B. Overview of *Forward work plan 2025–28*

We prepare a 3-year forward work plan of 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 aim to examine and share insights on the matters that are important to Queensland, where we can add value, and what is appropriate under our mandate. We update our plan each year to ensure we focus on the right topics at the right time, and to reflect evolving risks or changes to government priorities.

Below is a summary from our *Forward work plan 2025–28*. Our full plan is on our website: www.qao.qld.gov.au/audit-program

Summary of our focus areas for QAO's audits

These focus areas guide our work in financial audits, performance audits, and other assurance activities:

Delivering and maintaining fit-for-purpose and cost-effective infrastructure and transport

Long-term planning and economic outcomes for thriving communities

Managing our natural resources to support current and future generations

3. Infrastructure and transport

2. Communities

4. Environment and resources

Delivering essential services for Queenslanders

1. Services

5. Digital

Safely leveraging data and technology

6. Public service

Ensuring the accountability, transparency, and sustainability of government

7. Brisbane 2032 Olympic and Paralympic Games

Effectively and efficiently preparing for the Games and securing lasting benefits for Queensland

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 address the unique needs of all 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 effectiveness is measured and used to inform future service design.

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.

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 $129.9 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.

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, was 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.

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.

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.

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 mega-event 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.

Planned reports by parliamentary committee and tabling year

The table below outlines the proposed financial audit, performance audit, and other reports that we plan to table over the next 3 financial years by parliamentary committee. Potential topics for the Primary Industries and Resources Committee are listed in Appendix E of the *Forward work plan 2025–28*.

Parliamentary committee	1 Reports tabling in 2025–26	2 Reports tabling in 2026–27	3 Reports tabling in 2027–28	Yearly reports
Health, Environment and Innovation	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
Education, Arts and Communities	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
Justice, Integrity and Community Safety	Preventing prisoners from reoffending	Accessing legal aid services	Efficiency of custodial transport	
Governance, Energy and Finance		Managing psychosocial safety in the workplace Effective contract management in government owned corporations	Skilling Queenslanders to meet labour market demands Managing the impacts and risks in red tape reduction initiatives	Energy Managing Queensland's debt and investments State entities Status of AG recommendations
Local Government, Small Business and Customer Service	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
State Development, Infrastructure and Works	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				