local governments.</p> <p>Our financial audits and reports respond to risks specific to the public sector, including:</p> <ul style="list-style-type: none"> <li>the probity of matters associated with the stewardship of public sector entities</li> <li>the propriety of administrative decisions taken within an audited entity and the associated audit reporting processes</li> <li>acts or omissions that have given rise to a waste of public resources</li> <li>compliance with relevant acts, regulations, and government policies.</li> </ul>	<p>The purpose of a performance audit is to assess the extent to which public sector entities and local governments are delivering their stated objectives effectively, efficiently, and economically. It can also assess ethical, equity, and probity considerations and the environmental sustainability of public sector operations.</p> <p>We provide our proposed topics over the next 3 years to give visibility to parliament and public sector entities. We work to progressively refine the scope in advance of starting an audit. This allows us to ensure we are focusing on the right topic at the right time.</p> <p>Our performance audit reports typically provide recommendations to the entities. Our yearly status of Auditor-General's recommendations report collates entities' self-assessments of their progress in implementing our recommendations. Within this report, we will select one or multiple clients to follow up on the implementation of our recommendations. We may also select individual follow-up audit topics where required.</p>

This section provides a summary of the objective of each of our planned audits. This includes:

- yearly financial reports and performance audit reports by focus area
- our planned reporting related to the Brisbane 2032 Olympic and Paralympic Games. This has been separated given the significance of this event for all of Queensland and due to its span across each of our audit focus areas.

We provide detail for each topic in [Appendix D](#), and on our website.

## Equitable access and outcomes for all Queenslanders

Throughout our audits, we consider the impact of the work of the public sector on the outcomes for all Queenslanders. This includes people from different locations and regions, cultural backgrounds, ages, and identities, as well as people living with disability.

Some of our audits may have more direct implications for particular Queenslanders. Where relevant, we will engage with community representatives and draw on subject matter experts to help inform our audit process, and develop our findings and recommendations.

## 1. Services – delivering essential services for Queenslanders



Governments play a critical role in supporting their citizens to achieve safe, productive, and healthy lives. It is important that all Queenslanders have access to quality healthcare, education, housing, and other services that support individuals to achieve their potential.

Maximising outcomes for individuals often requires public sector entities to work together, share information, and try new ideas. Many government entities are aiming to shift toward a 'customer-centric' approach – which means understanding and responding to the needs of individuals in a coordinated way.

Services need to be accessible and address the unique needs of each and every Queenslanders. This includes people living in rural and remote areas, those experiencing disadvantage, and people who need additional or specialised support to have the same opportunities as others.

We will focus on transparency of service funding flows, adoption of best practice service delivery approaches, and how entities assess their effectiveness to inform future service design.

### Yearly financial reports

Each year of this plan we will table the following 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.

Each year, we analyse the health entities' financial performance and position and include assessments of their internal controls, financial performance and sustainability, and asset management.

In our yearly health reports, we will provide insights into how the health system is responding to increased health service demand, driven by an increasing and ageing population, a shortage of general practitioners, and changing health needs. This includes analysis of demand pressures on:

- ambulance and emergency department services, and the impact of satellite health centres on emergency department presentations
- specialist outpatients – wait lists and the percentage of patients seen within clinically recommended times.

Each year our report will build on focus areas from our previous health reports. This year, we will focus on the following:

- Management of payroll overpayments, rostering, and overtime
- Risk management maturity of hospital and health services
- Ageing of health infrastructure assets, progress and spend on the hospital capital expansion program, and progress made on our previous recommendations on addressing maintenance that has been deferred.

Other areas we may analyse further this year include:

- efficiency of services delivered by hospital and health services
- environmental impacts of health entities, including how they manage energy efficiency
- governance of hospital and health boards, including how they manage conflicts of interest.





## Education

Entities within Queensland's education sector support individuals across all stages of learning – from early childhood and school through to vocational education, training, and university. Together, they provide the knowledge and skills to prepare individuals for the workforce.

These reports analyse the education entities' financial performance and position and include assessments of their internal controls; financial performance and sustainability; and asset management.

Each year our report will build on any focus areas from our previous education reports and emerging issues in the education sector. In our 2025 report, we will focus on:

- how entities are addressing weaknesses in their information technology systems
- how Queensland public universities are responding to the risk of historical wage underpayments to staff
- the outcome of the Senate inquiry into the quality of governance at Australian universities
- strategies in place at universities and TAFE Queensland to manage their financial sustainability
- the progress and spend on the schools and training infrastructure expansion programs, and progress made on our previous recommendation on completing regular and timely asset condition assessments
- how universities are tracking with their capital programs and how effectively they are maintaining their assets.

Other areas we may analyse further this year include:

- asset management maturity at universities.

## Performance audit reports planned to table in 2025–26

### Preventing prisoners from reoffending

In this audit, we will examine how effectively Queensland Corrective Services is managing the reintegration and rehabilitation of prisoners while in detention to reduce the risk of reoffending.

#### Who we plan to audit:

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

### Funding mental health services

In this audit, we will assess how effectively Queensland Health is funding mental health services. We will also assess whether the funding is achieving its intended outcomes.

#### Who we plan to audit:

- Department of Health
- selected hospital and health services.

### Follow-on audit: Delivering social housing services

In this audit, we will assess whether the Department of Housing and Public Works (the department) has effectively implemented our recommendations from our audit [Delivering social housing services](#) (Report 1: 2022–23). We will also assess the department's progress with new builds and whether its planned housing aligns with its demand and forecasting model.

#### Who we plan to audit:

- Department of Housing and Public Works.

## Performance audit reports planned to table in 2026–27

### Accessing legal aid services

In this audit, we will assess the accessibility and timeliness of Legal Aid Queensland services across the state.

**Who we plan to audit:**

- Legal Aid Queensland
- Department of Justice.

### Ensuring the quality and safety of health services

In this audit, we will assess whether hospital and health service boards are effectively managing the quality and safety of patient care and identifying and responding to key risks.

**Who we plan to audit:**

- Department of Health
- selected hospital and health services.

### Managing psychosocial safety in the workplace

In this audit, we will assess how effectively entities manage the psychosocial safety of their workforce. We will likely focus on entities and staff with higher psychosocial risk, such as frontline services.

**Who we plan to audit:**

- selected public sector entities.

## Performance audit reports planned to table in 2027–28

### Student attendance at Queensland state schools

In this audit, we will assess whether the Department of Education effectively manages student attendance in Queensland state schools. This will include whether the department has effective systems and processes for overseeing school's management of student attendance.

**Who we plan to audit:**

- Department of Education.

### Efficiency of custodial transport

In this audit, we will assess the efficiency of the transport of people to and from custody. We will assess the extent to which available options are considered and used to minimise the time officers spend escorting those in custody while upholding key principles such as safety and natural justice.

We may also assess the economy of transporting people to and from custody as part of this audit.

**Who we might audit:**

- Queensland Police Service
- Queensland Corrective Services
- Department of Justice
- Department of Youth Justice and Victim Support.



## 2. Communities – long-term planning and economic outcomes for thriving communities



Queensland is large and diverse, with the most decentralised population of all the mainland states.

Governments are responsible for meeting basic community needs, such as access to energy, water, and waste management. They also play a crucial role in supporting communities to thrive, through stimulating investment and job creation, and enabling sport, arts, and recreation.

Many Queensland communities are affected by growing, declining, and/or ageing populations. These changes place pressures on service delivery, workforce and skills gaps, and economic opportunity. Where these challenges exist, it can be difficult to sustain thriving communities. There are opportunities for state and local governments, in collaboration with the private sector and local communities, to work together to mitigate these challenges.

We will focus on workforce planning, effective grants management, effective engagement of private sector delivery partners, and supporting economic and social outcomes in communities.

### Yearly financial reports

Each year of this plan we will table the following report:

#### Energy

In Queensland, government owned corporations generate, transmit, and distribute electricity. The supply of affordable and reliable energy is impacted by demand and the mix of energy including renewable, gas, and coal plants.

These reports analyse the energy entities' financial performance, the effectiveness of the internal controls, energy prices, and major events impacting the entities during the year.

Each year our report will build on any focus areas from our previous energy reports and emerging issues in the energy sector. This year we will focus on the:

- transfer of oversight of Queensland Hydro and the CopperString project to QIC, including private sector investment
- results of the work performed over the asset maturity profile and the electricity maintenance guarantee
- major incidents affecting the energy entities
- impact of plans for Queensland's transition to net-zero emissions by 2050
- readiness of energy entities for climate reporting.

We will continue reporting on the following elements in our 2025 report:

- Comparison of wholesale prices between Queensland and other states
- Energy Queensland's digital transformation program
- Ex-gratia payments to senior management (if any).

## Performance audit reports planned to table in 2025–26

### Attracting and retaining teachers in regional and remote Queensland

In this audit, we will assess whether the Department of Education's strategies are effective in attracting, recruiting, and retaining teachers in regional and remote Queensland. We will examine how it identifies gaps, and designs and implements strategies. We will also measure and report on the effectiveness of the strategies.

This audit is in-progress at the time of publishing this plan. We expect to finalise it in the second half of 2025.

**Who we are auditing:**

- Department of Education.

### Supporting industry development

In this audit, we will assess the effectiveness and probity of the Industry Partnership Program, administered by the Department of State Development, Infrastructure and Planning, in supporting industry development in Queensland.

This audit is in-progress at the time of publishing this plan. We expect to finalise it in the second half of 2025.

**Who we are auditing:**

- Department of State Development, Infrastructure and Planning.

## Performance audit reports planned to table in 2026–27

### Improving road safety

In this audit, we will assess whether the Department of Transport and Main Roads' strategies and initiatives are effective in improving road safety. We will focus on how it uses data to inform investment decisions and how it evaluates the effectiveness of its road safety initiatives.

**Who we plan to audit:**

- Department of Transport and Main Roads
- Queensland Police Service.

## Performance audit reports planned to table in 2027–28

### Planning for liveable communities

In this audit, we will assess how effectively state entities and local governments are coordinating their planning to create new housing and communities. This may include examining how well planning accounts for connection to utilities and other services.

