

## Lucas Clarke

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**From:** The Premier (Ministerial)  
**Sent:** Thursday, 19 November 2020 4:35 PM  
**To:** The Premier  
**Subject:** priority/ FW: Tabling of Queensland Audit Office report to parliament 2020-21

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

**From:** Queensland Audit Office <QAO.Mail@qao.qld.gov.au>  
**Sent:** Thursday, 19 November 2020 4:11 PM  
**Subject:** Tabling of Queensland Audit Office report to parliament 2020-21

As Auditor-General I intend to table *Regulating firearms* (Report 8: 2020–21) in parliament next Thursday, 26 November 2020.

This report was finalised in October 2020, however I held tabling until after the state election. Under my tabling protocols in the *Auditor-General Auditing Standards*, I generally do not send reports for comment or tabling during a caretaker period or estimates hearings.

### About this report

This audit assessed whether the Queensland Police Service ensures community safety by effectively regulating the acquisition, possession, use and disposal of registered firearms.

The number of registered firearms in Queensland has increased by 17 per cent since December 2015. People may want or require lawful access to firearms for reasons such as employment or sport; however, the community is at risk if people access firearms to harm themselves or others; firearms are used unsafely; or criminals gain access to firearms.

The report will be available on our website on tabling at: [www.qao.qld.gov.au/reports-resources/reports-parliament](http://www.qao.qld.gov.au/reports-resources/reports-parliament).

### Upcoming reports

In the coming weeks, you will see the Queensland Audit Office send several proposed reports to parliament to government and entities for comment. This includes:

- *Water 2020*
- *Energy 2020*
- *Transport 2020*
- *Health 2020*
- *State entities 2020*
- *Responding to complaints from people with impaired capacity Part 2: Office of the public guardian.*

I finalised some of these reports in September and October 2020; however consistent with my tabling protocols, chose to wait until after the state election caretaker period before sending them out for comment. I am also aware of the upcoming busy period ahead of the estimates hearing and the Christmas break so I will be providing an extended comment period.

### Revised audit program for 2020–21

I reassessed my audit program for financial year 2020–21 to ensure our audit topics remain relevant following the COVID-19 pandemic. I wrote to the Economics and Governance Committee in September 2020 advising them of the changes. The revised program is available on our website: [www.qao.qld.gov.au/audit-program](http://www.qao.qld.gov.au/audit-program), and I will keep you informed as new reports near completion and tabling dates are confirmed

If you have any questions, please do not hesitate to contact me or Assistant Auditor-General, Pat Flemming on 07 3149 6041.

Kind regards

## Auditor-General correspondence



T: [07 3149 6000](tel:0731496000)  
E: [gao@gao.qld.gov.au](mailto:gao@gao.qld.gov.au)  
W: [www.gao.qld.gov.au](http://www.gao.qld.gov.au)  
[53 Albert St, Brisbane Qld 4000](#)  
 [Queensland Audit Office \(QAO\)](#)

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## Lucas Clarke

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**From:** Kate Nicholson  
**Sent:** Friday, 27 November 2020 4:05 PM  
**To:** Andrew Timperley  
**Cc:** Evelina Syperek  
**Subject:** QAO reports on hold

Hi Andrew

I have an update on the disappearing audits - Darren Brown (3149 6080) from the QAO confirmed that there have been a number of QAO reports that were put on hold in the post covid revised audit program.

These are:

- Delivering social housing and housing services
- Asset management in local government
- Collecting state revenue
- Local government development applications and approvals
- Managing teacher supply
- Managing tourism and sustainability of Queensland's World Heritage sites
- Health outcomes for Aboriginal and Torres Strait Islander people

The audits will likely go ahead eventually, but they are no longer on the 2020-21 audit program.

Thanks

Kate



**Queensland**  
Government

**Kate Nicholson**  
Acting Principal Advisor  
Government Services  
Department of the Premier and Cabinet

P 07 30039246 M [REDACTED] F [REDACTED]  
Level 28, 1 William Street, Brisbane QLD 4000  
PO Box 15185, City East, QLD 4002

## Lucas Clarke

---

**From:** Premier <premier@ministerial.qld.gov.au>  
**Sent:** Thursday, 17 December 2020 8:18 AM  
**To:** The Premier  
**Subject:** priority/ FW: Correspondence from the Auditor-General  
**Attachments:** QAO Brief - Premier and Trade.pdf

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

**From:** Queensland Audit Office <QAO.Mail@qao.qld.gov.au>  
**Sent:** Wednesday, 16 December 2020 4:49 PM  
**To:** Premier <premier@ministerial.qld.gov.au>  
**Subject:** Correspondence from the Auditor-General

Dear Premier,

Congratulations on your re-election to the Queensland Parliament and your appointment as Premier and Minister for Trade. The Queensland Audit Office (QAO) team and I look forward to working with you and all members of parliament as we help enable public sector entities to deliver better public services for Queensland.

