B. Overview of *Forward work plan 2026–29*

We prepare a 3-year forward work plan of the financial and performance audit reports we plan to table in parliament over the next 3 years. Each year, we update the plan to acquit the audits that we have completed, detail any changes to planned audits, and identify new topics for inclusion.

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

Below is a summary from our *Forward work plan 2026–29*. Our full plan is on our website: www.qao.qld.gov.au/audit-program

Summary of our focus areas for QAO's audits

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

1. Services – delivering essential services for Queenslanders

Governments play a critical role in supporting their citizens to 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.

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.

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 2025 budget estimates the capital infrastructure investment program will cost $116.8 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.

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.

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.

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.

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.