

QUEENSLAND AUDIT OFFICE

Annual report 2024–25

Better public services

About this report

This report covers the activities of the Queensland Audit Office for 1 July 2024 to 30 June 2025. It provides a comprehensive view of how we operate to create value, and reports against our published strategy and performance measures. The general purpose financial statements within this report were prepared in accordance with Australian accounting standards and interpretations, the Treasurer's minimum reporting requirements, and other authoritative pronouncements.

The report is available online at: www.qao.qld.gov.au/about-us/our-annual-report-transparency-report

Accessibility



We are committed to providing accessible services to Queenslanders from all culturally and linguistically diverse backgrounds. If you have difficulty understanding this report, you can contact us on (07) 3149 6000 and we will arrange an interpreter to effectively communicate the report to you.

25 August 2025

Mr M Crandon MP

Chair

Governance, Energy and Finance Committee

Parliament House, George Street

BRISBANE QLD 4000

Dear Mr Crandon

Queensland Audit Office Annual report 2024–25

I am pleased to submit the *Annual report 2024–25* for the Queensland Audit Office to the Governance, Energy and Finance Committee.

I certify that this annual report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the Financial and Performance Management Standard 2019
- the detailed requirements set out in the *Annual report requirements for Queensland Government agencies*.

A checklist outlining the annual report requirements can be found at Appendix F of the report.

Yours sincerely,

Rachel Vagg

Auditor-General

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Acknowledgement

The Queensland Audit Office acknowledges the Traditional and Cultural Custodians of the lands, waters, and seas of 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 peoples’ 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.

Auditor-General's message

This is my first annual report as the 24th Auditor-General of Queensland, having commenced in the role on 12 August 2024. It is a great honour to lead the Queensland Audit Office (QAO) – an integrity institution that has served the people of Queensland since 1860.

The role of Auditor-General is vital to the strength of Queensland's integrity system.

Through our work we help maintain trust in our system of government, ensuring public service delivery is transparent and accountable.

This year, QAO has continued to deliver outcomes that support the Queensland Parliament, providing insights and assurance about how well public services are delivered and public money is spent. The effective, efficient, and responsible stewardship of public sector entities, including local governments, is in the interests of all Queenslanders and helps to safeguard the integrity of government.

To support our delivery to Queensland, we invest considerable effort into our relationships, including ensuring that the new parliament was supported with necessary information, and explaining our role and mandate.

In 2025, we reshaped our operating model to reflect a sharpened strategic focus and to create efficiencies. This included appointing a Deputy Auditor-General and Heads of Performance Audit and Financial Audit in addition to making changes to our governance committees.

These changes reflect the areas of focus we have identified as priorities, including stronger strategic relationships with our clients and enhanced industry expertise to support our future work in areas such as the 2032 Brisbane Olympic and Paralympic Games. Our responses to the 2023 strategic review of QAO are reflected in the changes we have made.

In 2025, I updated my *Auditor-General Auditing Standards*. The new standards help provide clarity about QAO's role and the strategic public sector audit objectives that scaffold the work we do. These objectives are at the heart of our role as an audit office and signpost our future direction.

In the coming period, QAO will continue to prioritise our delivery of quality audits that meet our clients' expectations and regulatory requirements. Guided by our strategic plan, we will continue to foster our relationships and share our insights through genuine and timely engagement. And importantly, we will maintain our focus on meeting the Queensland community's expectations of probity, accountability, and transparency.

At the same time, we will continue to navigate and anticipate new opportunities and challenges, including new reporting requirements and use of technology and data.

Since our last annual report, we have completed a substantial amount of work on implementing the recommendations from the 2023 strategic review. We will continue to report to the Governance, Energy and Finance Committee, QAO's Executive Leadership Team, and our Audit and Risk Management Committee on our progress, as we look forward to continuing to realise the benefits.

More than anything, QAO is dependent on ensuring that we retain and develop our high-calibre workforce. We are proud of our people and our culture, and the Executive Leadership Team is committed to ensuring QAO is an attractive place to work. Next year, we will refine the strategic workforce plan to ensure it is reflective of technology and market changes.

I would like to thank and acknowledge the hard-working and dedicated people of the Queensland Audit Office for their efforts over the past financial year.

Rachel Vagg
Auditor-General

1. About QAO

Our role

The Auditor-General is Queensland Parliament's independent auditor of state and local government public sector entities.

The Queensland Audit Office (QAO) supports the Auditor-General in this work under the *Auditor-General Act 2009* (the Act). The Act identifies our responsibilities and provides the legal basis for QAO's powers, such as access to information.

Our work provides assurance to the Queensland Parliament that there is appropriate stewardship over public sector entities and how they manage public resources. Queensland Parliament provides our office with appropriation to report our insights and recommendations to parliament.

QAO was Queensland's first integrity office and has been a part of the state's integrity system since 1860.

Our clients

We provide valued audit services to the parliament and public sector entities to support the delivery of better public services.

The entities we audit include state government departments, government owned corporations, statutory bodies, controlled entities, and Queensland's 77 councils.

What we do

Our audit findings and insights help entities improve their financial management and service delivery, and help parliament to hold public sector entities accountable.

To achieve this, we:

- audit public sector entities' financial statements and provide opinions on their accuracy and reliability; and provide insights on their financial performance, risk, and internal controls
- audit the efficiency, effectiveness, and economy of public service delivery through performance audits
- produce reports to parliament that summarise the results of our audits
- promote our work and share our learnings with clients, professional networks, industry, and peers
- conduct investigations into claims of financial waste and mismanagement.

We promote transparency and accountability, and our work helps engender public trust in the system of government by:

- helping entities to improve their performance
- providing assurance to parliament that there is appropriate stewardship over public sector entities
- informing Queenslanders about the public services they receive
- providing scrutiny about how entities are using public money.

Our vision and values

Our vision – Better public services

Our purpose – Independent valued assurance and insights

Our values



Engage

- Collaborating to achieve shared outcomes.
- Listening to understand, and communicating clearly and openly.
- Being balanced, objective, and purposeful.



Respect

- Appreciating and caring for others.
- Sharing our knowledge and skills.
- Recognising achievement.



Inspire

- Seeking and sharing better ways of doing things.
- Embracing innovation and being progressive.
- Encouraging and motivating others.



Deliver

- Taking responsibility and being accountable.
- Ensuring our work is quality driven, and acting with integrity.
- Being action oriented and achieving results.

Our Strategic plan 2021–25

Our strategic plan outlines our objectives, risks, organisational strategies, and indicators of achievement, aligned to our vision and purpose.

Objectives	Strategic risks	Strategies	Indicators of achievement
We support and inspire our people, which includes our contracted audit service providers, to best serve parliament and our clients.	We do not attract, grow, and retain the right people who uphold our values and ethical and quality standards.	Attract, grow, and retain our people to meet parliament and our clients' assurance expectations.	Our people are capable, uphold our standards, and feel respected and valued.
Those we serve trust and value our independent services and insights.	We do not maintain valued relationships nor adapt our services to meet changing needs.	Build trust in our relationships through listening and tailoring our responses.	Our relationships and independence are valued.
We use contemporary auditing practices to deliver independent services that are used to improve accountability and performance.	We do not sufficiently innovate and use our technology to better understand our clients and deliver valued services.	Use data-driven innovation and solutions to enhance our assurance and insights to provide greater value.	Parliament and our clients benefit from our independent assurance services and the insights we provide.

Our strategic planning framework

Our strategic plan is based on a range of intelligence sources and information from across our business. We use our strategic planning framework to identify our aims, risks, and priorities.



2. Our year in review

‘The Auditor-General’s reports to Parliament assist the committee with assessing the integrity, economy, efficiency and effectiveness of government financial management.’ – Report No. 6, 58th Parliament, Governance, Energy and Finance Committee.

Our performance highlights

403 audit opinions on financial statements issued and 15 reports to parliament tabled	
9 parliamentary committee briefings on our reports, services, and performance	Reported on 84 entities’ self-assessed progress on 603 recommendations through the <i>2024 status of Auditor-General’s recommendations</i> report
Average time to produce audit reports: Performance – 12.2 months (target 12) Financial – 8.4 months (target 9)	Average cost of audit reports: Performance – \$461,000 (target \$435,000) Financial – \$216,000 (target \$165,000)
95,342 web views of reports to parliament 31,179 views of our resources	Finalised 90 requests for audit
Audit client satisfaction: overall – 82 index points (target 80)	Winner of the Australasian Council of Auditors-General (ACAG) Performance Award for our report on <i>Reducing serious youth crime</i> (Report 15: 2023–24)

Our workforce

210.5 full-time equivalent employees	
25 per cent culturally or linguistically diverse 53 per cent women	68 per cent overall engagement from the Working for Queensland survey
84 per cent of audit staff have professional audit qualifications or are studying towards one	71 training and development hours per auditor 6 staff received CA or CPA qualifications

‘Working at QAO allows me the opportunity to make a meaningful difference across the state of Queensland, from regional areas to city centres. It is wonderful to know our work can have a positive impact in every corner of our community.’ – Hayden, Audit Manager.

Our finances

We continue to be financially sustainable by spending less than we earn, in turn, supporting our investment for the future.	
Total income from continuing operations: \$58.922 million	Total expenses from continuing operations: \$56.832 million

3. Our performance

Our performance framework

Our performance framework allows us to monitor and measure what we have delivered. This includes our outputs, how efficiently and effectively we operated, and the outcomes or impact from our services.

Our people and culture are critical to our success, and we value our staff and audit service providers' contribution to our performance.

We assess our performance against:

- the benchmarked averages of other Australian audit offices, where available, via the Australasian Council of Auditors-General (ACAG)
- our strategic and operational objectives, using a range of measures developed through corporate planning and budgeting processes.

Our performance targets are outlined in our service delivery statement (SDS).

Comparison to our peer audit offices

This year, QAO performed well nationally when compared to our peer audit offices.

We compare our performance results to data available from ACAG.

QAO performance against peer audit offices

We charged a higher percentage of total (whole of office) paid hours to audit work – 51.5 per cent compared to the ACAG average of 44.99 per cent.

Our average cost for each hour charged to audits was \$191.34 compared to the ACAG average of \$211.68.

Our average time to produce reports for performance audits was 12.2 months in 2024–25 compared to the ACAG average of 12.1 months.

Our average life cycle cost of reports on performance audits was \$460,824 in 2024–25 compared to the ACAG average of \$447,342.

We aim to achieve the best possible value by using our resources efficiently and effectively, and ensuring we allocate the right people to the right tasks. This focus was again demonstrated in 2024–25 with QAO achieving the second lowest cost per hour for audit work compared to our peers, while maintaining audit quality and serving parliament.

Cost and timeliness of audits and reports

Financial audits	
Average cost of financial audits – state entities	\$108,000 in 2024–25 compared to \$97,000 in 2023–24
Average cost of financial audits – local government entities	\$102,000 in 2024–25 compared to \$93,000 in 2023–24
Average time to produce financial audit reports	8.4 months in 2024–25 compared to 6.4 months in 2023–24

The average cost of our financial audits for state entities was within the target range of \$100,000–120,000, while the average cost of financial audits for local government entities was above the target range of \$90,000–95,000.

The cost of delivering financial audits was impacted by a number of factors, including increased auditing standard requirements for information systems controls, wage rises from state agreements, and increasing costs associated with travel and technology. During 2024–25, we certified some long outstanding local government financial audits. Costs for these audits were higher due to the complexity of the audits and the duration in finalising them.

We measure the timeliness of our financial audit reports from the end of our clients' financial year to the tabling date of the report in parliament. This year, the average time to deliver the reports was 8.4 months – slightly shorter than our SDS target of 9 months and longer than last year's average of 6.4 months.

State general elections impact on timeliness as QAO does not table reports or issue proposed reports for comment during the caretaker period. As a result of the 2024 State general election, the 2024–25 target was increased to 9 months.

Performance audits	
Average life cycle costs of performance audits	\$461,000 in 2024–25 compared to \$492,000 in 2023–24
Average time to produce performance audit reports	12.2 months in 2024–25 compared to 13.8 months in 2023–24

The average cost of our performance audits, including the reports, was higher than the SDS target of \$435,000, but less than last year's average cost of \$492,000. Our cost for these reports was higher than the ACAG average of \$413,115.

We measure the timeliness of our performance audit reports from the start of the audit to the tabling date. We delivered our performance audit reports on average in 12.2 months – slightly longer than our SDS target of 12 months, but less than last year's average of 13.8 months. Our delivery time was slightly longer than the ACAG average time of 12.1 months.

The delay and increase in costs of tabled performance audit reports is due to several reasons, including:

- the complexity of audit topics
- increasing regional travel and engagement of subject matter experts
- the need to socialise audit findings and draft reports with new stakeholders after the change of government
- the increasing cost of service delivery due to wage increases and increases in other operating costs.

Our people and culture

We support and inspire our people, which includes our contracted audit service providers, to best serve parliament and our clients.

This includes by providing training, supporting professional development, and considering the feedback that we receive through our survey mechanisms.

Key highlights

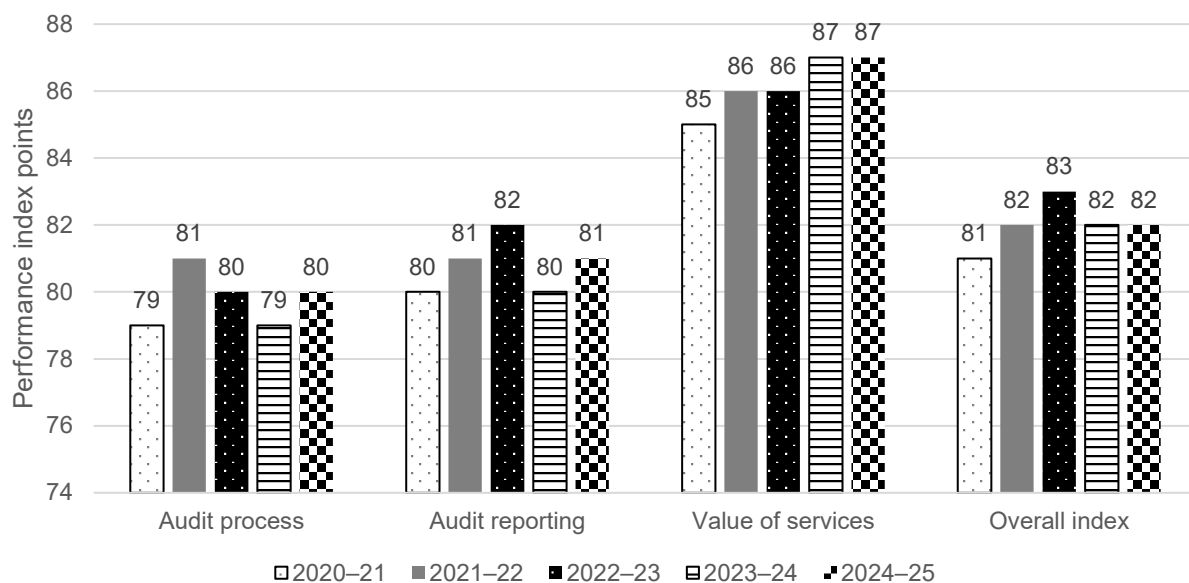
Improve our Working for Queensland survey score for overall employee engagement	68 per cent in 2024–25 compared to 62 per cent in 2023–24
Improve independent survey feedback from contracted audit service providers	95 per cent said we provided value in 2024–25 compared to 88 per cent in 2023–24
Increase on-the-job training and deliver adequate training hours for our people	71 hours per auditor in 2024–25 compared to 95.1 hours per auditor in 2023–24* <i>*result no longer includes on-the-job training hours</i>
Support the achievement of professional audit qualifications	6 staff received CA or CPA qualifications in 2024–25 compared to 3 staff in 2023–24
Effectively manage workforce capacity risks	8 graduates hired in 2024–25 compared to 9 graduates in 2023–24 13.2 per cent separation rate in 2024–25 compared to 10.5 per cent in 2023–24

Client satisfaction

We proactively seek to foster client relationships and ensure we are delivering valued, high-quality services.

