



FORWARD WORK PLAN

June 2026

Queensland Audit Office

Forward work plan
2026–29

Acknowledgement

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

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

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Introduction

About us

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

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

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

Our forward plan

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

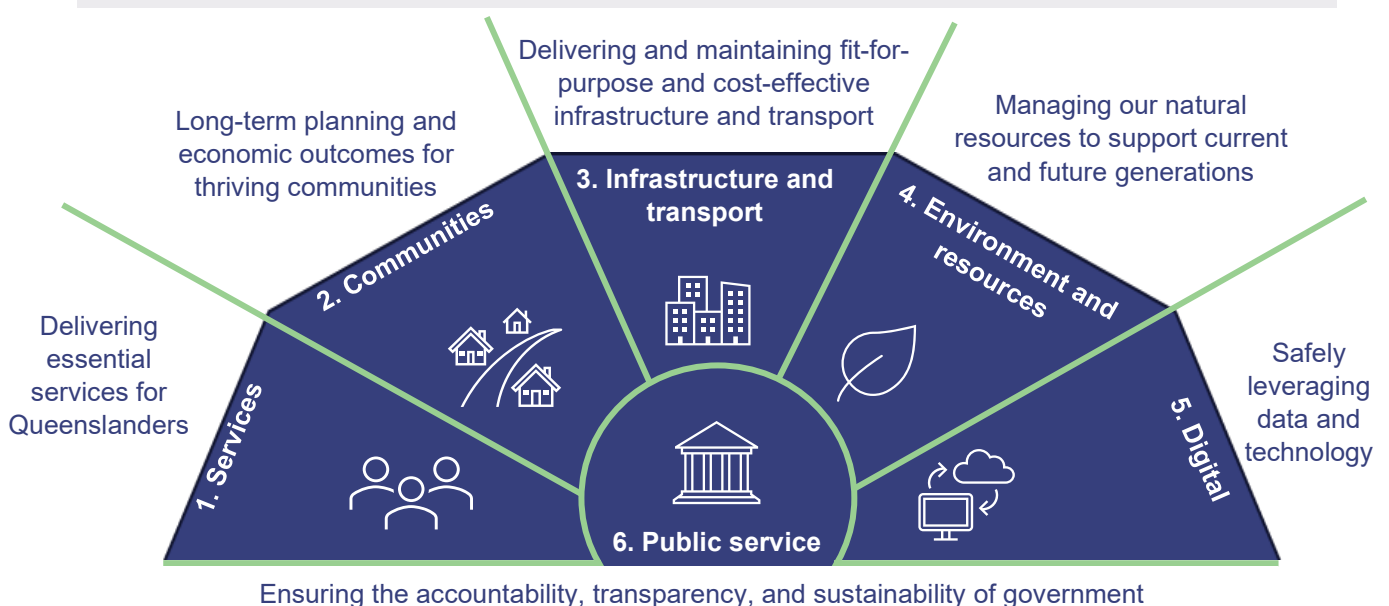
This plan describes the financial and performance audit reports we plan to table in parliament over the next 3 years. Each year, we update the plan to acquit the audits we have completed, detail any changes to planned audits, and identify new topics for inclusion.

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

This plan is the result of a transparent and structured process to identify the topics to deliver the greatest value to the Queensland Parliament and governments. This includes scanning the environment and relevant reports to understand priority issues, assessing stakeholder topic suggestions, analysing the results of our audit programs, and consulting with parliamentary committees and senior leaders across government.

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

Our audit focus areas



7. Brisbane 2032 Olympic and Paralympic Games report series

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



Three-year plan overview by focus area

The table below lists the performance audit and yearly financial reports we plan to table in parliament over the next 3 financial years, grouped by focus area. We list the reports in the year that we plan to table them. Some audits will start in the previous financial year so that we can table them throughout the financial year. See [Appendix A](#) for detail on the process for developing our forward work plan. An acquittal of our *Forward work plan 2025–28* is in [Appendix B](#).

	1 Reports tabling in 2026–27	2 Reports tabling in 2027–28	3 Reports tabling in 2028–29	Yearly reports
 Services	Rehabilitating and reintegrating prisoners Supporting the safety and quality of patient care Managing the psychosocial safety of frontline workers	Delivering victim support services Coordinating custodial transport Maximising student attendance at Queensland state schools	Implementing National Disability Insurance Scheme foundational supports Overseeing the delivery of services by non-government organisations Regulating the early childhood education and care sector	Health Education
 Communities	Using data to improve road safety	Using Priority Development Areas to support housing supply Health workforce planning	Managing council waste Skilling Queenslanders to meet labour market demands	Energy Local government
 Infrastructure and transport	Effective contract management in government owned corporations	Planning to operate Cross River Rail	Delivering Queensland's Hospital Rescue Plan Prioritising maintenance and construction of Queensland's infrastructure	Major projects
 Environment and resources	Planning for and mitigating the risks of bushfires Growing Queensland's critical minerals industry	Building resilience for future floods	Growing primary industries	Water
 Digital	Implementing the Unify system Managing legacy information technology infrastructure and systems	Defending critical infrastructure from cyber risks Making the most of artificial intelligence	Accessing digital government services Data use and governance in Queensland entities	Information systems
 Public service	Improving the sustainability of local governments Protecting information held by government	Managing the impacts and risks in red tape reduction initiatives Reporting on government performance	Managing Queensland's royalties and taxation collections Readying the public service for technological advancements	Status of AG recommendations Managing Queensland's finances State entities
Brisbane 2032 Olympic and Paralympic Games	Cross-entity governance and preparedness for the Brisbane Games	Brisbane Games series – performance audit reports covering the following themes: <ul style="list-style-type: none"> • planning, oversight, and risk management • planning and delivery of infrastructure • operational preparedness. 		Major projects

Three-year plan by parliamentary committee



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

Parliamentary committee	1 Reports tabling in 2026–27	2 Reports tabling in 2027–28	3 Reports tabling in 2028–29	Yearly reports
Health, Environment and Innovation	Supporting the safety and quality of patient care	Health workforce planning	Delivering Queensland's Hospital Rescue Plan	Health
Education, Arts and Communities	Implementing the Unify system	Maximising student attendance at Queensland state schools	Implementing National Disability Insurance Scheme foundational supports Regulating the early childhood education and care sector	Education
Justice, Integrity and Community Safety	Rehabilitating and reintegrating prisoners Protecting information held by government	Coordinating custodial transport Delivering victim support services		
Governance, Energy and Finance	Effective contract management in government owned corporations	Reporting on government performance Managing the impacts and risks in red tape reduction initiatives	Skilling Queenslanders to meet labour market demands Managing Queensland's royalties and taxation collections Readying the public service for technological advancements	Energy Managing Queensland's finances State entities Status of AG recommendations
Local Government, Small Business and Customer Service	Improving the sustainability of local governments Managing legacy information technology infrastructure and systems Planning for and mitigating the risks of bushfires	Building resilience for future floods Making the most of artificial intelligence Defending critical infrastructure from cyber risks	Accessing digital government services Managing council waste Data use and governance in Queensland entities	Local government Information systems Water
State Development, Infrastructure and Works	Using data to improve road safety Cross-entirety governance and preparedness for the Brisbane Games Managing the psychosocial safety of frontline workers	Using Priority Development Areas to support housing supply Planning to operate Cross River Rail	Overseeing the delivery of services by non-government organisations Prioritising maintenance and construction of Queensland's infrastructure	Major projects
Primary Industries and Resources	Growing Queensland's critical minerals industry		Growing primary industries	



Our reports to parliament

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

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

This section lists our yearly financial reports and planned performance audits by focus area.

Equitable access and outcomes for all Queenslanders

Throughout our audits, we consider the impact of the work of the public sector on the outcomes for all Queenslanders. This includes people from different locations and regions, cultural backgrounds, ages, and identities, as well as people living with disability. We analyse the data entities collect and report to understand these outcomes, including testing the integrity, quality, and reliability of that data.

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



1. Services – delivering essential services for Queenslanders



Governments play a critical role in supporting their citizens to live safe, productive, and healthy lives. This is achieved through providing all Queenslanders with access to high-quality services, such as healthcare, education, housing, and other supports that help individuals reach their potential.

Population growth, cost of living pressures, and changing socio-economic conditions are increasing demand for government services across the state. Public sector entities are needing to adapt to meet this demand within tight and competing resource constraints. In response, many government entities are increasing the use of the private sector to support service delivery.

Public sector entities continue to place emphasis on customer-centred service delivery, which involves understanding individual needs and responding in a coordinated way. Maximising outcomes for individuals often requires public sector entities to work together, share information, and innovate. To be effective, services need to be accessible and responsive to the diverse needs of Queenslanders. This includes meeting the needs of people in rural and remote locations, those facing social or economic disadvantage, and individuals who require tailored or specialised support to ensure fair access to opportunities.

We will focus on how services are funded and delivered, including through non-government organisations, the access to services across the state, and how entities assess their effectiveness to inform future service design and delivery.

Yearly financial reports

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

Health

Entities within Queensland's health sector work together to provide a range of healthcare services to Queenslanders and support the wellbeing of Queensland communities.

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

Each year, our health report will provide insights into how the health system is responding to increased health service demand, driven by a growing and ageing population, a shortage of general practitioners, and changing health needs. This includes analysis of demand pressures on:

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

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

- management of payroll overpayments, rostering, and overtime
- ageing of health infrastructure assets, progress and spend on the *Hospital Rescue Plan* and the *Timely Investment Infrastructure Maintenance* program, and progress made on our previous recommendations on addressing maintenance that has been deferred.

Other areas we may analyse further this year include:

- productivity of the health system in meeting demand pressures with an increasing workforce
- the use of alternative models of care such as virtual care and telehealth to help address health demand pressures.



Education

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

This report analyses the education entities' financial performance and position and includes assessments of their internal controls, financial performance and sustainability, and asset management. We will also provide insights into how the education system is responding to increased demand, driven by a growing population from interstate and overseas migration.