**Who we might audit:**

- Department of State Development, Infrastructure and Planning
- Department of Housing and Public Works
- Economic Development Queensland
- selected local governments
- selected local government-owned utilities companies.

## Skilling Queenslanders to meet labour market demands

In this audit, we will assess the effectiveness of the *Good Jobs, Great Training: Queensland Skills Strategy 2024–2028* in training Queenslanders to meet job demands in priority and emerging industries. We will focus on the performance of the vocational education and training sector.

### **Who we might audit:**

- Department of Trade, Employment and Training
- TAFE Queensland
- Queensland universities who deliver vocational education courses and programs.

## Health workforce planning

In this audit, we will assess the effectiveness of Queensland Health's strategies and actions to meet future health workforce needs. We will focus on the extent to which Queensland Health is meeting its early commitments.

### **Who we might audit:**

- Department of Health
- selected hospital and health services.

### 3. Infrastructure and transport – delivering and maintaining fit-for-purpose and cost-effective infrastructure and transport

Effective infrastructure supports the economy, competitiveness, and liveability of Queensland.

In order to meet current and future needs of Queenslanders, planning should consider technology, population, lifestyle, and climate changes. For example, technology and climate changes could lead planners to consider the need for greater disaster-resilient infrastructure.

Globally, workforce shortages, resource scarcity, cost escalation, and pressure on government expenditure has challenged infrastructure delivery. The private sector will likely be an increasingly important source of investment and delivery of infrastructure that supports public outcomes into the future. There will also be increasing pressure to have appropriate governance structures and processes, while still delivering to quality and environmental standards. In addition to new builds, effective maintenance of assets is required to ensure long-term reliability.

The Queensland Government has a significant capital infrastructure investment program, forecast to cost \$116.8 billion over 4 years. This must be supported by robust and realistic planning, effective project and cost management, and proper maintenance approaches.

We will focus on procurement processes, project and risk management, and strategic asset management, including maintenance.

#### Yearly financial reports

Each year of this plan we will table the following report:

#### Major projects

These reports will provide insights into the status of major infrastructure projects led by state and local governments across Queensland. We will also provide data and analysis of the planning, coordination, and delivery of the state's capital program.

Major projects expected to be covered include Cross River Rail, Gold Coast Light Rail Stages 3 and 4, Brisbane Metro, Bruce Highway upgrades, the Queensland Train Manufacturing Program, Borumba Pumped Hydro, Fitzroy to Gladstone Pipeline, and infrastructure related to the delivery of the Brisbane 2032 Olympic and Paralympic Games.

Each year our reports will build on the focus areas from our previous major projects reports.

This year, we will focus on the following:

- providing insights into the capital infrastructure budget and expenditure for the Brisbane 2032 Olympic and Paralympic Games, including an analysis of planned budgets for related infrastructure, costs incurred to date, and progress of construction
- providing insights into QIC's oversight of the Borumba Pumped Hydro project and the CopperString transmission project, focusing on its management of financial impacts, risks, and governance.

Other areas we may analyse further this year include:

- the ongoing establishment of effective governance arrangements across the relevant entities and organisations involved in the delivery of the Brisbane 2032 Olympic and Paralympic Games
- the development of effective whole-of-government and program level risk management practices
- selection and use of appropriate, fit-for-purpose procurement arrangements to deliver planned infrastructure and transport projects.



## Performance audit reports planned to table in 2025–26

### Managing variations to contracts in transport infrastructure projects

Variations to contracts in infrastructure delivery need to be managed effectively to minimise project delays, avoid unnecessary cost increases, and maintain value for money. In this audit, we will assess how effectively the Department of Transport and Main Roads is managing contract variations in selected infrastructure projects.

**Who we plan to audit:**

- Department of Transport and Main Roads.

## Performance audit reports planned to table in 2026–27

### Effective contract management in government owned corporations

Government owned corporations often need to manage large and complex contracts to support delivery in areas such as infrastructure projects. In this audit, we will assess the effectiveness of contract management by government owned corporations.

**Who we plan to audit:**

- selected government owned corporations.

## Performance audit reports planned to table in 2027–28

### Planning to operate Cross River Rail

Cross River Rail is one of Queensland's largest and most complex infrastructure projects. It involves multiple entities working to integrate new rail infrastructure into the state's transport network. Well-coordinated planning and clear governance arrangements are vital to enable the smooth operationalisation of the network.

In this audit, we will assess how effectively Cross River Rail Delivery Authority, the Department of Transport and Main Roads, and Queensland Rail are planning to operate Cross River Rail.

**Who we might audit:**

- Cross River Rail Delivery Authority
- Department of Transport and Main Roads
- Queensland Rail.

## 4. Environment and resources – managing our natural resources to support current and future generations



Queensland has incredible biodiversity, natural landscapes, and agricultural productivity, which require careful management to sustain. Governments have an important role in maintaining and promoting the sustainability of our natural resources and environment, for the benefit of our citizens and economy.

The liveability of Queensland, and our tourism sector, relies on the protection of our natural environment. The use of our unique natural assets such as the Great Barrier Reef, the Daintree Rainforest, and national parks, needs to be sustainable.

The value of Queensland's primary industries supply chain, which includes agriculture, fisheries, forestry, and food, is over \$34 billion in 2024–25. This sector needs appropriate environmental stewardship, regulation, and management to maintain its contribution to the economy and safeguard the state's food security. Pests, diseases, climate change, and natural land use management all pose challenges to our primary industries.

Queensland is the most disaster-prone state in Australia. Natural disasters such as fires, floods, and cyclones threaten homes, businesses, landscapes, and lives every year. There is an increasing need to actively mitigate disasters and improve our preparedness and resilience.

We will focus on the effectiveness of state and local government coordination in waste reduction, and strategic planning and grant administration in disaster risk reduction and ensuring sustainable revenue sources for environmental protection.

### Performance audit reports planned to table in 2025–26

#### Reducing the amount of organic waste sent to landfill

In this audit, we will assess the effectiveness of the *Queensland Organics Strategy 2022–2032* and the *Queensland Organics Action Plan 2022–2032* in reducing organic household waste sent to landfill, focusing on state government and selected local government entities.

This audit is in-progress at the time of publishing this plan. We expect to finalise it in the second half of 2025.

##### Who we are auditing:

- Department of the Environment, Tourism, Science and Innovation
- Brisbane City Council
- City of Gold Coast Council
- Sunshine Coast Council.

### Performance audit reports planned to table in 2026–27

#### Planning for and mitigating the risks of bushfires

In this audit, we will assess how effectively the Queensland Fire Department and Queensland Parks and Wildlife are planning for, and mitigating, the risks of bushfires.

##### Who we might audit:

- Queensland Fire Department
- Department of the Environment, Tourism, Science and Innovation, with a focus on Queensland Parks and Wildlife
- Department of Transport and Main Roads
- selected local councils.



## Performance audit reports planned to table in 2027–28

### Mitigating the risk of future floods

In this audit, we will assess how effectively the Queensland Reconstruction Authority is using its grant funding, such as the Resilient Homes Fund and Queensland Betterment Funds program, to make infrastructure more resilient to future floods.

**Who we plan to audit:**

- Queensland Reconstruction Authority
- Department of Housing and Public Works.

## 5. Digital – safely leveraging data and technology



Emerging technologies are advancing rapidly. They can help deliver higher quality outcomes at lower costs; however, they may also present risks.

Public sector entities and local governments must maintain awareness of technology developments, including artificial intelligence, to effectively manage the opportunities and risks they present.

Our increasingly digital world allows, and has increased public expectation for, continuous service. It has also increased the volume of data held by government, and the complexity of information management. Technology disruptions that affect business continuity have major implications across the economy. These can occur through malfunctions or purposeful cyber attacks.

Cyber security remains one of the biggest threats to public sector entities and local governments. The evolving nature of cyber threats, including ransomware, phishing, and malware, poses a constant challenge. Entities must not only protect the information they hold but also ensure they can maintain continuity of the services they deliver to the public.

We will focus on information management; digital system design, implementation, and retirement; risk management; and benefits realisation of emerging technologies.

### Yearly financial reports

Each year of this plan we will table the following report:

#### Information systems

All public sector entities and local governments rely on information technology systems to process financial transactions and deliver services to Queensland. This report will summarise the results of information systems audits in Queensland's public sector entities, other technology-related risks, and major system replacements.

This will be the first information systems report. In prior years, the results of information systems audits were part of the sector-specific reports.

### Performance audit reports planned to table in 2025–26

#### Managing the ethical risks of artificial intelligence

In this audit, we will assess whether the Queensland public sector has policies and procedures in place to effectively manage ethical risks associated with artificial intelligence systems.

This audit is in-progress at the time of publishing this plan. We expect to finalise it in the second half of 2025.

#### Who we are auditing:

- Department of Customer Services, Open Data and Small and Family Business
- Department of Transport and Main Roads
- Queensland Treasury, with a focus on the Queensland Revenue Office.

#### Managing third-party cyber security risks

In this audit, we will examine how effectively selected public sector entities identify and manage cyber security risks posed by third-party vendors.



**Who we plan to audit:**

- selected public sector entities and local governments.

Other entities who may form part of this audit include:

- Department of Customer Services, Open Data and Small and Family Business
- Department of Housing and Public Works.

## Performance audit reports planned to table in 2026–27

### Defending critical infrastructure from cyber risks

In this audit, we will examine whether selected entities are effectively managing their critical infrastructure cyber security risks. This will include whether they:

- understand and assess the extent to which their information assets and organisational processes are exposed to cyber security risks (to understand potential entry points for cyber attacks)
- design and implement effective information controls to mitigate identified cyber security risks.

We may also consider whether these entities are meeting their reporting obligations relating to cyber security management under the *Security of Critical Infrastructure Act 2018* (Cth).

**Who we plan to audit:**

- selected public sector entities, including government owned corporations.

Other entities who may form part of this audit include:

- Department of Customer Services, Open Data and Small and Family Business
- Queensland Treasury.