Our independent client surveys are a key mechanism for monitoring this. We also capture feedback directly and indirectly from our clients when we meet with them or visit their work sites.

Overall client satisfaction 2020–21 to 2024–25



Audit clients’ satisfaction with our services

Our client survey program informs our strategic approach and helps us to continuously strengthen our client relationships.

Through our independent research provider, we ask departments, government owned corporations, statutory bodies, and local governments for feedback on our processes, documents and reports, and the value of our services. We use the results to identify trends and address issues.

Results are shown as index points, which is the average of the aggregate indices for each area of surveyed performance. Our overall combined result this year was 82 index points, exceeding our overall target of 80.

Our clients noted our professionalism and conduct of audits as a key strength. Our ongoing commitment to consulting early on our audit planning, results, and reports to parliament will further help us to build on these results. Clients also noted areas of improvement, including better knowledge sharing in auditor transitions and improved responsiveness in relation to technical queries.

In 2024–25, we also surveyed our clients’ audit committee chairs. These surveys occur every 2 years. Our overall satisfaction result of 85 index points trended higher than in the last survey (2022–23: 84 index points) and exceeded our overall target of 80.

Financial audit specific results

This year’s results saw improvements across all survey categories.

Key highlights – financial audit	
Our overall result of 83 index points was higher than last year (82) and exceeded our overall target of 80	We received: 81 for our audit process (2023–24: 79) 81 for reporting (2023–24: 80) 88 for the value of our services (2023–24: 87)

Feedback from a surveyed financial audit client:

‘The working relationship between the new audit team in FY 2024 and the department’s management and staff was very effective, supportive and amicable. Issues were able to be raised, discussed and resolved by working together throughout the financial year and during the financial audit.’ – ORIMA survey, September 2024.

Performance audit specific results

There were lower scores this year from our performance audit clients. Contributing factors include changes to the survey questions and the sensitivity of the audit topics in this financial year.

Key highlights – performance audit	
Our overall result of 72 index points was significantly lower than last year (82) and below our overall target of 80	We received: 70 for our audit process (2023–24: 80) 75 for reporting (2023–24: 84) 71 for the value of our services (2023–24: 83)

Feedback from a surveyed performance audit client:

‘The senior executive audit staff were excellent to work with and we appreciated that towards the end of the process the care, time and consideration of the feedback we provided was actioned.’ – ORIMA survey, March 2025.

Parliamentary stakeholder engagement

We aim to help parliament understand public sector entities’ financial management and performance, to support their accountability role.

Following the State general election in October 2024 and change of government, the structure and membership of Queensland’s parliamentary committees changed.

We wrote to the 7 newly established portfolio committees to provide an overview of our recent and upcoming work related to the entities they oversee. This included previous committee inquiries into our reports, which had lapsed with the dissolution of the 57th parliament.

We engage directly with ministers about our recent and upcoming audits. This includes offering to meet with the ministers whose entities are involved in an audit to ensure they understand our aims and to promote our recommendations.

This year, the Auditor-General, QAO, and 23 of our reports were referenced on 87 occasions by members of parliament during parliamentary discussions and estimates hearings.

We engage proactively with parliamentary committee chairs, deputy chairs, and secretariat staff to help us better understand committee needs in relation to our reports and to obtain advice on how and when to engage with members.

Key highlights – parliamentary engagement

An information session for committee secretaries in September 2024 to help them understand annual reports and financial statements.

An overview of QAO sent to all members of parliament (MPs) and committees, and briefing notes to new ministers. Meetings between the Auditor-General and new ministers, and a presentation at the MP induction.

A QAO office site visit in May 2025 for new members of 3 committees, coordinated via the Governance, Energy and Finance Committee.

Briefings on our reports to parliament

This year, 20 reports were referred to committees, including 16 tabled in 2024–25 and 4 from previous years. This total includes 4 reports that were self-referred by 4 new committees of the 58th parliament.

QAO briefings to parliamentary committees

We gave 9 briefings to 6 parliamentary committees covering the findings and recommendations in 14 of our reports to parliament. This is an increase on the 4 briefings we gave to 4 committees on 5 reports in 2023–24.

We expect to provide briefings on the remaining reports we tabled in this financial year, later in 2025.

Committees finalised 26 inquiries, including 20 reports referred in previous years; 3 referred in 2024–25; and our *Annual report 2022–23*, *Annual report 2023–24*, and 2023 strategic review of the Queensland Audit Office.

4. Our services

Delivery of audit services

We design our audit work to respond to the risks the public sector and our clients face. We report on matters of significance to our clients and to parliament.

Our work is delivered by experienced leaders and public sector auditors who are supported through our professional development programs. We use public sector-specific methodologies for financial statement audits and performance audits, and we are developing a new sustainability reporting methodology.

Underpinning our performance is our focused quality program, which reports publicly through our annual transparency report.

This year, we reshaped our financial audit and performance audit programs, with renewed executive leadership positions for each function.

Financial audit

Each year, we deliver contemporary, high-quality audits that provide parliament and our audit clients with trusted, independent assurance and advice. We provide more than 400 audit opinions for our state and local government clients across Queensland. We prioritise our client relationships and our teams travel to all corners of the state to provide services on the ground. We also work closely with our contracted audit service providers (ASPs) who support the delivery of our audit program each year. Our ASPs are a critical part of our workforce and in 2024–25, they delivered 44 per cent of our audits.

We now deliver our financial audit program under industry-based leadership, meaning we are investing in focused knowledge of our audit clients and their diverse industries such as health, education, energy, and financial services.

Among the highlights this year was the uplift in our client and ASP satisfaction scores.

Expanded focus on information systems risks

This year, risks associated with information security and controls were significant and we provided greater insights about them to our clients and in our reports to parliament.

We will continue this focus in 2025–26, with a new report to parliament on information systems risks planned.

Attracting, developing, and retaining our people is an important investment for QAO. We continue to embed our community-based resourcing model and prioritise the growth and training of our staff.

Our data and analytics program supports our cost-effective products, ensuring we embrace innovation and use refined tools. This year we introduced:

- new data solutions for larger audit clients to support efficient and consistent risk assessment processes
- a streamlined dashboard for our local government reports.

Throughout the year, we also continued to work with our first tranche of clients to prepare for sustainability assurance with climate reporting commencing in 2026.

Performance audit

We provide independent assurance to parliament and public sector entities through our performance audits. This year, we tabled 6 performance audit reports to parliament. These reports examined matters of significant interest to parliament and the public, including the Brisbane 2032 Olympic and Paralympic Games and protecting students from bullying.

In 2024–25, the performance audit function continued to attract high-quality and well-credentialled staff. We have focused on improving our tailored professional development program for performance audit and renewed the way we engage with our clients to strengthen our relationships.

In addition to reports to parliament, the team contributed to the development of our:

- *Forward work plan 2025–28*
- *2024 status of Auditor-General's recommendations* (Report 1: 2024–25)
- revised performance audit methodology, incorporating new objectives of ethics, probity, sustainability, and equity to existing efficiency, effectiveness, and economy objectives.

Our team's achievements were rewarded at the annual Australasian Council of Auditors-General IMPACT Awards. Report to parliament nominations come from all Australian and New Zealand jurisdictions, and QAO has taken out an award in each of the last 4 years, demonstrating our consistently high standard of audits and reporting.

In 2025, our *Reducing serious youth crime* (Report 15: 2023–24) report to parliament won the Excellence award, recognising the report's quality, impact, and high standards of evidence and audit methods.

Impact of our work – *Reducing serious youth crime* (Report 15: 2023–24)

This audit topic's breadth and complexity required a carefully considered scope and high-quality evidence to support the report findings.

Robust data analysis and our approach to collecting and collating information provided a high level of assurance on our findings, helping the entity to identify meaningful opportunities to improve its performance.

Entities acted quickly on our findings, with outcomes driven by regular engagement about the need to ensure the 12 recommendations added value and would be implemented effectively.

Following the report's tabling, the Department of Youth Justice released a new youth justice strategy – *A Safer Queensland 2024–2028 Youth Justice Strategy*.

Interest in this report has been significant and it is QAO's most accessed report to parliament.

In May 2025, we were also invited to present to more than 100 staff on the Audit Board of the Republic of Indonesia on this report.

Sustainability assurance reporting

Mandated climate-related financial disclosures come into effect for the Queensland public sector's larger government companies in 2025–26.

Entities within scope will be required to prepare a sustainability report that complies with Australian Sustainability Reporting Standards issued by the Australian Accounting Standards Board. They will also be required to obtain independent assurance of their climate-related financial disclosures.

QAO has been preparing to audit the new disclosures and reports by developing a specific sustainability methodology and training our staff. We have also worked with our in-scope clients to prepare for the first reports and audit process.

We will undertake quality reviews over sustainability audits as we provide assurance work, to support our continuous improvement.

Data and analytics

Data and analytics solutions support the efficient and cost-effective delivery of our audit services.

We continue to seize opportunities to develop innovative solutions that integrate with our audit methodologies and support deeper insights from our work. Our tools are designed to increase our efficiency by reducing the time our audit teams spend on manual data analysis and administrative tasks.

We also continue to focus on attracting talent to support our work in data and analytics, including targeting graduate recruitment.

Our focus on innovation contributes to an analysis-driven culture that challenges our people to seek ways to better serve our clients. Future priorities include exploring how AI-based functionality can add value to our business outcomes, clients, and our people.

How data and analytics solutions support our audits

This year, we delivered several new audit-driven analytics solutions that are continuing to reduce the hours our people spend on manual audit calculations and analysis. These included a risk assessment solution and a risk response (finance and payroll) solution, delivering streamlined data and diagnostics, and collectively saving up to 10 hours per client.

We used data analysis to help us better understand the volume of cyber bullying incidents occurring during our audit *Protecting students from bullying* (Report 6: 2024–25). To do this, we worked with the client to analyse free text description fields using a rules-based scoring system. Using this analysis, we gained insights that informed the audit and provided evidence-based support for recommendations on improving incident reporting.

Reporting the results of our work to parliament

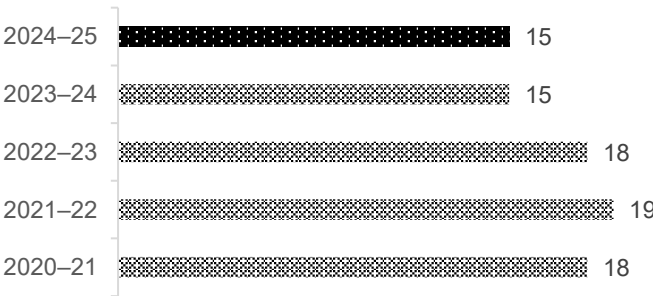
We tabled 15 reports to parliament on the results of our audits, our insights, key facts, and recommendations for performance improvement – the same number as in 2023–24.

We tabled 6 performance audit reports and 8 financial audit reports to parliament, along with the *2024 status of Auditor-General’s recommendation* report. Our reports included recommendations to public sector entities about how they can improve their performance and service delivery. We discontinued the Queensland regions report in this financial year, instead ensuring that our forward work plan includes a sufficient focus on regional service delivery through our range of planned audit topics.

We aim to table reports promptly to ensure timely assurance for parliament and so entities can act on our recommendations quickly. We meet this challenge by reviewing our internal processes and structures to identify how we can improve our efficiency and reduce the costs of our audits, without compromising on quality.

This year, we have continued to implement our strategic review recommendations, particularly focused on increasing engagement and leveraging the expertise of subject matter experts.

Reports to parliament tabled



We are focused on delivering high-quality, timely reports

We balance the need for plain language reports with providing sufficient context to interpret our findings and recommendations. We continually seek feedback to improve our reports and work with communication experts and editors.

The complex or sensitive nature of specific topics requires more engagement and time for clients to respond to draft reports, affecting our timeliness.

We did not table reports or issue proposed reports for comment during the caretaker period leading up to the State general election in October 2024, in accordance with the tabling protocols outlined in the *Auditor-General Auditing Standards*.

Monitoring the implementation of our recommendations

Each year, we monitor the progress entities are making on implementing our recommendations. We do this by asking them to self-assess their progress and we report to parliament on these results.

Our status of Auditor-General’s recommendations reports provide insights about shared challenges and opportunities for entities and are a useful departmental engagement tool for parliamentary committees. They highlight the most common types of recommendations we make and those that entities are slower to implement. Responses from entities also help inform the detailed ‘follow-up’ audits we undertake each year as set out in our forward work plan.

We tabled our report *2024 status of Auditor-General’s recommendations* (Report 1: 2024–25) in parliament on 20 September 2024, which included gathering information from 84 entities’ self-assessment of their progress in implementing 603 recommendations from 40 reports to parliament.

This included 9 new reports (8 reports tabled in 2022–23 and our *Conserving threatened species* report tabled in 2018–19) and 31 reports from earlier years that had outstanding recommendations.

2024 status of Auditor-General’s recommendations (Report 1: 2024–25)

27 entities reported fully implementing 52 per cent of the total outstanding recommendations.	30 of the 40 reports to parliament have outstanding recommendations.
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Entities reported fully implementing 45 per cent of the 223 outstanding recommendations from the 2023 report.	10 of the 84 entities reported fully implementing our recommendations.
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Our forward work plan

Each year, we publish a 3-year plan that covers our performance audit topics and focus areas for financial audits.

Our plan supports our delivery of insightful and timely reports to parliament and helps ensure we are auditing the right matters at the right time. It provides transparency to parliament, our clients, and the public, and gives our clients visibility so they can anticipate and prepare for our audits. We enhanced this visibility in 2024–25 by including a list of potential and reserve topics for the first time.

We improved the format of the plan, with a greater focus on the executive summary information to make it easier for readers to navigate. Our updated focus areas also reflected changes in priorities.

This year, we published our *Forward work plan 2025–28* on 30 June 2025. A summary is available at Appendix B.

We engaged proactively with our stakeholders, including government owned corporations, in developing our plan and regularly seek input or feedback from parliamentary committees, entity leadership, peak and integrity bodies, and others. This year, we significantly uplifted this consultation prior to finalising our plan to help inform focus areas, topics, and priorities.

Over the next 3 years, we will include new or updated audits that respond to emerging risks, and any changes to government priorities and strategies.

