

A. About the Queensland Audit Office

Our audit services

The Queensland Audit Office (QAO) is parliament's independent auditor of Queensland's state and local government public sector entities. We are one of the largest audit practices in Queensland.

We provide audit and assurance services and share insights through our reports to parliament. Our financial audits deliver audit opinions on the accuracy and reliability of entities' financial statements. Our performance audits evaluate the efficiency, effectiveness, and economy of public service delivery. We also undertake sustainability assurance audits, compliance audits, and audits of controls at service organisations.

In 2025–26, we formed 414 audit opinions about the reliability of financial statements of state and local government entities (2024–25: 403). Our audit service providers performed the audits that delivered 47 per cent (2024–25: 44 per cent) of these opinions. We recover the costs of our financial audits from audit fees charged to our clients.

We provide advice and insights and make recommendations that help entities to improve their financial management and service delivery, strengthen internal controls, and improve public sector accountability and performance. We do this through our financial and performance audits and through our reports to parliament, better practice guides, and blogs.

We tabled 17 reports to parliament this financial year. Of these reports, 8 were on the combined results of individual financial audits, 8 were on performance audits, and one was our annual report on the status of Auditor-General's recommendations. This year we published our first standalone report on information systems, which explained findings from the audits we undertook in 2024–25.

Our [Forward work plan 2026–29](#) sets out the reports we plan to table over the next 3 years.

The cost of our performance audits, reports to parliament, investigations, and the position of the Auditor-General were funded through parliamentary appropriations totalling \$8.3 million in 2025–26 (2024–25: \$8.1 million).

More information about our achievements, structure, and mandate is in our annual report, which is available on our [website](#).

Our mandate

The *Auditor-General Act 2009* (the Act) governs the powers and functions of the Auditor-General. It provides the basis for QAO's access to information, and the reporting of findings from our audits.

Our audits are conducted in accordance with the *Auditor-General Auditing Standards*. These standards require us to adopt standards issued by the Australian Auditing and Assurance Standards Board to the extent they are consistent with the requirements of the Act. The standards are reviewed frequently.

Remuneration of audit executives

QAO's audit leadership team is made up of the Auditor-General, the Deputy Auditor-General, the assistant auditors-general, our engagement leaders, and the leaders of our specialist audit teams.

Our Executive Leadership Team is comprised of the Auditor-General, Deputy Auditor-General, and 3 assistant auditors-general. It is responsible for setting the strategic direction of QAO and has operational responsibility for QAO's system of quality management.



The remuneration for the Auditor-General is approved by the Queensland Governor in Council and is within the Queensland Public Sector Chief Executive Framework.

The remuneration and other conditions of service of QAO's staff are determined by the Auditor-General in accordance with the *Auditor-General Act 2009*.

Remuneration paid to our Executive Leadership Team is publicly disclosed in QAO's annual report.

Individual remuneration and other terms of employment are specified either in employment contracts and/or letters of appointment. Remuneration is made up of:

- short-term employee benefits – with monetary benefits being base salary, incentives, allowances, and leave entitlements; and non-monetary benefits being car parking, professional memberships, and applicable fringe benefits tax
- long-term employee benefits, including accrued long service leave
- post-employment benefits, including superannuation contributions.

No staff are paid performance bonuses.