

A photograph of a rural landscape at sunset. The sky is filled with soft, golden light and scattered clouds. In the foreground, there is a dirt road leading through a field of tall grass. In the background, there are rolling hills and a few trees. A large tree is visible on the right side of the frame.

FORWARD WORK PLAN

June 2024

**Queensland Audit Office**

**Forward work plan  
2024–27**

# Appendix B – Acquittal of our prior published plan – June 2024

As part of our annual planning process, we review our 3-year plan to ensure our current audit work reflects and focuses on strategic risks to the public sector. This document reflects the changes between our [Forward work plan 2023–26](#), published in June 2023, and our *Forward work plan 2024–27*. The table below identifies the proposed audit topics in our *Forward work plan 2024–27* and shows:

- where we have changed the timing of some audits from the 2023–26 plan
- the new audits included in our *Forward work plan 2024–27*
- the audits we have removed from our *Forward work plan 2024–27*.

## Changes between the published *Forward work plan 2023–26* and the *Forward work plan 2024–27*

2024–25 Audits	2025–26 Audits	2026–27 Audits
<b>Existing topics (no change)</b>	<b>Existing topics (no change)</b>	<b>Existing topics (with timing change)</b>
Attracting the screen industry*	Managing consultants and contractors	Ensuring disability access to transport*
Managing supply of teachers	Managing third party cyber security risks	Ensuring the quality and safety of health services*
Reducing landfill waste*	Mitigating risks from future floods*	Improving public sector culture
Transferring risk in infrastructure projects*	Preventing prisoners from reoffending	Lobbying in the Queensland Government
<b>Existing topics (with timing change)</b>	Reducing road fatalities*	Managing volunteer services
Delivering forensic medical examinations*	<b>Existing topics (with timing change)</b>	Planning for liveable communities*
Effectiveness of local government audit committees	Accessing mental health services*	Reducing labour and skill shortages*
Examining the state budget framework	Enhancing sustainability of local governments*	<b>New topics (not previously on plan)</b>
Managing Queensland's regional water quality	Protecting information held by government*	Defending critical infrastructure from cyber risk
Preparing for the Brisbane Games	<b>New topics (not previously on plan)</b>	Delivering equitable legal aid services
Protecting students from bullying*	Follow-on audit: Licensing builders and building trades	<i>Government grant report #3</i>
<b>New topics (not previously on plan)</b>		<i>Olympic and Paralympic Games #2</i>
Overseeing the use of artificial intelligence		Strengthening government reporting



**Notes:**

\* We have renamed the following audits this year to better reflect the refined scope as we prepare to commence them:

- 'Attracting the screen industry' was previously titled 'Attracting industries and events'.
- 'Reducing landfill waste' was previously titled 'Managing waste'.
- 'Transferring risk in infrastructure projects' was previously titled 'Managing risk transfer in infrastructure projects'.
- 'Delivering forensic medical examinations' was previously titled 'Follow-on audit: Delivering forensic services'.
- 'Protecting students from bullying' was previously titled 'Protecting students when online'.
- 'Mitigating risks from future floods' was previously titled 'Preparing for natural disasters'.
- 'Reducing road fatalities' was previously titled 'Managing road safety'.
- 'Accessing mental health services' was previously titled 'Delivering mental health services'.
- 'Enhancing sustainability of local government' was previously titled 'Sustainability of local governments'.
- 'Protecting information held by government' was previously titled 'Ensuring information is protected'.
- 'Ensuring disability access to transport' was previously titled 'Disability access to transport'.
- 'Ensuring the quality and safety of health services' was previously titled 'Managing the quality and safety of health services'.
- 'Planning for liveable communities' was previously titled 'Planning for Queensland's long-term infrastructure investment'.
- 'Reducing labour and skill shortages' was previously titled 'Managing labour and skill shortages'.

In accordance with our *Forward work plan 2023–26*, we expect to table the Reducing serious youth crime (which was previously titled 'Diverting young offenders from crime') report in 2023–24. While this report is in progress, it has not been tabled at the date of this plan and is not included in the table above.

As part of our annual planning process, we reassessed our 3-year work plan to ensure we have the capacity to deliver the planned reports and that our reports are being delivered at the right time to provide meaningful findings and recommendations. The following table includes an explanation of the reason for the changes made to reports included in the [\*Forward work plan 2023–26\*](#).