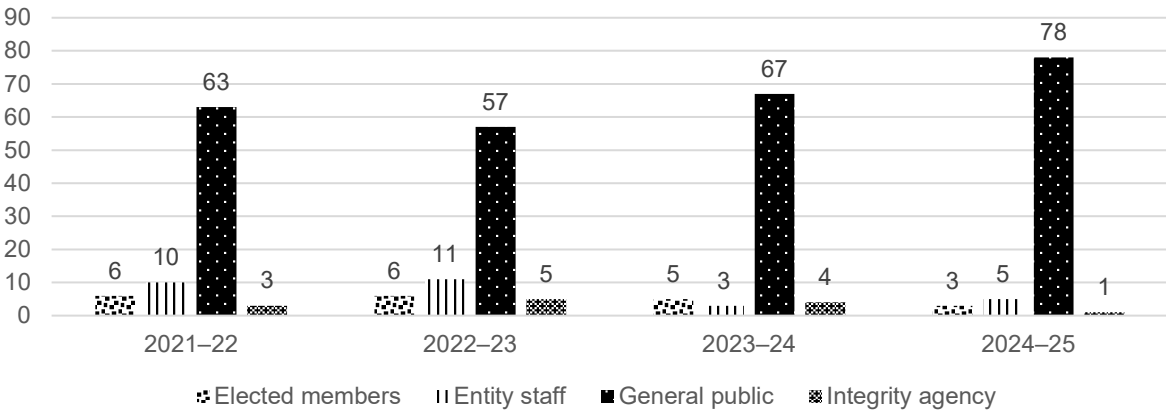
Managing requests for audit

QAO welcomes information on public sector performance and requests for audits from members of the public, elected representatives, public sector and local government employees, and other integrity bodies.

To be transparent, we publish requests from members of state parliament and local government councillors on our website.

The most common topics or themes this year related to project management, contract management, procurement, conflicts of interest, and waste in public expenditure.

Sources of requests for audit



Requests for audit

We received 87 new requests for audit this year, compared to 79 last year.

3 requests were received from elected members.

4 requests were assessed as high priority, meaning the topic may have a significant impact, reflect a widespread issue across public sector service delivery, or relate to significant financial waste and mismanagement.

Our completed investigations resulted in recommendations to entities to strengthen their internal controls and informed forward work planning topics. Some of our reports to parliament incorporate matters raised in requests for audits, such as:

- grants to the Quandamooka Yoolooburrabee Aboriginal Corporation in the report *Managing Minjerribah Futures funding* (Report 14: 2024–25)
- ex-gratia payments in the report *State entities 2024* (Report 11: 2024–25).

Stakeholder engagement

In 2024–25, we increased our strategic focus on stakeholder relationships to better understand the risks public sector entities are facing and where our audits can add the most value.

With a state general election and local government elections falling in 2024, we have invested more time engaging with new leadership to discuss their areas of focus, the work we do, and emerging risks. Client relationships are a central focus of our strategic plan, and we embed close oversight in our organisational structure and operating model to mitigate risk.

Supporting reporting outcomes

We value our relationship with Queensland Treasury and work closely on whole-of-government accounting and financial reporting matters.

In February 2025, Treasury presented at our client technical update event for public sector finance officers on a range of topics, including sustainability assurance reporting. We also engaged closely with the chief finance officers of departments, including through a tailored forum on 26 March 2025.

The Deputy Auditor-General presented at the 2024 Interdepartmental Accounting Group's annual conference on 27 November 2024 on a range of topics, including our upcoming work, machinery of government changes, cyber and information systems, and sustainability assurance.

Supporting audit committees

An audit committee supports accountable officers, chief executives, and boards by providing oversight and insights into financial reporting and internal controls. They also play a key role in monitoring entities' progress in implementing our recommendations.

This year, we liaised with our clients' audit committees regularly as part of our audits and via dedicated briefings. Our attendance at audit committee meetings enabled us to share learnings and insights, and ensured committees had visibility of emerging risks.

We continued to share learnings in our briefing papers for audit committees for all our audit clients, and at a range of QAO-hosted and external event presentations. This year, we also produced some specific guidance for committees through our *Insights on audit committees in local government* (Report 10: 2024–25) report to parliament. Appendix D of the report provides a list of actions to help improve audit committees in local government.

Our engagement activities included 2 dedicated briefings to audit committee chairs in December 2024 and May 2025. We shared key information, learnings, and insights with chairs about our work, priorities, and recent reports to parliament in these sessions. Surveyed attendees said the events were '*professional and informative*', '*excellent*', and offered '*great presentations*'.

Supporting local government

Queensland's local governments, also known as councils, are the first line of connection to our communities.

We aim to maintain and strengthen our relationships with the many stakeholders who support councils, including the Local Government Association of Queensland, the Local Government Finance Professionals (LGFP), and accounting and auditing standards boards.

This year, we supported councils on a range of matters, including through:

- our *Local government 2024* (Report 13: 2024–25) report to parliament, which included an interactive data dashboard that allows readers to search by their address or local government area to see financial performance and demographic information
- better practice guides to support local government service delivery
- joint presentations at LGFP webinars and events
- tropical workshops in collaboration with the Department of Local Government, Water and Volunteers aimed at helping local governments to prepare for financial reporting, and support timeliness and quality.

Collaboration

We invest in our professional relationships with peers through the exchange of information and insights.

Australasian Council of Auditors-General (ACAG)

The Auditor-General is a member of ACAG, alongside other offices in Australia, New Zealand, Papua New Guinea, and Fiji. ACAG's objective is to strengthen public sector auditing in Australasia through leadership, collaboration, and advocacy. We work closely with it through committee meetings, discussion papers, and by contributing to standard-setting boards.

In April 2025, QAO representatives attended ACAG's IMPACT conference in Perth, Western Australia, which is a biennial event for public sector performance audit professionals. QAO representatives also attended ACAG committee meetings in October 2024 and April 2025.

We also support the Papua New Guinea Institutional Partnerships Program, funded by the Department of Foreign Affairs and Trade and coordinated by the Australian National Audit Office.

Integrity bodies

We engage with other Queensland integrity bodies, as permissible under legislation, and have regular discussions on public sector risks.

This year, the Auditor-General met with the accountable officers from the Crime and Corruption Commission, Office of the Queensland Integrity Commissioner, Office of the Information Commissioner Queensland, and Queensland Ombudsman.

Professional bodies

We contribute to work programs or sit on project advisory boards for the Australian Accounting Standards Board and Auditing and Assurance Standards Board. We focus our liaison on public sector financial reporting-specific matters and applicability to help guide standard setting as well as our own application of the existing standards.

We are actively involved in the work of professional accounting bodies, Certified Practising Accountant (CPA) Australia and Chartered Accountants Australia and New Zealand.

Our audit staff obtain professional qualifications and attend or present at events hosted by these bodies. In 2024–25, this included:

- the CPA Australia International Women's Day Breakfast panel on 18 March 2025
- the CPA Australia Queensland Public Sector Committee forum on 11 September 2024.

Celebrating a long connection with professional bodies

Paul Christensen, Senior Director was recognised for his 30-year CPA membership.

David Hardidge, Technical Director was recognised for his 40-year CPA membership and is the current Queensland Divisional Council Deputy President.

Sumi Kusumo, Senior Director was admitted to the Australian Institute of Company Directors.

Communication and engagement

Our strategic program of communication activities aims to promote accountability and transparency across the public sector and support the parliament’s work in strengthening public sector accountability.

Many of the learnings in our reports are relevant to entities beyond those we make recommendations to. We share insights and learnings broadly to enhance the visibility of our work so they can benefit entities in useful ways, ultimately supporting the delivery of better public services. The resources we deliver are mapped to the audit areas of focus in our forward work plan and designed to engage and add value.

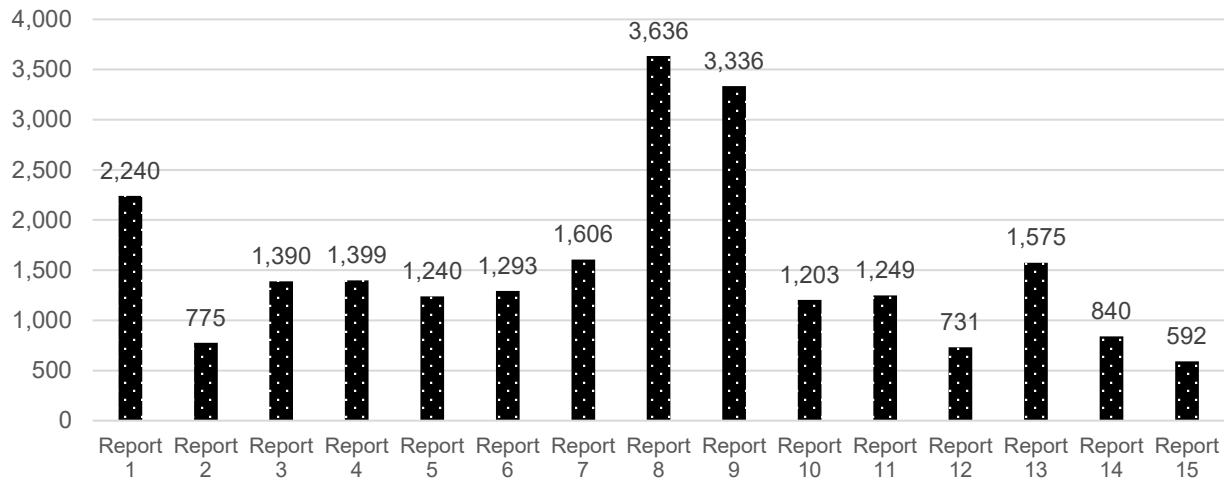
Promoting our reports to parliament

We aim to produce reports that are clear and easy to read and understand to help the public sector improve. Readership of our reports and resources shows us whether we are increasing exposure to our insights and having an impact where it matters.

This year, our reports were viewed 95,342 times (compared to 72,767 times in 2023–24). The 3 highest-viewed reports tabled in this financial year were:

- *Health 2024* (Report 8: 2024–25)
- *Major projects 2024* (Report 9: 2024–25)
- *2024 status of Auditor-General's recommendations* (Report 1: 2024–25).

Views on reports tabled in 2024–25



Maturity models and other self-assessment tools

For some reports, we develop accompanying maturity models, guides, or tools. This year, we added a new asset management maturity model to help entities self-assess their level of maturity for each of the major elements of asset management.

Our most-downloaded guides this year were the *Risk management maturity model* and *Fraud and corruption self-assessment tool*.

Interactive data dashboards

We bring some of our insights to life via our interactive data dashboards. Our dashboards reflect the results of our financial audit reports and incorporate demographic information to help users understand financial performance results for entities.

One of our most popular dashboards supports our status of Auditor-General's recommendations reports, allowing readers to search based on their interests or role. Another key dashboard is QAO Queensland, which highlights key insights and data from across all of our dashboards. Collectively, our dashboards were viewed 7,877 times this year.

Blog articles

QAO's blog is a key channel to promote our insights and share the expertise of our people. In 2024–25, we published 21 blogs, attracting a total of 7,083 views. Our 3 most-read blogs were:

- *Lessening the year-end rush: embracing a hard close audit*
- *Implementing machinery of government changes*
- *Our update on Queensland Treasury's reporting requirements for 2024.*

Some of our blogs form part of an ongoing series, reflecting topical issues or areas of focus. This year, we commenced a new blog series on the topic of sustainability assurance.

Fact sheets

We also produce fact sheets that explain our role, services, processes, and specific topics in more depth. Some of our fact sheets also help explain or support some of our better practice guides, for example on internal control assessments.

Our most-viewed fact sheets this year were on internal control assessments, our forward work plan, and preparing position papers for accounting matters and evaluation.

Client events

We host and support a range of client engagement events throughout the year, with topical agendas presented by members of our expert QAO team. Our events are tailored to meet the needs of client groups and to provide opportunities for discussion and relationship building.

In 2024–25, our events covered key topics ranging from technical and standards updates, insights from our audits and reports, and our upcoming work. Key events included:

- our annual client technical update for our state and local government finance managers, which attracted 525 attendees
- briefings to audit committee chairs in December 2024 and May 2025, attracting 167 attendees
- a new forum for public sector department chief finance officers in March, with 13 attendees
- forums and workshops for our audit service providers to share knowledge, examine risks facing specific industries, and discuss audit approaches, with 341 attendees
- a forum for our energy, ports, and transport clients, with 91 attendees.

Engagement with tools and channels in 2024–25

Most viewed report: <i>Health 2024</i> (Report 8: 2024–25)	21 blogs published, attracting 7,083 readers
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Most read blog: <i>Lessening the year-end rush: embracing a hard close audit</i>	Most accessed better practice guide: <i>Risk management maturity model</i>
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Views on all published dashboards: 7,877	9 events, with more than 1,500 attendees
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5. Our corporate governance

Leadership

Our structure promotes strategic and accountable oversight of our operations. The Executive Leadership Team (ELT) supports the Auditor-General in meeting QAO’s responsibilities under the *Auditor-General Act 2009* (the Act) and governs QAO’s strategic direction.

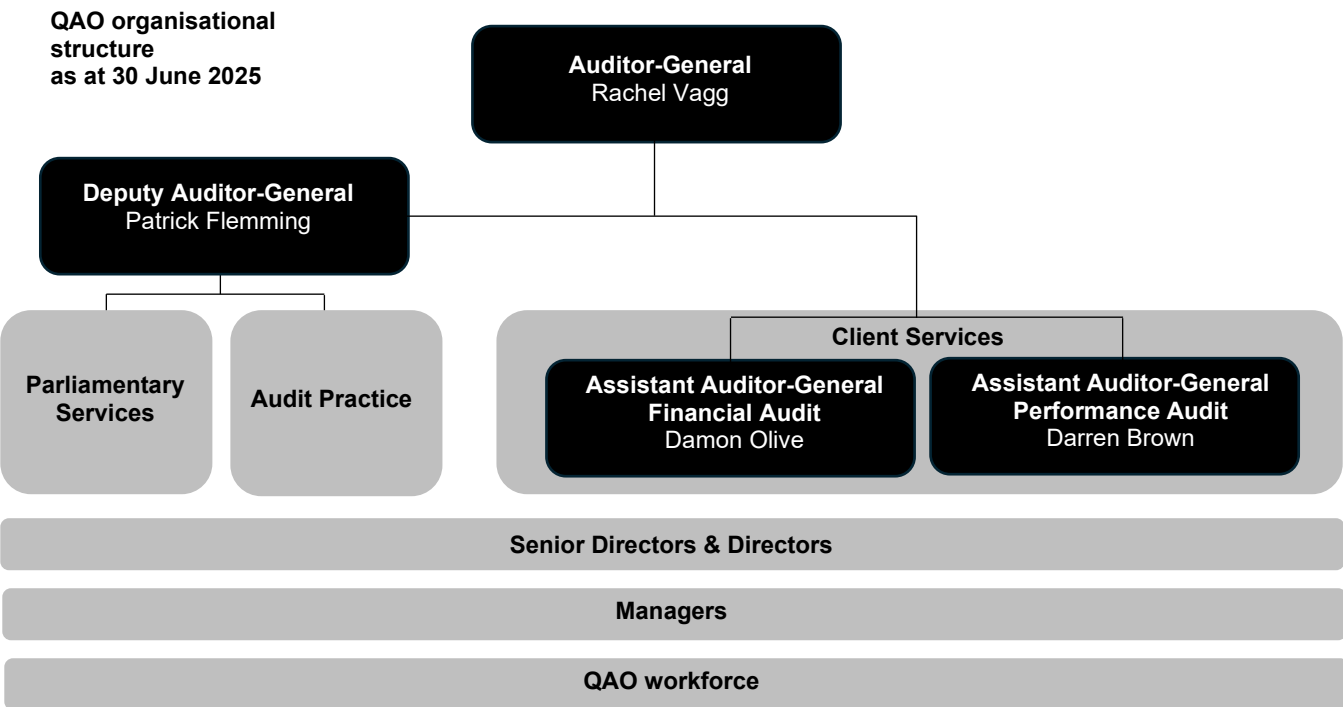
ELT membership and activities

The ELT is led by the Auditor-General and has shared responsibility for audit excellence, innovation, and operational performance. The Deputy Auditor-General and each of the Assistant Auditors-General are also members of the ELT.