### Managing legacy information technology infrastructure and systems

Information technology infrastructure and systems, like all assets, have limited lifespans and require ongoing maintenance and management. Public sector entities are highly dependent on these systems for service delivery, and they must plan for their replacement or renewal. Old systems can reduce productivity and increase cyber risk.

In this audit, we will assess how effectively selected entities are managing the risks associated with legacy information technology infrastructure and systems, and are planning for system improvements and enhancements.

**Who we plan to audit:**

- selected public sector entities.

Other entities who may form part of this audit include:

- Department of Customer Services, Open Data and Small and Family Business.

## Performance audit reports planned to table in 2027–28

### Implementing the new child safety and youth justice case management system (Unify)

In this audit, we will assess the development and implementation of the Unify case management system for children and young people involved in the child safety and youth justice systems.

**Who we might audit:**

- Department of Families, Seniors, Disability Services and Child Safety
- Department of Youth Justice and Victim Support.

## Making the most of artificial intelligence

In this audit, we will assess how effectively the public sector is adopting artificial intelligence and realising its potential to improve productivity and service delivery.

**Who we might audit:**

- Department of Customer Service, Open Data and Small and Family Business
- selected public sector entities.





## 6. Public service – ensuring the accountability, transparency, and sustainability of government



Our audits examine the financial accountability and outcomes of the public service. There are risks to performance that span the public sector and local governments.

Effective government administration needs appropriate governance, capability, resourcing, systems, and processes to deliver the functions Queenslanders expect.

Public sector entities and local governments must be financially sustainable, achieve value for money, manage risk while supporting innovation, and foster appropriate levels of productivity. They also play a stewardship role in the continuous improvement of the public service.

Some state entities are required to produce sustainability reports with climate-related disclosures under the *Corporations Act 2001*. These reports will provide information on state entities' governance, strategy, targets, and risk management to oversee climate-related risks and opportunities. The first annual report will be required for the period ending 30 June 2026.

We will focus on the sustainability and effectiveness of local governments, the stewardship of government decisions, and how public sector entities are held to account for their performance.

### Status of Auditor-General's recommendations

Entities report to us on their progress in implementing recommendations from our performance audit reports. Each year we will highlight common themes across recommendations and provide insights on entities' self-reported progress.

Our 2025 annual report will include the status of recommendations we have made to entities in reports tabled in 2023–24. It will also provide further updates on outstanding recommendations (recommendations not implemented or partially implemented) identified in our previous reports.

Our 2026 and 2027 reports will also include an additional focus on selected reports to parliament, where we will validate self-assessed responses provided by entities. This will include assessing evidence and the extent to which they are implemented and operating as intended. Previous reports that we may consider include:

- *Delivering coronial services* (Report 6: 2018–19)
- *Digitising public hospitals* (Report 10: 2018–19)
- *Improving access to specialist outpatient services* (Report 8: 2021–22)
- *Managing Queensland's transition to renewable energy* (Report 5: 2021–22)
- *Health outcomes for First Nations people* (Report 14: 2022–23).

### Yearly financial reports

Each year of this plan we will table the following reports:

#### State entities

Effective financial reporting in the public sector drives accountability, transparency, and improved trust in government. Most state sector entities prepare financial statements that are publicly available and tabled in parliament. These reports summarise the results of our audits of financial statements for Queensland state government entities, including government departments, government owned corporations, and statutory bodies. The report highlights transactions or items of special interest for the year.

In our 2025 report we will focus on:

- deficiencies in the internal control environments
- climate reporting
- our annual assessment of the quality and effectiveness of internal controls across the state sector
- the findings from our 2024–25 financial audits on procurement activities, executive contracts, risk identification, value for money, and compliance with associated policies
- the use of contractors and consultants.

## Local government

Queensland's local governments – councils – are the first line of connection to communities. They are required to provide 4 main services to their communities – namely, roads, water, waste, and wastewater – although many councils in Queensland also provide services such as parks, libraries, and childcare. These sector-based reports summarise the audit results of Queensland's 77 councils and the entities they control.

These reports include:

- the results of our assessment of councils' financial statement preparation processes
- their quality and effectiveness of internal controls and governance frameworks
- financial performance of the sector – including the assessment of financial sustainability ratios determined by the Department of Local Government, Water and Volunteers.

Each year our report will build on focus areas from our previous local government reports. This year, we will focus on the following:

- effectiveness of the sector's internal audit function
- the sector's awareness of the services offered by the Queensland Government's Cyber Security Unit.

## Managing Queensland's debt and investments

The state borrows money to fund its longer-term commitments, including investment in major infrastructure projects. The state holds significant investments that it may use to meet its obligations and engages with the private sector to access investment and financing.

These reports will examine:

- how the Queensland Government is managing its debt and investments
- insights into the state's performance and sustainability
- areas of investment
- use of private sector financing and investment.

In 2025, we will focus on:

- progress of the transfer of Queensland Hydro and CopperString to QIC Limited, and provide details on how these initiatives are structured (or will be structured) post transfer
- a progress update in relation to the PsiQuantum investment, particularly around the controls in place within government to monitor the investment and the expected benefits
- an update on any major financing announcements or initiatives relating to the Brisbane Games
- updates on previous significant investments announced by the government, such as Titles Queensland and Virgin. This will include their current structure, their performance, and whether the expected returns to the state from these investments have been achieved.

We will examine major investment transactions, public–private financing and investment structures, and the performance of these investments. We will also report on our analysis of the government's Report on State Finances in this report for the first time in 2025 (with this previously being included in our state entities report to parliament).

## Performance audit reports planned to table in 2025–26

### Improving the sustainability of local governments

This audit will be the fifth in our series of local government sustainability audits. It will examine the progress of the department and selected councils in meeting their sustainability challenges and how effectively they have addressed our previous recommendations.

**Who we plan to audit:**

- Department of Local Government, Water and Volunteers
- selected local governments.

## Performance audit reports planned to table in 2026–27

### Protecting information held by government

In this audit, we will examine how effectively public sector entities maintain confidentiality, integrity, and availability of their information. We will also assess how entities classify, store, report, and retain information.

**Who we plan to audit:**

- Department of Justice (as the department responsible for administering the *Public Records Act 2023*)
- Department of Customer Services, Open Data and Small and Family Business
- selected public sector entities.

## Performance audit reports planned to table in 2027–28

### Reporting on government performance

In this audit, we will assess whether public sector entities are appropriately measuring, monitoring, and reporting on their performance. This will include the appropriateness of measures used for reporting on performance.

**Who we might audit:**

- Department of the Premier and Cabinet
- Queensland Treasury
- selected public sector entities, including government owned organisations.

### Managing the impacts and risks in red tape reduction initiatives

In this audit, we will assess how effectively selected entities are managing service delivery impacts and implementation risks in red tape reduction initiatives.

**Who we might audit:**

- selected public sector entities.

## 7. Brisbane 2032 Olympic and Paralympic Games

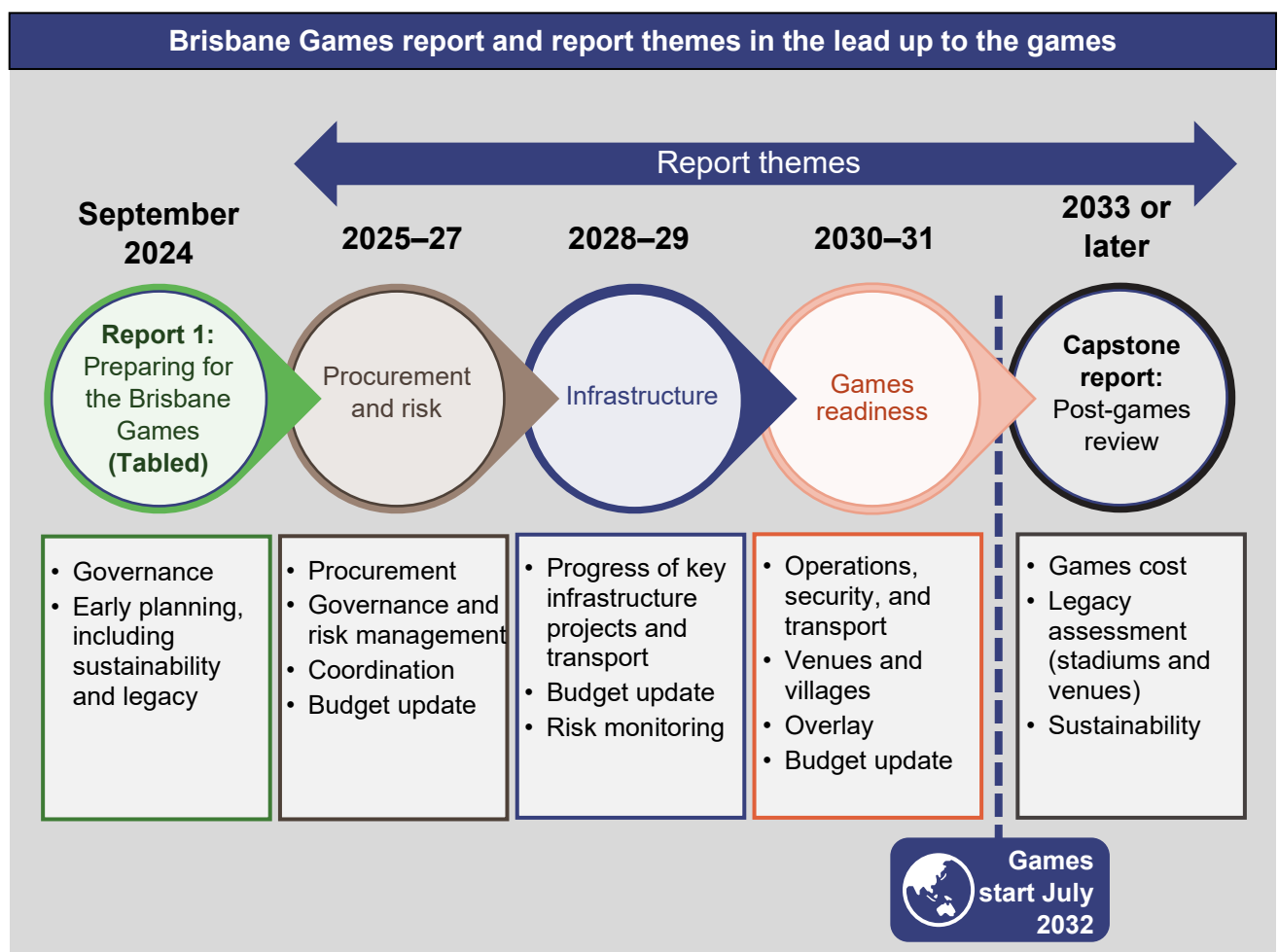


The Brisbane 2032 Olympic and Paralympic Games is a significant event for all of Queensland. With it comes a unique set of challenges and opportunities. Delivery of a successful games will bring economic opportunity to Queensland, and lasting legacy benefits across transport, infrastructure, and in our sporting facilities.