Reports with timing change		
Reports	What's changed	Explanation
Delivering forensic medical examinations	Deferred from 2023–24 to 2024–25	<ul style="list-style-type: none"> <li>This is audit is underway but will now table in 2024–25.</li> </ul>
Effectiveness of local government audit committees	Deferred from 2023–24 to 2024–25	<ul style="list-style-type: none"> <li>This is audit is underway but will now table in 2024–25.</li> </ul>
Examining the state budget framework	Deferred from 2023–24 to 2024–25	<ul style="list-style-type: none"> <li>This is audit is underway but will now table in 2024–25.</li> </ul>
Managing Queensland's regional water quality	Deferred from 2023–24 to 2024–25	<ul style="list-style-type: none"> <li>This is audit is underway but will now table in 2024–25.</li> </ul>
Preparing for the Brisbane Games	Deferred from 2023–24 to 2024–25	<ul style="list-style-type: none"> <li>This is audit is underway but will now table in 2024–25.</li> </ul>
Protecting students from bullying	Deferred from 2023–24 to 2024–25	<ul style="list-style-type: none"> <li>This is audit is underway but will now table in 2024–25.</li> </ul>
Accessing mental health services	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> <li>We have deferred this audit to allow the government time to implement recommendations from the Mental Health Select Committee. This will also allow us to better assess how the mental health levy the government introduced from 1 January 2023 is funding mental health services.</li> </ul>
Enhancing sustainability of local governments	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> <li>In 2023, the Department of Housing, Local Government, Planning and Public Works released a new local government sustainability framework. We have deferred this audit to 2025–26 to provide the sector with time to embed the new framework.</li> </ul>
Protecting information held by government	Deferred from 2024–25 to 2025–26	<ul style="list-style-type: none"> <li>We have deferred this audit to 2025–26 to allow us to consider whether legislative changes introduced through the <i>Public Records Act 2023</i> and the <i>Information Privacy and Other Legislation Amendment Act 2023</i> will impact on our planned audit.</li> </ul>
Ensuring disability access to transport	Deferred from 2024–25 to 2026–27	<ul style="list-style-type: none"> <li>We have deferred this audit to 2026–27 to allow us to assess how disability access has been addressed in significant transport infrastructure projects currently being constructed by the state and local governments.</li> </ul>
Ensuring the quality and safety of health services	Deferred from 2025–26 to 2026–27	<ul style="list-style-type: none"> <li>Given the complexity of this topic, we have deferred it to ensure we have the capacity to deliver the audit as planned.</li> </ul>
Improving public sector culture	Deferred from 2025–26 to 2026–27	<ul style="list-style-type: none"> <li>We have deferred this audit to allow the Public Sector Commission time to commence implementing its future focused 5-year strategy to create an 'even better public sector for Queensland', which was launched on 13 March 2024.</li> </ul>
Lobbying in the Queensland Government	Deferred from 2024–25 to 2026–27	<ul style="list-style-type: none"> <li>We have deferred this audit to allow time for the government to implement changes in regulating lobbyists and lobbying activity under the <i>Integrity and Other Legislation Amendment Act 2024</i>.</li> </ul>



### Reports with timing change

Managing volunteer services	Deferred from 2025–26 to 2026–27	<ul style="list-style-type: none"> <li>In October 2022, the Queensland Government announced reforms to Queensland’s frontline responders, including the State Emergency Service and Queensland Rural Fire Service. We have deferred this audit to 2026–27 to allow for the reforms and recent machinery of government changes to occur.</li> </ul>
Planning for liveable communities	Deferred from 2024–25 to 2026–27	<ul style="list-style-type: none"> <li>This audit was previously on our plan under the title ‘Planning for Queensland’s long-term infrastructure investment’. After considering other infrastructure-related audits on our plan, we have rescoped this to avoid potential duplication with our other planned audits. This audit will also consider the impact of population growth in determining the services Queenslanders’ need. The audit has been deferred to prevent overlapping with our planned audit on transferring risk in infrastructure projects.</li> </ul>
Reducing labour and skill shortages	Deferred from 2025–26 to 2026–27	<ul style="list-style-type: none"> <li>In August 2022, the Queensland Government released the <i>Queensland Workforce Strategy 2022–2032</i>. We have deferred this audit to give the government time to implement the strategy and associated actions.</li> </ul>

### Reports removed

Reports	Explanation
Minimising potentially preventable hospitalisations	<ul style="list-style-type: none"> <li>Having reassessed this topic, we now believe we can best address this through providing insights as part of our annual health report on the audit results of Queensland’s health entities rather than through a performance audit.</li> </ul>
Providing digital education	<ul style="list-style-type: none"> <li>Providing digital education has been removed from our audit program. As part of our annual review process, we consider whether the work we planned will add value and align with our areas of focus. While this audit is consistent with our focus area on technology risk and opportunities, we have elected to prioritise audits on cyber security risks and the public sector entities’ use of artificial intelligence. This topic will remain on our list of potential topics and we will reconsider it again next year.</li> </ul>
Managing Queensland’s greenhouse gas emissions	<ul style="list-style-type: none"> <li>We have removed this topic to enable us to assess the proposed introduction of mandatory climate-related financial disclosures and consider a possible future performance audit on entities’ preparedness for these disclosures.</li> </ul>







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