QAO acknowledges the contribution of Assistant Auditor-General, Karen Johnson who retired in 2025, following a distinguished career, which included 13 years in a range of leadership roles at QAO.

The ELT determines QAO’s strategy and budget; leads us in achieving our objectives; and helps to optimise, monitor, and report on our performance and risks. The group meets twice per month, with QAO’s Chief Financial Officer also attending relevant sections of the meetings.

A new division, Specialist Audit, will be introduced in the coming financial year. It will focus on specialist audit, including information systems audit, data and analytics, and sustainability reporting, and will be headed by a new Assistant Auditor-General role.



Governance framework

Our governance arrangements promote effective and accountable management.

Our governance committees challenge and monitor our risks and our actions. We rationalised our committees in November 2024, with the Audit Quality Sub-Committee, People Committee, and Finance Management Group activities incorporated into other activities.

Audit and Risk Management Committee

The Audit and Risk Management Committee (ARMC) is an advisory committee to the Auditor-General. It is comprised of 3 independent members who bring expertise from other industry environments.

The ARMC provides oversight of QAO's risk, control, and fiscal responsibilities underpinning our corporate governance. It met 5 times in 2024–25. Details of committee membership are included in Appendix C. Our charter details the committee's responsibilities and appropriateness of the members' skills and includes that the committee must assess and report to the Auditor-General on its performance.

QAO Initiatives Program Board

The QAO Initiatives Program Board monitors and oversees QAO's initiatives in response to the risks and opportunities the business faces.

During 2024–25, this included overseeing the:

- data and analytics program
- sustainability reporting project
- learning and development refresh
- finance system replacement project.

The board reports to the ELT and provides recommendations on project governance. As at 30 June 2025, its membership consists of the Deputy Auditor-General, Assistant Auditor-General – Financial Audit (Chair), and a Senior Director. It met 6 times during the financial year.

Sub-committees to the ELT

Sub-committees of the ELT monitor and make recommendations about QAO's primary risks.

Business activity	
Information and Cyber Governance Committee	<ul style="list-style-type: none">• Guides matters relating to information, data, and cyber security.• Focuses on compliance with legislation and government policy, and on increasing data governance awareness and capability within our organisation. This includes compliance per s. 53 of the Act and to the <i>Information Privacy Act 2009</i>, <i>Public Records Act 2023</i>, and the Information and cyber security policy (IS18).• Membership: Deputy Auditor-General (Chair), Assistant Auditor-General – Financial Audit, Assistant Auditor-General – Performance Audit, and Chief Information and Technology Officer.• Activity: 2 meetings.
Workplace Health and Safety Committee	<ul style="list-style-type: none">• Facilitates collaboration and communication between QAO leadership and staff about workplace health and safety matters.• Membership: currently 7 employees, Deputy Auditor-General (ELT representative), and Director, Human Resources (Chair).• Activity: 3 meetings.

Audit quality and performance	
Quality Management Committee	<ul style="list-style-type: none"> • Meets to discuss proposed unsatisfactory cold-review findings and firm compliance with ASQM1 in relation to professional and ethical auditing compliance. • Membership: Deputy Auditor-General (Chair) and Assistant Auditor-General – Financial Audit. • Activity: 3 meetings.
Technical Issues and Major Transactions Committee	<ul style="list-style-type: none"> • Established in October 2024. • Provides oversight of technical accounting and audit matters to support the consistent application of accounting and auditing standards. • Monitors QAO’s audit attention to identified material transactions of state and local government entities. • Membership: Head of Quality (Chair), Auditor-General, Deputy Auditor-General, and Assistant Auditor-General – Financial Audit. • Activity: 9 meetings.

2023 strategic review of our office

In 2023, a strategic review of QAO was conducted by an independent reviewer, appointed by the Governor-in-Council, with the final report tabled in parliament on 15 February 2024.

Overall, the report concluded that:

- the preceding 5 years have been a tumultuous period, domestically and internationally, and that QAO has navigated these challenges and served the state well
- Queensland gets good value from its investment in QAO
- QAO performs its functions economically, effectively, and efficiently.

This review provided insights into how well we are operating and fulfilling our mandate. The 2023 strategic review report and QAO’s response is available on our website.

In September 2024, the former parliamentary Cost of Living and Economics Committee published the report on its inquiry into the strategic review, *Inquiry into the Report on the 2023 Strategic Review of the Queensland Audit Office* (Report No. 15).

Key aspects of the committee’s report included:

- consideration of stakeholder submissions, evidence given by the reviewers, the former Auditor-General, and QAO staff at public hearings in 2023–24, and evidence given by the current Auditor-General in August 2024
- support for the strategic reviewers’ recommendations
- a recommendation that the legislative assembly note its report.

We provided an update on the status of the recommendations to the parliamentary Governance, Energy and Finance Committee in April 2025.

Our progress on implementing the 2023 recommendations

We closed 14 recommendations in 2024–25, with 28 in progress as at 30 June 2025 and 2 not started. Internal audit confirmed that we appropriately addressed the recommendations we closed.

We are reporting our implementation progress to QAO's ELT and ARMC, and the Governance, Energy and Finance Committee. We are also keeping staff informed of our actions and updating our clients and stakeholders at events and meetings, as relevant.

As part of implementing the strategic review recommendations, QAO also reviewed its performance measures. This resulted in the inclusion of additional measures in the performance statement (pages 55–58).

Overview of QAO's implementation of 2023 strategic review recommendations

Recommendation type	In progress	Not started	Closed	Total
Made to QAO	28	2	17	47
Made to external parties		8	1	9
No further follow-up required			2	2
Subtotal	28	10	20	58

External audit of QAO

QAO's financial statements are independently audited. Our new external auditors were appointed by the Governor-in-Council on 15 May 2025 for a 3-year term on the recommendation of Department of the Premier and Cabinet.

Our external auditors provide assurance that the information in our financial statements can be relied upon, and that the statements are free from material misstatement and comply with relevant legislation.

Legislative environment

Public Sector Ethics Act 1994

QAO is an integrity body and ethics are a deeply ingrained focus in all that we do. Our internal policies, procedures, and practices align with our ethical principles and values. Our auditors also apply the *Code of Ethics for Professional Accountants*, as issued by the Accounting Professional and Ethical Standards Board.

QAO also adheres to the whole-of-government public service Code of Conduct, established under the *Public Sector Ethics Act 1994*.

Human Rights Act 2019

Under the *Human Rights Act 2019*, we fully support the rights of people to be treated with dignity and respect. We reflect this in our values and assess staff on this as part of their performance reviews.

We adhere to all requirements of the *Human Rights Act 2019* and have received no complaints.

Integrity and Other Legislation Amendment Act 2024 and Auditor-General Act 2009

Changes have been made to our enabling legislation, with the main amendments changing the budget approval process for QAO.

From 1 January 2025, the Auditor-General must submit proposals for additional funding to the parliamentary Governance, Energy and Finance Committee. Additional funding includes requests to fund large one-off projects, such as system replacements, or requests to fund an increase in the services provided by QAO, such as an increase in the number of our performance audits.

We are working closely with the committee and Queensland Treasury to establish appropriate protocols and processes for applying these new requirements.

We did not make any requests for additional funding or for an increase to our charge out rates in developing our budget for 2025–26.

Preparation for new information privacy requirements

Significant privacy reforms announced in 2024–25 came into effect from 1 July 2025.

Throughout the year, we prepared for the new requirements, which include the mandatory notification of data breach scheme. This involved aligning our security incident, event, and data breach management plan to the 5 incident response stages – identify, contain, evaluate, notify, and mitigate. Within these response stages, we have set key performance indicators to help us meet the new time frames.

We supported our audit service providers to ensure they are also preparing for the new requirements. We also worked on reconfirming our data sharing arrangements with audit clients to ensure we are clear about what information we need to conduct our audits.

To ensure our people are ready for the changes, we focused on delivering training and development activities aimed at ensuring staff understand the requirements and the implications of non-compliance.

Recordkeeping

New recordkeeping legislation came into effect in December 2024 and will be implemented over the next 2 years. In 2024–25, we commenced planning for the new recordkeeping standards, which are expected to be released in 2026.

Our key risks and responses

QAO's integrated risk management approach encompasses our culture, processes, and structures for identifying, responding to, and controlling existing and emerging risks.

Our risk management framework informs our strategic and business planning, and we apply it to our operations, projects, and business decisions.

We record our key risks in our risk register, which we report on quarterly to the ELT and ARMC. We also review our risk framework and operational risks regularly to ensure we are focusing on the right things at the right times. In 2025, the ELT undertook a full review of our risk framework and strategic and operational risks. Changes will be discussed with the ARMC early in the 2025–26 financial year. Ongoing monitoring and reporting on our risks and controls are key priorities.

Our risk focus areas include our mandate, the quality of our audit services, security, people, finance, and technology.

Audit quality

Audit quality is a key priority for QAO. We aim to perform our audits consistently and to a high degree of excellence to meet the expectations and regulatory requirements of our clients.

We have well-established controls, processes, and governance in place to ensure we meet these responsibilities, including:

- risk-based audit methodologies that meet the current requirements issued by the Australian Auditing and Assurance Standards Board
- an annual quality assurance plan targeting higher risk audit jobs
- engagement quality officers who review our audit work and reports to parliament
- reviews of our audit service providers' performance and their systems of quality management
- effective resource allocation, ensuring the right mix and skills of people for our clients' needs
- an integrated learning and development program to grow our capability and share learnings
- a focus on ensuring our work is supported by sufficient and appropriate audit evidence.

The *Auditor-General Auditing Standards* describe how we perform our audits and underpin our quality focus. The standards provide insights into public sector-specific auditing objectives, and adopt the standards issued by the Auditing and Assurance Standards Board where relevant.

We publish a transparency report on our website to demonstrate our commitment to audit quality. This report:

- highlights whether our system of quality management is effective
- explains our quality program and results
- outlines how we seek to improve our audit practices
- describes our systems of quality management.

We published our *Transparency report 2023–24* on our website on 18 October 2024.

Complaints management

This year, QAO received 4 complaints, compared to 7 last year. These complaints mostly related to our processes for delivering financial audit services. We take all complaints seriously and manage them in line with our policies and best practice, which includes the Queensland Ombudsman's complaints management guidance.

In 2024–25, we updated our complaints policy and procedures to create further efficiencies. We actively monitor our client relationships and any action plans that are in place to ensure that identified improvements are addressed.

Cyber and information security

Cyber security remains a key risk for all organisations. At QAO, we are continuing to evolve our training, tactics, and controls to ensure our security posture is robust and to foster a high level of awareness.

Our policies, standards, procedures, and planned activities help ensure the security of our information and protect the integrity, confidentiality, and availability of our information assets.

This year, we continued to refine our security controls, undertaking a physical breach exercise and performing internal audits on our information security management system and information technology (IT) controls. Our controls help us to monitor and act on risks before they become issues and to ensure we can respond to, and recover from, an incident.

We continued to update and improve our information security management system in accordance with ISO 27001 – the leading international standard for information security. We also remain committed to implementing the Australian Signals Directorate's 'essential eight' maturity model for mitigating cyber risk. We have successfully reached our target maturity level in 5 of the essential eight strategies. This progress reflects our dedication to achieving a strategic balance between robust security controls and business continuity.

We increased our training activities this year to ensure our workforce and audit service providers are aware of their obligations under the *Auditor-General Act 2009* and adhere to recordkeeping protocols, report any breaches, and ensure protected information is not divulged or made public.

Workforce capacity and capability

The skills profile within the audit profession is transforming, as advancements drive demand for professionals with skills in data analytics, cyber security, and sustainability assurance.

Our strategic workforce planning responds to emerging challenges such as this, and our actions are aimed at identifying and bridging any gaps between our current and future workforce needs. This helps us to attract and retain the right people. Next year, we will further refresh and refine the current strategic workforce plan.

This year, we completed our learning and development refresh project, including contemporary training material. Supported by high-quality training products, we continue to exceed our mandatory training requirements for professional qualifications and public sector knowledge.

We are focused on developing and caring for our workforce

In 2024–25, we continued to embed our team-led model of delivery called communities, and our staff tell us that they feel supported through a closer connection to their team.

This year, we have focused our communities on sectors and industry-specific activities to ensure our staff can develop suitable skills to identify and respond to industry risks.

The connection our staff have with QAO and its purpose is strong. The results of the 2024 Working for Queensland survey showed improvement in how staff are feeling about workload pressure and how their workload affects their health.

Our systems and processes help us to deliver our audits in a consistent way that supports our client experience. This includes a resource management system, robust performance management system, and training and development opportunities.

Internal audit

Internal audit conducts independent and risk-based assurance activities aimed at improving QAO’s operations.

Internal audit works in line with a strategic and annual audit plan, and its charter aligns with the Institute of Internal Auditors’ International Professional Practice Framework, including the Global Internal Audit Standards and other professional standards. The internal audit function also validates the actions we have taken to address strategic review recommendations before we close them.

QAO engaged Bellchambers Barrett to deliver its internal audit program.

The results and recommendations of the internal audits and QAO’s subsequent actions are tracked and followed up by the Head of Internal Audit and reported to the Auditor-General, ELT, and ARMC.

Internal audit assessments in 2024–25 included:

Fraud risk management	<ul style="list-style-type: none">The audit concluded QAO had an appropriate framework in place to manage fraud and corruption risks.
HR functions – policy	<ul style="list-style-type: none">The audit concluded QAO has systems in place to monitor for newly released or updated directives and communicate changes.
Audit quality – independence declarations and secondary employment	<ul style="list-style-type: none">The audit concluded QAO has a robust process to ensure potential threats to independence are declared and considered when allocating staff to audit engagement teams.
Performance management	<ul style="list-style-type: none">The audit concluded QAO’s performance management framework is designed and operating effectively.
Information Security Management System (ISMS)	<ul style="list-style-type: none">The audit assesses the maturity of QAO’s ISMS against ISO 27001. It was completed in July 2025.

6. Our people

Our diverse workforce

We aspire to be a supportive and connected workplace, with an exemplary approach to building our people and culture.

We value our people as unique individuals who work together to give us a broad range of valued skills, supported by transparent and accessible leadership.

Our workforce demographics

210.5 full-time equivalent employees.	176 of our staff have a professional qualification or are studying towards one.
The average age of our multi-generational workforce is 37.81 years.	25 per cent of our staff are culturally and linguistically diverse, exceeding the public sector CALD benchmark of 12 per cent.
53.12 per cent of our staff are women and in 2024, the first female Auditor-General was appointed.	4.46 per cent of our people identify as having a disability.

QAO’s performance is exceeding benchmarks in cultural and linguistic diversity, and ongoing efforts to achieve gender parity, close the gender pay gap, and improve representation, demonstrates our leadership and aligns with government values and community expectations.