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

- universities' ongoing management of historical wage underpayment risk
- strategies in place at universities and TAFE Queensland to manage their financial sustainability
- progress by entities on their capital programs and how effectively they are maintaining their assets.

Other areas we may analyse further this year include:

- governance at universities.

Performance audit reports planned to table in 2026–27

Rehabilitating and reintegrating prisoners

Corrective services contribute to preventing crime, lowering the number of future victims, and promoting long-term social safety and wellbeing by reducing reoffending. Queensland Corrective Services aims to achieve this through the delivery of effective and targeted rehabilitation and reintegration services.

In 2024–25, Queensland Corrective Services reported that 44 per cent of adults released from prison returned to prison or another type of correctional facility within 2 years. It rehabilitates people in custody through programs, employment, and other forms of assistance to prepare them for a life outside of a correctional facility.

In this audit, we will assess how effectively Queensland Corrective Services plans for and facilitates the rehabilitation and reintegration of prisoners in custody.

Who we are auditing:

- Queensland Corrective Services.

Supporting the safety and quality of patient care

Queensland's 16 hospital and health service boards oversee the quality and safety of their hospital and health services. They are required to have safety and quality committees. Hospital and health service boards and safety and quality committees have several duties and legislative functions under the *Hospital and Health Boards Act 2011* and the Hospital and Health Boards Regulation 2023. Key obligations relate to safety and quality governance arrangements, strategies, improvements, monitoring, workplace culture, and collaboration.

The Department of Health is responsible for setting statewide safety and quality expectations, monitoring performance, and supporting improvements across the health system.

In this audit, we will assess whether the Department of Health and select hospital and health services have effective clinical governance to enable the safety and quality of patient care.

Who we are auditing:

- Department of Health
- Townsville Hospital and Health Service
- Metro South Hospital and Health Service
- South West Hospital and Health Service.



Managing the psychosocial safety of frontline workers

Managing the risk of psychosocial hazards at work Code of Practice 2022 came into effect in April 2023 and provides practical guidance to prevent harm from psychosocial hazards at work.

In 2024–25, there were 8,704 psychological and psychiatric statutory claims reported to the Office of Industrial Relations, a 9.3 per cent increase from the previous year. Statutory claim payments totalled \$283 million in 2024–25.

Queensland Ambulance Service (QAS) plays an important role in delivering healthcare across Queensland. Frontline workers at QAS, including paramedics and call-takers, may be exposed to a range of psychosocial risks and hazards in the workplace. It is important for QAS to manage these risks and hazards to support the safety of frontline workers and enable continued delivery of essential public health services.

In this audit, we will assess whether the Department of Health, through Queensland Ambulance Service, effectively manages psychosocial risk to frontline workers within Queensland Ambulance Service.

Who we are auditing:

- Department of Health (Queensland Ambulance Service).

Other entities who may form part of this audit include:

- Department of State Development, Infrastructure and Planning (Office of Industrial Relations).

Performance audit reports planned to table in 2027–28

Delivering victim support services

Victims of crime can experience significant trauma extending well beyond the incident itself. Effective support services are essential to help victims recover from trauma, support safety, and promote healing and long-term wellbeing.

In this audit, we will assess the effectiveness of the victim support services provided in Queensland. This may include how well services are coordinated across agencies to support victims' appearances in court, protect victims' information, and inform victims of offender information.

We may also assess Victim Assist Queensland's services, which is operated by the Department of Youth Justice and Victim Support. This could include assessing the effectiveness of the financial assistance it provides to victims of violent crime in Queensland.

Who we plan to audit:

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

Other entities who may form part of this audit include:

- Queensland Corrective Services and Department of Justice, to obtain data necessary to perform this audit.

Coordinating custodial transport

The transport of people in custody needs to be managed efficiently to protect the safety of the person in custody, officers, and the public. The transport of people who are in custody can happen for a variety of reasons, including:

- transferring people after arrest to police watch-houses or other police facilities
- moving people between watch-houses, correctional centres, or across jurisdictions (extraditions)
- transporting people to and from court for legal proceedings
- escorting people to hospitals and other medical service providers for treatment.



In these circumstances, a suitably qualified person, such as a police officer, corrective services officer, or a detention youth worker, needs to escort a person in custody.

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

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

Who we may audit:

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

Maximising student attendance at Queensland state schools

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

In this audit, we will assess whether the Department of Education effectively manages student attendance in Queensland state schools. This will include whether the department has effective systems, processes, and initiatives to support schools in keeping students engaged and attending school.

Who we plan to audit:

- Department of Education.

Performance audit reports planned to table in 2028–29

Implementing National Disability Insurance Scheme foundational supports

In February 2026, the Australian Government signed a national agreement with state and territory governments to invest in additional supports outside of the National Disability Insurance Scheme (NDIS). These additional supports will be made available to children aged 8 and under with developmental delay and/or autism with low to moderate support needs, and their families.

Under the agreement, states and territories will provide general parenting supports, local information, advice and navigation, and targeted allied health supports. The first state services will be available from 1 October 2026. Services will be progressively scaled and established, with full rollout of services by 1 January 2028.

In this audit, we will assess the effectiveness of the Queensland Government's design and implementation of foundational supports.

Who we may audit:

- Department of Families, Seniors, Disability Services and Child Safety.



Overseeing the delivery of services by non-government organisations

The Queensland Government uses a range of not-for-profit organisations and private providers to support the delivery of public services. This includes housing, employment, community and disability support, and other services. These organisations often have strong community networks, flexible service models, and an established presence in rural and remote Queensland.

In this audit, we will assess the effectiveness of public sector entities' oversight of community and non-government entities to deliver critical services. This will involve assessing the public sector entities' design and management of contracts and performance to understand whether service providers are providing value for money and are achieving intended outcomes.

Who we may audit:

- Department of Youth Justice and Victim Support
- Department of Health and selected hospital and health services
- Department of Families, Seniors, Disability Services and Child Safety.

Other entities who may form part of this audit include:

- Department of Housing and Public Works.

Regulating the early childhood education and care sector

Regulating the early childhood education and care sector protects the safety and wellbeing of children, supports high-quality learning, and helps maintain accountability across services.

Recent events in Queensland and nationally have exposed weaknesses in supervision, risk assessment, and workforce screening, and highlighted the importance of strong regulation.

In this audit, we will assess whether the Department of Education's Early Childhood Regulatory Authority is effectively carrying out its functions under the National Quality Framework. Functions include licensing, investigating, assessing and rating service quality, and monitoring and enforcing compliance in education and care services.

Who we plan to audit:

- Department of Education.



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. Ensuring all communities across Queensland can thrive is a key responsibility of governments. They are responsible for meeting basic community needs, such as access to energy, water, and waste management. They also play an important role through stimulating investment and job creation, and enabling sport, arts, and recreation.

Queensland, like other jurisdictions across Australia, continues to face significant challenges related to housing supply and affordability, and in securing long-term energy reliability. In addition, demographic change across the state – including growing, declining, and/or ageing populations – continues to place pressure on service delivery, workforce capacity and skills, and economic opportunity.

State and local governments, in collaboration with the private sector and local communities, need to work together to mitigate these challenges.

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

Yearly financial reports

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

Energy

In Queensland, government owned corporations generate, transmit, and distribute electricity. The supply of affordable, reliable, and sustainable energy is impacted by demand and the mix of energy, including renewable, gas, and coal plants. In 2025, the Queensland Government released the Queensland Energy Roadmap. It outlines a plan for improving existing energy assets and building new ones to meet future demand.

The energy report analyses energy entities' financial performance, the effectiveness of internal controls, wholesale energy prices, and major events impacting energy entities each year.

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

- updates on the energy entities' core business and major activities from the Queensland Energy Roadmap
- insights from the first mandatory climate reporting by Queensland energy entities
- the transfer of energy projects to QIC
- the recoverability of electricity bills in regional Queensland
- major events, which include outages and weather events impacting the financial performance of the energy entities.

We will continue reporting on the following elements in our 2026 report:

- Comparison of wholesale prices between Queensland and other states
- Queensland energy generation mix
- performance against the Electricity Maintenance Guarantee KPI's.



Local government

Queensland local governments (councils) provide essential services to their communities – including roads, water, waste, and wastewater. Councils also provide other services to their communities such as parks, swimming pools, and libraries. In rural and regional areas they sometimes provide other ancillary services, such as aged care or child care, and operate transport networks, such as airports and ferry services.

Some councils face challenges in remaining financial sustainable, resulting from service delivery costs and their ability to increase revenue. They may also be affected by their ability to attract and retain skilled professionals.

This report will summarise the audit results of the 77 Queensland councils and the entities they control, analyse their financial performance and position, and include assessments of internal controls and sustainability. We will continue to provide insights to support improvements in the quality and timing of financial reporting.

In addition to the above, we will also build on the following focus areas:

- business continuity planning
- outcome of the risk management maturity model assessment for a selection of councils
- asset management processes, including asset useful lives.

Other areas we may analyse further this year include:

- establishing, monitoring, and winding up of council-controlled entities
- workforce resourcing and planning.

Performance audit reports planned to table in 2026–27

Using data to improve road safety

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

For the year ended 31 December 2025, 307 people lost their lives on Queensland roads, the highest annual total in 16 years. Apart from the devastating impact of crashes on individuals, families, and communities, serious injuries place strain on the healthcare system.

The *Queensland Road Safety Strategy 2022–2031* sets targets to reduce fatalities by 50 per cent and serious injuries by 30 per cent by 2031. Achieving these targets requires coordinated action across agencies and effective use of road safety data to identify risk, prioritise interventions, and monitor whether initiatives are making a difference.

In this audit, we will assess whether the Department of Transport and Main Roads and the Queensland Police Service effectively use road safety data to inform and monitor initiatives to reduce fatalities and serious injuries.

