

How we prepare our reports to parliament

The Queensland Audit Office (QAO) gives parliament and the community independent, valued assurance that state and local government entities are delivering public services efficiently, effectively and economically. We consider if public money is being used well and the government is meeting taxpayers' expectations around service delivery.

We produce reports to parliament on the results of our audit work, our insights, and recommendations for improvement. We provide integrated audit and engagement services, and deliver our insights seamlessly as one organisation.

We conduct our audit work and prepare our reports to parliament under the [Auditor-General Act 2009](#) (the Act). Our work complies with the [Auditor-General Auditing Standards](#) and, where relevant, the Australian auditing and assurance standards.

Our range of reports to parliament

Our range of reports cater for the depth and level of assurance that our audits provide and the types of insights we are delivering.

Our annual reports on the results of our financial audits provide the combined results of individual financial audits. Our performance audit reports cover our evaluation of the efficiency, effectiveness, and economy of public service delivery. Performance audit reports may also take the form of:

- Audit Insights, which provide some evaluation and share our insights or learnings from our audit work across government. We highlight the risks and issues that we believe government needs to manage now and in the future.
- Audit Briefs, which set out key facts, involve some evaluation, and may include findings and recommendations where relevant. QAO regularly reviews large amounts of data and these reports share more of our work.
- Audit Overviews, which help clients and stakeholders understand complex issues and subjects. They set out key facts, identify underlying assumptions, and summarise information that may otherwise be difficult to understand.

With a range of reports, we have more flexibility to quickly respond to risks that are emerging across government and report to parliament on time-sensitive issues.



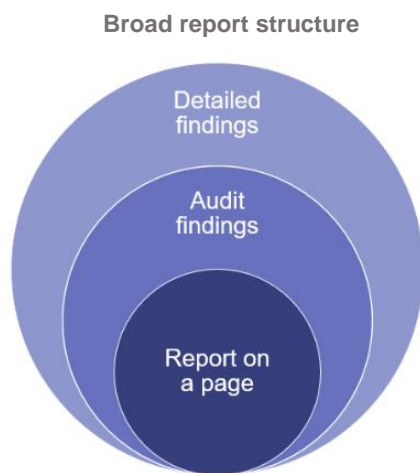
Fact sheet

How we structure our reports

We structure our reports so that readers can select how much detail they want to read. Readers can select to read summary information, or more in-depth detail.

Our reports are succinct because we focus on the key information that readers need to receive. We limit unnecessary amounts of background material to help readers focus on the most important information, and so we can prepare our reports in an efficient manner.

Our varying report types have slightly different structures based on the depth of evaluation or level of assurance we are providing. But the main elements, such as our 'report on a page,' are consistent across all.



The report on a page

The report on a page captures the entire report on one page and summarises the main points and outcomes of the audit. We have designed it so readers can use or share it as a standalone document, or as an introduction to the rest of the report. It caters for readers who have a limited background or technical expertise on the audit topic.

The report main chapters

The audit findings section is a key part of the report that provides all our findings at a high level. It summarises the findings that we may include in more detail in the later chapters. The audit conclusions section, when provided, answers the overall audit scope, objective or intent of the audit. The audit recommendations section articulates how entities can improve performance in delivering better public services. We often include advice, tips, or examples of best practice throughout our reports.

Using plain language to communicate clearly

We ensure our reports can be read quickly if required, and are easily understood by readers with diverse backgrounds. We also want them to be engaging. This means we apply the principles of plain language. We keep the reader's needs at the centre of the information we share; we use simple, jargon-free language; we organise our information logically; and we visualise our message where possible.

We apply a consistent writing style to all our reports and written materials, which is informed by the Australian Government style manual.

Visualising our data

For some of our reports, we translate our data and insights into meaningful and engaging stories via interactive dashboards or maps. Data visualisation can help explain complex ideas or large volumes of data.

