B. How we prepared this report

Queensland Audit Office reports to parliament

The Queensland Audit Office (QAO) is Queensland's independent auditor of public sector entities and local governments.

QAO's independent public reporting is an important part of our mandate. It brings transparency and accountability to public sector performance and forms a vital part of the overall integrity of the system of government.

QAO provides valued assurance, insights, advice, and recommendations for improvement via the reports it tables in the Legislative Assembly, as mandated by the *Auditor-General Act 2009*. These reports may be on the results of our financial audits, on the results of our performance audits, or on our insights. Our insights reports may provide key facts or a topic overview, the insights gleaned from across our audit work, the outcomes of any investigation conducted following a request for audit, or an update on the status of Auditor-General recommendations.

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

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

About this report

This report assesses information systems controls used by Queensland's state government entities. It is designed to recognise the collective need across government for more focus on the security of information.

What we cover

Through our information systems audit program, we form opinions about the security and reliability of the information technology (IT) for financial reporting to ensure that financial data is protected and trustworthy for financial reporting.

QAO completes these audits under the related Auditing and Assurance Standards Board standards. Each respective entity publishes our audit opinions in its annual report.

Our information systems audit reports to parliament provide the results of our audits and assess the quality and effectiveness of internal controls related to information systems. This report highlights key insights and information from across our work.

Our approach

Information systems control deficiencies

We used the following data in preparing this report:

- types of deficiencies we found in information systems controls at state entities this year (Figure 2A) – we sourced this data from the information systems audit reports we issued to state entities

- comparison of deficiencies at state sector entities between the current year and prior years (Figure 2A) – we sourced this data from the audit reports we issued to state entities this year and in our report *State entities 2024* (Report 11: 2024–25).

We used the following external references:

- *2023–24 Annual Cyber Threat Report*, Australian Signals Directorate

  www.cyber.gov.au/about-us/view-all-content/reports-and-statistics/annual-cyber-threat-report-2023-2024

- *SVR cyber actors adapt tactics for initial cloud access*, Australian Cyber Security Centre alert issued 27 February 2024, used in Chapter 2, in the section Dormant accounts

  www.cyber.gov.au/about-us/view-all-content/alerts-and-advisories/svr-cyber-actors-adapt-tactics-initial-cloud-access

- *Multi-factor authentication*, Australian Signals Directorate, used in Chapter 2, in the section Effective password management and authentication are essential controls

  www.cyber.gov.au/protect-yourself/securing-your-accounts/multi-factor-authentication

Legacy systems

We used the following data in preparing our report:

- statement made by the Treasurer and the Minister for Customer Services and Open Data on 24 June 2025 about the $1 billion Queensland Government Digital Fund
- data collected by the Department of Customer Services, Open Data and Small and Family Business (CDSB) from most departments of
  - at-risk systems from October 2012 to June 2025
  - IT resources from June 2006 to June 2024
  - digital projects from July 2013 to August 2025
- our comparison of the at-risk systems reported with the list of systems used for our general IT controls testing for state entities
- report on the ICT audit of the Queensland Government by the then Queensland Government Chief Information Office, released in October 2012.

We have not audited the accuracy and completeness of the data we collected for:

- at-risk systems, IT resources, and digital projects from CDSB
- the report on ICT audits of the Queensland Government in October 2012.