

Referrals

The Queensland Audit Office (QAO) investigates concerns by members of the public, elected officers, entity management, and from other integrity offices, about the financial management and accountability of Queensland's public sector.

What is a referral?

A *referral* is any matter raised with us about known or suspected financial waste or mismanagement by public sector entities or their employees. If your concern is about QAO or its employees, then refer to our 'Complaints' fact sheet, which is available on our website.

If you wish to make a referral, please contact us via:

- **online**—complete the [QAO 'Raise an issue about financial waste and mismanagement' form](#) on our website
- **email**—to referral@qao.qld.gov.au
- **mail**—to PO Box 15396, City East Qld 4002
- **telephone**—on (07) 3149 6000.

When making a referral, please provide:

- information about the nature of your concern
- details of the matter, including amounts involved and any evidence you have or where it may be found
- details of the entities and employees involved
- whether you suspect possible corrupt conduct or criminal activity
- if you believe the matter is a 'one-off' or if it indicates a systemic issue
- copies of any supporting documentation
- whether you have referred this matter to any other organisation.

You may remain anonymous or make a [public interest disclosure](#) under the *Public Interest Disclosure Act 2010*.

We treat your personal information, including your name and contact details, as confidential, except to notify the Crime and Corruption Commission or the Queensland Police Service where compelled by law.

While you may wish to talk to us about your referral in the first instance, we prefer that you initially document and provide any details about the information or allegations to us, including any evidence you have.

How do we deal with referrals?

We undertake investigations from referrals that:

- strengthen and improve public sector performance, efficacy, and accountability
- address governance deficits in public sector entities
- speak to systemic issues in government service delivery
- uncover and mitigate fraud relating to taxpayer or ratepayer funds.

Fact sheet

It is important to note that we do not investigate all referrals provided to us. We consider:

- whether it is within the auditor-general's mandate—the *Auditor-General Act 2009* specifies our powers. For example, we cannot investigate private sector bodies, which sell goods or services to the government on commercial terms
- whether another entity should investigate the matter—it may be more appropriate for another body to investigate your referral, such as the Crime and Corruption Commission or the Queensland Ombudsman
- the significance of the matters raised, including the level of public interest—whether, and to what extent, it adversely affects the public interest
- the sufficiency, source, and nature of the evidence provided—the greater the level of detail and the more specific the allegation, the more likely it is we will investigate
- whether the matter has been raised in good faith or appears to be vexatious—we are not an arbiter and do not investigate individual's grievances unless they reflect a broader systemic issue.

If the information you provide questions the efficiency, effectiveness, and economy of a public sector entity in achieving its objectives, then this would strengthen the auditor-general's decision to investigate your referral.

Communicating with you

We will respond to your referral within one week of receiving it (if we have your contact details), once we have determined whether we will proceed to an investigation.

QAO officers assigned to investigate your referral may need to contact you during the course of our investigation.

The confidentiality provisions of the *Auditor-General Act 2009* mean that QAO cannot report the investigation results to you directly. We utilise the results of our investigations to report significant findings in our reports to parliament, refine and improve our financial audit approaches, and report instances of fraud or corrupt conduct to our counterpart agencies.

Investigating your concerns

If we investigate your referral, we may take up to three courses of action. Which one we take depends on the scale and potential severity of the issue and its urgency.

We may investigate your referral:

- as part of our financial audit of the entity or entities involved in line with our audit cycle
- as a separate, priority investigation
- through a wider and deeper performance audit to examine broader systemic issues.

You can find more information on financial and performance audits in our [Performance Audit practice statement](#) and our [Financial Audit practice statement](#).

Why do some referrals become performance audits?

We may investigate a referral as a performance audit based on the significance of the matters raised, the level of public interest, and the resources required to properly investigate your referral.

We will also assess your referral's relevance and importance against our existing performance audit program.

In accordance with s.37 of the *Auditor-General Act 2009*, the Queensland Auditor-General may conduct an audit in the way they consider appropriate. The auditor-general is an independent officer and cannot be directed. To be fully effective, it is important for the position to be independent from executive government.

Cost of investigations

If we assess your referral relates to a financial audit, we recover the costs from the entity. Otherwise, parliament funds the cost of our referrals and investigations through the appropriation it provides to the QAO.

Further reading

If you would like to learn more about this subject, the following reference is recommended:

- *Auditor-General Act 2009*

Queensland Acts are available on the website www.legislation.qld.gov.au





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



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