Attached is an overview of our role, recent reports to Parliament and how we can support you to hold public sector entities accountable. I have provided it as a PDF, and an [interactive mobile version](#) for your convenience.

The PDF also includes some of our areas of audit focus for your ministerial portfolio, and key contacts in my office who can provide you with advice and assistance about our audit services.

Parliament is ultimately responsible for how the public sector manages and delivers its services and the consequences of related decisions.

QAO reports to parliament on the public sector's performance, and by doing so helps maintain the public's trust. We provide independent assurance on the public sector's operations and its use of public money. We also continually share advice and insights from our audit work across the state.

On occasion, we may engage with you on an audit or report specific to your portfolio.

I trust that the attached overview is useful to you. I value the input I receive from members of Parliament and look forward to working with you.

My staff will contact your office to arrange a time for us to meet at your earliest convenience to discuss topical issues within your portfolio and any other matters you would like.

Kind regards,

**Brendan Worrall**

Auditor-General



**Queensland  
Audit Office**

*Better public services*

T: 07 3149 6000

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 [Queensland Audit Office \(QAO\)](#)



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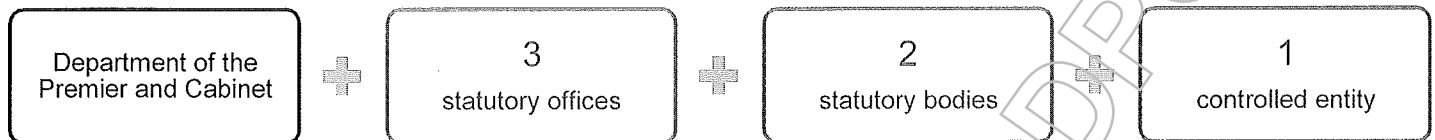
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# Queensland Audit Office brief Premier and Minister for Trade December 2020

## What we audit in your portfolio



-  We publish sector-based reports for water, transport, energy, health, education and local government. Other entities are included in our Queensland state entities report.
-  We prepare interactive dashboards to illustrate the insights we collect from our audit work. Further dashboards will be published with our upcoming sector reports.
-  We will contact your office to brief you when we are tabling a report related to your portfolio.
-  We will provide you with the audited financial statements for each public sector entity in your portfolio. Please advise QAO about established or abolished entities, or if an entity starts or ceases being a public sector entity.

## Areas of audit focus

Our areas of focus for your portfolio and upcoming audits we may engage with you about are outlined below:

### > Response to COVID-19

The Queensland public sector, local governments, and wider community are facing challenges during COVID-19. The costs of the government's response are significant and will largely depend on the ongoing health and economic impacts of the pandemic. Government-led responses need to be supported by sound controls to manage any additional risks, and continued, effective governance and leadership is needed.

Entities should consider applying the insights from our audits across government to new and emerging programs being delivered in response to COVID-19. For example, previous reports emphasised the importance of strengthening program oversight and governance arrangements across government, and the challenges and risks of not having a whole-of-government approach to program management and reporting arrangements.

### > Appointing and renewing government boards

This review will assess effectiveness in appointing and renewing government boards and management of associated risks.

### > Strategies for delivering efficient services

This insights report will share lessons learnt from past audits about strategies to deliver public services efficiently and will highlight the importance of sound administration.



You will have received for your information draft copies of our 2020 sector reports for water, energy, transport, health and state entities, and a draft copy of *Responding to complaints from people with impaired capacity—Part 2: Office of the public guardian*. You do not need to respond to these reports, but we welcome any comments you wish to make. We expect to table these reports in early 2021.



