



TABLING PROTOCOLS

Queensland Audit Office tabling protocols 2026

September 2026

Tabling protocols

General principle

The Auditor-General aims to table reports to parliament on parliamentary sitting days. Reports may be tabled on a non-sitting day where there are limited or no sitting days within 14 days of finalising a report. The same principle applies during periods of parliamentary recess.

Caretaker period

The Auditor-General has discretion for deciding when reports are to be provided for tabling in parliament.

State General Elections

Queensland holds state general elections on the last Saturday of October every 4 years. Constitutionally, the Governor dissolves the Legislative Assembly and issues a writ 26 days before polling day. The caretaker period begins when the Governor dissolves the Legislative Assembly. The date the caretaker period ends depends on the outcome of the election.

If a proposed audit report under s. 64 of the Auditor-General Act has been issued for comment and responses are received prior to the Legislative Assembly being dissolved, these reports may be tabled. However, no report will be tabled within 14 days of the commencement of the caretaker period.

If the Legislative Assembly has been dissolved prior to the lapse of the 21-day comment period, these reports will be tabled after the election.

An exception to these principles is that, if the report contains information parliament requested or is of significant public interest, the Auditor-General may elect to table the report as planned.

Local government elections

In Queensland, local government elections are held on the last Saturday in March every 4 years (unless a different day is fixed by regulation for a particular year). For local government elections, the caretaker period starts on the day the Electoral Commission of Queensland (ECQ) publishes the public notice about holding the election. The ECQ advises when the election has ended for each local government.

Reports focusing on local government matters will not be tabled during the caretaker period for local government elections. Where possible, we will seek to table reports on local government matters prior to this date. This is to ensure incumbent councils are given the opportunity to comment on matters that occurred during their elected term.

Estimates hearings period

Parliament does not sit during estimates hearings. The Auditor-General will not table a report to parliament between 7 days prior to the first estimates hearing and 7 days after the last estimates hearing.

An exception to this principle is that, if the report contains information parliament requested or of significant public interest, the Auditor-General may elect to table the report.



Significant public interest

Information of significant public interest is a matter of judgement, and the following is a non-exhaustive list of public interest matters that the Auditor-General may consider:

- matters of public concern and importance
- the proper administration of government
- the need to provide fairness and natural justice
- public health and safety
- the prevention and detection of crime and fraud
- the economic wellbeing of the state or local government.

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