Building our workplace culture

Our culture is underpinned by our 4 core values, which inform how we work with our clients and each other.



Our shared objectives, values, behaviours, and practices ensure our employees feel respected, empowered, and motivated to do their best work.

Our people care about the work they do and understand how it contributes to better services for Queenslanders. Through a continued focus on work-life balance, workload management, and our wellbeing framework, we will continue to scaffold and support our workforce. This includes efforts to integrate diversity, equity, and inclusion into our staff forums, communication, and project teams, to foster a more inclusive and respectful culture.

Every year, we recognise employees who demonstrate our values and approach, and in 2024–25, there were 2 recipients of the QAO Award.

Our Audit Support team of Alison Wright, Allison Pontaks, Christine Zappala, and Janine Amies was acknowledged for their consistently high standard of administrative support to the business. This team plays a key role in helping audit teams operate smoothly and ensuring audits are delivered efficiently.

Senior Director David Toma was recognised for his continual engagement and passion, inspiring others by going above and beyond. His calm resilience under pressure and ability to find solutions to business problems is highly respected by all and aligns with QAO’s aspirations as an innovative and learning-oriented organisation.

Equity and diversity

We reinforced our commitment to a respectful and representative workplace this year by advancing a range of diversity, equity, and inclusion (DEI) initiatives.

Under QAO's *Diversity, Equity, and Inclusion Action Plan 2024–2026*, we appointed diversity champions to lead initiatives and foster a culture of inclusion. Our champions met monthly to share knowledge and collaborate across different areas of the business. We will continue to explore ways to maintain visibility and engagement of the DEI initiatives, including through integration in QAO's staff forums.

We also joined Diversity Council Australia, to help ensure our efforts aligned with national best practice and to obtain access to expert insights to further enrich our work.

Cultural awareness was also an area of focus this year, with the ELT establishing a First Nations Awareness Project Team to help drive and foster greater awareness and inclusion.

Developing and supporting our people

We are a learning-oriented organisation that values and invests in its people. We ensure that there is connection, collaboration, and a focus on maintaining our culture.

To be at our best, we need an engaged workforce with the right skills and qualifications, who have opportunities to progress in their careers and feel fulfilled. To support this, we have continued to focus on building a learning culture that prioritises communication, professional development, and collaboration.

We continued to refresh our learning and development framework to better align employee competencies, role requirements, and training delivery. A key element of this was ensuring our people were at the centre of the framework and were both empowered and supported to drive their development. Employees welcomed the shift from traditional classroom-based training to training that can be accessed anytime and anywhere.

Enhanced professional development and investment in continuous learning opportunities also help employees adapt to evolving industry requirements. We will continue to develop transparent career pathways for our people, to improve employee satisfaction, and support retention.

Key learning and development outcomes this year include:

- the delivery of coaching resources and Auditor Forums for year 2 and 3 auditors
- a refreshed learning and development platform
- a training program structured for graduates through to senior employees
- a dedicated lateral hire program for new and returning staff
- the creation of 44 eLearning modules available on demand for self-paced learning.

We continued our focus on work-life balance, with hybrid work arrangements and initiatives that support an inclusive and supportive work environment. Opportunities, like our 5 all-staff meetings, to come together to connect, collaborate, and build our culture, is a central element of our employee engagement approach.

We supported our staff to attend key industry conferences, such as those hosted by Chartered Accountants Australia and New Zealand, Certified Practising Accountant (CPA) Australia, and the Committee for Economic Development of Australia. These opportunities help our staff to maintain a contemporary view of the sectors and environments our clients operate in.

We continued to integrate our audit service providers (ASPs) into QAO's training program, to support a consistent level of service delivery. Our program covered a range of relevant topics and provided opportunities for feedback and collaboration. This year, our ASPs were also offered a plain language workshop to further enhance service delivery.

In addition to ensuring the right level of staffing at each level to meet the scope of our work, we continue to consider our current and future workforce needs, including by:

- examining how we source and increase the consistency of shorter-term contractors and specialist capability to efficiently support higher-tempo periods during the year
- engaging and collaborating with our peers and industry specialists to help source the skills we need for sustainability assurance.

During 2024–25, we also put in place a range of organisational and process changes aimed at improving our performance. These included new Heads of Performance and Financial Audit roles with direct reporting lines and fewer levels of review, clearer accountabilities, and a focus on industry expertise.

Our graduate program

Our graduate program helps us to meet industry-wide recruitment and retention challenges linked to high market demand. A particular priority for QAO is to develop a talent pipeline for the emerging growth areas of information systems audit and sustainability assurance.

We increased our efforts on attracting candidates to our graduate program this year through an optimised digital recruitment platform driven by a strategic communication campaign. This platform specialises in connecting students and graduates with internships and graduate roles with top employers. The new approach delivered strong results, with the number of graduate and undergraduate applications increasing by 43 and 25 per cent respectively.

In 2024–25, we ranked in the top 10 for prospective graduates across a range of areas following surveys by the digital recruitment platform. The below rankings included all accounting organisations. QAO:

- ranked first for work-life balance
- ranked second for career prospects and diversity
- ranked fourth for culture and as best overall employer.

We support our graduates through structured learning and development, on-the-job coaching, and clear pathways to support their career progression.

Graduates who complete the program go on to join our Auditor Forums, which are designed to streamline the transition from graduate auditor to auditor and provide peer support as knowledge and skills are developed. In turn, this helps build their core skills, prepare them for the next level of their career, and foster connections across the office.

‘QAO cares about your career progression and enhancing your auditing skills, and the graduate program provides the tailored training and mentoring you need to succeed.’ – Alannah, 2024 graduate

Professional qualifications

Professional audit qualifications are a requirement for our audit staff as they progress their careers. QAO funds staff to obtain their Chartered Accountant or CPA designations, and this year 6 employees achieved these qualifications. QAO also funds staff to obtain their Certified Information Systems Auditor and Certified Information Systems Security Professional designations for information systems audit staff and information technology (IT) staff. We also reimburse the cost of professional memberships for our staff, including Chartered Accountants Australia and New Zealand and CPA Australia memberships for audit staff.

International experiences for our people

Our relationships with audit offices overseas are opportunities to grow our people, as well as share audit expertise, techniques, and methodologies. This year, our people participated in international secondments at the Office of the Auditor-General British Columbia and Audit New Zealand.

In September 2024, 2 staff travelled to New Zealand for a 4-week secondment and in April 2025, 2 staff travelled to British Columbia for a 6-week placement. These are reciprocal arrangements and this year QAO also hosted 4 staff from New Zealand and 2 staff from British Columbia.

'The secondment was a great opportunity to experience a warm and supportive team environment, gain hands-on training, and share insights on improving team communication and feedback.' – **Don, Audit Senior, QAO**

'The secondment in Canada has provided a unique opportunity to gain international experience while developing both technical and soft skills in a new business environment. Working with different regulatory and financial systems has offered valuable exposure to various accounting standards, enhancing my technical versatility. Additionally, the experience has strengthened my professional network and broadened my global perspective.' – **Tina, Assistant Manager, QAO**

'A secondment with the QAO is a fantastic opportunity for professional growth and personal enrichment. It fosters the exchange of expertise and best practices between Audit New Zealand and QAO, benefitting both organisations.' – **April, Assistant Manager, Audit New Zealand**

Feedback from our employees

Working for Queensland survey

We participate in the annual Queensland Government Working for Queensland (WfQ) survey, which gives us information on how engaged our people feel, how they view our leadership group, and how satisfied they are with their jobs.

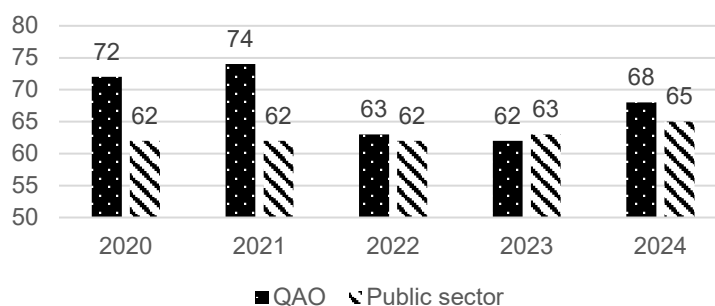
We assess our results against benchmark data, comparing our results to those of smaller public service offices (less than 500 staff).

In the 2024 survey, 94 per cent of our employees responded compared to 86 per cent in 2023. Our overall employee engagement result was 68 per cent, a 6-point increase on last year's result. The score for employee engagement for smaller Queensland government organisations was 65 per cent.

These improvements in performance are the result of our action plan delivered across the year. Actions included:

- an embedded community structure and operating rhythm, providing consistency for teams and clients, and greater engagement with managers and clients
- streamlined performance review processes providing clear, standardised objectives
- transparent communication about the promotion process, including time frames, number of roles available, and updates
- fostering connection through a weekly email from leadership, in-person staff seminars, and team-building activities.

Employee engagement rate
(WfQ survey results comparison)



Areas where we are performing well

90 per cent of our people enjoy working flexibly.

88 per cent of our people understand what is expected to do their job well and how their work contributes to QAO's objectives.

83 per cent of our people believe performance is assessed fairly and 79 per cent believe our recruitment strategies are fair and transparent.

Areas where we need to improve, where our results have declined, or we are lower than the public service

24 per cent of our people reported experiencing the need to work long hours.

18 per cent of our people reported being overloaded with work *always* or *often*.

31 per cent of our people discuss ways to promote wellbeing within their team.

We will continue to develop activities aimed at addressing areas for improvement and share progress with our people and governance committees. These include:

- embedding our models of delivery
- engaging additional support where required
- implementing a lateral hire support framework to ensure newly hired employees transition into their roles with the required level of support through on-the-job coaching and training
- managing leave effectively to balance organisational resourcing with employee wellbeing
- implementing the wellbeing framework to support employees.

Pulse survey

Our anonymous pulse surveys help us to understand employee sentiment and receive feedback.

This year's survey showed a positive shift in organisational culture, with 77 per cent of respondents agreeing QAO has a positive culture. This aligns with the improvement in our employee engagement score in the 2024 WfQ survey.

Staff feel their professional development is supported, understand how their work contributes to our strategic objectives, and feel a sense of belonging. These encouraging results show that our people are engaged and initiatives are having a positive impact.

The survey also provided insights into the implementation of our communities resourcing model, with 84 per cent of audit staff who responded indicating their support for the approach. In addition, 77 per cent felt they had greater access to their manager and 70 per cent enjoyed working and collaborating with their team.

Feedback from our audit service providers

Our contracted ASPs are an important part of our delivery, and the way we work with them helps ensure we are delivering more consistent client services.

For the past 5 years, we have captured ASP feedback via a survey conducted by an independent researcher.

This year, ASPs gave us an overall satisfaction score of 79 index points, up from 77 in 2023–24. Their feedback on our workforce and processes also improved. We asked them how well they understand our expectations, if we provide useful and timely performance feedback, whether we work collaboratively to present a united audit team, and about the conduct of our auditors.

ASPs told us that improved communication and learning and development activities, including events and collaboration, were working well and identified areas for improvement around clarity of time frames and consistency of expectations for contract managers.

Feedback from our ASPs

'It's a pleasure working with the QAO. The QAO is focused on continuous improvement which is great to see.'

'The existing workpaper templates provided by QAO have been incredibly helpful in ensuring consistency with public sector-specific expectations... using QAO's templates gives us peace of mind that we're aligned with expectations...'

'I believe current training from the QAO has been really helpful e.g., sector specific training, report writing, etc.'

7. Overview of our financial position

We are committed to robust financial management to deliver a cost effective and efficient office, and to ensure that we are sustainable in the longer term.

We remain financially sustainable, with a current ratio of assets to liabilities of 7.6 as at 30 June 2025, indicating that we can pay our debts as they become due. Our results reflect effective and efficient operating activities, incorporating an increase in basic rates combined with additional audit activity and methodology development. We are also preparing for additional future expenditure associated with a system replacement and new reporting requirements.

Our total income from our continuing operations was \$58.922 million, which was \$6.475 million over our budget. The most significant factors impacting the higher than planned surplus were:

- the 10 per cent increase in our basic rate of fees approved by the former parliamentary Cost of Living, Economics and Governance Committee after our budget was finalised. It took effect from 1 October 2024
- an increased number of audit staff and contractors in the July 2024 to August 2024 period to address work that was initially forecast for before the 2024 year end. The cost of additional audit effort on machinery of government changes, readiness for climate reporting, and increased costs for audit service providers, were passed on to clients, resulting in increased audit fees
- higher payments to audit service providers due to increased costs of the contractual work being performed and the timing of that work being brought forward, which was met through our audit fee revenue.

The audit fees we charge clients for our financial audit services are on a full cost recovery basis. Approximately 85.7 per cent of our revenue comes from our client fees. This year, the revenue from fees was \$50.517 million, which was \$6.370 million over our budget of \$44.147 million.

Our funding from parliament for 2024–25, received under the *Appropriation Act 2024*, was \$8.090 million. This appropriation is allocated to reporting and advice or assistance to parliament, delivering performance audit and assurance activities, preparing our forward work plan, investigating requests for audits, and remunerating the Auditor-General.

QAO's total expenses from our continuing operations was \$56.832 million, which was \$2.948 million above our original budget of \$53.884 million. Over half of our expenses were employee costs at \$31.746 million. Our employees are supported by audit service providers and subject matter experts, at a cost of approximately \$17 million. Appendix D outlines the providers we have made payments to in this financial year. We balance our service delivery model to ensure we are efficient, meeting client needs, and managing the Auditor-General's risk.

Our other expenses primarily cover rent and office services, minor office equipment, and staff development.

QAO's financial statements and the independent auditor's report are from page 34 of this annual report.

Financial statements, independent auditor's report, and performance statement

We continue to operate as a sustainable and contemporary audit practice. The following pages of this report contain the:

- Queensland Audit Office's financial statements
- Independent auditor's report from Moore Australia Audit (QLD) Pty Ltd
- Queensland Audit Office's performance statement.

Queensland Audit Office
Financial Statements
For the year ended 30 June 2025

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General Information



These financial statements cover the Queensland Audit Office (QAO) for the 2024–25 financial year. QAO is established under the *Auditor-General Act 2009* to provide independent assurance and insights that support the integrity of government.

QAO is a not-for-profit entity. Our purpose is to provide independent assurance and insights that support the integrity of government with the objective to provide assurance to parliament on the management of public resources. QAO is a department for financial reporting purposes (as described in the *Financial Accountability Act 2009*) and is consolidated into the Report on State Finances of the Queensland Government.

The principal place of business is:

Level 13, 53 Albert Street
BRISBANE QLD 4000

For information relating to QAO’s financial report please:

- call (07) 3149 6000,
- email enquiries@qao.qld.gov.au
- or visit the QAO’s internet site www.qao.qld.gov.au.

Queensland Audit Office
Statement of Comprehensive Income
For the year ended 30 June 2025

	Notes	2025 Actual \$'000	2025 Original Budget \$'000	Budget Variance* \$'000	2024 Actual \$'000
Income from Continuing Operations					
Audit fees	2(i)	50,517	44,147	6,370	45,678
Appropriation revenue for services	2(ii)	8,090	8,090	-	8,128
Other revenue	2(iii)	315	210	105	268
Total Income from Continuing Operations		58,922	52,447	6,475	54,074
Expenses from Continuing Operations					
Employee expenses	3	31,746	31,053	693	29,523
Supplies and services	4	24,403	22,058	2,345	23,754
Depreciation and amortisation	8 (b)	123	223	(100)	128
Other expenses	5	560	550	10	538
Total Expenses from Continuing Operations		56,832	53,884	2,948	53,943
Total Operating Result from Continuing Operations/Comprehensive Income		2,090	(1,437)	3,527	131

**An explanation of major variances is included at Note 12*

The accompanying notes form part of these statements.