# Queensland Audit Office brief Premier and Minister for Trade December 2020

## Areas of audit focus across the public sector

As the independent auditor of all Queensland public sector entities, we continue to see the need for better:

Governance and  
accountability  
frameworks

Project oversight,  
project management  
and risk management

Access to relevant  
data within and across  
agencies

Administration around  
decision making and  
record keeping

Customer-focus for  
service delivery

Use of learnings from  
past projects across  
government

We are also focused on these cross-sector issues:

### Queensland Government response to COVID-19

Given the substantial additional expenditure required to meet the government's COVID-19 related commitments, we published a progress report ([Report 3: 2020–21](#)) and will continue to monitor and assess the government's response. Our reports include learnings that are useful to all entities around administration of government as we act on COVID-19 impacts.

We have also provided support to public sector entities and audit committees about the impact of COVID-19 on financial reporting and accounting issues through various blogs and fact sheets. These are available on our [website](#).

### Key governance controls

Key governance controls are a regular focus of our audits and all parties need to know their responsibilities for governance to be effective.

The [Financial Accountability Handbook](#) provides guidance on ministerial and departmental responsibilities in public sector financial administration.

Our report on [Awarding of sports grants](#) recommended the Department of the Premier and Cabinet support ministers and ministerial staff through training.

### Machinery of government (MoG) changes

We are providing advice to affected agencies to aid a smooth transition through our [Checklist for managing machinery of government changes](#).



# 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.

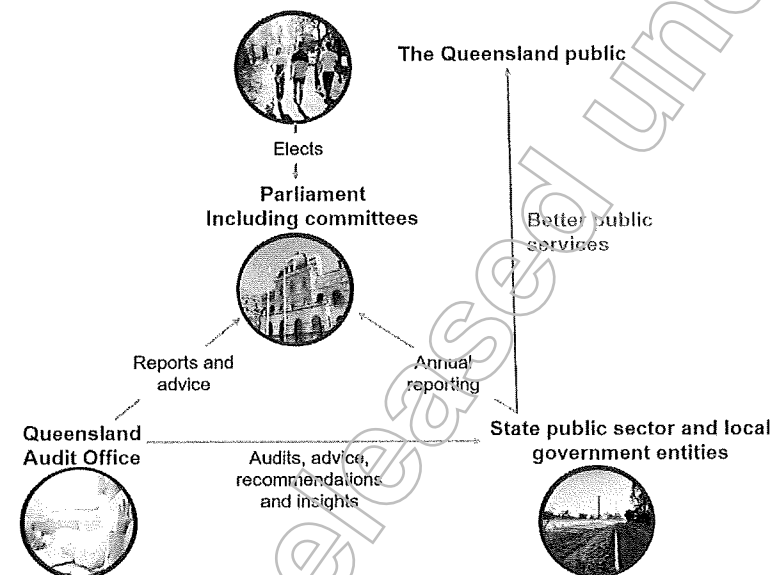
We produce reports to parliament on the results of our audit work, our insights and advice, and recommendations for improvement.

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](http://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



# Queensland Audit Office overview for Queensland members of parliament

December 2020

## 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](#).

# Queensland Audit Office overview for Queensland members of parliament

December 2020

## 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.

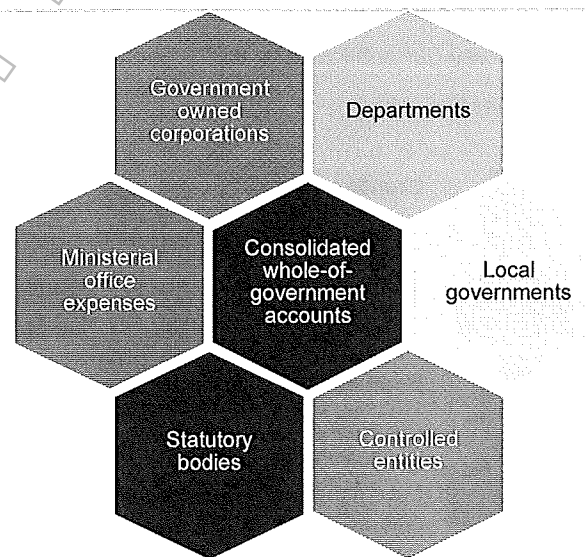
Our financial audits are paid for by the entities we audit, and our charge-out rates are approved by the Treasurer.

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).



# Queensland Audit Office overview for Queensland members of parliament

December 2020

## 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](http://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](http://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 [gao@qao.qld.gov.au](mailto:gao@qao.qld.gov.au).