Who we are auditing:

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



Performance audit reports planned to table in 2027–28

Using Priority Development Areas to support housing supply

To respond to population growth and increased housing demand in Queensland, Economic Development Queensland (EDQ) is identifying areas of land for priority development. It aims to increase housing supply by streamlining and accelerating planning and approval processes. In doing this, EDQ and local governments need to consider community needs beyond housing, including access to essential services such as electricity, water, and transport.

In this audit, we will assess how effectively EDQ uses its development assessment and approval role in Priority Development Areas to support housing supply. This may include examining how effectively EDQ is coordinating with local governments to connect to utilities and other services.

Who we plan to audit:

- Department of State Development, Infrastructure and Planning
- Economic Development Queensland
- selected local governments
- selected Queensland Government utilities entities.

Health workforce planning

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

These demographic shifts, combined with advances in medical technology, present challenges and opportunities for workforce planning. Queensland also faces increasing competition for health workers; evolving skill requirements; and complexities in delivering healthcare, particularly in rural and remote areas. In response to this, Queensland Health aims to deliver 46,000 additional health workers by 2032 and is developing a strategic workforce plan to support this aim.

In this audit, we will assess the effectiveness of Queensland Health's strategies and actions to meet future health workforce needs. This may include one of the following focus areas:

- strategies and initiatives that aim to increase the productivity of Queensland Health's existing workforce, considering areas such as use of technology and new methods of care
- a specific cohort of Queensland Health's workforce.

Who we plan to audit:

- Department of Health
- selected hospital and health services.

Performance audit reports planned to table in 2028–29

Managing council waste

Queensland councils collected an estimated 5.92 million tonnes of household waste in 2024–25, of which approximately 4.33 million tonnes was disposed to landfill. Councils are responsible for planning and managing household waste collection, either directly or through contracted service providers. They are also responsible for managing landfill operations and associated long-term environmental and financial liabilities, including landfill closure and capping costs.

In this audit, we will assess whether selected local governments are efficiently and effectively managing household waste collection and landfill activities. This may also include how they plan and budget for landfill closure and capping costs.

Who we plan to audit:

- selected local governments.



Skilling Queenslanders to meet labour market demands

The Queensland Government's *The Right Skills Strategy 2025–2028* is focused on delivering flexible and innovative training solutions so that Queenslanders have the right skills. It prioritises both traditional industries and emerging sectors. The strategy aims to strengthen the state's TAFE and training system while increasing investment over the next 4 years to build a skilled workforce.

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

In this audit, we will assess the effectiveness of *The Right Skills Strategy 2025–2028* in training Queenslanders to meet job demands in critical and emerging industries. We will focus on the performance of the vocational education and training sector.

Who we plan to audit:

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



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



Effective infrastructure is vital to support the economy, competitiveness, and liveability of Queensland. To ensure infrastructure meets the current and future needs of Queenslanders, planning must account for changes in technology, population growth, lifestyle expectations, and climate conditions. For example, technology developments and climate change may lead planners to prioritise more disaster-resilient infrastructure.

The Queensland Government's 2026 budget estimates the capital infrastructure investment program will cost \$119.2 billion over the next 4 years. To ensure this investment achieves its desired outcomes, strategic prioritisation, robust and realistic planning, and effective project and cost management are critical. Given its large and complex pipeline of infrastructure projects, it needs to prioritise the right projects at the right time to avoid market congestion and bottlenecks. Effective maintenance of existing assets also remains necessary to ensure long-term reliability and support public outcomes into the future.

The Queensland Government faces significant challenges in delivering its program, including workforce and skills shortages, supply chain impacts, resource scarcity, and rising costs. It is increasingly partnering with the private sector to support delivery of key infrastructure projects. While this presents opportunities, it also creates risks, and choosing the right arrangements and delivery model is critical to managing these risks and achieving value for money. There is no single model that suits all projects and the government needs to choose the arrangement that best fits project complexity, risk profile, and market conditions.

There is also increasing need to have appropriate governance structures and processes to maintain accountability throughout the project life cycle and reduce the risk of cost overruns and delays.

We will focus on governance over key infrastructure projects, procurement processes, project risk management, and strategic asset management, including maintenance.

Yearly financial reports

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

Major projects

These reports will outline the status of major infrastructure projects led by state and local governments across Queensland. They will present data and analysis on the planning, coordination, and delivery of the state's capital program, and explore key challenges and risks such as productivity, investment priorities, and timely decision-making.

The reports will focus on areas such as governance and oversight, planning maturity, procurement and risk allocation, and the coordination required to deliver complex, multi-year projects involving multiple entities.

The infrastructure sector continues to operate in a challenging market environment. Rising construction costs, supply chain disruptions, labour shortages, and strong competition for specialist skills are affecting budgets, timelines, and delivery certainty. These pressures are greater for major projects that span multiple years, involve several public sector entities, rely on shared infrastructure, or require coordinated decisions across government.

Major projects likely to be included in the reports include infrastructure for the Brisbane 2032 Olympic and Paralympic Games, Cross River Rail, The Wave (Stage 1), the Queensland Train Manufacturing Program, Bruce Highway upgrades, the Borumba Pumped Hydro project, the Paradise Dam improvement project, and the *Hospital Rescue Plan*.

The reports will also provide updates on projects in operation, such as Brisbane Metro, the Fitzroy to Gladstone Pipeline, and Gold Coast Light Rail (Stage 3).



Each year, the reports will build on the focus areas from our previous major projects reports. This year, we will provide insights on:

- the capital infrastructure budget and expenditure for the Brisbane 2032 Olympic and Paralympic Games venues and villages, including legislative changes, costs incurred to date, and construction progress.

Other areas we may analyse further include:

- the ongoing establishment of governance arrangements for major cross-agency projects such as the Brisbane 2032 Olympic and Paralympic Games, including how they support whole-of-government coordination and shared responsibilities
- the selection and use of appropriate fit-for-purpose procurement arrangements to deliver planned infrastructure and transport projects.

Analysis performed through this report will complement and inform the program of performance audits we undertake across the *Infrastructure and transport* and *Brisbane 2032 Olympic and Paralympic Games* focus areas.

Performance audit reports planned to table in 2026–27

Effective contract management in government owned corporations

The Queensland Government owns commercialised businesses in energy, water, rail, and ports. It established these businesses on behalf of Queenslanders to efficiently provide services and infrastructure critical to the economy and state. Government owned corporations often need to manage large and complex contracts to support delivery in areas such as infrastructure projects.

In this audit, we will assess how effectively government owned corporations manage contracts to achieve value for money and realise intended benefits.

Who we plan to audit:

We may include one or more of the following government owned corporations:

- CS Energy Limited
- Port of Townsville Limited
- Powerlink Queensland
- Stanwell Corporation Limited
- Sunwater Limited.

Performance audit reports planned to table in 2027–28

Planning to operate Cross River Rail

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

The Cross River Rail Delivery Authority, the Department of Transport and Main Roads, and Queensland Rail need to effectively manage risk and coordinate their activities to achieve the project's objectives. They need to ensure that new infrastructure aligns with existing rail operations, timetables, and service delivery, while also maintaining discipline in cost control and project scheduling.

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

Who we plan to audit:

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



Performance audit reports planned to table in 2028–29

Delivering Queensland’s Hospital Rescue Plan

Queensland Health is implementing its largest infrastructure program to date through the *Hospital Rescue Plan*. It aims to increase hospital and health service capacity across Queensland by delivering additional beds and new hospitals, and expanding existing health infrastructure. This investment, which is estimated to exceed \$18 billion, is essential to reduce pressure on Queensland’s health system driven by population growth, ageing demographics, and workforce shortages.

In 2025, a review of the former *Capacity Expansion Program* was undertaken that raised 42 recommendations aimed at improving governance, planning, procurement, cost management, and delivery. Queensland Health subsequently replaced the *Capacity Expansion Program* with the *Hospital Rescue Plan*.

In this audit, we will assess whether Queensland Health has effectively planned and is delivering major infrastructure projects under the *Hospital Rescue Plan*. This may include assessing the effectiveness of procurement practices for selected projects or how effectively Queensland Health has addressed the issues identified in the independent review.

Who we plan to audit:

- Department of Health (Health Infrastructure Queensland).

Prioritising maintenance and construction of Queensland’s infrastructure

QBuild constructs and maintains essential public infrastructure, such as hospitals, schools, police stations, and social housing. Given it manages a large and diverse portfolio of assets, it needs to effectively plan and prioritise its resources. Poor planning may result in increased safety risks, costs, and service disruption across government.

In this audit, we will assess whether QBuild effectively prioritises its maintenance and construction activities. It could consider whether QBuild applies a risk-based approach and effectively prioritises resources to higher-priority assets and service delivery needs.

Who we plan to audit:

- Department of Housing and Public Works (QBuild).



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



Queensland has rich biodiversity, productive agricultural land, and world-class natural environments. The state is also home to substantial mineral, energy, and resource reserves that underpin a significant mining and resources sector. These natural assets support regional communities, jobs, and the economy, but also require careful and ongoing management to ensure they remain healthy, safe, and productive.

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

Primary industries remain vital to Queensland’s economy and food security. In 2024–25, the value of Queensland’s primary industries supply chain – including agriculture, fisheries, forestry, and food – exceeded \$34 billion. These industries face growing risks from pests, diseases, climate change, and natural land use management.

Queensland is also the most disaster-prone state in Australia. Natural disasters such as bushfires, 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.

State and local governments play a key role in regulating land use and managing our natural resources and environment so they continue to support the community, the economy, and future generations. Effective regulation and stewardship are essential to balance productivity with environmental protection.

We will focus on state and local governments’ disaster and incident planning and management coordination, mining approvals and environment monitoring, and agricultural growth across Queensland. We will also introduce a dedicated yearly financial report for the water sector.