Queensland Audit Office
Statement of Financial Position
As at 30 June 2025

	Notes	2025 Actual \$'000	2025 Original Budget \$'000	2025 Budget Variance* \$'000	2024 Actual \$'000
Current Assets					
Cash and cash equivalents	1(e)	11,143	9,488	1,655	10,169
Work in progress	6	3,804	2,410	1,394	3,396
Receivables	7	7,936	5,500	2,436	6,591
Other current assets		420	612	(192)	589
Total Current Assets		23,303	18,010	5,293	20,745
Non-Current Assets					
Plant and equipment	8(c)(i)	134	751	(617)	257
Total Non-Current Assets		134	751	(617)	257
Total Assets		23,437	18,761	4,676	21,002
Current Liabilities					
Payables and accruals	9	3,069	1,860	1,209	2,724
Total Liabilities		3,069	1,860	1,209	2,724
Net Assets		20,368	16,901	3,467	18,278
Equity					
Contributed equity		5,183			5,183
Accumulated surplus		15,185			13,095
Total Equity		20,368	16,901	3,467	18,278

**An explanation of major variances is included at Note 12*

The accompanying notes form part of these statements.

Queensland Audit Office
Statement of Changes in Equity
For the year ended 30 June 2025

	Notes	Accumulated Surplus \$'000	Contributed Equity \$'000	Total \$'000
Balance as at 1 July 2024		13,095	5,183	18,278
Operating result from continuing operations		2,090	-	2,090
Balance as at 30 June 2025		15,185	5,183	20,368
Balance as at 1 July 2023		12,964	5,183	18,147
Operating result from continuing operations		131	-	131
Balance as at 30 June 2024		13,095	5,183	18,278

The accompanying notes form part of these statements.

Queensland Audit Office
Statement of Cash Flows
For the year ended 30 June 2025

	Notes	2025 Actual \$'000	2025 Original Budget \$'000	2025 Budget Variance* \$'000	2024 Actual \$'000
Cash Flows from Operating Activities					
<i>Inflows:</i>					
Audit fees		49,195	44,125	5,070	44,205
Appropriation revenue for services		8,090	8,090	-	8,128
GST input tax credits from ATO		2,373	3,895	(1,522)	2,602
GST collected from customers		5,033	2,020	3,013	5,015
Other revenue		63	-	63	19
<i>Outflows:</i>					
Employee expenses		(31,874)	(31,050)	(824)	(29,298)
Supplies and services		(24,304)	(22,165)	(2,139)	(24,044)
GST paid to suppliers		(2,369)	(2,016)	(353)	(2,600)
GST remitted to ATO		(4,937)	(3,895)	(1,042)	(5,026)
Other expenses		(296)	(340)	44	(256)
Net Cash Provided by / (Used in) Operating Activities	14	974	(1,336)	2,310	(1,255)
Net increase / (decrease) in cash and cash equivalents		974	(1,336)	2,310	(1,255)
Cash and cash equivalents at beginning of financial year		10,169	10,824	(655)	11,424
Cash and Cash Equivalents at End of Financial Year	1(e)	11,143	9,488	1,655	10,169

No Cashflows from Investing or Financing Activities in current or comparative years

**An explanation of major variances is included at Note 12*

The accompanying notes form part of these statements.

Queensland Audit Office

Notes to the Financial Statements

For the year ended 30 June 2025

QAO supports the statutory role and functions of the Auditor-General, who is parliament's auditor for all state and local government entities. The Auditor-General is an independent officer of parliament, appointed by the Queensland Governor-in-Council for a seven-year term. The *Auditor-General Act 2009* outlines the mandate, establishes independence, and sets out the powers and responsibilities of the Auditor-General and the QAO.

The Auditor-General's mandate includes annual financial audits and performance audits. We also conduct investigations about financial waste and mismanagement, and report on better practice that can improve performance and service delivery. The outcomes from our work include:

- Providing parliament with independent assurance over the performance of the public sector
- Improved public sector and local government financial management and reporting
- Maintaining confidence in financial accountability, transparency, and reporting
- Supporting Queenslanders by providing recommendations to our clients on how they can improve their delivery of public services.

Financial audits are performed on a fee for service basis and account for approximately 86 per cent of QAO's revenue. To assist in delivering our mandate, QAO engages private sector audit firms to undertake around 31 per cent of our work based on audit fees. These contracted firms are agents of the Auditor-General and their services are led and overseen by QAO. The balance of QAO's revenue comes from parliamentary appropriation.

The parliamentary Governance, Energy and Finance Committee provides oversight of the Auditor-General and QAO.

1. Summary of Material Accounting Policies

Material accounting policies are shown in the notes to which they relate, except as follows:

(a) Statement of compliance

These general-purpose financial statements have been prepared on an accrual basis, except for the statement of cash flows, and in accordance with:

- section 38 of the Financial and Performance Management Standard 2019
- *Financial Accountability Act 2009*
- applicable Australian Accounting Standards and Interpretations
- Queensland Treasury's Minimum Reporting Requirements for reporting periods beginning on or after 1 July 2024.

The historical cost convention is used unless otherwise stated. Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

(b) Currency and rounding

Amounts included in the financial statements are in Australian dollars and have been rounded to the nearest \$1,000 or, where that amount is less than \$500, to zero unless disclosure of the full amount is specifically required.

(c) Comparatives

Comparative information reflects the audited 2023–24 financial statements except where restated to improve comparability between years.

Queensland Audit Office
Notes to the Financial Statements
For the year ended 30 June 2025

1. Summary of Material Accounting Policies (continued)

(d) Taxation

QAO is a state body as defined under the *Income Tax Assessment Act 1936* and is exempt from Commonwealth taxation except for Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

Revenues, expenses, and assets are recognised exclusive of GST, except:

- receivables and payables, which include input tax credits and GST payable, and the net amount due to or receivable from the Australian Tax Office (ATO)
- where the amount incurred is not recoverable from the ATO.

The GST components of cash flows arising from investing activities which are recoverable from, or payable to the ATO are included as operating cash flows.

(e) Cash and cash equivalents

Cash assets comprise funds at call with the Commonwealth Bank of Australia.

(f) Issuance of financial statements

The financial statements are authorised for issue by the Auditor-General of Queensland and the acting Chief Financial Officer at the date of signing the management certificate.

2. Revenue

QAO charges fees for financial audit services on a full cost recovery basis.

QAO also receives parliamentary appropriation for:

- the position of the Auditor-General
- the conduct of performance audits
- reporting to parliament on the results of financial and performance audits
- providing advice and assistance to the parliament
- preparation of the Forward Work Plan
- investigating matters referred in relation to financial waste and mismanagement.

(i) Audit fees for services to the public sector

QAO recognises revenue from audit fees when the audit work is undertaken. This includes audit work invoiced by contracted audit firms on behalf of QAO.

(ii) Appropriation revenue for services to the parliament

QAO recognises appropriation revenue in the year which matches the timing of cash transfers made by Queensland Treasury under the *Appropriation Act 2024* as it is not subject to specific performance or contractual obligations.

	2025 \$'000	2024 \$'000
Revenue		
Budgeted appropriation	8,090	7,767
Unforeseen expenditure	-	361
Total	8,090	8,128

Queensland Audit Office
Notes to the Financial Statements
For the year ended 30 June 2025

2. Revenue (continued)

(ii) Appropriation revenue for services to the parliament (continued)

In the prior year, the adjustment to appropriation from the amount set out in the *Appropriation Act 2023* was for additional employee expenses that resulted from collective bargaining outcomes.

(iii) Other Revenue

	2025 \$'000	2024 \$'000
Other revenue		
Storage services received free of charge	245	249
Miscellaneous receipts	70	19
Total	315	268

Miscellaneous receipts in the current year primarily consist of amounts received from the sales of obsolete laptops.

3. Employee Expenses

	Note	2025 \$'000	2024 \$'000
Employee Benefits			
Wages, salaries and sick leave	3(i)	24,786	23,085
Annual leave levy	3(ii)	2,505	2,329
Long service leave levy	3(ii)	659	637
Employer superannuation contributions	3(iii)	3,537	3,213
Fringe benefits tax		95	110
Total Employee Benefits		31,582	29,374
Employee Related Expenses			
WorkCover Queensland premium		33	33
Employee expenses – other		131	116
Total Employee Related Expenses		164	149
Total		31,746	29,523

The number of employees on a full-time equivalent (FTE) basis under the Minimum Obligatory Human Resource Information (MOHRI) classification methodology is:

	2025	2024
Number of FTE employees as at 30 June (based on the fortnight ending 27 June 2025)	210.5	199

(a) Employee benefits

Employee benefits include employer superannuation contributions, annual leave and long service leave levies.

Workers' compensation insurance is not included in an employee's total remuneration package and is recognised separately as employee related expenses.

Queensland Audit Office
Notes to the Financial Statements
For the year ended 30 June 2025

3. Employee Expenses (continued)

(a) Employee benefits (continued)

(i) Wages, salaries and sick leave

Wages and salaries are recognised as incurred and accruals are recognised at current salary rates as it is expected any liability will be wholly settled within 12 months of year end. Sick leave is recognised as an expense when the leave is taken.

(ii) Annual leave and long service leave

While QAO transitioned to employing staff from the *Public Sector Act 2022* to the *Auditor-General Act 2009* on 13 December 2023, our membership of the Queensland Government's Annual Leave and Long Service Leave Schemes continued. QAO pays a levy to these schemes to cover the cost of employees' annual leave (including leave loading and on-costs) and long service leave. QAO expenses these levies in the period in which they are payable and claims from these schemes quarterly in arrears for amounts paid to employees for leave taken.

QAO does not recognise a provision for annual leave or long service leave as these liabilities are held and disclosed in the Report on State Finances of the Queensland Government pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

(iii) Superannuation

Superannuation is provided through defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) as determined by the employee's conditions of employment.

Defined (Accumulation) Contribution Plans – Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined Benefit Plan – The liability for defined benefits is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by QAO at the specified rate following completion of the employee's service each pay period. The QAO's obligations are limited to those contributions paid.

(b) Key management personnel and remuneration

(i) Key management personnel

Details of key management personnel are disclosed in accordance with section 3C of the *Financial Reporting Requirements for Queensland Government Agencies*. Key management personnel encompass positions which form part of the Executive Leadership Team. This group had the authority and responsibility for planning, directing and controlling the activities of the QAO during 2024–25.

Auditor-General – undertakes financial and performance audits of Queensland state and local government entities and provides Parliament with independent assurance of public sector accountability and performance as defined in the *Auditor-General Act 2009*. The Auditor-General is the Chief Executive Officer and responsible for the efficient and effective operation of QAO.

Queensland Audit Office
Notes to the Financial Statements
For the year ended 30 June 2025

3. Employee Expenses (continued)

(b) Key management personnel and remuneration (continued)

(i) Key management personnel (continued)

Deputy Auditor-General – supports the Auditor-General to deliver their duties, and when the Auditor-General is unavailable, or overseas acts as Auditor-General. The Deputy Auditor-General is QAO's Chief Operating Officer and has responsibility for the audit quality assurance program, parliamentary engagement, and governance functions.

Assistant Auditor-General, Financial Audit – leads financial statement audit and assurance activities and informs parliament on the results of our risk based focussed areas of attention.

Assistant Auditor-General, Performance Audit – prepares the forward work plan and leads performance audit activities including reports to parliament on the results of the audits.

Further information on these positions is in the QAO Annual Report under the *Our Corporate Governance* section.

(ii) Remuneration

The Auditor-General's remuneration is approved by the Governor-in-Council and is within the Queensland Public Sector Chief Executive Framework. Terms, conditions and benefits are provided for under the *Auditor-General Act 2009* and those pertaining to officers classified at Chief Executive Service level appointed under the *Public Sector Act 2022*.

The remuneration framework for the other members of QAO's executive leadership team is set by the Auditor-General under the *Auditor-General Act 2009*. Individual remuneration and other terms of employment are specified in employment contracts.

Total fixed remuneration is calculated on a total 'cost' basis and includes the base and non-monetary benefits, long term employee benefits and post-employment benefits. Remuneration packages comprise the following components:

- short term employee benefits which include:
 - base – salary, allowances and leave entitlements paid and accrued for the year or for that part of the year during which the employee occupied the specified position
 - non-monetary benefits – car parking and the applicable fringe benefits tax
- long term employee benefits include long service leave accrued
- post-employment benefits include superannuation contributions
- termination benefits include payments under contractual terms and conditions (excluding annual and long service leave entitlements)
 - redundancy payments are not provided for within individual contracts of employment. Contracts of employment provide only for notice periods or payments in lieu of notice on termination regardless of the reason for termination

Queensland Audit Office
Notes to the Financial Statements
For the year ended 30 June 2025

3. Employee Expenses (continued)

(ii) Remuneration (continued)

Position	Name	Short Term Employee Benefits		Long Term Employee Benefits	Post-Employment Benefits	Termination Benefits	Total Remuneration
		Base	Non-Monetary				
		\$'000	\$'000				
1 July 2024 – 30 June 2025							
Auditor-General (from 12/8/2024)	R Vagg	440	11	12	50	-	513
Auditor-General (until 10/7/2024)	B Worrall	15	2	-	1	-	18
Acting Auditor General (11/7/24–11/8/2024)	K Johnson*	381	14	8	45	-	448
Assistant Auditor-General (1/7/2024–27/6/2025)							
Assistant Auditor-General (1/7/24–8/9/24), and Deputy Auditor-General (from 9/9/2024)	P Flemming	366	14	8	43	-	431
Assistant Auditor-General Financial Audit	D Olive	350	14	8	41	-	413
Assistant Auditor-General Performance Audit	D Brown	320	14	7	37	-	378
Total 2025							2,201
1 July 2023 – 30 June 2024							
Auditor-General	B Worrall	475	14	12	55	-	556
Assistant Auditor-General *	K Johnson	347	14	7	45	-	413
Assistant Auditor-General	P Flemming	349	14	7	41	-	411
Assistant Auditor-General	D Olive	339	14	7	41	-	401
Assistant Auditor-General (1/7/2023–27/6/2024)	M Reardon	268	14	6	35	65	388
Assistant Auditor-General	D Brown	307	14	7	40	-	368
Assistant Auditor-General 1/7/2023–5/7/2023	P Brahman	4	2	-	6
Total 2024							2,543

* Also fulfilled the statutory role of Deputy Auditor-General as required until 7 September 2024.

(iii) Performance payments

No KMP remuneration packages provide for performance or bonus payments.

Queensland Audit Office
Notes to the Financial Statements
For the year ended 30 June 2025

3. Employee Expenses (continued)

(iv) Related Party Transactions

Transactions with people or entities related to Key Executive Management Personnel (KMP)

No transactions with people or entities related to the QAO's KMP were reported for this financial year.