Patrick Flemming, Assistant Auditor-General for parliamentary services, can be contacted on 3149 6041 or



Premier of Queensland  
Minister for Trade

For reply please quote: *OGMGS/KN – TF/20/33547 – DOC/21/9819*

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Website [www.thepremier.qld.gov.au](http://www.thepremier.qld.gov.au)

Mr Brendan Worrall  
Auditor-General  
Queensland Audit Office  
[qao@qao.qld.gov.au](mailto:qao@qao.qld.gov.au)

Dear Mr Worrall

Thank you for your email of 16 December 2020 regarding the role of the Queensland Audit Office (QAO).

I appreciate the update on the functions undertaken by the QAO and for providing an overview of the QAO reports planned for the remainder of 2020–21.

I value the advice and assurance provided by the QAO in both its professional audit services and reports to parliament.

Again, thank you for writing to me on this matter.

Yours sincerely

**ANNASTACIA PALASZCZUK MP  
PREMIER OF QUEENSLAND  
MINISTER FOR TRADE**



**Lucas Clarke**

---

**From:** Julia Sheedy  
**Sent:** Wednesday, 20 January 2021 2:27 PM  
**To:** Dave Stewart  
**Cc:** Madison Cann  
**Subject:** FW: TF/20/33547, URGENT QAO EMAIL - Brendan Worrall - providing an overview of QAO's role and recent reports to Parliament following the Premier's re-election  
**Attachments:** URGENT QAO EMAIL - Brendan Worrall - pr~f QAOs role and recent reports to Parliament following the Premiers re-election.EML; ELECTROINC LETTERHEAD Premier response to Brendan Worrall regarding QAOs role.DOCX

Hi Dave

For your approval.

Thanks  
Julia

**From:** Correspondence DG (DPC) <CorrespondenceDG.DPC@premiers.qld.gov.au>  
**Sent:** Wednesday, 20 January 2021 11:40 AM  
**To:** Julia Sheedy <[REDACTED]>  
**Subject:** TF/20/33547, URGENT QAO EMAIL - Brendan Worrall - providing an overview of QAO's role and recent reports to Parliament following the Premier's re-election

Hey Julia,

Please find attached TF/20/33547, URGENT QAO EMAIL - Brendan Worrall - providing an overview of QAO's role and recent reports to Parliament following the Premier's re-election for your review



**Madison Cann**  
Senior Administration Officer  
**Office of the Director-General**  
Department of the Premier and Cabinet  
P 07 3003 9476 M [REDACTED] E [REDACTED]  
Level 40, 1 William Street, Brisbane QLD 4000 PO Box 15185, City East, QLD 4002



Premier of Queensland  
Minister for Trade

For reply please quote: *OGMGS/KN – TF/20/33547 – DOC/21/9819*

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Queensland 4002 Australia  
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Email [ThePremier@premiers.qld.gov.au](mailto:ThePremier@premiers.qld.gov.au)  
Website [www.thepremier.qld.gov.au](http://www.thepremier.qld.gov.au)

Mr Brendan Worrall  
Auditor-General  
Queensland Audit Office  
[qao@qao.qld.gov.au](mailto:qao@qao.qld.gov.au)

Dear Mr Worrall

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I appreciate the update on the functions undertaken by the QAO and for providing an overview of the QAO reports planned for the remainder of 2020–21.

I value the advice and assurance provided by the QAO in both its professional audit services and reports to parliament.

Again, thank you for writing to me on this matter.

Yours sincerely

**ANNASTACIA PALASZCZUK MP  
PREMIER OF QUEENSLAND  
MINISTER FOR TRADE**

**Lucas Clarke**

---

**From:** Dave Stewart  
**Sent:** Wednesday, 20 January 2021 4:43 PM  
**To:** Julia Sheedy  
**Cc:** Madison Cann  
**Subject:** Re: TF/20/33547, URGENT QAO EMAIL - Brendan Worrall - providing an overview of QAO's role and recent reports to Parliament following the Premier's re-election

Approved. Thanks.

Dave Stewart  
Director-General  
Office of the Director-General  
Department of Premier and Cabinet  
07 3003 9387  
[Redacted]

---

**From:** Julia Sheedy [Redacted]  
**Sent:** Wednesday, January 20, 2021 2:26:42 PM  
**To:** Dave Stewart [Redacted]  
**Cc:** Madison Cann [Redacted]  
**Subject:** FW: TF/20/33547, URGENT QAO EMAIL - Brendan Worrall - providing an overview of QAO's role and recent reports to Parliament following the Premier's re-election

Hi Dave

For your approval.