Delivering a megaevent such as the Olympic and Paralympic Games is highly complex. It involves many stakeholders, spanning multiple layers of government as well as the private sector. Successful delivery will require strong planning, coordination, and risk management.

Given its significance in both nature and in investment, we plan to deliver a series of audits which will continue through to delivery of the games and beyond. The environment in which key government entities will need to operate in will change quickly over this period. As such, we will deliver our audit program in an agile manner to provide the right reports at the right time. This will give parliament and the public visibility and assurance over this key event.

We released our first report of the series, *Preparing for the Brisbane Games* (Report 5: 2024–25), in December 2024. This assessed the effectiveness of early planning activities, and the governance arrangements put in place by the government. The following figure details the key themes that will guide our audit work and reports to parliament over the life cycle of the Brisbane 2032 Olympic and Paralympic Games.



## Our audits and focus areas over the next 3 years

We have aligned the focus of our reports with the key phases of the games life cycle. Over the next 3 years we plan to table at least one performance audit, and this may increase depending on the specific focus area of the report and the requirements of the entities involved.

Reports over this period on this plan will focus on:

- the ongoing establishment of effective governance arrangements across the relevant entities and organisations involved in the delivery of the Brisbane 2032 Olympic and Paralympic Games
- progress against planned milestones and whether actual and forecast costs remain within budget
- the development of effective whole-of-government and program-level risk management practices
- selection and use of appropriate and fit-for-purpose procurement arrangements to deliver planned infrastructure and transport projects.

We may also use these audits to undertake follow-up activities over recommendations made during previous reports.

### **Who we plan to audit:**

- Department of Sport, Racing and Olympic and Paralympic Games
- Department of State Development, Infrastructure and Planning
- Brisbane 2032 Organising Committee
- Games Independent Infrastructure and Coordination Authority
- selected local governments.

We will work closely with key entities involved in planning and delivery of the Brisbane 2032 Olympic and Paralympic Games to determine the specific focus and timing of reports.



# Appendices

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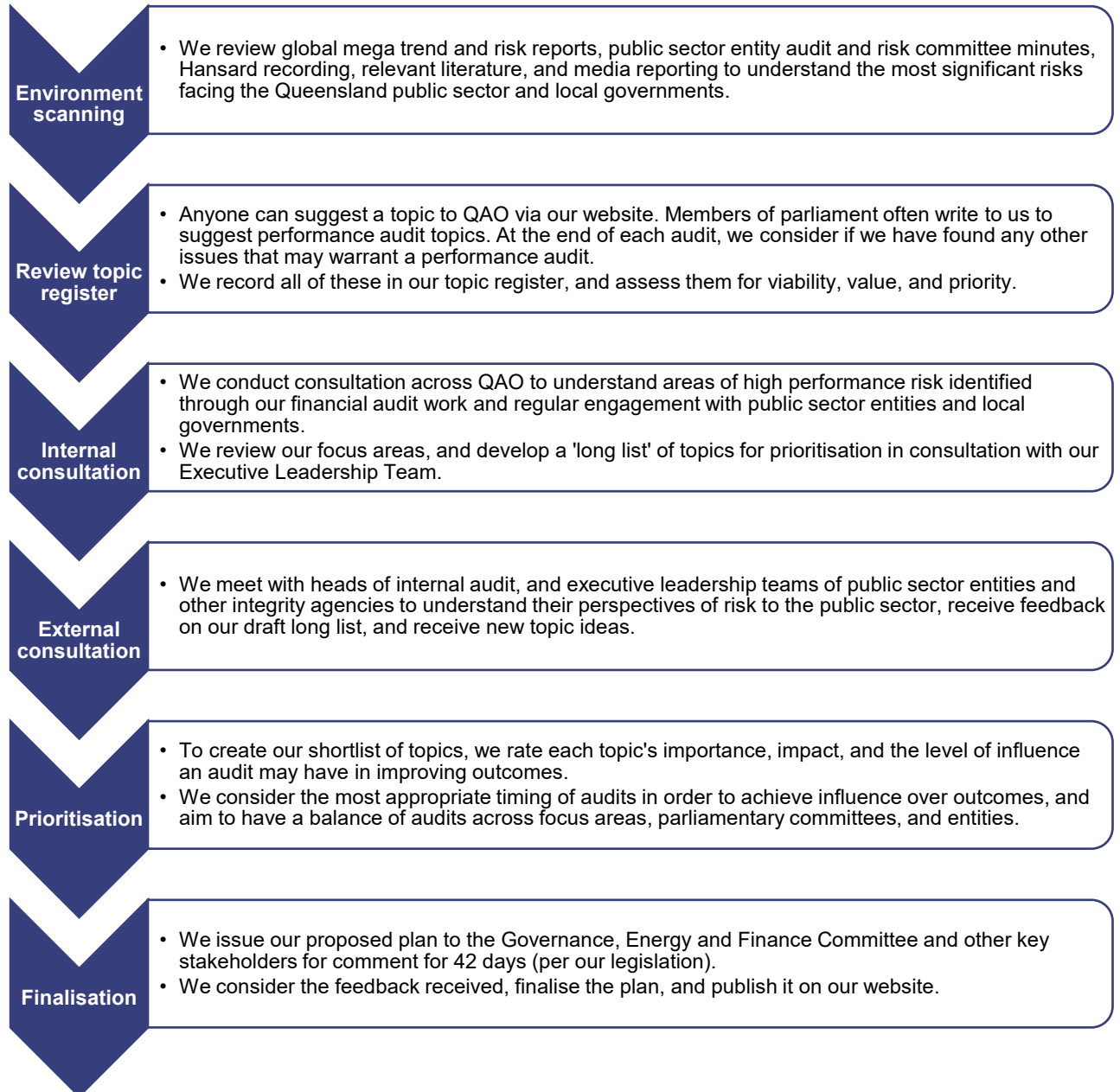
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# A. Process to develop the plan

We update our forward work plan every year. We follow a rigorous process to ensure we are auditing the right topics at the right time. We have outlined our process below:



## 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
<b>Existing topics</b> (no change)	<b>Existing topics</b> (no change)	<b>Existing topics</b> (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*	<b>Existing topics</b> (with timing change)	Reporting on government performance*
<b>Existing topics</b> (with timing change)	Improving road safety*	<b>New topics</b> (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*	<b>New topics</b> (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)
<b>New topics</b> (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
<b>Existing topic</b> (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"> <li>This audit is underway but will now table in 2025–26.</li> </ul>
Supporting industry development	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> <li>This audit is underway but will now table in 2025–26.</li> </ul>
Managing variations to contracts in transport infrastructure projects	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> <li>This audit is underway but will now table in 2025–26.</li> </ul>
Reducing the amount of organic waste sent to landfill	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> <li>This audit is underway but will now table in 2025–26.</li> </ul>
Managing the ethical risks of artificial intelligence	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> <li>This audit is underway but will now table in 2025–26.</li> </ul>
Improving road safety	Deferred from 2025–26 to 2026–27	<ul style="list-style-type: none"> <li>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.</li> </ul>
Protecting information held by government	Deferred from 2025–26 to 2026–27	<ul style="list-style-type: none"> <li>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.</li> </ul>
Planning for liveable communities	Deferred from 2026–27 to 2027–28	<ul style="list-style-type: none"> <li>We have deferred this audit to 2027–28 to prioritise disaster mitigation audits and allow more time for early scoping discussions with proposed entities.</li> </ul>
Skilling Queenslanders to meet labour market demands	Deferred from 2026–27 to 2027–28	<ul style="list-style-type: none"> <li>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.</li> </ul>
Mitigating the risk of future floods	Deferred from 2025–26 to 2027–28	<ul style="list-style-type: none"> <li>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.</li> </ul>
Reporting on government performance	Deferred from 2026–27 to 2027–28	<ul style="list-style-type: none"> <li>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.</li> </ul>



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"> <li>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 <a href="#">Appendix C</a>.</li> </ul>
Follow-on audit: Licensing builders and building trades	<ul style="list-style-type: none"> <li>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.</li> </ul>
Ensuring disability access to transport	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul>
Improving public sector culture	<ul style="list-style-type: none"> <li>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>.</li> </ul>
Managing volunteer services	<ul style="list-style-type: none"> <li>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.</li> </ul>
Lobbying in the Queensland Government	<ul style="list-style-type: none"> <li>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 <a href="#">Appendix C</a>.</li> </ul>



# C. Acquitting recommendations from *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 included recommendations for consideration by the Auditor-General.

