B. How we prepared this report

Queensland Audit Office reports to parliament

The Queensland Audit Office (QAO) is Queensland's independent auditor of public sector entities and local governments.

QAO's independent public reporting is an important part of our mandate. It brings transparency and accountability to public sector performance, and is a vital part of the integrity framework that provides public confidence in the system of government. By reviewing our reports to parliament, the community can assess whether entities are delivering government services in a manner that meets their expectations.

QAO provides valued assurance, insights and advice, and recommendations for improvement via the reports it tables in the Legislative Assembly, as mandated by the *Auditor-General Act 2009*. These reports to parliament may be on the results of our financial audits, on the results of our performance audits, or on our insights. Our insights reports may provide key facts or a topic overview, the insights we have gleaned from across our audit work, the outcomes of an investigation we conducted following a request for audit, or an update on the status of Auditor-General recommendations.

We share our planned reports to parliament in our 3-year forward work plan, which we update annually: www.qao.qld.gov.au/audit-program.

A fact sheet how we prepare, consult on, and table our reports to parliament is available on our website: www.qao.qld.gov.au/reports-resources/fact-sheets.

About this report

QAO prepares its insights reports under the *Auditor-General Act 2009*:

- section 63, which outlines the discretion the Auditor-General has for reporting to parliament.
- section 62, which outlines the Auditor-General may prepare interim and supplementary reports.

This report shares the insights we have gleaned from across our audit work.

What we cover in this report

This report provides details about capital expenditure across Queensland's regions and within government portfolios over a 5-year period (including about the status of the Cross River Rail project and the Brisbane 2032 Olympic and Paralympic Games to date), and an overview of future and planned major projects.

Entities included in this report

- Brisbane City Council
- Council of the City of Gold Coast
- Cross River Rail Delivery Authority
- Department of Health
- Department of State Development, Infrastructure and Planning
- Department of Transport and Main Roads
- Games Independent Infrastructure and Coordination Authority
- Gladstone Area Water Board
- Powerlink
- Queensland Hydro

- Queensland Rail
- Queensland Treasury
- Queensland Investment Corporation
- CS Energy.

Our approach

Data analysis

We analysed the publicly available data from the published capital budgets from 2022–23 to 2026–27 to form insights and make observations. This involved some data cleansing to ensure consistent naming of projects and entities, where these had changed during the period being analysed. We did not audit the source data.

Capital expenditure

We have not provided assurance on the results of capital expenditure across Queensland's regions.