

Queensland Audit Office overview for Queensland members of parliament

December 2020

About QAO

The Queensland Audit Office (QAO) is parliament's independent auditor of state and local government entities, as established in the [Auditor-General Act 2009](#).

Our vision is for better public services for Queenslanders. Our purpose is independent, valued assurance and insights.

We provide parliament with independent assurance over public sector performance. We do this by also providing independent assurance at the entity level, making recommendations on how our clients can improve their delivery of public services.

Our clients are Queensland's state and local government entities, located far and wide across our beautiful state.

The Auditor-General is fully independent, appointed by the Governor in Council for a seven-year term.

A parliamentary committee provides oversight of the Auditor-General and QAO.

Our work

We provide:

- professional audit services, including our audit opinions on the accuracy and reliability of the financial statements of public sector entities and local governments
- entities with insights on their financial performance, risk, and internal controls; and on the efficiency, effectiveness, or economy of public service delivery.

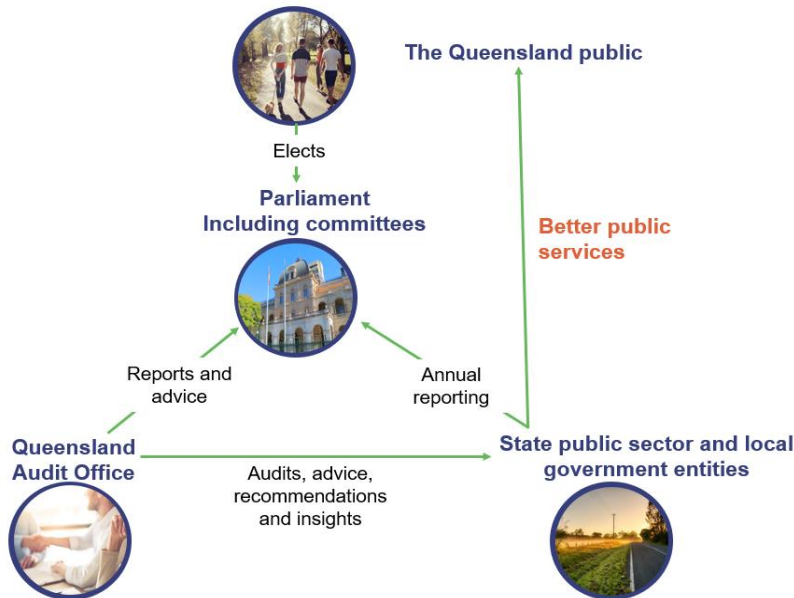
We produce reports to parliament on the results of our audit work, our insights and advice, and recommendations for improvement.

We investigate financial waste and mismanagement raised by elected members, state and local government employees, and the public.

We share wider learnings and best practice from our work with state and local government entities, and our professional networks, industry, and peers.

Further information is available on our website: www.qao.qld.gov.au

Our relationship with parliament



What is an audit?

Financial audits examine an entity's financial statements to ensure proper accounts have been kept, that they fairly present the entity's financial position and comply with relevant legislation. Financial statements show how the entity earned and spent money, and its assets and liabilities.

Performance audits examine the efficiency, effectiveness, and economy of public service delivery. They assess if government is using public money well and meeting taxpayers' expectations around service delivery.

How we can support members of parliament

Share audit findings and insights to help you hold public sector entities accountable

Brief you on our reports

Investigate information you refer to us

Conduct an audit requested by parliament (s.35 of AG Act).

Support parliamentary committee inquiries for better public services

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Our reports to parliament

We deliver integrated services and share our insights seamlessly with parliament and our clients as one organisation. Our financial audit reports summarise the results of our financial statement audits of over 400 public sector entities. Our performance audit reports cover our evaluation of the efficiency, effectiveness, and economy of public service delivery. Our 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.

Our interactive data visualisation dashboards illustrate the insights we collect from our audit work. They are an interactive way for you to explore our data in more detail or view summarised information by sector, topic, or theme. [View our dashboards.](#)

Reports tabled in 2020–21 to date



Regulating firearms

[\(Report 8\)](#)



Delivering successful technology projects

[\(Report 7\)](#)



Awarding of sports grants

[\(Report 6\)](#)



Responding to complaints from people with impaired capacity—Part 1: The Public Trustee of Queensland

[\(Report 5\)](#)



Queensland Health's new finance and supply chain management system

[\(Report 4\)](#)



Queensland Government response to COVID-19

[\(Report 3\)](#)