These recommendations and how they are considered in this plan are as follows:

Recommendation	Our response
Departments more robustly account for the benefits derived from engaging consultants and contractors, with regular monitoring by the Auditor-General.	<p>Our 2024–27 work plan included a performance audit topic, <i>Managing consultants and contractors</i>.</p> <p>We have reassessed this topic and believe it can be better addressed through our annual state entities report, which details audit results of Queensland’s departments.</p>
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.	<p>Our 2024–27 work plan included a performance audit topic, <i>Lobbying in the Queensland Government</i>.</p> <p>We have since consulted further on this topic with the Office of the Queensland Integrity Commissioner, who has responsibility for maintaining the state’s lobbying register. We have also received advice from Queensland State Archives that the <i>Public Records Act 2023</i> (s44 (g)) provides the State Archivist with the function to audit, monitor, investigate, and report on compliance with the Act. Following this, we have determined this topic would not be suitable for a performance audit due to the respective role of the Queensland Integrity Commissioner and the State Archivist, and limitations in the QAO’s ability to assess the recordkeeping requirements of minister’s offices.</p> <p>We will monitor the need for any further reporting to parliament on this matter.</p>
The Auditor-General be given the discretion to conduct performance audits on government owned corporations (GOCs).	<p>This mandate has now been provided for in section 37A of the <i>Auditor-General Act 2009</i>.</p> <p>Within this plan, we have included 3 audits which include, or may include, government owned corporations as auditees. Refer to the following sections for details.</p>

Professor Coaldrake also made several recommendations aimed at influencing a cultural shift that encourages openness from the top and rebuilding the nobility of the public service. While no specific recommendation was made to the Auditor-General, our *Forward work plan 2024–27* included a potential topic – *Improving public sector culture* – on the plan. We have since reviewed this topic and determined that this area can best be addressed through applying a cultural lens to specific audit areas. As such, this has been removed from this year’s plan.





## D. Detailed audit topic descriptions

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This appendix provides greater detail for each of our planned audits.

### Services – delivering essential services for Queenslanders

#### Preventing prisoners from reoffending

**Tabling year:** 2025–26

**What this audit is about:**

In 2023–24, Queensland Corrective Services reported that 51.4 per cent of adults released from prison returned to prison or another type of correctional facility within 2 years. Queensland Corrective Services rehabilitates people in custody through programs, employment, and other forms of assistance to prepare them for a life outside of a correctional facility.

In this audit, we will examine how effectively Queensland Corrective Services is managing the reintegration and rehabilitation of prisoners while in detention to reduce the risk of reoffending.

**Who we plan to audit:**

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

#### Funding mental health services

**Tabling year:** 2025–26

**What this audit is about:**

Each year, one in every 5 adults experiences a mental illness, and approximately half of all adults experience one at some point in their lives. This can have a devastating impact on them and those close to them.

In June 2022, the Mental Health Select Committee finalised its inquiry into opportunities to improve mental health outcomes for Queenslanders. It made 57 recommendations.

In response to the inquiry, the Queensland Government developed the *Better Care Together* plan. The state budget 2022–23 committed \$1.6 billion over 5 years to delivering better mental health services. This included introducing a mental health levy from 1 January 2023 to provide a sustainable funding source for acute mental health services.

In this audit, we will assess how effectively Queensland Health is funding mental health services. We will also assess whether the funding is achieving its intended outcomes.

**Who we plan to audit:**

- Department of Health
- selected hospital and health services.

## Follow-on audit: Delivering social housing services

**Tabling year:** 2025–26

**What this audit is about:**

The audit follows up on recommendations we made in [Delivering social housing services](#) (Report 1: 2022–23), which we tabled in July 2022. In that audit, we examined whether social housing was being effectively managed to meet the housing needs of vulnerable Queenslanders.

At the time, the number of approved applicants on the housing register had grown by 78 per cent over 4 years. This increase was driven by rising housing stress, caused by economic and social factors such as inflation and rising interest rates. Our report made recommendations to the then Department of Communities, Housing and Digital Economy (now the Department of Housing and Public Works) to confirm whether the people on the register still needed housing, model future housing demand, and improve the housing allocation processes.

Since then, the government has taken steps to increase housing availability, including committing to 5,600 new social homes by 2027 and 53,500 by 2046.

In this audit, we will assess whether the Department of Housing and Public Works has effectively implemented our recommendations. We will also assess its progress with new builds and whether its planned housing aligns with its demand and forecasting model.

**Who we plan to audit:**

- Department of Housing and Public Works.

## Accessing legal aid services

**Tabling year:** 2026–27

**What this audit is about:**

Legal Aid Queensland is Queensland's central provider of affordable legal representation. It is responsible for prioritising more than 40,000 Queensland requests for legal representation each year.

In 2025, the Queensland Government committed additional funding of \$112.9 million over 4 years and \$29.9 million per year to provide legal assistance to vulnerable and disadvantaged Queenslanders. It also committed further funds to support the implementation of *Making Queensland Safer* laws and Fast Track Sentencing.

In this audit, we will assess the accessibility and timeliness of Legal Aid Queensland services across the state.

**Who we plan to audit:**

- Legal Aid Queensland
- Department of Justice.

## Ensuring the quality and safety of health services

**Tabling year:** 2026–27

**What this audit is about:**

Queensland's 16 hospital and health service boards oversee the quality and safety of hospital and health services.

Mackay Hospital and Health Service's 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 to strengthen safety and quality processes.



In this audit, we will assess whether hospital and health service boards are effectively managing the quality and safety of patient care and identifying and responding to key risks.

**Who we plan to audit:**

- Department of Health
- selected hospital and health services.

## Managing psychosocial safety in the workplace

**Tabling year:** 2026–27

**What this audit is about:**

All workplaces need to manage psychosocial risks under the *Work Health and Safety Act 2011*. The *Managing the risk of psychosocial hazards at work Code of Practice 2022* came into effect in April 2023 and provides practical guidance to prevent harm from psychosocial hazards at work.

There were 7,964 psychological and psychiatric statutory claims reported to the Office of Industrial Relations in 2023–24, a 26 per cent increase from the previous year. Statutory claim payments totalled \$230 million in 2023–24.

Frontline services play an important role in delivering public safety, healthcare, crisis response, community support, and public transport. In these roles, frontline workers may be exposed to a range of psychosocial hazards. It is important to minimise safety risks for frontline workers to enable continued delivery of essential public services.

In this audit, we will assess how effectively entities manage the psychosocial safety of their workforce. We will likely focus on entities and staff with higher psychosocial risk, such as frontline services.

**Who we plan to audit:**

- selected public sector entities.

## Student attendance at Queensland state schools

**Tabling year:** 2027–28

**What this audit is about:**

School attendance links strongly to academic and other long-term outcomes. Students who do not attend school regularly are less likely to complete their schooling and more likely to experience poorer long-term health and social outcomes. Many factors can influence attendance, such as student engagement and wellbeing, family and community factors, and the school environment.

In this audit, we will assess whether the Department of Education effectively manages student attendance in Queensland state schools. This may include whether the department has effective systems and processes for overseeing schools' management of student attendance.

**Who we plan to audit:**

- Department of Education.

## Efficiency of custodial transport

**Tabling year:** 2027–28

**What this audit is about:**

Transport of persons who are in custody is required for a variety of reasons, such as:

- transfers of people arrested to police watch-houses or police establishments
- transfers from custody to courts for legal proceedings
- requirements for medical attention
- transfers between jurisdictions (extraditions).

In these circumstances, there is a requirement for persons in custody to be escorted by a suitably qualified person, such as a police officer or corrective services escort.

In this audit, we will assess the efficiency of the transport of people to and from custody. We will assess the extent to which available options are considered and used to minimise the time officers spend escorting those in custody while upholding key principles such as safety and natural justice.

We may also assess the economy of transporting people to and from custody as part of this audit.

**Who we might audit:**

- Queensland Police Service
- Queensland Corrective Services
- Department of Justice
- Department of Youth Justice and Victim Support.

## Communities – long-term planning and economic outcomes for thriving communities

### Attracting and retaining teachers in regional and remote Queensland

**Tabling year:** 2025–26

**What this audit is about:**

In recent years, Queensland's education system has faced increased pressures, including:

- the rapid rise in population from interstate migration
- an ageing education workforce
- fewer students obtaining teaching degrees.

These pressures have contributed to teacher shortages in Queensland, particularly in the Far North, North, and Central regions.

The Department of Education (the department) has recognised the challenges it faces in attracting and retaining teachers, particularly in state schools in regional and remote Queensland. To address this, it has formed partnerships with universities and stakeholders, and it has established a suite of incentive programs to attract and support its regional and remote teaching staff.

In September 2024, it published the *Queensland Teaching Workforce Strategy 2024–2027*, highlighting its focus on regional and remote areas. This includes an investment of \$45.1 million over 3 years to increase support and incentives for teachers in these locations.

In this audit, we will assess whether the department's strategies are effective in attracting, recruiting, and retaining teachers in regional and remote Queensland. We will examine how it identifies gaps, and designs and implements strategies. We will also measure and report on the effectiveness of the strategies.

This audit is in-progress at the time of publishing this plan. We expect to finalise it in the second half of 2025.

**Who we are auditing:**

- Department of Education.



## Supporting industry development

**Tabling year:** 2025–26

**What this audit is about:**

The Queensland Government provides grants to achieve its policy objectives, and specific entities are accountable for how these public funds are allocated and managed. In 2023–24, the entities distributed approximately \$4.06 billion in grants to individuals and entities.

The Queensland Government established the \$3.34 billion *Queensland Jobs Fund* in June 2021 to foster growth in traditional and emerging industries. A key initiative under this fund was the Industry Partnership Program, which provides grants to businesses in industries such as manufacturing, renewables, and emerging technologies. The program aims to achieve long-term economic and environmental benefits, in line with government priorities.

In this audit, we will assess the effectiveness and probity of the Industry Partnership Program, administered by the Department of State Development, Infrastructure and Planning, in supporting industry development in Queensland.

This audit is in-progress at the time of publishing this plan. We expect to finalise it in the second half of 2025.

**Who we are auditing:**

- Department of State Development, Infrastructure and Planning.

## Improving road safety

**Tabling year:** 2026–27

**What this audit is about:**

For most Queenslanders, travelling on the state's roads is a regular part of life. Unfortunately, road crashes disrupt this too often, and the cost of them is too high.

For the year ended 31 December 2024, 274 people lost their lives in road crashes. Apart from the devastating impact of crashes on individuals, families, and communities, serious injuries place strain on the healthcare system.

The *Queensland Road Safety Strategy 2022–2031* sets targets for reducing fatalities by 50 per cent and serious injuries by 30 per cent by 2031. Achieving these targets requires a system-wide approach, focusing on safer roads, vehicles, speeds, and road users.

