

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, and 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 we have gleaned from across our audit work, the outcomes of an investigation we 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 on how we prepare, consult on, and table our reports to parliament is available on our website: www.qao.qld.gov.au/reports-resources/fact-sheets.

About this report

QAO prepares its reports on the results of financial audits under the *Auditor-General Act 2009*, specifically:

- section 60, which outlines the Auditor-General must prepare a report to the Legislative Assembly on each audit conducted of a public sector entity
- section 62, which outlines the Auditor-General may combine reports on any 2 or more audits
- section 63, which outlines the discretion the Auditor-General has for reporting to parliament.

This report summarises the audit results of Queensland Health entities, which include the Department of Health and the 16 hospital and health services. It also summarises the audit results for 13 hospital foundations, 5 other statutory bodies, and 3 entities controlled by other health entities.

What we cover

Through our financial audit program, we form opinions about the reliability of entity financial statements. 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 financial audit reports to parliament provide the results of our audits and assess the quality and effectiveness of internal controls. They also consider public sector-specific risks. These include the probity of matters associated with entity stewardship; propriety of administrative decisions; acts or omissions that give rise to a waste of public resources; and compliance with relevant Acts, regulations, and policies.

This report highlights key insights and information from across our work.

We provide information and insights from our annual financial audits of the entities included in this report and from follow-up inquiries of some of our previous performance audits in the health sector.

Entities included in this report

- Department of Health
- 16 hospital and health services
- 13 hospital foundations
- 5 statutory health entities
- 3 controlled entities.

Refer to [Appendix F](#) for the names of the above entities.

Our approach

Data and information

This report has been prepared in accordance with the *Auditor-General Auditing Standards*.

We have used the following data sets in preparing our report:

- We extracted leave, overtime, and expenditure data from the Department of Health and hospital and health service payroll systems, which we audit as part of our financial statement audit processes. We used this to update graphs and support our commentary in Chapter 4.
- We used data in the Department of Health and hospital and health service finance system, which we audit as part of our financial statement audit processes. We have also used annual reports and media statements, which are publicly available information. We used this to update graphs and support our commentary in Chapter 5.
- To update or create graphs and support our commentary in Chapter 6, we used
 - emergency department presentations and key performance indicator data for the top 26 reporting hospitals – from the Department of Health
 - ambulance incident responses and key performance indicator data for the top 26 reporting hospitals – from the Queensland Ambulance Service
 - specialist outpatient services key performance indicator data for the top 26 reporting hospitals – from the Department of Health
 - statewide average length of stay for admitted patients – from the Department of Health
 - publicly available information relating to emergency department data by jurisdiction in Australia
 - publicly available information relating to ambulance service data by jurisdiction in Australia – available at the Australian Government Productivity Commission website.

There has been no change in the way we compiled the graphs compared to last year, except for specialist outpatient graphs in Chapter 6. This year we reported outpatient specialist data for the top 26 reporting hospitals and for the services in scope for performance reporting applicable to each reporting year.

We have not audited these data sets for completeness and accuracy.

Presentation

Where useful, we present our graphs with comparative data going back to either 2020, 2021, or 2022 (3 to 5 years) to show the relevant movements where appropriate. For graphs related to specialist outpatient services, we present data back to 2014–15 (1 July 2015 for waitlist – outpatients ready for care) to align with the release of the Department of Health's *Specialist Outpatient Strategy*.

