

## B. Overview of Forward work plan 2024–27

We prepare a 3-year forward work plan of the audit topics and reports to parliament we plan on delivering. We apply robust analysis to how we select and prioritise our audit topics, and reflect the strategic risks facing public sector entities and local government now and into the future ([Chapter 2](#)).

We aim to examine and share insights on the matters that are important to Queensland, where we can add value, and what is appropriate under our mandate. We update our plan each year to ensure we focus on the right topics at the right time, and to reflect evolving risks or changes to government priorities.

Below is a summary from our *Forward work plan 2024–27*. Our full plan is on our website: [www.qao.qld.gov.au/audit-program](http://www.qao.qld.gov.au/audit-program)

### Summary of our focus areas for QAO’s audits

We use the intelligence that we gather to decide the audit areas we will focus on in the coming year. These focus areas guide our work in financial audits, performance audits, and other assurance activities. The focus areas for our 2024–27 plan are:



#### Technology risk and opportunities

Emerging technologies are advancing rapidly. They can help deliver better outcomes at lower costs. Equally, they can present unforeseen risks. We will focus on:

- assessing the design and implementation of general information technology controls as part of our annual financial audits
- how effectively public sector entities are implementing new information systems and maintaining legacy systems
- systems and practices to respond to and recover from cyber attacks, including managing third-party cyber security threats, and cyber risk to critical infrastructure
- information technology developments, including use of artificial intelligence by public sector entities.

#### Sustainable communities and environment

A sustainable community manages its human, natural, and financial resources to meet its current needs, without compromising the needs of future generations. To achieve this, all levels of government must work together cooperatively in planning and delivering public services to optimise community outcomes. We will focus on:

- strategies to promote sustainable communities, including managing the supply of teachers, reducing labour and skill shortages, and enhancing the sustainability of local governments
- how public sector entities are transitioning to new climate-related financial disclosure requirements
- programs and services to protect the environment, including mitigating risks from future floods and reducing landfill waste.

### Governance of government

The public expects governments at all levels to uphold high standards of governance and not see it as mere compliance. Good governance promotes accountability, integrity, and transparency, and can help entities continuously improve. We will focus on:

- assessing the quality and effectiveness of internal controls annually
- examining entities' governance and board structures and their culture and risk management practices
- assessing the impact of recent and future machinery of government changes and how effectively entities have managed them
- assessing transparency and defensibility of decision making in key areas, such as procurement and government grants, use of ex-gratia payments, and ensuring compliance with legislation and policy
- assessing the use of contractors and consultants, and lobbying in the Queensland Government.

### Healthy and safe Queenslanders

Communities thrive where people's safety, health, and wellbeing are prioritised, protected, and maintained, and they have equal access to services. Governments keep people safe and healthy by addressing a wide range of threats and hazards through health services, law enforcement, public safety measures, emergency response capabilities, and proactive risk management. We will focus on:

- strategies to help Queensland's health system manage increasing pressure and improve the health outcomes of all Queenslanders
- programs and services supporting vulnerable Queenslanders, including ensuring equitable access for First Nations people
- strategies and methods to ensure communities are safe and appropriately supported by police, legal representation, emergency services, and other community specialists.

### Infrastructure investment

Effective and well-maintained infrastructure is important for the health of our economy and Queensland's national and international competitiveness. Governments are facing several challenges in delivering their capital programs, including heightened competition for key resources, which can increase costs and delay the delivery of key projects. We will focus on:

- the delivery of capital programs led by the private sector by considering whether adequate oversight is maintained and how risk is allocated to the most appropriate entity
- providing updates on the delivery of significant infrastructure projects, including Cross River Rail, Brisbane Metro, Gold Coast light rail, the Queensland Train Manufacturing Program, Queensland pumped hydro, and CopperString
- assessing the propriety and probity of procurement decisions and contract and asset management
- assessing how effectively public sector entities are managing their infrastructure assets
- planning for capital programs and assessing overall progress against planned expenditure.

### Economic risk and response

Queensland's economy continues to recover following the global COVID-19 pandemic, and rising interest rates and inflation within Australia further contribute to the challenge. These factors also contribute to heightened cost-of-living pressures experienced by many Queenslanders. We will focus on:

- cost-of-living measures implemented, including concessions provided to support Queenslanders
- assessing the level of government debt and how it is being managed
- providing insights on how the government is investing its surplus funds, how the investments are being managed, and the performance of the investments
- how local governments are managing risks of financial sustainability.