Transactions with other Queensland Government-controlled entities

QAO:

- receives appropriation revenue for the statutory position of Auditor-General and other appropriation funded services (refer Note 2), both of which are provided via Queensland Treasury.
- provides audit and assurance services which are paid for directly by public sector entities as per Note 2.
- pays work cover premium to WorkCover Queensland as per Note 3.
- pays data centre services to CITEC as per Note 4.
- pays rent and office services to Department of Housing and Public Works as per Note 4.
- pays insurance to Queensland Government Insurance Fund (QGIF)
- receives storage fees free of charge from Department of Justice as per Note 5.

4. Supplies and Services

	2025	2024
	\$'000	\$'000
Payments to audit service providers	16,256	14,809
Consultants and expert advice	1,686	1,810
Payments to employment agencies for contractor personnel	935	1,047
Rent and office services	1,498	1,420
Information technology and minor office equipment	2,329	3,119
Staff development*	293	249
Travel costs	516	464
Data centre charges	93	276
Other administrative costs	797	560
Total	24,403	23,754

*Staff development costs include all payments to external service providers for educational courses and course facilitation. Internal staff development costs include only employee expenses and are included in the employee expenses disclosed in Note 3.

Queensland Audit Office
Notes to the Financial Statements
For the year ended 30 June 2025

5. Other Expenses

	2025	2024
	\$'000	\$'000
Internal audit fees	189	148
External audit fees*	38	45
Insurance premiums – QGIF	70	63
Storage services received free of charge	245	249
Other expenses	18	33
Total	560	538

* Auditor’s remuneration

In May 2025, the Governor-in-council appointed Moore Australia Audit (Qld) Pty Ltd to audit QAO’s financial statements for a five-year period, commencing the year ended 30 June 2025. Moore Australia’s audit fee for the 2024-25 financial audit is \$36,000.

The prior year financial statements were audited by HLB Mann Judd (SE Qld Partnership). HLB Mann Judd received \$35,000 for auditing the 2023–24 financial statements.

6. Work in Progress

Work in progress, which is a contract asset, represents services performed but not yet invoiced and is based on:

- weekly timesheets and hourly rates for each level of staff. The rates are calculated by the Auditor-General to provide for cost recovery and approved by the Governance, Energy and Finance Parliamentary Committee
- invoices received from contracted audit firms for approved work undertaken on our behalf
- outlays such as travel and accommodation directly incurred in completing audit work that is yet to be billed.

The recoverability of work in progress is regularly reviewed and an allowance for impairment is provided if there is evidence that amounts are not fully recoverable.

As at reporting date, all work in progress is assessed as fully recoverable. The basis of assessment considers:

- no work is disputed by clients
- no unexplained aged work in progress exists
- no amounts are outstanding for entities that no longer exist, and
- good quality credit history, with our clients being state and local government entities.

Queensland Audit Office
Notes to the Financial Statements
For the year ended 30 June 2025

7. Receivables

	2025 \$'000	2024 \$'000
Audit fees receivable	7,160	5,831
Annual leave reimbursement	590	570
Long service leave reimbursement	162	167
Other receivables	24	23
Total	7,936	6,591

Receivables are recognised when an invoice is issued and work in progress is reduced accordingly. Invoices are issued periodically, based on milestones or completion of the work. The total estimated cost of audit engagements is communicated in advance of the work commencing but may be subject to variations as the work proceeds. Invoices are due for settlement within 14 days of invoice date.

All receivables are current and expected to be fully collectible based on good credit quality and recent collection history.

8. Plant and Equipment

(a) Acquisition

All plant and equipment assets are initially recognised and subsequently measured at cost.

Plant and equipment is only recognised in the Statement of Financial Position if initial acquisition costs exceed \$5,000. Items costing less than these amounts are included as expenses.

(b) Measurement

Assets are carried at their acquisition cost less accumulated depreciation/amortisation and any accumulated impairment losses. Plant and equipment is depreciated on a straight-line basis to allocate the net cost of each asset, less its estimated remaining value, equally over its estimated useful life.

The depreciation and amortisation rates are:

Asset class	Depreciation rate	Basis	Useful life		
Plant and equipment	12.5% to 33.3%	Straight line	3 to 8 years		
				2025 \$'000	2024 \$'000
Depreciation and Amortisation					
Plant and equipment				123	128
Total				123	128

Queensland Audit Office
Notes to the Financial Statements
For the year ended 30 June 2025

8. Plant and Equipment (continued)

(c) Impairment

All plant and equipment assets are assessed annually for indicators of impairment. If an indicator of possible impairment exists, QAO determines the asset's recoverable amount. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. Impairment losses are recognised immediately in the Statement of Comprehensive Income.

	2025 \$'000	2024 \$'000
(i) Plant and Equipment		
Plant and equipment		
At cost	988	988
Accumulated depreciation	(854)	(731)
Total	134	257
 Plant and Equipment Reconciliation		
Carrying amount at 1 July	257	385
Depreciation	(123)	(128)
Carrying amount at 30 June	134	257

9. Payables and Accruals

Creditors are recognised on receipt of goods or services ordered and are measured at the agreed purchase or contract price including any applicable trade and other discounts when goods and services ordered are received. Amounts owing are unsecured and are generally settled on 20-day terms.

	2025 \$'000	2024 \$'000
(a) Payables		
Creditors	1,451	1,092
GST payable	695	599
GST input tax receivable	(245)	(248)
Net GST payable	450	351
Total	1,901	1,443
 (b) Accrued Employee Benefits		
Annual leave levy payable	774	871
Long service leave levy payable	192	182
Other employee benefits	202	228
Total	1,168	1,281
 Total	3,069	2,724

Other employee benefits include accrued salaries and wages, superannuation, paid parental leave and time in lieu.

Queensland Audit Office
Notes to the Financial Statements
For the year ended 30 June 2025

10. Commitments for Expenditure

At reporting date QAO had no capital expenditure or operating lease commitments. QAO sub-leases our accommodation through an arrangement with the Department of Housing and Public Works (DHPW). This arrangement is outside the scope of *AASB 16 Leases* as DHPW has substantive substitution rights over the non-specialised, commercial office accommodation we use. There is no lease remediation requirement under this sub-lease.

11. Events occurring after the balance date

No events have occurred subsequent to the reporting date, that would require adjustment to, or disclosure in, these financial statements.

12. Budgetary Reporting Disclosures

The QAO's assessment of major budget variances is in accordance with FRR 5C Budgetary Reporting Disclosures.

(i) Explanation of Major Variances – Statement of Comprehensive Income

<i>Audit fees</i>	Audit fees were \$6.370 million above budget. The published budget did not include the 10% increase in our basic rate of fees that was approved by the former parliamentary Cost of Living, Economics and Governance Committee. The increase took effect from 1 October 2024. There was also an increased number of audit staff and contractors in the July 2024 to August 2024 period to address work that was initially forecast for pre-2024-year end. We undertook additional audit effort on machinery of government changes and readiness for climate reporting. We incurred increased costs for audit service providers, which were passed on to clients resulting in increased audit fees.
<i>Supplies and Services</i>	Supplies and Services were \$2.345 million above budget. Payments to audit service providers were higher due to increased costs of the contractual work being performed, outsourcing more work than originally planned, and the timing of work being brought forward.

(ii) Explanation of Major Variances – Statement of Financial Position

<i>Cash and Cash Equivalents</i>	Cash was \$1.655 million above budget. This is a timing difference due to re-phasing projects related to sustainability assurance and system upgrades.
<i>Work in progress</i>	Work in progress was \$1.394 million above budget this reflects the increases in our basic rate of fees, increased cost for audit delivered by audit service providers, increased audit effort in undertaking readiness assessments of our clients for climate-related financial disclosures.
<i>Receivables</i>	Receivables were \$2.436 million above budget. This partially reflects an increase in our basic rate of fees and a timing difference with client billings run in late June with most of this balance received in July 2025.
<i>Payables and accruals</i>	Payables and accruals were \$1.209 million above budget. This is primarily a timing difference with paying audit service providers for completed financial audit work. A smaller portion of the increase reflects higher than budgeted costs for audits delivered by audit service providers.

Queensland Audit Office
Notes to the Financial Statements
For the year ended 30 June 2025

12. Budgetary Reporting Disclosures (continued)

(iii) Explanation of Major Variances – Statement of Cash Flow

<i>Audit Fees</i>	Audit fees were \$5.070 million above budget. As described above, this is a combination of additional audit fees during the year offset by the timing of when this work was billed and paid.
<i>Supplies and Services</i>	Supplies and Services was \$2.139 million more than expected. As described above, this was driven by higher payments to audit service providers.

13. Financial Instruments

Financial assets and financial liabilities are recognised in the Statement of Financial Position on agreement of the contractual provisions of the financial instrument. QAO has the following categories of financial instruments:

(a) Classification

Financial Assets	Notes	2025 \$'000	2024 \$'000
Cash and cash equivalents	1 (e)	11,143	10,169
Receivables (amortised cost)	7	7,936	6,591
Total		19,079	16,760
Financial Liabilities			
Payables and accrued employee benefits (amortised cost)	9	3,069	2,724

(b) Financial Risk Management

QAO's activities expose it to credit risk and liquidity risk. Financial risk management is implemented pursuant to state government and QAO policies. These policies focus on the financial performance of QAO over the medium term. QAO is predominantly self-funded and sufficient surplus cashflow is required to reinvest in the technology required to deliver our services. QAO aims to record sufficient surpluses over a 2-to-3-year period to allow for this reinvestment. Responsibility for the management of financial risk rests with the Executive Leadership Team, supported by the Audit and Risk Management Committee.

QAO's bank account is included in the whole-of-government set-off arrangement managed by Queensland Treasury. QAO does not earn interest on surplus funds, nor is interest charged on overdrawn funds. Interest earned or charged on the aggregate set-off arrangement accrues to the Consolidated Fund of the State.

(c) Credit Risk Exposure

QAO may incur financial loss because of another party to a financial instrument failing to discharge their obligation.

The maximum exposure to credit risk at balance date is the gross carrying amount of each category of recognised financial asset inclusive of any allowance for impairment.

No collateral is held as security and no credit enhancements relate to the financial assets held by QAO.

In the current financial and prior financial years there has been nil trade receivable write offs and therefore no financial impact of credit risk.

Queensland Audit Office
Notes to the Financial Statements
For the year ended 30 June 2025

13. Financial Instruments (continued)**(c) Credit Risk Exposure (continued)**

No financial assets had their terms renegotiated to prevent them from being past due or impaired and are stated at the carrying amounts as indicated. There were no individually impaired financial assets in the current or previous period.

Ageing of Receivables (not impaired)

Receivables	Less than 30 days	30–60 days	Overdue		Total
			61–90 days	More than 90 days	
	\$'000	\$'000	\$'000	\$'000	\$'000
2025	7,810	92	25	9	7,936
2024	6,150	401	40	..	6,591

(d) Liquidity Risk

Liquidity risk refers to the situation where QAO may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

QAO ensures it has sufficient funds available to meet financial obligations when they fall due by maximising its bank account balance and through an approved corporate card facility with a \$200,000 limit. At year end, \$170,574 (2024: \$173,806) was available in this facility.

As at 30 June 2025, QAO's financial liabilities are all payables and accruals that fall due within 12 months.

(e) Fair Value

The carrying amounts of receivables and payables, which represent the value of the original transactions less any allowance for impairment, are consistent with the fair values of these balances.

14. Reconciliation of Operating Surplus to Net Cash from Operating Activities

	2025 \$'000	2024 \$'000
Operating Surplus	2,090	131
Non-cash items included in operating result:		
Depreciation and amortisation expense	123	128
Change in assets and liabilities:		
(Increase) / decrease in work in progress	(408)	(968)
(Increase) / decrease in receivables	(1,345)	(1,590)
(Increase) / decrease in other current assets	169	23
Increase / (decrease) in creditors	359	687
Increase / (decrease) in accrued employee benefits	(113)	343
Increase / (decrease) in GST payable	99	(9)
Net Cash provided / (used) by Operating Activities	974	(1,255)

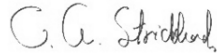
CERTIFICATE OF THE QUEENSLAND AUDIT OFFICE

These general-purpose financial statements have been prepared pursuant to s.62(1) of the *Financial Accountability Act 2009* (the Act), s.38 of the Financial and Performance Management Standard 2019 and other prescribed requirements.

In accordance with s.62(1)(b) of the Act we certify that in our opinion:

- (a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects.
- (b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Queensland Audit Office for the financial year ended 30 June 2025 and of its financial position as at the end of that year.

The Auditor-General, as the Accountable Officer of the QAO, acknowledges responsibility under s.7 and s.11 of the Financial and Performance Management Standard 2019 for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Charles Strickland, FCA, CPA, GAICD
Acting Chief Financial Officer
14 August 2025



Rachel Vagg, FCPA, CA, GAICD
Auditor-General
14 August 2025



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Independent Audit Report To the Accountable Officer of Queensland Audit Office

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of Queensland Audit Office, which comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the certificates given by the Auditor-General of Queensland and the Chief Financial Officer of Queensland Audit Office.

In our opinion, the accompanying financial report:

- (a) gives a true and fair view of Queensland Audit Office's financial position as at 30 June 2025, and of its financial performance and cash flows for the year then ended; and
- (b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2009 and Australian Accounting Standards.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Queensland Audit Office in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the "Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Accountable Officer is responsible for the other information. The other information obtained at the date of this auditor's report is included in the Queensland Audit Office's annual report for the year ended 30 June 2025, (but does not include the financial report and our auditor's report thereon).

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the Accountable Officer and will request that it is corrected. If it is not corrected, we will seek to have the matter appropriately brought to the attention of users for whom our report is prepared.

Registered Audit Company 299289

Moore Australia Audit (QLD) Pty Ltd – ABN 49 115 261 722

An independent member of Moore Global Network Limited - members in principal cities throughout the world.

Liability limited by a scheme approved under Professional Standards Legislation.

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Responsibilities of the Accountable Officer for the Financial Report

The Accountable Officer of Queensland Audit Office is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and is appropriate to meet the requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2009*. This responsibility includes such internal control as the Accountable Officer determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Accountable Officer is responsible for assessing Queensland Audit Offices' ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the Accountable Officer either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf. This description forms part of our auditor's report.

Report on other legal and regulatory requirements

In our opinion, the accompanying financial report in accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2025:

- (c) We have received all the information and explanations which we have required; and
- (d) in our opinion, the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

Gavin Ruddell
Director

Brisbane

Date: 14 August 2025

Moore Australia Audit (QLD) Pty Ltd
Chartered Accountants

Queensland Audit Office
Performance Statement
For the year ended 30 June 2025

Basis of preparation

The performance statement aims to compare QAO actual performance for the 2024–25 financial year against targeted service standards.

The service standards and targets used in the performance statement are those publicly reported in QAO’s Service Delivery Statement (SDS) for the 2024–25 financial year.

The 2025–26 SDS includes 2 new performance measures that will apply to the 2025–26 financial year but did not apply to the current financial year. These measures relate to the implementation of financial and performance audit significant deficiencies and recommendations. Accordingly, these have not been included in this statement.

Variances are categorised as follows.

- Target exceeded
- Achieved target
- Target not met.

Explanations are provided where measures do not meet the target by 10 per cent.

Client satisfaction

QAO’s performance is effective when members of parliament and our audit clients value our independent audits and advice. We measure client satisfaction through surveys conducted of members of parliament and our financial and performance audit clients. QAO aims to survey members of parliament twice within a parliamentary cycle and surveys its public sector and local government audit clients each year.