Thanks  
Julia

---

**From:** Correspondence DG (DPC) <CorrespondenceDG.DPC@premiers.qld.gov.au>  
**Sent:** Wednesday, 20 January 2021 11:40 AM  
**To:** Julia Sheedy [Redacted]  
**Subject:** TF/20/33547, URGENT QAO EMAIL - Brendan Worrall - providing an overview of QAO's role and recent reports to Parliament following the Premier's re-election

Hey Julia,

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**Madison Cann**

Senior Administration Officer

**Office of the Director-General**

Department of the Premier and Cabinet

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Level 40, 1 William Street, Brisbane QLD 4000 PO Box 15185, City East, QLD 4002

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**Lucas Clarke**

---

**From:** DCLO Admin  
**Sent:** Thursday, 21 January 2021 11:12 AM  
**To:** premcorro@ministerial.qld.gov.au  
**Cc:** DCLO Admin  
**Subject:** \*\*PREMIER LETTER FOR APPROVAL\*\* TF/21/33547 - Brendan Worrall - providing an overview of QAO's role and recent reports to Parliament following the Premier's re-election - DCOS  
**Attachments:** ELECTROINC LETTERHEAD Premier response to Brendan Worrall regarding QAOs role.DOCX; URGENT QAO EMAIL - Brendan Worrall - pr~f QAOs role and recent reports to Parliament following the Premiers re-election.EMI  
**Categories:** Anita

Good morning

Please find attached draft response and priority mail notification for your review and approval to apply the PREMIER'S electronic signature.

This has been approved by DG Dave Stewart today, 21 January 2021.

Kind regards



**Queensland**  
Government

**Anita Trim**

Customer Liaison Officer  
Departmental and Customer Liaison Office  
Department of the Premier and Cabinet

P 07 3003 9225 M [REDACTED]  
1 William Street, Brisbane QLD 4000  
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Premier of Queensland  
Minister for Trade

For reply please quote: *OGMGS/KN – TF/20/33547 – DOC/21/9819*

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Website [www.thepremier.qld.gov.au](http://www.thepremier.qld.gov.au)

Mr Brendan Worrall  
Auditor-General  
Queensland Audit Office  
[qao@qao.qld.gov.au](mailto:qao@qao.qld.gov.au)

Dear Mr Worrall

Thank you for your email of 16 December 2020 regarding the role of the Queensland Audit Office (QAO).

I appreciate the update on the functions undertaken by the QAO and for providing an overview of the QAO reports planned for the remainder of 2020–21.

I value the advice and assurance provided by the QAO in both its professional audit services and reports to parliament.

Again, thank you for writing to me on this matter.

Yours sincerely

**ANNASTACIA PALASZCZUK MP  
PREMIER OF QUEENSLAND  
MINISTER FOR TRADE**

## Lucas Clarke

---

**From:** DCLO Admin  
**Sent:** Wednesday, 10 February 2021 3:15 PM  
**To:** 'Denise.Spinks [REDACTED]'  
**Cc:** premcorro@ministerial.qld.gov.au; DCLO Admin; Virginia Healy; Mathew Cooper; Glenys Jenkin  
**Subject:** \*\*ADVICE REQUIRED\*\*PREMIER LETTER FOR APPROVAL\*\* TF/21/33547 - Brendan Worrall - providing an overview of QAO's role and recent reports to Parliament following the Premier's re-election - DCOS  
**Attachments:** FW: Follow up of invitation to meet with Auditor-General; ELECTROINC LETTERHEAD Premier response to Brendan Worrall regarding QAOs role.DOCX; URGENT QAO EMAIL - Brendan Worrall - pr~f QAOs role and recent reports to Parliament following the Premiers re-election.EML  
**Categories:** Awaiting PO advice, Anita

Good afternoon Denise

Please see the attached additional correspondence from Brendan Worrall, now requesting a meeting further to his previous correspondence (draft response and incoming are attached).

This was progressed to your office on 21 January 2021.

Would you like this to be progressed as a separate meeting request? Or would you like the Department to amend this letter to acknowledge his meeting request?