Keeping roads safe is a significant challenge, particularly given Queensland's growing population and expanding road network. Effective planning, targeted interventions, and collaboration between entities are all critical.

In this audit, we will assess whether the Department of Transport and Main Roads' strategies and initiatives are effective in improving road safety. We will focus on how it uses data to inform investment decisions and how it evaluates the effectiveness of its road safety initiatives.

**Who we plan to audit:**

- Department of Transport and Main Roads
- Queensland Police Service.

## Planning for liveable communities

**Tabling year:** 2027–28

**What this audit is about:**

In response to growth in the Queensland population, state and local governments are working together to create new housing and sometimes set up new communities. Governments need to consider the needs of these communities beyond housing, including access to services such as electricity, water, and transport options.

In this audit, we will assess how effectively state entities and local governments are coordinating their planning to create new housing and communities. This may include examining how well planning accounts for connection to utilities and other services.

**Who we might audit:**

- Department of State Development, Infrastructure and Planning
- Department of Housing and Public Works
- Economic Development Queensland
- selected local governments
- selected local government-owned utilities companies.

## Skilling Queenslanders to meet labour market demands

**Tabling year:** 2027–28

**What this audit is about:**

The Queensland Government's *Good Jobs, Great Training: Queensland Skills Strategy 2024–2028* is focused on providing pathways into quality jobs for Queenslanders. It prioritises both traditional industries and emerging sectors. The strategy aims to strengthen the state's TAFE and training system while increasing investment over the next 5 years to build a skilled workforce.

As Queensland's economy evolves, the demand for skilled workers is growing in sectors such as healthcare, construction, and clean energy. The strategy places significant emphasis on developing both foundational skills and higher-level capabilities to meet future needs.

In this audit, we will assess the effectiveness of the *Good Jobs, Great Training: Queensland Skills Strategy 2024–2028* in training Queenslanders to meet job demands in priority and emerging industries. We will focus on the performance of the vocational education and training sector.

**Who we might audit:**

- Department of Trade, Employment and Training
- TAFE Queensland
- Queensland universities delivering vocational education courses and programs.

## Health workforce planning

**Tabling year:** 2027–28

**What this audit is about:**

As Queensland's population grows and ages, it places increasing pressure on the state's healthcare system. The population is expected to rise from 5.4 million in 2023 to 6.1 million by 2031, with the over-70 demographic growing at 3.8 per cent annually. As a result, hospital activity is projected to increase by 4.9 per cent per year, driven by these changes and by greater complexity of patient needs.

These demographic shifts, combined with advances in medical technology, present significant challenges for workforce planning. Queensland also faces increasing competition for health workers; evolving skill requirements; and complexities in delivering healthcare, particularly in rural and remote areas. In response to this, Queensland Health is developing a strategic workforce plan.

In this audit, we will assess the effectiveness of Queensland Health's strategies and actions to meet future health workforce needs. We will focus on the extent to which Queensland Health is meeting its early commitments.

**Who we plan to audit:**

- Department of Health
- selected hospital and health services.



## Infrastructure and transport – delivering and maintaining fit-for-purpose and cost-effective infrastructure and transport

### Managing variations to contracts in transport infrastructure projects

**Tabling year:** 2025–26

**What this audit is about:**

The state budget 2025–26 includes a capital (major projects) program of \$116.8 billion over the 4 years to 2028–29. The *Queensland Transport and Roads Investment Program 2025–26 to 2028–29* accounts for 36 per cent of this.

Cost escalations, labour supply, and supply chain challenges are making it increasingly difficult for infrastructure projects to be delivered on time and on budget. These pressures can make it necessary for variations to be made to contracts to reflect shifts in deadlines, priorities, and cost projections. Such variations need to be managed effectively to minimise project delays, avoid unnecessary cost increases, and maintain value for money.

In this audit, we will assess how effectively the Department of Transport and Main Roads is managing contract variations in selected infrastructure projects.

**Who we plan to audit:**

- Department of Transport and Main Roads.

### Effective contract management in government owned corporations

**Tabling year:** 2026–27

**What this audit is about:**

The Queensland Government owns many commercial businesses in energy, water, rail, and ports. The Queensland Government established these businesses on behalf of Queenslanders to efficiently provide services and infrastructure critical to the economy and state.

Government owned corporations often need to manage large and complex contracts to support delivery in areas such as infrastructure projects. In this audit, we will assess the effectiveness of contract management by government owned corporations.

**Who we plan to audit:**

- selected government owned corporations.

### Planning to operate Cross River Rail

**Tabling year:** 2027–28

**What this audit is about:**

Cross River Rail is one of Queensland's largest and most complex infrastructure projects. It involves multiple entities working to integrate new rail infrastructure into the state's transport network. These entities need to effectively manage risk and coordinate their activities in order to achieve the project's objectives.

The successful operationalisation of the Cross River Rail depends on how well the Cross River Rail Delivery Authority, the Department of Transport and Main Roads, and Queensland Rail collaborate effectively. They need to ensure that new infrastructure aligns with existing rail operations, timetables, and service delivery, while also maintaining discipline in cost control and project scheduling.

Well-coordinated planning and clear governance arrangements are vital to enable the smooth operationalisation of the network.

In this audit, we will assess how effectively the Cross River Rail Delivery Authority, the Department of Transport and Main Roads, and Queensland Rail are planning to operate Cross River Rail.

**Who we might audit:**

- Cross River Rail Delivery Authority
- Department of Transport and Main Roads
- Queensland Rail.

## Environment and resources – managing our natural resources to support current and future generations

### Reducing the amount of organic waste sent to landfill

**Tabling year:** 2025–26

**What this audit is about:**

The Queensland Government has committed to national targets which involve halving the amount of organic waste sent to landfill and the amount of food waste generated by 2030. The *Queensland Organics Strategy 2022–2032* (Strategy) and the *Queensland Organics Action Plan 2022–2032* (Action Plan) set the framework for managing organic waste in Queensland and include objectives and actions to achieve the targets that have been set.

Government entities, industries, private businesses, the community, and others share responsibility for reducing organic household waste in South East Queensland.

The Department of the Environment, Tourism, Science and Innovation is responsible for designing and overseeing the implementation of key waste reduction strategies, including the Strategy and Action Plan.

Local councils are responsible for managing waste services and infrastructure in their areas. Under the *Waste Reduction and Recycling Act 2011*, local councils are also responsible for developing and implementing local waste management plans.

In this audit, we will assess how effective the various strategies and action plans have been in reducing organic household waste sent to landfill, focusing on state government and selected local government entities.

This audit is in-progress at the time of publishing this plan. We expect to finalise it in the second half of 2025.

**Who we are auditing:**

- Department of the Environment, Tourism, Science and Innovation
- Brisbane City Council
- City of Gold Coast Council
- Sunshine Coast Council.

### Planning for and mitigating the risks of bushfires

**Tabling year:** 2026–27

**What this audit is about:**

Bushfires are a major and growing risk for Queensland. The state's fire seasons are lengthening, and climate change is driving more intense and frequent bushfires. In recent years, the increasing severity of bushfires has placed greater pressure on emergency services, land managers, and communities to improve their resilience and response strategies.





Queensland's vast and diverse landscape presents unique challenges in preparing for and mitigating bushfire risks. Effective bushfire management requires coordination between entities, timely hazard reduction activities, and robust community preparedness measures.

In this audit, we will assess how effectively the Queensland Fire Department and Queensland Parks and Wildlife are planning for, and mitigating, the risks of bushfires.

**Who we plan to audit:**

- Queensland Fire Department
- Department of the Environment, Tourism, Science and Innovation, with a focus on Queensland Parks and Wildlife
- Department of Transport and Main Roads
- selected local councils.

## Mitigating the risk of future floods

**Tabling year:** 2027–28

**What this audit is about:**

Flooding causes more damage in Queensland than any other natural disaster. For example, the estimated social, financial, and economic cost to Queensland from the 2022 floods was \$7.7 billion.

The *2023 State Disaster Risk Report* identifies that managing flood risk is Queensland's highest priority. The report states that climate projections indicate extreme rain events will become more intense, influencing the risk of both flash and riverine flooding.

To support recovery and resilience, the Queensland and Australian governments have invested in grant programs. This includes the \$741 million *Resilient Homes Fund*, which is intended to help homeowners affected by the 2021–2022 floods, and the *Queensland Betterment Fund*, with more than 750 projects across 70 local government areas. The *Queensland Betterment Fund* has provided over \$533 million to strengthen infrastructure and improve disaster resilience.

In this audit, we will assess how effectively the Queensland Reconstruction Authority is using its grant funding, such as these 2 funds, to make infrastructure more resilient to future floods.

**Who we plan to audit:**

- Queensland Reconstruction Authority
- Department of Housing and Public Works.

## Digital – safely leveraging data and technology

### Managing the ethical risks of artificial intelligence

**Tabling year:** 2025–26

**What this audit is about:**

Government entities are adopting artificial intelligence to enhance efficiency, drive innovation, and improve service delivery. They need to effectively govern and oversee the design, implementation, and use of the technology in order to manage ethical risks and protect the function of public sector entities and the rights of Queenslanders.

In 2024, the Queensland Government published the *Artificial intelligence governance policy* and the *Foundational artificial intelligence risk assessment framework*. These aim to provide public sector entities with guidance to manage ethical risks when designing and using artificial intelligence.

In this audit, we will assess whether the Queensland public sector has policies and procedures in place to effectively manage ethical risks associated with artificial intelligence systems.

This audit is in-progress at the time of publishing this plan. We expect to finalise it in the second half of 2025.

**Who we are auditing:**

- Department of Customer Services, Open Data and Small and Family Business
- Department of Transport and Main Roads
- Queensland Treasury, with a focus on the Queensland Revenue Office.

## Managing third-party cyber security risks

**Tabling year:** 2025–26

**What this audit is about:**

The Queensland Government's cyber security is only as strong as its most vulnerable third-party provider. Since most entities outsource some information and communications technology (ICT) services, such as hardware supply, hosting, or software, they must assess and monitor their providers' security to protect their own systems and service delivery. Factors like poor security, external influence, and lack of transparency from the third party can potentially increase vulnerabilities.