Our dashboards present the information we gather during our audits, and we sometimes combine it with publicly available data to provide a rich and interesting story, for example, we may provide population or demographic data.

Some of our dashboards, such as the ones we develop for our financial audit reports, are more enduring and we update the data each year. Other dashboards, such as those for some of our performance audit reports, pertain to specific topics, for example, the one for our September 2020 report on *Awarding of sports grants*, which you can see [here](#).

We also often use graphics, diagrams, charts, tables, icons and pop out boxes to help communicate our information in a simple and engaging manner.

Consultation when we prepare the report

Who will see the proposed version?

We issue a proposed report to all entities that were a part of the audit and all respective ministers. Per s.64 of the *Auditor-General Act 2009*, entities have 21 days to send us a written response, which we usually include, in full, in the final report we table in parliament. We also invite ministers to comment on the proposed report.



Entities' and ministers' input to, or comment on, the proposed version of the report is important. Our reports must be accurate, fair and balanced. We of course check our facts and discuss our findings and potential recommendations with entities throughout the audit before we write the report.

We may send an earlier version to entities before the 21-day proposed version, called a 'preliminary' report.

In the initial phase of the audit, we discuss with entities our strategy for conducting the audit in an efficient and effective manner. This includes articulating milestone dates for deliverables throughout the audit, including when entities will receive the draft report and when we may table the report.

We also send the proposed report to the Premier and the Director-General for the Department of the Premier and Cabinet for their information.

When we table the report, we submit it to the Speaker (or Clerk if unavailable), and they table it in parliament.

When will we table the report?

We try to balance our report tabling program throughout the year; however, other circumstances, such as state or local government elections, can influence when we will table.

We aim to table on parliamentary sitting days, but may table on a non-sitting day where there are limited or no sitting days within 14 days of the report being finalised. We will table reports as soon as we can to ensure our insights and recommendations are provided quickly and entities can act sooner than later.

Under the tabling protocols in the [Auditor-General Auditing Standards](#), we usually do not send reports to parliament for comment or tabling during a caretaker period or estimates hearings.

Our [audit program](#) on our website provides our forward work plan including upcoming audits, which entities are likely to be involved in each audit, the relevant parliamentary committee, and the quarter that we will table the report in.

We engage closely with audited entities on our potential tabling date as we near finalisation of the audit. We aim to send an 'intent to table' email notification to entities, the relevant ministers, the Premier, Director-General Department of the Premier and Cabinet, Leader of the Opposition, and Public Service Commissioner one week prior to tabling.

We further notify entities, members of parliament and the media about upcoming report tabling on the day before, and we send them the link to the published report as soon as it has tabled. Our media engagement includes keeping media informed when we table a report, but we do not provide further detail outside of what is in the tabled report.

How do we share the tabled report?

We publish our reports on our website as soon as they have tabled in parliament. We offer readers a PDF and an online (HTML) version that is searchable, easy to share and mobile-friendly. We publish our data visualisation dashboards at the same time, alongside the report on our website.

We also email the report to our subscribers, post on QAO's LinkedIn page, and discuss our insights directly with all entities and at a number of events throughout the year.

Reviewing the quality of our reports

Client service and audit quality are a priority for QAO and we strive for the highest professional standards. We have a number of mechanisms in place to ensure our audit activities, including our reports, are effective, efficient and comply with quality requirements.

Our assistant auditors-general look after our relationships and oversee the quality of our service delivery. They meet with entities throughout the year, seeking views on our performance. An independent research provider also sends audited entities a survey for feedback.

We reach out to parliamentary committees and staff to ask them for feedback on the quality of our reports including how we can make them more readable, engaging, and overall, more valuable.

We measure interest levels in our reports through the number of views they receive on our website and other data from our various communication channels.

Overall, we pay attention to how our readers would like to receive our insights and we use entities' and parliament's feedback to identify opportunities for improvement. It is essential that we produce reports and communicate in ways that best support our readers.





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