



How we prepare our reports to parliament

The Queensland Audit Office (QAO) gives parliament and the community independent, valued assurance on the delivery of public services. We consider if public money is being used well and if the government is meeting taxpayers' expectations around service delivery. We aim to improve public sector and local government financial management and reporting, and support Queenslanders by providing recommendations to state and local government entities on how they can improve their service delivery.

We produce reports to parliament (tabled in the Legislative Assembly) on the results of our work. These reports consolidate our audit results and findings, share facts, or share the insights we have gleaned from our work across entities.

Our yearly reports on the results of our financial audits provide the combined results of the audits we conduct for individual entities. These reports are usually sector-based, for example, our yearly reports on results of our audits for the health, education, and local government sectors, and for all state entities. Some further reports focus on the insights we have gleaned across sectors, or government-wide, such as our yearly report on major projects.

Our performance audit reports cover our evaluation of the efficiency, effectiveness, and economy of public service delivery. We select the topics for these audits via a robust process that reflects strategic risks entities are facing.

We share our upcoming audits and reports to parliament 3 years ahead to provide transparency around our work and to give entities time to prepare. We review the plan each year to ensure we focus on the right topics and the right time: www.qao.qld.gov.au/audit-program.

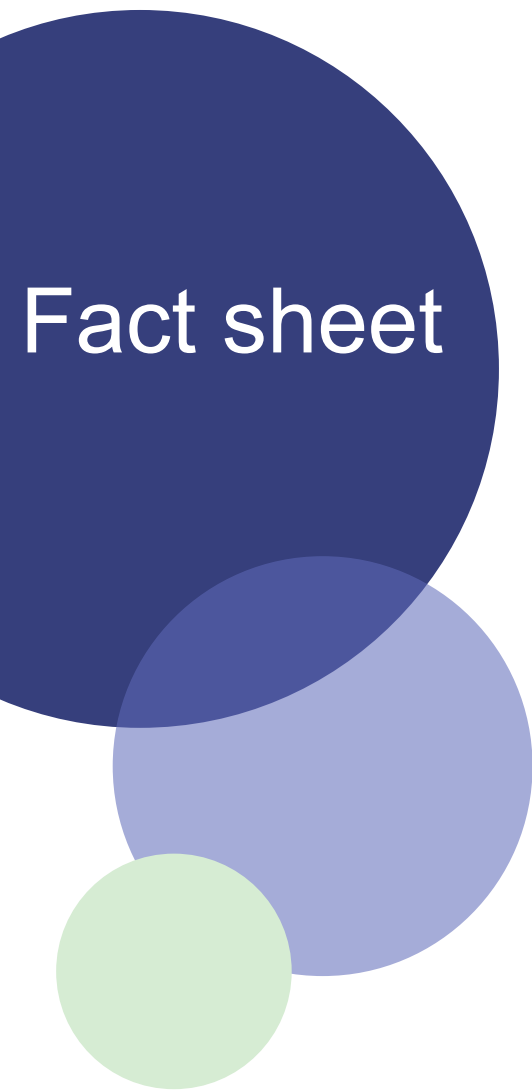
We conduct our audit work and prepare our reports to parliament under the [Auditor-General Act 2009](#) (the Act), and our work is guided by the [Auditor-General Auditing Standards](#). The Act establishes that the Auditor-General may report to parliament on any matter that they deem in the public interest (s. 63).

We adhere to the Australian auditing and assurance standards where relevant, with the Act establishing that the Auditor-General may conduct audits that do not directly apply these standards. This means, for example, we may produce reports to parliament on the key findings from an investigation we have conducted, or on a matter or topic the Auditor-General considers to be in the public interest.

How we structure our reports

We structure our reports so that readers can select how much detail they want to read. Readers can select to read summary information, or more in-depth detail.

Our reports are succinct because we focus on the key information that readers need to receive. We limit unnecessary amounts of background material to help readers focus on the most important information, and so we can prepare our reports in an efficient manner.



Fact sheet

Our reports may have slightly different structures based on the type of report or the report subject matter. The main elements, such as our 'report on a page' and our appendix on 'how we prepare this report', are consistent across all.

Using plain language to communicate clearly

We ensure our reports can be read quickly if required, and are easily understood by readers with diverse backgrounds. We also want them to be engaging. This means we apply the principles of plain language. We keep the reader's needs at the centre of the information we share; we use simple, jargon-free language; we organise our information logically; and we visualise our message where possible. We ensure our use of plain language appropriately reflects the complexity of a topic and supports a balanced report.

We apply a consistent writing style to all our reports and written materials, which is informed by the Australian Government style manual.

Visualising our data

For some of our reports, we share our data and insights in meaningful and engaging stories via interactive dashboards. Data visualisations can help explain complex ideas or large volumes of data, and support the varying interest levels or positions of our readers.

Our dashboards present the information we gather during our audits, which we sometimes combine with publicly available data to provide rich and interesting context – for example, we may provide population or demographic data.

We also often use graphics, diagrams, charts, tables, icons, and 'pop out boxes' within our reports to highlight key messages and share our information in a clear and engaging manner.

Consultation when we prepare the report

Who will see the draft version?

We keep entities informed of our progress as we plan and write the report, including when we are aiming to send them a draft version and when we may table it in parliament.