In this audit, we will examine how effectively selected public sector entities identify and manage cyber security risks posed by third-party vendors.

**Who we plan to audit:**

- selected public sector entities and local governments.

Other entities who may form part of this audit include:

- Department of Customer Services, Open Data and Small and Family Business
- Department of Housing and Public Works.

## Defending critical infrastructure from cyber risks

**Tabling year:** 2026–27

**What this audit is about:**

Cyber attacks on the state's critical infrastructure could result in closures of the state's rail, water supply, electricity networks, and ports. Closure of key infrastructure would disrupt trade and a range of services, resulting in economic losses for the state. It could cause significant inconvenience for the public and cause major risks to safety and security.

Given the potential threat to critical infrastructure sectors, the Australian Cyber Security Centre has strongly encouraged Australian organisations to investigate their networks for signs of potential malicious activity.

In this audit, we will examine whether selected entities are effectively managing their critical infrastructure cyber security risks. This will include whether they:

- understand and assess the extent to which their information assets and organisational processes are exposed to cyber security risks (to understand potential entry points for cyber attacks)
- design and implement effective information controls to mitigate identified cyber security risks.

We may also consider whether these entities are meeting their reporting obligations relating to cyber security management under the *Security of Critical Infrastructure Act 2018* (Cth).

**Who we plan to audit:**

- selected public sector entities, including government owned corporations.

Other entities who may form part of this audit include:

- Department of Customer Services, Open Data and Small and Family Business
- Queensland Treasury.



## Managing legacy information technology infrastructure and systems

**Tabling year:** 2026–27

### **What this audit is about:**

Information technology infrastructure and systems, like all assets, have limited lifespans and require ongoing maintenance and management. Public sector entities are highly dependent on these systems for service delivery, and they must carefully plan for their replacement or renewal.

Many sectors continue to operate with a variety of outdated (legacy) systems, some of which support critical and public-facing services.

A continued reliance on legacy systems can lead to operational inefficiencies, increased maintenance costs, and heightened security vulnerability. Despite these risks, entities may be hesitant to undertake large-scale modernisation projects for information and communication technology (ICT) due to their complexity, high costs, and the history of high-profile ICT system implementation issues.

In this audit, we will assess how effectively selected entities are managing the risks associated with legacy information technology infrastructure and systems, and are planning for system improvements and enhancements.

### **Who we plan to audit:**

- selected public sector entities.

Other entities who may form part of this audit include:

- Department of Customer Services, Open Data and Small and Family Business.

## Implementing the new child safety and youth justice case management system (Unify)

**Tabling year:** 2027–28

### **What this audit is about:**

The Department of Families, Seniors, Disability Services and Child Safety (the department) is implementing 'Unify'. It is a new case management system to support children and young people involved in the child safety and youth justice systems.

Unify is replacing the current Integrated Client Management System and other existing platforms. It aims to enhance information sharing; strengthen collaboration; and improve service delivery across government entities, social services, and the justice sector.

The implementation of large-scale information and communication technology (ICT) projects carries risks, including system design challenges, integration issues, and change management complexities. ICT projects need to be carefully planned and managed to ensure they meet intended objectives and avoid these common pitfalls.

In this audit, we will assess the development and implementation of the Unify case management system for children and young people involved in the child safety and youth justice systems.

### **Who we might audit:**

- Department of Families, Seniors, Disability Services and Child Safety
- Department of Youth Justice and Victim Support.

## Making the most of artificial intelligence

**Tabling year:** 2027–28

**What this audit is about:**

This is the second audit in our series on artificial intelligence, which is increasingly being used across industries and is transforming how businesses and communities operate. The public sector is also exploring artificial intelligence applications, ranging from large language models (trained on vast amounts of data and used for tasks such as answering questions and translating) to bespoke solutions for complex challenges.

While the adoption of artificial intelligence in government is still in its early stages, it is evolving rapidly. Several entities are developing strategies and trialling innovative ways to integrate the technology into their operations. If used effectively, it has the potential to significantly enhance public sector productivity, delivering broad social and economic benefits to Queenslanders.

In this audit, we will assess how effectively the public sector is adopting artificial intelligence and realising its potential to improve productivity and service delivery.

**Who we might audit:**

- Department of Customer Service, Open Data and Small and Family Business
- selected public sector entities.

## Public service – ensuring the accountability, transparency, and sustainability of government

### Improving the sustainability of local governments

**Tabling year:** 2025–26

**What this audit is about:**

Local governments (councils) play a critical role in the viability and vibrancy of local communities. It is important for state and local governments to work together to address the sustainability challenges they face. These include difficulties associated with remoteness, size, population numbers, and ability to raise their own revenue.

The Department of Local Government, Water and Volunteers has introduced a *Financial Management (Sustainability) Guideline (2023)*, which it has applied to the sector since the 2023–24 financial year. The guideline considers the challenges councils face, especially in rural and remote areas, and it introduces more measures for their financial sustainability.

This audit will be the fifth in our series of local government sustainability audits. It will examine the progress of the department and selected councils in meeting their sustainability challenges and how effectively they have addressed our previous recommendations.

**Who we plan to audit:**

- Department of Local Government, Water and Volunteers
- selected local governments.

## Protecting information held by government

**Tabling year:** 2026–27

**What this audit is about:**

Public sector entities hold vast amounts of information, some of which is highly sensitive. Entities must understand their information, classify it correctly, and have appropriate controls to secure it.



Inadequate protection of information can lead to sensitive information being exposed. This may have significant implications for people's safety, and result in reputational damage and revenue loss.

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

**Who we plan to audit:**

- Department of Justice (as the department responsible for administering the *Public Records Act 2023*)
- Department of Customer Services, Open Data and Small and Family Business
- selected public sector entities.

## Reporting on government performance

**Tabling year:** 2027–28

**What this audit is about:**

Public sector entities, including government owned corporations, must report publicly on their performance as part of their accountability obligations. This is typically done through the annual reports they publish.

The government also monitors government owned corporations' performance against performance targets agreed with their shareholders.

This reporting is essential if the public is to understand how public sector entities are performing and where the government is prioritising the spending of public money.

In this audit, we will assess whether public sector entities are appropriately measuring, monitoring, and reporting on their performance. This will include appropriateness of measures used for reporting on performance.

**Who we might audit:**

- Department of the Premier and Cabinet
- Queensland Treasury
- selected public sector entities, including government owned organisations.

## Managing the impacts and risks in red tape reduction initiatives

**Tabling year:** 2027–28

**What this audit is about:**

The Queensland Government has introduced red tape reduction initiatives to streamline regulations and improve efficiency across key sectors, including in local government, state schools, and small businesses. These initiatives aim to reduce regulatory activities, enhance service delivery, and create a more efficient operating environment.

The government needs to manage the risks and impacts on service delivery to ensure that stakeholder needs are considered, administrative processes are appropriate, and efficiency improvements are realised.

In this audit, we will assess how effectively selected entities are managing service delivery impacts and implementation risks in red tape reduction initiatives.

**Who we might audit:**

- selected public sector entities.

## E. Alternate topics

Prior to commencing an audit, we reassess whether the planned scope or timing remains relevant and provides value to parliament and the community. Sometimes we may need to delay or remove a topic from the plan. This can be due to a variety of reasons, including changes to legislation or government-announced reviews that impact on service delivery, delays in project delivery, or changing government priorities.

When this happens, we may bring forward existing topics on the plan, or draw from a list of topics that were identified in the development of this plan. An overview of these alternate topics is provided in the table below. We may, however, create entirely new topics if required.

Topic	Rationale
Strategic asset management in the health sector	<p>In this audit, we will assess how effectively Queensland Health is managing its infrastructure and operational assets to optimise service delivery and ensure long-term sustainability. We will examine whether it has appropriate planning, maintenance, and renewal strategies to manage its assets efficiently and cost-effectively.</p> <p><b>Who we might audit:</b></p> <ul style="list-style-type: none"> <li>• Department of Health</li> <li>• selected hospital and health services.</li> </ul>
Managing procurement for Health Rescue Plan	<p>In this audit, we will assess the effectiveness of Queensland Health's procurement of selected projects under the Health Rescue Plan.</p> <p><b>Who we might audit:</b></p> <ul style="list-style-type: none"> <li>• Department of Health (Health Infrastructure Queensland).</li> </ul>
Preparing for droughts	<p>In this audit, we will assess whether government grant funding is used effectively to make primary producers more resilient for future droughts.</p> <p><b>Who we might audit:</b></p> <ul style="list-style-type: none"> <li>• Queensland Rural and Industry Development Authority.</li> </ul>
Efficiency of shared services delivery	<p>In this audit, we will assess the efficiency of shared services in delivering financial products to Queensland government entities.</p> <p><b>Who we might audit:</b></p> <ul style="list-style-type: none"> <li>• selected public sector shared services providers.</li> </ul>
Preparing for National Disability Insurance Scheme reform	<p>In this audit, we will assess the effectiveness of the Queensland Government's preparedness for implementing the Foundational Supports.</p> <p><b>Who we might audit:</b></p> <ul style="list-style-type: none"> <li>• Department of Families, Seniors, Disability Services and Child Safety.</li> </ul>
Realising the benefits of energy digital transformation	<p>In this audit, we will assess the extent to which Energy Queensland's digital transformation program has realised its intended benefits.</p> <p><b>Who we might audit:</b></p> <ul style="list-style-type: none"> <li>• Energy Queensland.</li> </ul>