Effectiveness of audit committees in state government entities

[\(Report 2\)](#)



Family support and child protection system

[\(Report 1\)](#)

Reports planned for remainder of 2020–21

- › Reports on our annual audits of water, transport, energy, health, education, and local government entities. And reports summarising our financial audits of state government entities, and the consolidated position of the Queensland Government.
- › Responding to complaints from people with impaired capacity—Part 2: Office of the Public Guardian
- › Managing dam safety
- › Planning for sustainable health services in Queensland
- › Emergency department performance reporting (follow up)
- › Educating for the digital future
- › Domestic and family violence initiatives
- › Strategies for delivering efficient services
- › Appointing and renewing government boards
- › Managing our transition to renewables
- › Contract management of new infrastructure
- › Managing healthcare pathways (waitlist management).

Further details on our audit program, including our audit objective, who we might audit, the related parliamentary committee, and anticipated tabling months are available on [our website](#).

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Public sector audit

Selecting our audit topics

Our mandate to audit the performance of public service delivery gives parliament independent assurance that:

- > public money has been used well
- > results meet expectations
- > entities are delivering public services economically, efficiently, and effectively.

In identifying and selecting our audit topics, we continually scan the environment that the public sector entities operate in to reflect emerging or systemic risk.

We consult widely with parliament, entities, and other stakeholders, and welcome topic suggestions from the public.

We prepare a three-year plan, which we update annually, or as new circumstances arise. It is available on our [website](#).

Our audit mandate

Each year we audit the financial statements of hundreds of public sector entities and the consolidated fund accounts.

Our financial audits are paid for by the entities we audit, and our charge-out rates are approved by the Treasurer.

Our performance audit program varies year-to-year, examining topics of importance to Queensland, and is paid for by funding from parliament.

The [Auditor-General Auditing Standards](#) set out the way we will perform our audits.

We report our audit findings and matters for attention to our clients during an audit.

We also produce reports on the results of our audits, which the Speaker tables in parliament.



What we cannot audit

The Auditor-General has a broad mandate and broad powers, but there are limits to both. The Auditor-General cannot question:

- > whether it is appropriate for the government to pursue particular objectives through its policies, or
- > what priority the government places on the policy objectives.

Read more about this in our [fact sheet](#).

We cannot audit private sector entities. However, there are two exemptions to this:

- > a financial audit of private sector entities, where requested by a minister or public sector entity, agreed to by the private sector entity, and in the public interest
- > an audit of a matter relating to public sector property given to a non-public sector entity (follow-the-dollar audits).

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Requesting an audit by the Auditor-General

QAO welcomes and considers information about the performance of public sector entities and requests for audits from elected members. To increase transparency, we now publish summaries of the requests we receive from members of parliament (MPs) and local government councillors on our website. We consider each request and determine whether to investigate. See our [blog](#) and [fact sheet](#) for more information.

You can provide information to us or request an audit via our website: www.qao.qld.gov.au/contact-us:

- › suggest a new topic for a performance audit
- › raise an issue about financial waste or mismanagement
- › contribute information to a current or planned performance audit

Feedback about our performance

As parliament is our client, we periodically survey MPs to get feedback about our performance and where we can further enhance our services to you and to the parliament. Our next survey is planned for 2021. We published the results of our 2019 survey in our 2018–19 annual report.

We also survey our public sector audit clients each year, with the results included in our [annual reports](#) each year.

Our leadership team



Brendan Worrall
Auditor-General



Patrick Flemming
Assistant Auditor-General
Parliamentary Services



Karen Johnson
Assistant Auditor-General
Audit Practice
(Deputy Auditor-General)



Poopalasingam Brahman
Assistant Auditor-General
Client Services
Lead for whole of government
and departments



Rachel Vagg
Assistant Auditor-General
Client Services
Lead for GOCs and
statutory bodies



Damon Olive
Assistant Auditor-General
Client Services
Lead for local government
and the regions

Resources at www.qao.qld.gov.au

Reports

Share our audit findings, recommendations, and insights.

Interactive dashboards

Interactive visualisations of the data from some reports.

Blog

Share our insights and explain our role and services.

Better practice

'How to' guides and checklists.

Fact sheets

Share our insights and explain our role and services.

Events

We share presentations from our client briefings.

Subscribe

To be notified when we publish new blog or other resources, or table a report, [subscribe to emails from QAO](#).

 You can also follow QAO on [LinkedIn](#).

Contact us

Contact the Auditor-General at qao@qao.qld.gov.au.

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