We issue a draft or proposed report to all entities that were a part of the audit, or are included in the report, as well as all respective ministers. Per s.64 of the Act, entities have 21 days to send us a written response, which we usually include in full in the final report we table in parliament. We also request ministers comment on the proposed report.

For more complex or sensitive report topics, we may also share an earlier draft of the report (or sections of the report) with entities for early feedback, before we disseminate the version for the 21-day comment period.

Entities' and ministers' input to, or comment on, the proposed version of the report is important. Our reports must be accurate, fair, and balanced. We of course check our facts and discuss our findings and potential recommendations with entities as we plan the report.

We also send the proposed report to the Premier and the Director-General for the Department of the Premier and Cabinet for their information.

When we table the report, we submit it to the Speaker of Parliament (or Clerk if unavailable), and they table it in parliament.

There may be the rare occasion where some data or information related to the audit is sensitive. Under the Act (s.66), the Auditor-General may consider it against public interest to disclose such information in the final, tabled report. Instead, QAO will provide this insight directly to the respective parliamentary committee to ensure its oversight, without compromising the security or confidentiality of the entities involved.

When will we table the report?

We try to balance our report tabling program throughout the year; however, other circumstances, such as the caretaker period during state or local government elections, can influence when we will table.

We table our reports in parliament as soon as practicably possible once we have received entities' formal responses. This is usually within 7 days of us finalising the report. We consistently table reports as soon as we can to ensure our insights and recommendations are provided quickly and entities can act sooner than later.

Our [audit program](#) on our website provides our forward work plan, including our upcoming reports and which entities are likely to be included, the relevant parliamentary committee, and the quarter that we will table the report in.

We engage closely with the relevant entities on our potential tabling date as we near finalisation of a report. We aim to send an 'intent to table' email notification to entities; the relevant ministers; parliamentary committees; the Premier; the Director-General, Department of the Premier and Cabinet; the Public Sector Commissioner; the Leader of the Opposition; and the leaders of other political parties, one week prior to tabling.

We further notify entities, members of parliament, and the media about upcoming report tabling on the day before tabling day, and we send them the link to the published report as soon as it has tabled. Our media engagement includes keeping media informed when we table a report, but we do not provide further detail outside of what is in the tabled report.

How do we share the tabled report?

We publish our reports on our website as soon as they have tabled in parliament. We offer readers a PDF and an online (HTML) version that is searchable, easy to share, and mobile-friendly. We publish our data visualisation dashboards at the same time, alongside the report on our website.

We also email the report to our subscribers, post on QAO's LinkedIn page, discuss our insights directly with all entities, and present at a number of QAO-hosted or external events throughout the year. We continually share the learnings from our work and reports to parliament to all entities, not just those included in the report.

Reviewing the quality of our reports

Client service and audit quality are a priority for QAO and we strive for the highest professional standards. We have several mechanisms in place to ensure our reports to parliament comply with quality requirements.

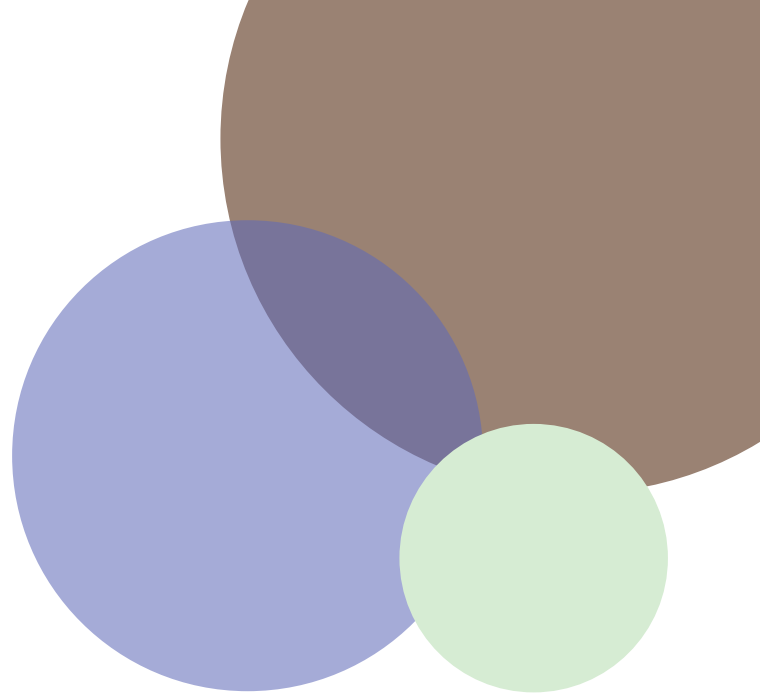
Our assistant auditors-general look after our relationships and oversee the quality of our service delivery. They meet with entities throughout the year, seeking views on our performance. An independent research provider also sends audited entities a survey for feedback.

We reach out to parliamentary committee members and staff to ask them for feedback on the quality of our reports, including how we can make them more readable, engaging, and overall, more valuable.

We measure interest levels in our reports through the number of views they receive on our website and other data from our various communication channels.

Overall, we pay attention to how our readers would like to receive our insights and we use entities' and parliament's feedback to identify opportunities for improvement. It is essential that we produce reports and communicate in ways that best support our readers.





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