Satisfaction is expressed as a performance index based on responses to questions in the surveys transformed into a 0 to 100 point scale.

Service standard	Notes	Target	Actual	Variance
Effectiveness measures				
Parliament's overall satisfaction with services	1	80
Audit clients' overall satisfaction (weighted average) (index points)		80	82	2 Target exceeded
Financial audit clients' overall satisfaction (index points)		80	83	3 Target exceeded
Performance audit clients' overall satisfaction (index points)	2	80	72	8 Target not met

1. A new parliamentary term commenced following the State general election on 26 October 2024. As we do not survey members of parliament during an election year, the next survey will be conducted and reported in 2025–26. For this statistic to be considered valid, the Auditor-General has set a minimum response rate of 40 per cent (37 responses).
2. The 2024–25 survey results identified that clients had mixed perceptions of our performance audits. Our clients’ feedback identified opportunities for us to improve our knowledge and understanding of their organisations and the audit subject matter. This year our survey included additional questions to improve the information we receive. We also tabled fewer performance audit reports than expected, and audited more complex topics during the financial year, all of which impacted the overall satisfaction score.

Time and cost of reports to parliament

The Auditor-General reports to parliament annually on each audit performed. We aim to produce timely reports to parliament to ensure public sector entities can promptly address our findings and recommendations.

We measure the timeliness of our financial audit reports to parliament as the average time taken from our clients' financial year-end date to the tabling date of the report.

We measure the timeliness of our performance audit reports to parliament as the average time from when we initiate the audit to the tabling date of the report. This includes the time to complete the audit.

Along with timeliness, we also track the life cycle cost of each report to parliament. The cost of reporting to parliament includes internal staff costs and overheads, contractor costs, and other direct costs to produce the report.

Service standard	Notes	Target	Actual	Variance
Effectiveness measures				
Average time to produce reports – financial audits (months)		9	8.4	0.6 Target exceeded
Average time to produce reports – performance audits (months)		12	12.2	0.2 Target not met
Efficiency measures				
Average life-cycle costs of reports tabled – financial audits (\$'000)	3	165	216	51 Target not met
Average life-cycle costs of reports tabled – performance audits (\$'000)	4	435	461	26 Target not met

3. The increase in the cost of our financial audit reports to parliament reflects:
- additional work required to address machinery of government changes
 - increased engagement with new stakeholders after the change of government
 - the cost of service delivery due to wage increases and increases in other operating costs.

We have listed the duration and cost for each report below.

Financial audit report title	Life cycle cost (\$)	Duration (months)
<i>Energy 2024</i>	194,450	5.4
<i>Health 2024</i>	184,961	5.8
<i>Major projects 2024</i>	193,285	5.9
<i>State entities 2024</i>	501,409	8.6
<i>Managing Queensland's debt and investments 2024</i>	135,479	8.7
<i>Local government 2024</i>	283,937	8.8
<i>Managing Minjerribah Futures funding</i>	76,665	19.0
<i>Education 2024</i>	156,794	4.9
Total	1,726,980	67.0
Average (rounded)	215,872	8.4
Target	165,000	9

4. The increase in costs of tabled performance audit reports to parliament reflects:
- the complexity of audit topics
 - increased regional travel and engagement of subject matter experts
 - the need to socialise audit findings and draft reports with new stakeholders after the change of government
 - the increasing cost of service delivery due to wage increases and increases in other operating costs.

The duration and cost of each report is listed below.

Performance and assurance audit report title	Life cycle cost (\$)	Duration (months)
<i>2024 status of Auditor-General's recommendations</i>	222,190	7.5
<i>Delivering forensic medical examinations (follow-up audit)</i>	420,587	7.6
<i>Central agencies' coordination of the state budget</i>	556,872	12.5
<i>Preparing for the Brisbane Games</i>	465,401	10.4
<i>Protecting students from bullying</i>	566,373	16.6
<i>Managing Queensland's regional water quality</i>	735,920	17.3
<i>Insights on audit committees in local government</i>	258,427	13.8
Total	3,225,770	85.7
Average	460,824	12.2
Target	435,000	12

Audit recommendations

Our financial and performance audits identify opportunities for improvements for our public sector clients. For financial audits, we report to management significant deficiencies in internal controls that require immediate remedial action. For performance audits, we make recommendations to public sector entities to help them improve the services they deliver to the community. Entities are afforded an opportunity to comment on our findings and agree on the recommendations.

For financial audits, we measure the percentage of recommendations made to address significant deficiencies agreed by entities in relation to audits finalised in 2024–25.

For performance audits, we measure the percentage of recommendations agreed by entities for reports to parliament tabled in 2024–25.

Service standard	Notes	Target	Actual	Variance
Effectiveness measures				
Significant deficiencies from financial audit recommendations agreed to by our audit clients (per cent)		90	100	10 Target exceeded
Performance audit recommendations agreed to by our audit clients (per cent)		90	100	10 Target exceeded

Cost of financial audits

We track the cost of performing each financial audit for state and local government entities completed within the financial year. These costs include internal staff costs and overheads, contractor costs, and other direct costs.

We express our targeted cost as a range, as this better reflects the nature of audit services and provides better information for understanding our performance.

Service standard	Notes	Target	Actual	Variance
Efficiency measures				
Average cost of financial audits – state entities (\$'000)		100–120	108	12 Achieved target
Average cost of financial audits – local government entities (\$'000)	5	90–95	102	7 Target not met

5. This measure is impacted by the change in the total number of opinions QAO issues each year. We issued 126 local government audit opinions in 2024–25 and 130 in 2023–24.

Actuals were also impacted by the cost of delivering quality audits, including:

- increased auditing standard requirements for information systems controls
- wage rises from state agreements and increasing costs associated with travel and technology.

During 2024–25, we certified some long outstanding local government financial audits. Costs for these audits were higher due to the complexity of the audits and the duration in finalising them.

Appendices

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A. Reports tabled in parliament

No.	Title	Data visualisation dashboard	Tabled in Legislative Assembly
1	<i>2024 status of Auditor-General's recommendations</i>	Yes	20 September 2024
2	<i>Delivering forensic medical examinations (follow-up audit)</i>		27 September 2024
3	<i>Central agencies' coordination of the state budget</i>		27 September 2024
4	<i>Energy 2024</i>	Yes	11 December 2024
5	<i>Preparing for the Brisbane Games</i>		13 December 2024
6	<i>Protecting students from bullying</i>		16 December 2024
7	<i>Managing Queensland's regional water quality</i>		18 December 2024
8	<i>Health 2024</i>	Yes	15 January 2025
9	<i>Major projects 2024</i>		20 January 2025
10	<i>Insights on audit committees in local government</i>		28 March 2025
11	<i>State entities 2024</i>	Yes	11 April 2025
12	<i>Managing Queensland's debt and investments 2024</i>		16 April 2025
13	<i>Local government 2024</i>	Yes	17 April 2025
14	<i>Managing Minjerribah Futures funding</i>		8 May 2025
15	<i>Education 2024</i>	Yes	10 June 2025

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:



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				

C. Additional information

This section contains additional information required for annual reporting purposes that is not in the main body of this report.

Workforce planning and performance data

QAO takes a strategic planning approach to workforce management, in which we focus on capability and capacity. This section provides data on our workforce.

Workforce numbers as at 27 June 2025

Measure	FTE
Total FTE – effective full-time equivalents	210.5

Note: effective full-time equivalents (FTE) is calculated based on Minimum Obligatory Human Resource Information (MOHRI).

During 2024–25, our separation rate for permanent employees was 13.21 per cent (2023–24: 10.5 per cent). No redundancy, early retirement, or retrenchment packages were paid during the period.

Workforce inclusion and diversity as at 27 June 2025

Gender

Gender	Number (Headcount)	Percentage of workforce (Calculated on headcount)
Woman	119	53.12%
Man	105	46.88%
Non-binary	<5	0%

Diversity and target group data

Diversity groups	Number (Headcount)	Percentage of workforce (Calculated on headcount)
Women	119	53.13%
Aboriginal Peoples and Torres Strait Islander peoples	<5	0%
People with disability	10	4.46%
Culturally and Linguistically Diverse – Speak a language at home other than English	56	25%

Target group for women in leadership roles

	Women (Headcount)	Women as a percentage of total leadership cohort (Calculated on headcount)
Leaders and Senior Leaders	12*	40%
Executives and Chief Executive**	2	40%

Notes: *includes staff on paid leave. **based on MOHRI data as at 27 June and includes an Executive who retired on 30 June 2025.

Further information on how we manage, develop, and support our people is from page 26 of this report.

Audit and Risk Management Committee (ARMC) membership

Audit and Risk Management Committee 2024–25

Member	Term	Meetings attended	Remuneration paid 2024–25
Ian Rodin (Chair)	Nov 2017–Oct 2026	5	\$18,378
Russell Banham	Nov 2017–11 Aug 2025	5	\$12,252
Jeff Duthie	6 July 2015–11 Aug 2025	5	\$12,252

Note: Remuneration amounts include indexed inflation, exclude GST, and do not include reimbursement of out-of-pocket expenses.

Further information on the functions of the ARMC is on page 20 of this report.

QAO Audit Quality Sub-Committee

QAO rationalised its committees in November 2024 with the Audit Quality Sub-Committee, People Committee, and Finance Management Group activities incorporated into other activities.

QAO Audit Quality Sub-Committee 2024–25

Member	Term	Meetings attended	Remuneration paid 2024–25*
Russell Banham (Chair)	Jan 2020–Nov 2024	1	\$2,500
Ian Rodin	Jan 2020–Nov 2024	1	\$2,000
Rajnish Padarath	Jan 2020–Nov 2024	1	\$2,000

Note: *All amounts exclude GST and do not include reimbursement of out-of-pocket expenses.

D. Fees paid to audit firms

As stated in Chapter 4, we outsource the operational delivery of approximately 44 per cent of our financial audits to audit service providers. We may also use audit firms as subject matter experts on audits we deliver or to audit components on our behalf.

The firms we used and total fees we paid in this financial year are outlined in the table below.

Firms providing financial audit services	2024–25*	2023–24*
KPMG	2,810,683	2,766,330
Grant Thornton Audit Pty Ltd	2,573,471	2,617,370
BDO Audit	2,352,823	2,054,648
Crowe Audit Australia	1,700,038	1,458,774
Deloitte Touche Tohmatsu	1,348,122	1,776,879
Ernst & Young	1,083,804	905,878
Pitcher Partners	1,029,128	958,322
HLB Mann Judd Assurance GCNC Pty Ltd**	960,940	952,038
RSM Australia Partners	765,306	594,915
William Buck (QLD)	617,624	453,181
UHY Haines Norton	450,234	465,913
PKF Brisbane Audit	407,887	483,132
Bentleys Brisbane (Audit) Pty Ltd	347,731	310,510
Insight 2 Action	97,611	100,872
Priestley's Chartered Accountants	43,032	7,128
Division 5 Pty Ltd	31,680	-
PricewaterhouseCoopers	-	356,868
Sammut Bulow Pty Ltd	-	114,510
Total	16,620,114	16,377,268

Note: *All amounts represent payments made during the respective financial year. ** formerly Thomas Noble & Russell

We do not outsource the delivery of our performance audits. However, the technical aspects of some audits may require specialised skills or subject matter expertise. Where we do not have these skills in-house, or capacity to provide these skills, we acquire them from suitably qualified individuals or firms.

The table below outlines the payments we made for specialised services on our performance audits.

Suppliers contributing to performance audits	2024–25*	2023–24*
Arc Consulting Pty Ltd	80,971	134,613
Talis Consultants	2,130	-
Ernst & Young	-	156,609
Untangle Consulting Pty Ltd	-	90,749
Queensland University of Technology	-	26,958
KPMG	-	10,250
Risk Insights Pty Ltd	-	6,600
Central Queensland University	-	2,090
Total	83,101	427,869

Note: *All amounts represent payments made during the respective financial year.

E. Glossary

We provide a page on our website which explains and provides definitions of audit-related terminology: www.qao.qld.gov.au/audits/understanding-audit.

Term	Meaning
<i>Auditor-General Act 2009</i>	The Queensland law that establishes the position of the Queensland Auditor-General and the Queensland Audit Office (QAO). It confers the functions and powers necessary to carry out independent audits of Queensland’s public sector entities, including local governments. It provides for the strategic review of QAO and the annual independent audit of QAO’s financial statements.
Financial audit	Examines the financial transactions of a public sector entity each year. This usually involves the Auditor-General auditing a public sector entity’s financial statements and preparing an audit opinion.
Performance audit	Examines government programs or services to consider if public money is being used well and whether the government is meeting its objectives economically, efficiently, effectively, and in compliance with all relevant laws.
Report to parliament	Report prepared by the Auditor-General, in accordance with the <i>Auditor-General Act 2009</i> , and tabled in the Legislative Assembly.
Public sector entity	The <i>Auditor-General Act 2009</i> defines a public sector entity as a department, a local government, a statutory body, a government owned corporation, or a controlled entity.
Parliamentary committee	Portfolio committees of the Legislative Assembly established under the <i>Parliament of Queensland (Reform and Modernisation) Amendment Act 2011</i> to cover all areas of government activity and examine appropriation bills, other legislation, public accounts, and public works.

F. Annual report compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	Inside cover
Accessibility	Table of contents	ARRs – section 9.1	Inside cover – second page
	Glossary		Page 69
	Public availability	ARRs – section 9.2	Inside cover
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	Inside cover
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	Inside back cover
	Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	Inside back cover
General information	Introductory Information	ARRs – section 10	Page 2
Non-financial performance	Government’s objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	Page 3
	Agency objectives and performance indicators	ARRs – section 11.2	Pages 3–9
	Agency service areas and service standards	ARRs – section 11.3	Pages 10–18
Financial performance	Summary of financial performance	ARRs – section 12.1	Page 32
Governance – management and structure	Organisational structure	ARRs – section 13.1	Page 19
	Executive management	ARRs – section 13.2	Page 19
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	Pages 20–21
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	Page 22
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	Page 22
	Queensland public service values	ARRs – section 13.6	Page 3
Governance – risk	Risk management	ARRs – section 14.1	Pages 23–25
	Audit committee	ARRs – section 14.2	Page 20

Summary of requirement		Basis for requirement	Annual report reference
management and accountability	Internal audit	ARRs – section 14.3	Page 25
	External scrutiny	ARRs – section 14.4	Page 22
	Information systems and recordkeeping	ARRs – section 14.5	Pages 23
	Information Security attestation	ARRs – section 14.6	Page 24
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	Pages 24–31
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	Page 65
Open Data	Statement advising publication of information	ARRs – section 16	Inside cover
	Consultancies	ARRs – section 31.1	https://data.qld.gov.au
	Overseas travel	ARRs – section 31.2	https://data.qld.gov.au
	Queensland Language Services Policy	ARRs – section 31.3	https://data.qld.gov.au
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	Page 52
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	Page 53

FAA *Financial Accountability Act 2009*

FPMS Financial and Performance Management Standard 2019

ARRs Annual report requirements for Queensland Government agencies



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Further information

As required by the *Annual report requirements for Queensland Government agencies*, further information is published online through the government open data website <https://data.qld.gov.au> related to the following:

- consultancies
- overseas travel
- Queensland Language Services Policy
- government bodies.



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