

About QAO

The Queensland Auditor-General

The Queensland Auditor-General is an independent officer of parliament, appointed for a fixed seven-year term. His or her principal role is to provide assurance to parliament on the accountability and performance of the Queensland public sector.

The Queensland Audit Office

The Queensland Audit Office (QAO) enables the auditor-general to fulfil this role by providing professional financial and performance audit services to both parliament and the public sector on behalf of the auditor-general.

We aim to improve public services by providing independent assurance directly to parliament about the state of public sector finances and the performance of its services. We provide unique insights to the public sector about how they can improve their service delivery.

Our assurance and advice stems from our annual financial audits and our ongoing performance audit program. The results of our audit services are reported to parliament and published on our website for the people of Queensland.

Our activities are guided by a three-year strategic plan and annual business plans. These plans provide a framework against which we progressively monitor and measure the achievement of our strategic objectives.

Our audit mandate

The *Auditor-General Act 2009* (the Act) governs the powers and functions of the auditor-general. The Act provides the legal basis for the auditor-general's access to all government information and the freedom to report findings arising from audit reports.

More than 500 public sector organisations are subject to audit, including the parliament, government departments, public bodies, business enterprises, superannuation funds, health services, universities and other educational institutions, municipal councils, and water authorities.

Queensland's public sector outlays more than \$100 billion each year and manages in excess of \$300 billion of assets in delivering an extensive range of services for the community. Our role is to help these services be delivered efficiently and effectively.

Fact sheet

Our values

Our professional services culture is underpinned by four core values which inform how we work with our clients and within our teams. Our values characterise who we are and why we serve.



Engage

- Being frank, fair, and honest in all our dealings
- Setting clear expectations and managing effectively to them
- Listening to learn and communicating effectively to inform



Challenge

- Questioning the status quo
- Seeking new knowledge and applying ideas
- Taking measured risks when trying new things



Deliver

- Taking responsibility and holding ourselves accountable
- Doing the right things and doing things right
- Understanding before acting



Care

- Demonstrating respect for others and their contribution
- Considering how our actions affect others
- Sharing our knowledge and expertise
- Supporting and celebrating the success of others

Our audit practice

Independence

An audit is an independent examination of information to express an opinion or conclusion on the matter we are examining.

The Act promotes the independence of the auditor-general and all authorised auditors. The auditor-general may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way audit powers are to be exercised.

Standards

The Act requires the auditor-general to set and table in parliament standards by which audits of public sector entities are performed. These standards, known as the *Auditor-General of Queensland Auditing Standards*, require the adoption of standards issued by the Australian Auditing and Assurance Standards Board (AuASB), to the extent they are consistent with the requirements of the Act.

The standards issued by the AuASB set out the basic principles and essential procedures to be applied to ensure that audits are ethical and are performed in a way that will support the opinion or conclusion expressed by the auditor.

Evidence

The objective of an audit is to provide interested parties with reasonable assurance in relation to the matter investigated through the opinion or conclusion expressed by the auditor. Reasonable assurance is a high, but not absolute, level of assurance. It depends upon the auditor being able to obtain sufficient appropriate audit evidence on which to base their opinion or conclusion.

Information gathering and access powers

Where we consider it reasonably necessary, a person may be required by written notice to:

- provide stated information or produce documents
- attend before an authorised auditor and answer questions.

Our powers are supported through a range of offences relating to the obstruction of auditors.

Financial audits

Our financial audits provide assurance that the public sector's financial statements are true and that account keeping methods meet prescribed requirements.

Financial audits give rise to:

- an audit opinion on the financial statements
- a letter (report) to the governing body of each audited entity on matters arising from the audit, which may include observations about the quality of financial reporting processes, strength of internal controls, accounting issues, and matters relating to compliance with applicable laws
- reports to parliament on significant issues arising.

Where we identify significant issues, they are also reported to the appropriate minister.

Performance audits

We publish a three-year strategic audit plan on our website each June outlining our proposed performance audits.

Our performance audits look at a range of government programs to see if they are achieving objectives efficiently, economically and in accordance with relevant law.

We provide recommendations on how to fix any issues and improve performance. This work is reported to parliament throughout the year and is published on our website.

Performance audits do not encompass an evaluation of the merits of the government's policy objectives.





qao.qld.gov.au/reports-resources/fact-sheets
qao.qld.gov.au/reports-resources/parliament

T: (07) 3149 6000
M: qao@qao.qld.gov.au
W: qao.qld.gov.au
53 Albert Street, Brisbane Qld 4000

