

D. Fees paid to audit firms

As stated in Chapter 4, we outsource the operational delivery of approximately 31 per cent of our financial audit work to audit service providers. We may also use audit firms as subject matter experts on audits we deliver or to audit components on our behalf.

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

Firms providing financial audit services	2025–26*	2024–25*
Grant Thornton Audit Pty Ltd**	3,211,734	2,465,768
KPMG	2,490,146	2,866,914
Crowe Horwath Audit Australia	1,893,231	1,670,534
BDO Audit	1,684,109	2,484,823
Deloitte Touche Tohmatsu	1,403,219	1,266,636
RSM Australia Partners	1,106,176	715,733
Ernst & Young	1,102,704	985,408
Pitcher Partners	999,684	931,436
HLB Mann Judd Assurance GCNC Pty Ltd***	904,632	873,582
William Buck (QLD)	745,250	606,377
UHY Haines Norton	467,792	436,544
PKF Brisbane Audit	445,101	474,532
Bentleys Brisbane (Audit) Pty Ltd	296,208	321,019
Insights 2 Action	90,805	88,946
Protiviti Pty Ltd	80,960	-
Priestley's Chartered Accountants	47,025	39,120
Division 5 Pty Ltd	28,800	28,800
Total	16,997,576	16,256,172

Note: * All amounts represent fees incurred (excluding GST) during the respective financial year. Differences between years for individual firms represents the transition of audits between firms and QAO, and the timing of when work is completed.

** Grant Thornton completed 2 audits for one client during the 2025–26 year.

*** Formerly Thomas Noble & Russell.

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

The firms we used for specialised services on our performance audits and the total fees we incurred in each financial year are outlined in the table below.

Suppliers contributing to performance audits	2025–26*	2024–25*
Division 5 Pty Ltd	78,000	-
Outcome	31,300	-
Synergies Consulting	18,000	-
The University of Sydney	10,640	-
The University of Melbourne	9,450	-
Talis Consultants	1,375	1,938
Arc Consulting Pty Ltd	-	73,610
Griffith University**	-	-
Sunshine Coast University**	-	-
Queensland University of Technology**	-	-
Total	148,765	75,548

Note: * All amounts represent expenses (excluding GST) incurred during the respective financial year.

** Provided professional services on a pro bono basis.