Yearly financial reports

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

Water

State-owned entities own and operate the majority of bulk water infrastructure. Water entities are a mix of government owned corporations and statutory bodies. Some operate to achieve a profit and others are not-for-profit entities. They all generate revenue from charging their customers for their services, based on recovering costs associated with their activities. Water entities own infrastructure that is considered critical for economic activities and services to Queenslanders. Outside of some major urban areas, water is provided to the community by local governments.

To meet demand associated with future population and industry growth, there are major water projects planned across Queensland’s water entities and local governments. There are also significant costs from the need to maintain the safety and quality of dams owned by the state. In our report *Local government 2024* (Report 13: 2024–25), we reported that the water infrastructure at roughly half of Queensland’s councils had fallen below the target range for asset consumption, meaning that further investment in water infrastructure is required.

This will be our first sector-specific water report since 2021. In previous years, the results of water entities were reported in our *State entities* reports. The report will analyse water entities’ financial performance, and include assessments of their internal controls, infrastructure projects, pricing developments, and other sustainability implications impacting the entities during the year.

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

- status of infrastructure projects, including the dam safety program
- financial implications arising from pricing reviews
- readiness of water entities for climate reporting.



Other areas we may analyse further this year include:

- accounting for developer donated assets in a regulated asset environment
- analysing the age and remaining useful lives of infrastructure assets and budgeted maintenance across the water sector
- analysing the asset consumption ratios of water infrastructure assets in Queensland, which may include some local governments.

Performance audit reports planned to table in 2026–27

Planning for and mitigating the risks of bushfires

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

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

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

Who we plan to audit:

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

Growing Queensland's critical minerals industry

Mining, including of critical minerals, is a major contributor to Queensland's economy. Critical minerals is a growing industry, driven by the energy transition and increasing demand for technology, which is reliant on critical mineral resources. The Queensland Government has committed an additional \$146 million in the 2026–27 budget to support and accelerate critical minerals projects.

The economic benefits of mining need to be balanced against the environmental, social, and infrastructure costs. Poor decisions can expose the state to safety risks, environmental harm, legal challenges, and reduced public confidence.

In this audit, we will assess how effective the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development, and the Department of the Environment, Tourism, Science and Innovation are in the granting of critical mineral permits and licenses to support growth. It may consider how the Office of the Coordinator-General supports entities in the assessment process.

We will examine whether the assessment process is appropriate and whether decision making supports growth in the critical minerals sector. We will also consider potential environmental, sustainability, social, and economic impacts.

Who we plan to audit:

- Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development
- Department of the Environment, Tourism, Science and Innovation.

Other entities who may form part of this audit include:

- Department of State Development, Infrastructure and Planning (Office of the Coordinator-General)
- Queensland Treasury.



Performance audit reports planned to table in 2027–28

Building resilience for future floods

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

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

To support recovery and resilience, the Queensland and Australian governments have invested in grant programs. This includes the \$741 million *Resilient Homes Fund*, which is intended to help homeowners affected by floods in late 2021 and early 2022, and the *Queensland Betterment Fund*, which has supported more than 930 projects across 70 local government areas. The *Queensland Betterment Fund* has provided over \$1 billion to strengthen infrastructure and improve disaster resilience.

In this audit, we will assess how effectively the Queensland Reconstruction Authority and select local governments are using grant funding to make Queensland more flood resilient.

Who we plan to audit:

- Queensland Reconstruction Authority
- Department of Housing and Public Works
- selected local governments.

Other entities who may form part of this audit include:

- Department of State Development, Infrastructure and Planning.

Performance audit reports planned to table in 2028–29

Growing primary industries

Primary industries, such as agriculture and fisheries, underpin the state's economy, strengthen food security, sustain regional communities, and help build resilience.

The Department of Primary Industries developed and released its *Primary Industries Prosper 2050* strategy in August 2025. The strategy aims to grow Queensland's food, fibre, and foliage industries sustainably over the next 25 years. The department will implement the strategy in a staged approach through a series of 5-year action plans.

In this audit, we will assess how effectively the Department of Primary Industries is implementing the *Primary Industries Proposer 2050* strategy to support the growth, productivity, and sustainability of Queensland's primary industries. This audit will consider the department's early planning and implementation of the strategy and whether it is on track to meet key deliverables and targets.

Who we plan to audit:

- Department of Primary Industries.



5. Digital – safely leveraging data and technology



Digital technologies continue to change how governments deliver services and manage information. Emerging technologies, such as artificial intelligence, can improve efficiency and innovation, but they also introduce risks that need to be actively managed. Entities need to stay informed about technology developments and invest in upskilling their workforce to effectively manage the opportunities and risks they present.

Community expectations for digital services are increasing. People expect online services to be secure, reliable, and easy to use. At the same time, entities are holding more data than ever before. Weak information management and data governance can reduce service quality and increase the risk of data loss and breaches. Technology failures, resulting from system outages, skills and capability gaps, and cyber attacks, can have widespread impacts. Many entities continue to rely on ageing or unsupported systems, increasing operational risk and cost and making it harder to integrate new technologies. How state and local governments manage digital transformation will become critical over the short to medium term.

Cyber security remains one of the most significant risks facing the public sector. Cyber threats, such as ransomware, phishing, malware, and supply chain attacks, are becoming more frequent and sophisticated. 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 management of legacy system risk.

Yearly financial reports

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

Information systems

Information technology (IT) systems are a critical component for the delivery of government services. These should support the efficient and effective processing of information for the state. Appropriate access and security of these systems will ensure that public sector information and assets are protected.

Each year, the reports will build on our first information systems report from 2025. The report will provide a summary of our results over information system controls. In addition, this year we will focus on the following areas:

- Maturity assessment over key general IT controls for a selected number of departments, which will include a deeper analysis on the maturity of their processes and security
- Updates on the state's progress to address the use and risk of legacy systems
- Financial system projects and upgrades, including insights on approach, governance, key success factors, and lessons learned.

Performance audit reports planned to table in 2026–27

Implementing the Unify system

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

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

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

In this audit, we will assess whether responsible entities have effectively governed the design and implementation of the Unify system. This will consider the governance and decision-making to support design and implementation, and whether governance, risk management, and remediation plans effectively respond to identified Unify system issues to minimise impacts to those in the child protection and youth justice systems.

Who we are auditing:

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

Managing legacy information technology infrastructure and systems

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

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

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

In this audit, we will assess how effectively selected entities are managing the risks associated with legacy information technology infrastructure and systems, and are planning for system improvements and enhancements. We may also consider how central agencies are understanding legacy system risks to inform investment decisions and digital transformation across the Queensland public sector.

Who we plan to audit:

- selected public sector entities.

Other entities who may form part of this audit include:

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

Performance audit reports planned to table in 2027–28

Defending critical infrastructure from cyber risks

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

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

This audit will add to the series of cyber security focused performance audits we have undertaken. In this audit, we will examine whether selected entities are effectively managing their critical infrastructure cyber security risks. This will include whether they:

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



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

Who we may audit:

Selected entities that own and control critical infrastructure, such as:

- CS Energy Limited
- Energy Queensland Limited
- Gladstone Ports Corporation Limited
- Sunwater Limited
- selected local governments who own and operate critical infrastructure
- selected hospital and health services.

Other entities who may form part of this audit include:

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

Making the most of artificial intelligence

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

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

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

Who we plan to audit:

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

Performance audit reports planned to table in 2028–29

Accessing digital government services

Streamlining digital services has wide ranging benefits, including making it easier for people to access and use services across Queensland. The Department of Customer Services, Open Data and Small and Family Business' *Strategic plan 2025–29* includes a focus on streamlining and transforming digital services to improve customer experience.

In this audit, we will examine how effectively the Department of Customer Services, Open Data and Small and Family Business is streamlining its digital services to improve customer experience, efficiency, and value for money. This audit could assess whether this is improving accessibility to government services in rural and remote areas.

Who we plan to audit:

- Department of Customer Services, Open Data and Small and Family Business
- other public-facing service entities as required.



Data use and governance in Queensland entities

All entities require reliable data to make informed decisions, accurately measure performance, and deliver services effectively. Good data governance ensures data is accurate and complete and reduces the risk of data breaches and misuse. It also reduces the risk of making decisions based on inaccurate or incomplete data, which can lead to poorer outcomes.

In this audit, we will assess how effectively entities are governing their data to ensure it is reliable and accurate. This audit could assess whether entities have identified their data sets, assigned appropriate data owners, defined its intended use, implemented quality controls, and manage risks.

Who we plan to audit:

- selected public sector entities.

Other entities who may form part of this audit include:

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



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



Our audits examine how effectively public sector entities manage public resources, maintain financial accountability, and achieve intended outcomes. Effective administration relies on strong governance, good decision making, capable workforces, and fit-for-purpose systems and processes. Weaknesses in any of these areas can reduce transparency, delay service delivery, and increase the risk of poor outcomes for Queenslanders.

Public sector entities and local governments must remain financially sustainable and deliver value for money through their spending and services. This requires managing fiscal pressures, workforce capability challenges, and growing service demand, while supporting innovation and productivity.

Trust in governments continues to be a risk both globally and across Australia. Public sector entities play a key stewardship role in maintaining trust in government and driving continuous improvement across the public service. Transparency and accountability remain critically important to the public as governments respond to long-term challenges such as population growth, infrastructure planning, digital transformation, and climate risks. Clear reporting, effective performance measures, and robust assurance processes help decision makers and the public understand how entities are using resources and whether they are achieving intended outcomes.

We will focus on the stewardship and transparency of government decisions, how public sector entities are held to account for their performance, and how the government is driving productivity gains while maintaining service delivery.

Status of Auditor-General's recommendations

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

Our 2026 annual report will include the status of recommendations we have made to entities in reports tabled in 2024–25. It will also provide further updates on outstanding recommendations (recommendations not implemented or partially implemented) identified in our previous reports.