## Planned reports by parliamentary committee and tabling year

The table below outlines the proposed financial audit, performance audit, and other reports that we plan to table over the next 3 financial years by parliamentary committee. We list the reports by the year we expect to table them in parliament. However, to enable us to table reports progressively throughout the year, we may commence the audits in the prior year. We work with entities in advance of starting an audit to refine the scope, particularly for the outer-year topics, to ensure we are focusing on the right topic at the right time. As a result of our ongoing engagement, we may rename, move, or discontinue some topics.

Tabling in 2024–25	Tabling in 2025–26	Tabling in 2026–27	Yearly reports
<b>Clean Economy Jobs, Resources and Transport Committee</b>			
<ul style="list-style-type: none"> <li>Overseeing the use of artificial intelligence</li> </ul>	<ul style="list-style-type: none"> <li>Managing consultants and contractors</li> <li>Managing third party cyber security risks</li> <li>Reducing road fatalities</li> </ul>	<ul style="list-style-type: none"> <li>Defending critical infrastructure from cyber risk</li> <li>Ensuring disability access to transport</li> </ul>	<ul style="list-style-type: none"> <li>Energy</li> </ul>
<b>Community Safety and Legal Affairs Committee</b>			
	<ul style="list-style-type: none"> <li>Mitigating risk from future floods</li> <li>Preventing prisoners from reoffending</li> </ul>	<ul style="list-style-type: none"> <li>Delivering equitable legal aid services</li> <li>Managing volunteer services</li> </ul>	
<b>Community Support and Services Committee</b>			
<ul style="list-style-type: none"> <li>Attracting the screen industry</li> </ul>	<ul style="list-style-type: none"> <li>Protecting information held by government</li> </ul>		
<b>Cost of Living and Economics Committee</b>			
<ul style="list-style-type: none"> <li>Examining the state budget framework*</li> </ul>		<ul style="list-style-type: none"> <li><i>Government grant report #3</i><sup>^</sup></li> <li>Improving public sector culture</li> <li>Lobbying in the Queensland Government</li> <li>Strengthening government reporting</li> </ul>	<ul style="list-style-type: none"> <li>Managing Queensland's debt and investments</li> <li>State entities</li> <li>Status of Auditor-General's recommendations</li> </ul>
<b>Education, Employment, Training and Skills Committee</b>			
<ul style="list-style-type: none"> <li>Managing the supply of teachers</li> <li>Protecting students from bullying*</li> </ul>		<ul style="list-style-type: none"> <li>Reducing labour and skill shortages</li> </ul>	<ul style="list-style-type: none"> <li>Education</li> </ul>
<b>Health, Environment and Agriculture Committee</b>			
<ul style="list-style-type: none"> <li>Delivering forensic medical examinations*</li> <li>Reducing landfill waste</li> </ul>	<ul style="list-style-type: none"> <li>Accessing mental health services</li> </ul>	<ul style="list-style-type: none"> <li>Ensuring the quality and safety of health services</li> </ul>	<ul style="list-style-type: none"> <li>Health</li> </ul>
<b>Housing, Big Build and Manufacturing Committee</b>			
<ul style="list-style-type: none"> <li>Effectiveness of local government audit committees*</li> <li>Managing Queensland's regional water quality*</li> <li>Preparing for the Brisbane Games*</li> <li>Transferring risk in infrastructure projects</li> </ul>	<ul style="list-style-type: none"> <li>Enhancing the sustainability of local governments</li> <li>Follow-on audit: Licensing builders and building trades</li> </ul>	<ul style="list-style-type: none"> <li><i>Olympic and Paralympic Games report #2</i><sup>^</sup></li> <li>Planning for liveable communities</li> </ul>	<ul style="list-style-type: none"> <li>Local government</li> <li>Major projects</li> <li>Queensland's regions</li> </ul>

Note: \* As per our *Forward work plan 2023–26*, we expected to table this report in 2023–24. The audit is in progress, but we will not table the report before 30 June 2024.

<sup>^</sup> The final scope and name of these reports will be refined closer to the time of the audit.