Topic	Rationale
Funding mine rehabilitation	<p>In this audit, we will assess the effectiveness of the financial provisioning scheme for mine rehabilitation.</p> <p><b>Who we might audit:</b></p> <ul style="list-style-type: none"> <li>• Queensland Treasury</li> <li>• Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development</li> <li>• Department of the Environment, Tourism, Science and Innovation.</li> </ul>
Effective use of the community and non-government sector in service delivery	<p>In this audit, we will assess the effectiveness of public sector entities' oversight of community and non-government entities to deliver critical services. This would involve assessing the entities' management of contracts, including reviewing whether the contracted agency is achieving its intended outcomes.</p> <p><b>Who we might audit:</b></p> <ul style="list-style-type: none"> <li>• Queensland Health</li> <li>• Department of Justice</li> <li>• other public sector entities.</li> </ul>
Preparing for electric vehicles	<p>In this audit, we will assess the government's effectiveness and efficiency in investing in infrastructure to support the growing demand for electric vehicles.</p> <p><b>Who we might audit:</b></p> <ul style="list-style-type: none"> <li>• Queensland Treasury</li> <li>• Department of Transport and Main Roads.</li> </ul>
Boosting agricultural productivity through technology	<p>In this audit, we will assess the effectiveness of the government's strategies and investments for increasing agricultural technology development and uptake.</p> <p><b>Who we might audit:</b></p> <ul style="list-style-type: none"> <li>• Department of Primary Industries</li> <li>• Department of the Environment, Tourism, Science and Innovation.</li> </ul>
Planning for Queensland's energy infrastructure projects	<p>In this audit, we will assess the effectiveness of early-stage planning in major energy infrastructure projects, focusing on business case development.</p> <p><b>Who we might audit:</b></p> <ul style="list-style-type: none"> <li>• Queensland Investment Corporation</li> <li>• selected government owned corporations.</li> </ul>
Asset maintenance in the energy sector	<p>In this audit, we will assess the effectiveness of actions undertaken to address the recommendations made to entities in the <i>Portfolio Generator Asset Management Review</i>. We will also assess the accuracy of key performance indicator reporting made to Queensland Treasury.</p> <p><b>Who we might audit:</b></p> <ul style="list-style-type: none"> <li>• Stanwell Corporation Limited</li> <li>• CS Energy</li> <li>• CleanCo.</li> </ul>

Topic	Rationale
Delivering victim support services	<p>In this audit, we will assess the effectiveness of the victim support services provided in Queensland. We may assess how well services are coordinated across agencies.</p> <p><b>Who we might audit:</b></p> <ul style="list-style-type: none"> <li>• Department of Justice</li> <li>• Queensland Health.</li> </ul>
Centralising customer services	<p>In this audit we will assess the effectiveness of the government's customer service delivery centralisation, resulting from the transfer of customer service functions currently in the Department of Transport and Main Roads to the Department of Customer Services, Open Data and Small and Family Business.</p> <p><b>Who we might audit:</b></p> <ul style="list-style-type: none"> <li>• Department of Customer Services, Open Data and Small and Family Business.</li> </ul>
Delivering the Queensland Critical Minerals Strategy	<p>In this audit we will assess the effectiveness of the implementation and early outcomes of the Queensland Critical Minerals Strategy in contributing to sustainable economic prosperity for Queensland.</p> <p><b>Who we might audit:</b></p> <ul style="list-style-type: none"> <li>• Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development.</li> </ul>





## F. Basis for preparing our reports

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The [Auditor-General Act 2009](#) (the Act) mandates how we report to parliament on our audit work. The Act requires the Auditor-General to prepare a report to the Legislative Assembly of Queensland on each audit conducted of a public sector entity. This must be done at least annually.

The Act, however, gives the Auditor-General broad discretion for determining the format, timing, and content of the reports. This includes preparing interim, supplementary, and combined reports. While the Act requires certain matters to be included in the reports, the Auditor-General is ultimately able to report on any matters they consider to be significant or in the public interest.

These reports may be on the results of our financial audits, on the results of our performance audits, or on our insights.

### Yearly financial reports

Our reports on the results of our financial audits identify the annual financial statements of each public sector entity we have audited during the year and the opinion that we expressed on the financial statements. We conduct these audits in accordance with the *Auditor-General Auditing Standards*, which incorporate the standards issued by the Australian Auditing and Assurance Standards Board (AUASB).

These reports may draw attention to relevant matters related to the effective and efficient financial administration of public sector entities, including systems of internal control, or other significant or emerging issues.

We currently summarise the results of these audits in our reports on state entities, local government, health, energy, and education, and prepare reports on information systems, debt and investments, and major projects.

### Performance audits

We prepare reports on each performance audit under section 37A of the Act. We conduct our audits under s.37A in accordance with the Standard on Assurance Engagements ASAE 3500 *Performance Engagements*, issued by the Australian Auditing and Assurance Standards Board. We prepare separate reports for each performance audit due to the unique nature of each engagement.

These reports outline the conclusions we reach in assessing whether public sector entities have achieved their objectives economically, efficiently, and effectively. They also include any recommendations we make to enhance the delivery of public services.

In reporting on the results of our performance audits, we do not comment on the relative merits of the government's policy objectives. Further information on this is available in our fact sheet [Auditing government policy](#).

### Other reports

In addition to our reports on the results of our audits, we also prepare reports that may provide insights from across our audit work, or the outcomes of an investigation we conducted following a request for audit.

An example included in this plan is our status of Auditor-General's recommendations report.

## Further information

The [Auditor-General Auditing Standards](#) provide further information on how we conduct our audits and how we report to parliament on them. This includes:

- how we assess whether something is a matter of significance for reporting to parliament
- how we assess whether information obtained during an audit is of public interest
- tabling protocols during a caretaker period in the lead up to an election.

A fact sheet on 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](http://www.qao.qld.gov.au/reports-resources/fact-sheets).



## G. Sharing our insights

Our audit work can have both immediate and longer-term outcomes. This includes parliament being better informed and supported in overseeing entities' performance, entities acting on our recommendations, or a change to public service delivery that is attributable to an insight in our reports to parliament.

We can achieve more positive outcomes from our work when we share the insights from our reports beyond the tabling period, and beyond the entities we make recommendations to. Many of the learnings in our reports are pertinent or of interest to other entities. We capture and distil these broader learnings and share them with clients via a range of resources.

Resource	Location
Better practice guides	<a href="http://www.qao.qld.gov.au/reports-resources/better-practice">www.qao.qld.gov.au/reports-resources/better-practice</a>
Blog posts	<a href="http://www.qao.qld.gov.au/blog">www.qao.qld.gov.au/blog</a>
Fact sheets	<a href="http://www.qao.qld.gov.au/reports-resources/fact-sheets">www.qao.qld.gov.au/reports-resources/fact-sheets</a>
Podcasts	<a href="http://www.qao.qld.gov.au/reports-resources/podcasts">www.qao.qld.gov.au/reports-resources/podcasts</a>

For some of our reports, we develop better practice guides and/or maturity models (for example, our maturity models on asset management, fraud assessments, and financial statement preparation).

Our blogs are guided by a strategy, with each reflecting an area of audit focus per this forward work plan. We ensure we publish our resources at the right time, so they provide the most benefit for entities.

Alongside some of our reports to parliament, we illustrate our insights via an interactive data dashboard. These allow readers to see entity performance based on where they live and the services they receive: [www.qao.qld.gov.au/reports-resources/interactive-dashboards](http://www.qao.qld.gov.au/reports-resources/interactive-dashboards).

We consistently share wider learnings in our briefing papers for audit committees for all our audit clients, and at a range of QAO-hosted and external event presentations.

### Target number of resources per year

For each upcoming financial year, we aim to publish 20 blog posts, fact sheets, or better practice guides. We will report on our achievement of this aim in our annual report each year: [www.qao.qld.gov.au/about-us/our-annual-report-transparency-report](http://www.qao.qld.gov.au/about-us/our-annual-report-transparency-report).

## H. Register of responses received

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Section 38A of the *Auditor-General Act 2009* requires the Auditor-General to provide the Governance, Energy and Finance Committee with a copy of our draft forward work plan for its consideration. The committee has 42 days to provide any comments to the Auditor-General. Because we value input from our clients, we also engage with them on our draft plan. This helps to inform us on whether the proposed scope and timing of our audits is appropriate.

This year we consulted widely across public sector entities to inform the development of our draft Forward work plan 2025–28. We then sent our draft plan to approximately 200 individuals and organisations including ministers, accountable officers of departments, chairs of statutory bodies and government owned corporations, and council chief executives.

We received a formal response from:

- Chair, Governance, Energy and Finance Committee
- Deputy Premier, Minister for State Development, Infrastructure and Planning and Minister for Industrial Relations
- Leader of the Opposition
- Attorney-General and Minister for Justice and Minister for Integrity
- Minister for Transport and Main Roads
- Minister for Fire, Disaster Recovery and Volunteers.

We also received a formal response from the following entities:

- Department of the Premier and Cabinet
- Queensland Treasury
- Department of Customer Services, Open Data and Small and Family Business
- Department of Education
- Department of the Environment, Tourism, Science and Innovation
- Department of Families, Seniors, Disability Services and Child Safety
- Department of Health
- Department of Housing and Public Works
- Department of Sport, Racing and Olympic and Paralympic Games
- Department of Trade, Employment and Training
- Queensland Corrective Services
- Queensland Police Service
- Games Independent Infrastructure and Coordination Authority
- Crime and Corruption Commission
- Office of the Health Ombudsman
- Office of the Information Commissioner
- Queensland Human Rights Commission
- Queensland Ombudsman
- Central West Hospital and Health Service



- Metro South Hospital and Health Service
- South West Hospital and Health Service
- Sunshine Coast Hospital and Health Service
- West Moreton Hospital and Health Service
- Redland City Council
- Sunshine Coast Council
- Queensland Reconstruction Authority
- Energy Queensland Limited
- Queensland University of Technology.

We also receive informal responses to the plan through normal communication channels between our clients and our audit teams.

The feedback we received is valuable in ensuring that we focus our work on relevant risks and opportunities in the public sector. Where we receive detailed feedback, we formally respond to the provider advising them of how we considered their feedback, including actions that we have taken, or that we may take, in planning for particular audits or developing future plans.







[qao.qld.gov.au/reports-resources/reports-parliament](http://qao.qld.gov.au/reports-resources/reports-parliament)

[qao.qld.gov.au/contact-us](http://qao.qld.gov.au/contact-us)

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