Our report will also include an additional focus on selected reports to parliament, where we will validate self-assessed responses provided by entities in relation to one or multiple reports. This will include assessing evidence and the extent to which they are implemented and operating as intended. Entities who are selected for further validation will be advised as part of the annual process.

Yearly financial reports

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

Managing Queensland's finances

Each public sector entity's revenues, expenses, assets, and liabilities collectively impact on the state's finances. The consolidated position is reported each year through the Report on State Finances. To help manage their financial position and performance, public sector entities may use debt and investments. This ensures they can provide a wide range of services for Queenslanders, deliver new initiatives, and meet their liabilities. It also supports ongoing access to long-term investments to strengthen the state's future.

These reports will examine:

- insights into the state's financial performance and position, including analysis of key revenue drivers, employee expenses, and other costs
- how the state is managing its debt and investments
- major initiatives and how these are funded
- use of private sector financing and investment to deliver major initiatives.



In 2026, we will focus on:

- initiatives implemented to support industries facing economic challenges in Queensland
- funding the pay down of debt using the Queensland Future Fund, and any restructure of state investments
- updates of the activities and financing of major initiatives including PsiQuantum and the Queensland Energy Roadmap (including CopperString and Queensland Hydro).

Other areas we may analyse further this year include:

- obligations from redress or compensation schemes, in particular how entities forecast future outlays and manage their investments to fund these obligations.

State entities

Effective financial reporting in the public sector brings accountability and transparency and supports trust in government. Most state sector entities prepare financial statements that are publicly available and tabled in parliament.

This report summarises the results of our audits of financial statements for Queensland state government entities, including government departments, government owned corporations, and statutory bodies. The report also includes assessments of entities' internal controls and processes, and highlights transactions or items of interest for the year.

In our 2026 report we will focus on:

- the findings from our 2025–26 financial audits on procurement activities, chief financial officer assurance statements, and grants administration and management
- analysing the use of contractors and consultants
- the ongoing impacts of natural disasters and accounting implications
- improvements in the management and valuation of non-current assets
- an overview of the Queensland Procurement Policy 2026
- mandatory climate reporting
- Queensland Treasury's FRaMES whole-of-government system aimed at modernising the financial reporting and budget management system.

Other areas we may analyse further this year include:

- the use of employee leave
- the control environment established for the government's new whole-of-government corporate card provider.

Performance audit reports planned to table in 2026–27

Improving the sustainability of local governments

Local governments (councils) play a critical role in the viability and vibrancy of local communities. It is important for state and local governments to work together to leverage opportunities for councils and address the sustainability challenges they face.

The Department of Local Government, Water and Volunteers introduced a local government sustainability framework that forms the basis of how the department engages with councils to support their sustainability.

In this audit, we will assess how effectively the Department of Local Government, Water and Volunteers identifies and responds to council financial sustainability risks, challenges, and opportunities.

Who we are auditing:

- Department of Local Government, Water and Volunteers.



Protecting information held by government

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

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

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

Who we plan to audit:

- Department of Education
- selected public sector entities.

Other entities who may form part of this audit include:

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

Performance audit reports planned to table in 2027–28

Managing the impacts and risks in red tape reduction initiatives

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

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

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

Who we might audit:

- selected public sector entities.

Reporting on government performance

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

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

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

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

Who we plan to audit:

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



Performance audit reports planned to table in 2028–29

Managing Queensland’s royalties and taxation collections

Revenue collections, such as taxes, fees, and royalties, fund essential public services. Effective regulation can help ensure revenue owed to the state is identified and collections are timely and accurate.

In this audit, we will assess whether the Queensland Revenue Office has effectively administered the collection of the state’s royalties and taxation revenues. It will focus on a specific revenue stream, such as royalties for minerals or petroleum, or payroll taxes. The audit would consider whether specific royalties and taxation revenues have been collected efficiently and effectively. This would include assessment of compliance activities to support the accuracy of revenue collections and minimise revenue leakage.

Who we plan to audit:

- Queensland Treasury (Queensland Revenue Office).

Readying the public service for technological advancements

Technological advancements in artificial intelligence are reshaping how government services are delivered. Accelerating technological changes and an ageing workforce increase the risk of growing capability gaps if not managed appropriately.

In this audit, we will assess whether effective workforce initiatives and plans are in place to support the digital upskilling of the public sector workforce as entities adopt technologies such as artificial intelligence. This will include examining the implementation of its initiatives and plans to address capability gaps to deliver current and future public services.

Who we plan to audit:

- Department of Customer Services, Open Data and Small and Family Business
- Public Sector Commission
- selected public sector entities.



7. Brisbane 2032 Olympic and Paralympic Games

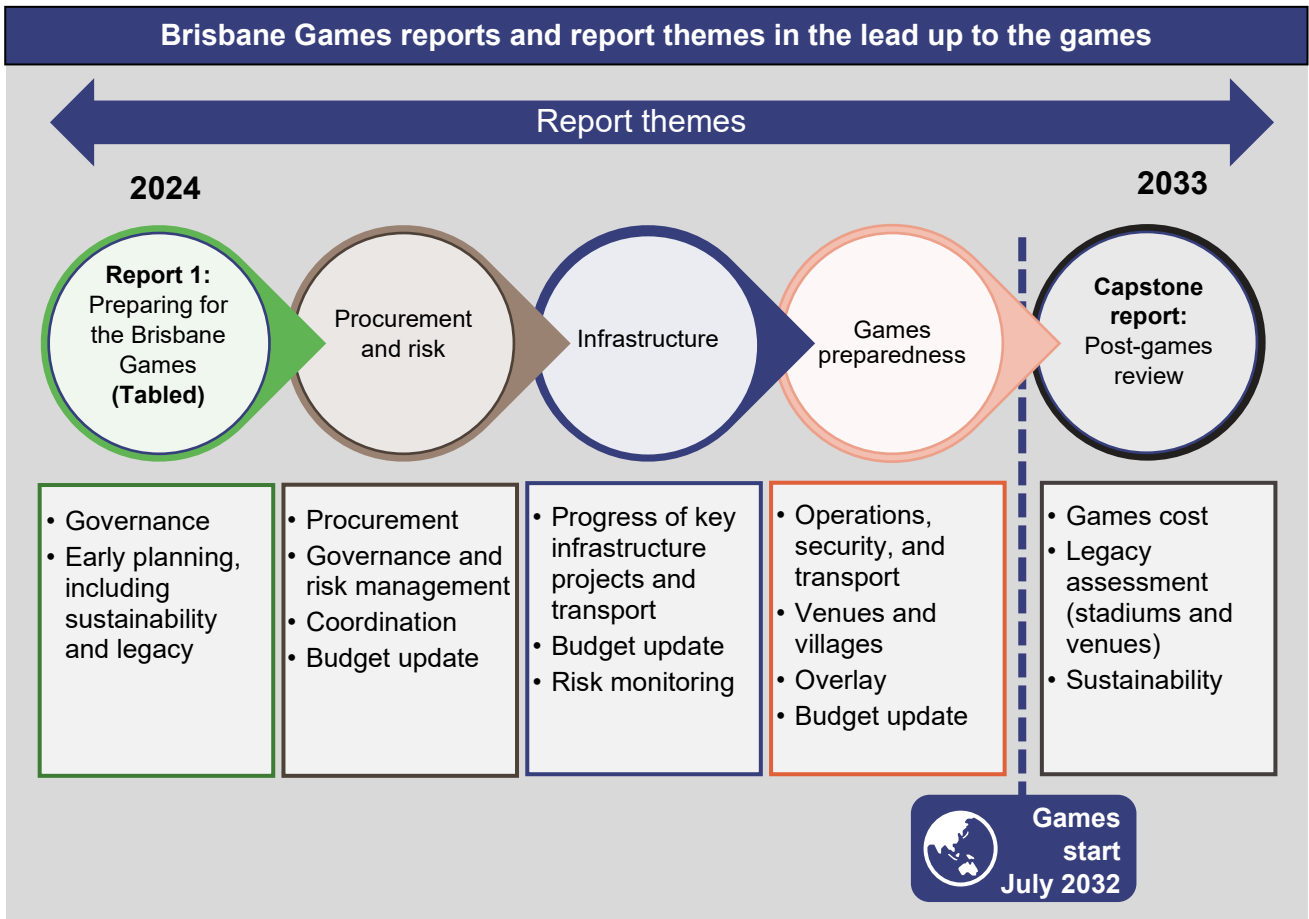


The Brisbane 2032 Olympic and Paralympic Games is a significant event for all of Queensland. With it comes a unique set of challenges and opportunities. Delivery of a successful games will bring economic opportunity to Queensland, and lasting legacy benefits to the community and across our transport,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

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

To give parliament and the public visibility and assurance over this key event, we will deliver a series of audits that will span this forward work plan and will continue through to delivery of the games and beyond.

The following figure details the key themes that will guide our audit work and reports to parliament over the life cycle of the Brisbane 2032 Olympic and Paralympic Games. We note that responsible entities' delivery against these themes will not be sequential, with many activities overlapping through to delivery of the 2032 Games.



Delivering a large global event with an immovable deadline will require responsible entities to adapt their approaches to adjust for challenges and opportunities as they arise. For example, the decision regarding the location of the main venue for the Brisbane Games was made well beyond the original schedule. This has had flow on impacts to planning and coordination for transport, security, and city planning. Entities need to quickly adapt their approaches, planning, and delivery to ensure the Brisbane 2032 Games will be delivered to expectation and to ensure intended benefits are realised.



Our schedule of audits over the Brisbane Games will need to be adapted as required to ensure we provide the right reports at the right time. As a result, the topics we plan to deliver may change in scope and timing, and we have not scheduled specific topics for each tabling year.

Our audits and focus areas over the next 3 years

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

Performance audit reports planned to table in 2026–27

Cross-entity governance and preparedness for the Brisbane Games

This audit will assess the effectiveness of cross-entity governance, risk management, and planning activities supporting coordination and delivery of the games. It will follow up recommendations made in our 2024 audit, *Preparing for the Brisbane Games* (Report 5: 2024–25). The report will consider progress made against recommendations aimed at risk management, cost control, and environmental sustainability planning for the Brisbane 2032 Olympic and Paralympic Games.

It will also provide an update on the progress made by entities in planning and delivery of the Brisbane Games since our last report.

Who we are auditing:

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

Other performance audit reports planned to table between 2026–27 to 2028–29

We plan to deliver additional audits over our 3-year plan. At the time of publishing this plan, there remains uncertainty over the timing and delivery of key milestones by entities. As such, we have listed the below topics we plan to deliver over the forward 3-year period in addition to the audit above.

We will update our website as we make decisions over specific audits and timing.

Brisbane Games planning, oversight, and risk management

The complexity in delivering a megaevent such as the Brisbane Games requires entities to establish and maintain robust planning, coordination, and performance monitoring arrangements across the full life cycle of the games. This is essential to ensure the games is delivered to a high standard and in ensuring intended legacy and other benefits are realised for the community and Queensland.

In addition to our *Cross-entity governance and preparedness for the Brisbane Games* audit, we may undertake additional targeted reviews of specific areas over the next 3 years, including:

- **Realising the benefits and legacy of the Brisbane Games:** The Brisbane Games presents a unique opportunity for Brisbane and all of Queensland. When the Olympic and Paralympic Games were awarded to Brisbane, they were estimated to deliver approximately \$8.1 billion in economic and social benefits to Queensland, in addition to lasting legacy outcomes in areas such as health and wellbeing, sport and physical activity participation, and accessible and inclusive communities.

This review would assess how key entities have established governance arrangements and processes to identify, manage, and measure benefits and legacy outcomes associated with the Brisbane Games.

- **Games coordination, governance, and risk management:** In late 2025, an updated games governance structure was established to oversee the planning and delivery of the Brisbane 2032 Games. A risk management framework was also implemented in early 2026.

Our audit *Cross-entity governance and preparedness for the Brisbane Games* will assess early implementation of these arrangements, however an additional deep dive review may be undertaken to assess operational effectiveness of these frameworks.

- **Planning and progress against planned milestones:** This would assess how effectively key entities are planning and scheduling for the delivery of the games, factoring in how host city contract obligations are being tracked and met.

Audits relating to planning, oversight, and risk management will likely involve the following entities:

- Department of Sport, Racing and Olympic and Paralympic Games
- Department of State Development, Infrastructure and Planning
- Brisbane 2032 Organising Committee.

Planning and delivery of Brisbane Games infrastructure

The infrastructure program for the Brisbane Games will include the building or refurbishment of 17 sporting venues as well as the athletes villages. There will also be a variety of transport and other infrastructure projects required to ensure a successful delivery of the games. To deliver these projects prior to 2032, key entities will need effective planning and arrangements with delivery partners and the private sector.

Over the next 3 years, we may deliver reviews relating to:

- the selection and use of appropriate procurement arrangements to deliver planned infrastructure and transport projects. This would assess how value for money is being considered and managed through these arrangements as well as risk transference between the public and private sectors
- the effectiveness of portfolio and project governance arrangements to oversee delivery of infrastructure projects
- project management deep dives into specific infrastructure projects.

Assessment of these areas may be covered through performance audit activities or updates provided through our *Major projects* annual reports.

Audits relating to infrastructure planning and delivery will span a variety of entities. These will likely involve the following entities:

- Department of State Development, Infrastructure and Planning
- Games Independent Infrastructure and Coordination Authority
- councils with games infrastructure projects.

Operational preparedness for the Brisbane Games (series)

As the Brisbane Games gets closer, we will begin audits that will assess the operational preparedness of public sector entities. This will be a series of audits which may commence in 2027–28 and will continue through to delivery of the Brisbane Games.

Likely focus areas may include:

- **Games preparedness:** This would assess planning and preparation by the Brisbane 2032 Organising Committee for delivery of a successful games.
- **Delivery of a safe and secure Brisbane Games:** This would assess planning and preparation activities regarding safety and security of people and assets through to the games. This spans physical and cyber security through to emergency management planning.



- **Transport preparedness:** This would assess whether transport systems are operationally ready, resilient, and capable of safely and efficiently moving athletes, officials, spectators, and the workforce during the Brisbane Games, while meeting service, security, and accessibility commitments.
- **City preparedness:** This would consider how key councils and other stakeholders are planning for the delivery of the Brisbane Games. It would focus on how planning is factoring in delivery of services and benefits to the community and visitors while managing risks to delivery.

Who we may audit:

Audits in this series may span a variety of entities. This will likely involve entities such as:

- Brisbane 2032 Organising Committee
- Queensland Police Service
- Department of Customer Services, Open Data and Small and Family Business
- Queensland Health
- Department of Transport and Main Roads
- Brisbane City Council
- Gold Coast City Council
- other councils hosting Brisbane Games events
- Department of Sport, Racing and Olympic and Paralympic Games.



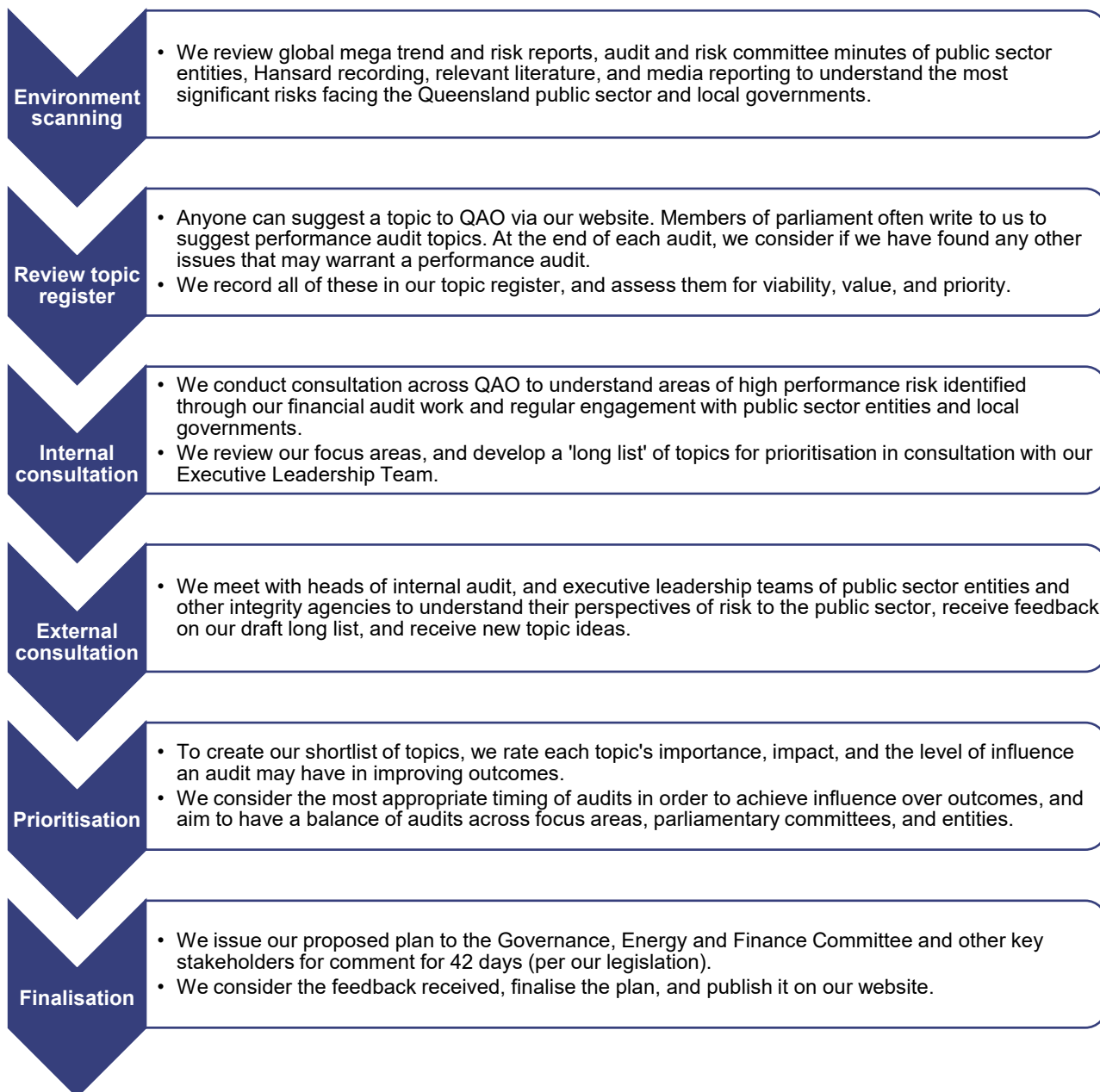
Appendices

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A. Process to develop the plan

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



B. Acquittal of our prior published plan

As part of our annual planning process, we review our 3-year plan to ensure our current audit work reflects and focuses on strategic risks to the public sector. This document reflects the changes between our [Forward work plan 2025–28](#), published in June 2025, and our *Forward work plan 2026–29*. The table below identifies the proposed audit topics in our *Forward work plan 2026–29* and shows:

- where we have changed the timing of some audits from the 2025–28 plan
- the new audits included in our *Forward work plan 2026–29*.

In the table that follows overleaf, we provide an explanation for the timing changes, and a list of topics previously included in our 2025–28 plan that are not included in the 2026–29 plan with an explanation for their removal.

Changes between the published *Forward work plan 2025–28* and the *Forward work plan 2026–29*

2026–27 Audits	2027–28 Audits	2028–29 Audits
Existing topics (no change)	Existing topics (no change)	Existing topics (with timing change)
Supporting the safety and quality of patient care*	Coordinating custodial transport*	Skilling Queenslanders to meet labour market demands
Managing the psychosocial safety of frontline workers*	Maximising student attendance at Queensland state schools*	New topics (not previously on plan)
Using data to improve road safety*	Using Priority Development Areas to support housing supply*	Implementing National Disability Insurance Scheme foundational supports
Effective contract management in government owned corporations	Health workforce planning	Overseeing the delivery of services by non-government organisations
Planning for and mitigating the risks of bushfires	Planning to operate Cross River Rail	Regulating the early childhood education and care sector
Managing legacy information technology infrastructure and systems	Building resilience for future floods*	Managing council waste
Protecting information held by government	Making the most of artificial intelligence	Delivering Queensland's Hospital Rescue Plan
Existing topics (with timing change)	Managing the impacts and risks in red tape reduction initiatives	Prioritising maintenance and construction of Queensland's infrastructure
Rehabilitating and reintegrating prisoners*	Reporting on government performance	Growing primary industries
Implementing the Unify system*		Accessing digital government services
Improving the sustainability of local governments	Existing topics (with timing change)	Data use and governance in Queensland entities
New topics (not previously on plan)	Defending critical infrastructure from cyber risks	Managing Queensland's royalties and taxation collections
Growing Queensland's critical minerals industry	New topics (not previously on plan)	Readying the public service for technological advancements
	Delivering victim support services	
	Existing topic (expanded into topic series)	
Cross-entity governance and preparedness for the Brisbane Games	<i>Brisbane 2032 Olympic and Paralympic Games report series</i>	

Notes:

* We have renamed the following audits this year to better reflect the refined scope as we prepare to commence them:

- 'Supporting the safety and quality of patient care' was previously titled 'Ensuring the quality and safety of health services'
- 'Managing the psychosocial safety of frontline workers' was previously titled 'Managing psychosocial safety in the workplace'
- 'Using data to improve road safety' was previously titled 'Improving road safety'
- 'Rehabilitating and reintegrating prisoners' was previously titled 'Preventing prisoners from reoffending'
- 'Implementing the Unify system' was previously titled 'Implementing the new child safety and youth justice case management system (Unify)'
- 'Coordinating custodial transport' was previously titled 'Efficiency of custodial transport'
- 'Maximising student attendance at Queensland state schools' was previously titled 'Student attendance at Queensland state schools'
- 'Using Priority Development Areas to support housing supply' was previously titled 'Planning for liveable communities'
- 'Building resilience for future floods' was previously titled 'Mitigating the risk of future floods'.

As part of our annual planning process, we reassessed our 3-year work plan to ensure we have the capacity to deliver the planned reports and that our reports are being delivered at the right time to provide meaningful findings and recommendations. The following table includes an explanation of the reason for the changes made to reports included in the [Forward work plan 2025–28](#).

Reports with timing change		
Reports	What's changed	Explanation
Accessing legal representation services	Brought forward from 2026–27 to 2025–26	<ul style="list-style-type: none"> • We brought forward <i>Accessing legal representation services</i> (previously titled <i>Accessing legal aid services</i>) to replace <i>Managing variations to contracts in transport infrastructure</i>. We planned to table this topic in 2026–27 in our <i>Forward work plan 2025–28</i> but will now table this in 2025–26.
Rehabilitating and reintegrating prisoners	Deferred from 2025–26 to 2026–27	<ul style="list-style-type: none"> • This audit is underway but will now table in early 2026–27.
Improving the sustainability of local governments	Deferred from 2025–26 to 2026–27	<ul style="list-style-type: none"> • This audit is underway but will now table in 2026–27.
Implementing the Unify system	Brought forward from 2027–28 to 2026–27	<ul style="list-style-type: none"> • We brought forward this audit to ensure timely assessment of the system implementation following its go-live in April 2025 and challenges identified in the December 2025 review.
Defending critical infrastructure from cyber risks	Deferred from 2026–27 to 2027–28	<ul style="list-style-type: none"> • We have deferred this audit to 2027–28 due to prioritising other audits and to balance the timing of audits focused on information systems.
Skilling Queenslanders to meet labour market demands	Deferred from 2027–28 to 2028–29	<ul style="list-style-type: none"> • The Queensland Government released its new <i>The Right Skills Strategy 2025–2028</i> in November 2025. Timing of delivery of this audit has been postponed 6 months to ensure there is sufficient time for the Department of Trade, Employment and Training to implement its actions under this strategy.

As part of our annual planning processes, we may identify topics that we need to prioritise over audit topics previously on the plan – this could be due to a change in legislation, government announced reviews, or changes in government priorities.

No topics have been removed from those that appeared in our 2025–28 plan.



C. Performance audit topic by entity

This appendix shows the performance audit topics by Queensland public sector entity.

Entity	Topic	Tabling year
Brisbane 2032 Organising Committee	Cross-entity governance and preparedness for the Brisbane Games	2026–27
Cross River Rail Delivery Authority	Planning to operate Cross River Rail	2027–28
CS Energy Limited	Effective contract management in government owned corporations (potential auditee)	2026–27
	Defending critical infrastructure from cyber risks (potential auditee)	2027–28
Department of Customer Services, Open Data and Small and Family Business	Protecting information held by government (as policy holder)	2026–27
	Managing legacy information technology infrastructure and systems (as policy holder)	2026–27
	Defending critical infrastructure from cyber risks (as policy holder)	2027–28
	Making the most of artificial intelligence (as policy holder)	2027–28
	Accessing digital government services	2028–29
	Data use and governance in Queensland entities (as policy holder)	2028–29
	Readying the public service for technological advancements	2028–29
Department of Education	Protecting information held by government	2026–27
	Maximising student attendance at Queensland state schools	2027–28
	Regulating the early childhood education and care sector	2028–29
Department of the Environment, Tourism, Science and Innovation	Planning for and mitigating the risks of bushfires (Queensland Parks and Wildlife)	2026–27
	Growing Queensland's critical minerals industry	2026–27
Department of Families, Seniors, Disability Services and Child Safety	Implementing the Unify system	2026–27
	Implementing National Disability Insurance Scheme foundational supports	2028–29
	Overseeing the delivery of services by non-government organisations (potential auditee)	2028–29
Department of Health	Supporting the safety and quality of patient care	2026–27
	Managing the psychosocial safety of frontline workers (Queensland Ambulance Service)	2026–27
	Health workforce planning	2027–28
	Overseeing the delivery of services by non-government organisations (potential auditee)	2028–29
	Delivering Queensland's Hospital Rescue Plan	2028–29
Department of Housing and Public Works	Building resilience for future floods	2027–28
	Overseeing the delivery of services by non-government organisations (as policy holder)	2028–29



Entity	Topic	Tabling year
	Prioritising maintenance and construction of Queensland's infrastructure	2028–29
Department of Justice	Protecting information held by government (as policy holder)	2026–27
	Delivering victim support services	2027–28
	Coordinating custodial transport	2027–28
Department of Local Government, Water and Volunteers	Improving the sustainability of local governments	2026–27
Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development	Growing Queensland's critical minerals industry	2026–27
Department of the Premier and Cabinet	Reporting on government performance	2027–28
Department of Primary Industries	Growing primary industries	2028–29
Department of Sport, Racing and Olympic and Paralympic Games	Cross-entity governance and preparedness for the Brisbane Games	2026–27
Department of State Development, Infrastructure and Planning	Managing the psychosocial safety of frontline workers (as policy holder – Office of Industrial Relations)	2026–27
	Cross-entity governance and preparedness for the Brisbane Games	2026–27
	Growing Queensland's critical minerals industry (Office of the Coordinator-General)	2026–27
	Using Priority Development Areas to support housing supply	2027–28
	Building resilience for future floods	2027–28
Department of Trade, Employment and Training	Skilling Queenslanders to meet labour market demands	2028–29
Department of Transport and Main Roads	Using data to improve road safety	2026–27
	Planning to operate Cross River Rail	2027–28
Department of Youth Justice and Victim Support	Implementing the Unify system	2026–27
	Delivering victim support services	2027–28
	Coordinating custodial transport	2027–28
	Overseeing the delivery of services by non-government organisations (potential auditee)	2028–29
Economic Development Queensland	Using Priority Development Areas to support housing supply	2027–28
Energy Queensland Limited	Defending critical infrastructure from cyber risks (potential auditee)	2027–28
Games Independent Infrastructure and Coordination Authority	Cross-entity governance and preparedness for the Brisbane Games	2026–27
Gladstone Ports Corporation Limited	Defending critical infrastructure from cyber risks (potential auditee)	2027–28
Metro South Hospital and Health Service	Supporting the safety and quality of patient care	2026–27
Port of Townsville Limited	Effective contract management in government owned corporations (potential auditee)	2026–27

Entity	Topic	Tabling year
Powerlink Queensland	Effective contract management in government owned corporations (potential auditee)	2026–27
Public Sector Commission	Readying the public service for technological advancements	2028–29
Queensland Corrective Services	Rehabilitating and reintegrating prisoners	2026–27
	Delivering victim support services	2027–28
	Coordinating custodial transport	2027–28
Queensland Fire Department	Planning for and mitigating the risks of bushfires	2026–27
Queensland Police Service	Using data to improve road safety	2026–27
	Delivering victim support services	2027–28
	Coordinating custodial transport	2027–28
Queensland Rail	Planning to operate Cross River Rail	2027–28
Queensland Reconstruction Authority	Building resilience for future floods	2027–28
Queensland Treasury	Growing Queensland's critical minerals industry	2026–27
	Defending critical infrastructure from cyber risks (as stakeholder)	2027–28
	Reporting on government performance	2027–28
	Managing Queensland's royalties and taxation collections	2028–29
TAFE Queensland	Skilling Queenslanders to meet labour market demands	2028–29
Townsville Hospital and Health Service	Supporting the safety and quality of patient care	2026–27
South West Hospital and Health Service	Supporting the safety and quality of patient care	2026–27
Stanwell Corporation Limited	Effective contract management in government owned corporations (potential auditee)	2026–27
Sunwater Limited	Effective contract management in government owned corporations (potential auditee)	2026–27
	Defending critical infrastructure from cyber risks (potential auditee)*	2027–28
Selected government owned corporations	Reporting on government performance (potential auditees)	2027–28
Selected hospital and health services	Health workforce planning	2027–28
	Defending critical infrastructure from cyber risks	2027–28
	Overseeing the delivery of services by non-government organisations	2028–29
Selected public sector entities	Managing legacy information technology infrastructure and systems	2026–27
	Protecting information held by government	2026–27
	Making the most of artificial intelligence	2027–28
	Reporting on government performance	2027–28
	Managing the impacts and risks in red tape reduction initiatives	2027–28
	Accessing digital government services	2028–29
	Data use and governance in Queensland entities	2028–29
Readying the public service for technological advancements	2028–29	

Entity	Topic	Tabling year
Selected local governments	Planning for and mitigating the risks of bushfires	2026–27
	Building resilience for future floods	2027–28
	Using Priority Development Areas to support housing supply	2027–28
	Defending critical infrastructure from cyber risks	2027–28
	Managing council waste	2028–29
Selected universities	Skilling Queenslanders to meet labour market demands	2028–29



D. Alternate topics

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

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

Topic	Rationale
Strategic asset management in public sector entities	<p>In this audit, we will assess how effectively public sector entities are managing infrastructure and operational assets to optimise service delivery and ensure long-term sustainability. We will examine whether select entities have appropriate planning, maintenance, and renewal strategies to manage their assets efficiently and cost-effectively.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> selected public sector entities.
Preparing for droughts	<p>In this audit, we will assess whether government grant funding is used effectively to make primary producers more resilient for future droughts.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> Queensland Rural and Industry Development Authority.
Managing abandoned mines	<p>In this audit, we will assess the effectiveness of the Abandoned Mine Lands Program in safely securing and restoring mining sites to improve outcomes for local communities.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development Department of the Environment, Tourism, Science and Innovation.
Planning for Queensland's energy infrastructure projects	<p>In this audit, we will assess the effectiveness of early-stage planning in major energy infrastructure projects, focusing on business case development.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> Queensland Investment Corporation selected government owned corporations.
Delivering the Queensland Critical Minerals Strategy	<p>In this audit, we will assess the effectiveness of the implementation and early outcomes of the Queensland Critical Minerals Strategy in contributing to sustainable economic prosperity for Queensland.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development.



Topic	Rationale
<p>Improving patient flows in Queensland’s hospitals</p>	<p>In this audit, we will assess how effectively Queensland Health uses patient flow data to improve hospital efficiency and patient movement through the health system.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> • Department of Health • selected hospital and health services.
<p>Efficiency of Queensland’s courts</p>	<p>In this audit, we will assess whether courts are effectively managing the flow and backlog of cases. It could assess how they work with stakeholders and undertake scheduling as well as whether they have designed strategies to improve the efficiency of practices and to reduce delays.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> • Department of Justice.
<p>Including students in Queensland’s schools</p>	<p>In this audit, we will assess how effectively the Department of Education is implementing its <i>Inclusion education policy</i> to include students in classrooms. This will assess how the department collects and uses data to tailor its approach to promote inclusive education across the state.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> • Department of Education.
<p>Business continuity planning in councils</p>	<p>In this audit, we will assess how effectively selected councils are planning, implementing, and maintaining effective business continuity practices to manage disruptions. We may select a focus area of service delivery, such as waste or water.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> • selected local governments.
<p>Supporting regional tourism</p>	<p>In this audit, we will assess how effectively tourism entities are implementing regional tourism initiatives under the <i>Destination 2045</i> strategy, including programs such as the <i>Regional Tourism Infrastructure Fund</i>.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> • Department of the Environment, Tourism, Science and Innovation • Tourism and Events Queensland • selected local governments.
<p>Whole-of-government management of infrastructure delivery</p>	<p>In this audit, we will assess whether central agencies have a clear, portfolio-level view of priorities, dependencies, and capacity constraints. We will also assess whether these entities are actively managing the mix of projects to keep the program deliverable and affordable.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> • Department of the Premier and Cabinet • Department of State Development, Infrastructure and Planning.
<p>Security of government buildings</p>	<p>In this audit, we will assess whether selected public sector entities are effectively managing the physical security requirements of their buildings. This would include implementation of their Protective Security Plans focusing on security of persons, information, and assets.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> • Department of the Premier and Cabinet • Department of State Development, Infrastructure and Planning.



Topic	Rationale
Asset maintenance in the energy sector	<p>In this audit, we will assess the effectiveness of actions undertaken to address the recommendations made to entities in the <i>Portfolio Generator Asset Management Review</i>. We will also assess the accuracy of key performance indicator reporting made to Queensland Treasury.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> • Stanwell Corporation Limited • CS Energy • CleanCo.
Statewide disaster recovery	<p>In this audit, we will assess how effectively government entities embed lessons learnt from previous disasters to improve their response to critical incidents. This will include assessing how effectively entities coordinate planning efforts.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> • Queensland Reconstruction Authority • Queensland Police Service • Queensland Fire Department • Department of Transport and Main Roads • selected local governments.
Managing variations to contracts in transport infrastructure projects	<p>Variations to contracts in infrastructure delivery need to be managed effectively to minimise project delays, avoid unnecessary cost increases, and maintain value for money. In this audit, we will assess how effectively the Department of Transport and Main Roads is managing contract variations in selected infrastructure projects.</p> <p>This audit was included in our <i>Forward work plan 2025–28</i>, and was deprioritised after the department completed several reviews of its contract management practices. We will continue to monitor the risks associated with this topic to determine if it will provide value to the parliament and the community.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> • Department of Transport and Main Roads.
Follow-on: Responding to and recovering from cyber attacks	<p>In this audit, we will assess whether selected public sector entities have effectively implemented our recommendations from our audit <i>Responding to and recovering from cyber attacks</i> (Report 12: 2023–24).</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> • Department of Customer Services, Open Data and Small and Family Business • Department of Local Government, Water and Volunteers • selected local governments.
Digital transformation in the public sector	<p>In this audit, we will assess how the Queensland Government is planning and prioritising the digital transformation of key systems across the public sector. This may include the effectiveness of the Queensland Government Digital Fund in driving digital transformation within the public sector.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> • Department of Customer Services, Open Data and Small and Family Business • selected public sector entities.
Managing council roads	<p>In this audit, we will assess whether select local governments are efficiently and effectively managing their road assets. It may assess how councils prioritise and allocate resources to support maintenance of roads against required service levels, and to optimise whole-of-life costs.</p> <p>Who we might audit:</p> <ul style="list-style-type: none"> • selected local governments.

Topic	Rationale
Use of environmental offsets	<p>In this audit, we will assess how effectively the Department of the Environment, Tourism, Science and Innovation is managing environmental offset conditions to achieve conservation outcomes. This could include whether it applies a clear framework and process to determine offset requirements and has appropriate governance and risk management practices.</p> <p>Who we plan to audit:</p> <ul style="list-style-type: none">• Department of the Environment, Tourism, Science and Innovation.



E. Basis for preparing our reports

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

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

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

Yearly financial reports

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

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

We currently summarise the results of these audits in our reports on state entities, local government, health, energy, water, and education, and prepare reports on information systems, managing the state's finances, and major projects.

Performance audits

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

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

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

Other reports

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

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



Further information

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

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

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



F. Sharing our insights

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

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

Resource	Location
Better practice guides	www.qao.qld.gov.au/reports-resources/better-practice
Blog posts	www.qao.qld.gov.au/blog
Fact sheets	www.qao.qld.gov.au/reports-resources/fact-sheets

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

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

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

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

Target number of resources per year

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



G. Register of responses received

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

This year we consulted widely across public sector entities to inform the development of our draft Forward work plan 2026–29. We then sent our draft plan to approximately 200 individuals and organisations including ministers, accountable officers of departments, chairs of statutory bodies and government owned corporations, and council chief executives.

We received a formal response from:

- Chair, Governance, Energy and Finance Committee
- Deputy Premier, Minister for State Development, Infrastructure and Planning and Minister for Industrial Relations
- Leader of the Opposition
- Attorney-General and Minister for Justice and Minister for Integrity
- Minister for Local Government and Water and Minister for Fire, Disaster Recovery and Volunteers
- Minister for Police and Emergency Services
- Minister for Transport and Main Roads
- Minister of Youth Justice and Victim Support and Minister for Corrective Services
- Treasurer, Minister for Energy and Minister for Home Ownership.

We also received a formal response from the following entities:

- Department of the Premier and Cabinet
- Department of Customer Services, Open Data and Small and Family Business
- Department of Education
- Department of the Environment, Tourism, Science and Innovation
- Department of Families, Seniors, Disability Services and Child Safety
- Department of Health
- Department of Housing and Public Works
- Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development
- Department of Primary Industries
- Department of Sport, Racing and Olympic and Paralympic Games
- Department of Trade, Employment and Training
- Department of Youth Justice and Victim Support
- Queensland Corrective Services
- Queensland Police Service
- Brisbane Organising Committee for the 2032 Olympic and Paralympic Games
- Crime and Corruption Commission



- Games Independent Infrastructure and Coordination Authority
- Health and Wellbeing Queensland
- Legal Aid Queensland
- Office of the Health Ombudsman
- Office of the Information Commissioner
- Office of the Queensland Integrity Commissioner
- Queensland Bulk Water Supply Authority (trading as Seqwater)
- Central West Hospital and Health Service
- West Moreton Hospital and Health Service
- Wide Bay Hospital and Health Service
- Mackay Regional Council
- Redland City Council
- Scenic Rim Regional Council
- Sunshine Coast Council
- Townsville City Council
- Local Government Association of Queensland.

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

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





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