Any advice you can provide is greatly appreciated.

Kind regards



Queensland  
Government

**Anita Trim**

Customer Liaison Officer  
Departmental and Customer Liaison Office  
Department of the Premier and Cabinet

P 07 3003 9225 M [REDACTED]  
1 William Street, Brisbane QLD 4000  
PO Box 15185, City East, QLD 4002

**From:** DCLO Admin <dcladmin@premiers.qld.gov.au>  
**Sent:** Thursday, 21 January 2021 11:12 AM  
**To:** premcorro@ministerial.qld.gov.au  
**Cc:** DCLO Admin <dcladmin@premiers.qld.gov.au>  
**Subject:** \*\*PREMIER LETTER FOR APPROVAL\*\* TF/21/33547 - Brendan Worrall - providing an overview of QAO's role and recent reports to Parliament following the Premier's re-election - DCOS

Good morning

Please find attached draft response and priority mail notification for your review and approval to apply the PREMIER'S electronic signature.

This has been approved by DG Dave Stewart today, 21 January 2021.

Kind regards



**Queensland**  
Government

**Anita Trim**

Customer Liaison Officer  
Departmental and Customer Liaison Office  
Department of the Premier and Cabinet

---

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1 William Street, Brisbane QLD 4000  
PO Box 15185, City East, QLD 4002

Released under RTI - DPC



**Lucas Clarke**

---

**From:** The Premier (Ministerial)  
**Sent:** Wednesday, 10 February 2021 1:04 PM  
**To:** The Premier  
**Cc:** Virginia Healy  
**Subject:** FW: Follow up of invitation to meet with Auditor-General

**From:** Queensland Audit Office <QAO.Mail@qao.qld.gov.au>  
**Sent:** Wednesday, 10 February 2021 12:32 PM  
**To:** Premier <premier@ministerial.qld.gov.au>  
**Subject:** Follow up of invitation to meet with Auditor-General

Dear Premier

I write as a courtesy to follow up my 16 December 2020 email offering to meet. If you would like to do so, my Executive Coordinator, Alison Wright, can be contacted anytime on 3149 6002 or at [redacted] to arrange a suitable time.

I look forward to meeting in due course.

Kind regards,

**Brendan Worrall**

Auditor-General



**Queensland  
Audit Office**  
*Better public services*

T: 07 3149 6002  
E: [redacted]  
W: [www.qao.qld.gov.au](http://www.qao.qld.gov.au)  
53 Albert St, Brisbane Qld 4000  
 [Queensland Audit Office \(QAO\)](#)



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## Lucas Clarke

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**From:** Premier <premier@ministerial.qld.gov.au>  
**Sent:** Thursday, 16 July 2020 1:16 PM  
**To:** The Premier  
**Subject:** ##QAO/ FW: 12297 - Correspondence from the Auditor-General  
**Attachments:** QAO update for CEOs on new reports to parliament - Premier.pdf; Fact sheet—New reports to parliament.pdf

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

**From:** Queensland Audit Office <QAO.Mail@qao.qld.gov.au>  
**Sent:** Thursday, 16 July 2020 12:42 PM  
**To:** Premier <premier@ministerial.qld.gov.au>  
**Subject:** 12297 - Correspondence from the Auditor-General

Good afternoon

Please find attached correspondence from the Auditor-General.

Kind regards

### Auditor-General correspondence



**Queensland  
Audit Office**

*Better public services*



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T: [07 3149 6000](tel:0731496000)  
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W: [www.qao.qld.gov.au](http://www.qao.qld.gov.au)  
[53 Albert St, Brisbane Qld 4000](https://www.qao.qld.gov.au/53-Albert-St-Brisbane-Qld-4000)  
 [Queensland Audit Office \(QAO\)](https://www.qao.qld.gov.au)

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Your ref:  
Our ref: 12297

## OFFICIAL

16 July 2020

The Honourable A Palaszczuk MP  
Premier and Minister for Trade  
Level 40  
1 William Street  
BRISBANE QLD 4000

Dear Premier

### **An update on Queensland Audit Office new reports to parliament**

Over the past year, the Queensland Audit Office (QAO) has evolved its operations to try and better meet our clients' assurance needs and deliver trusted and valued services.

We are improving how we can respond to risks emerging across government, provide resultant findings and insights back to entities, and report to parliament on time-sensitive issues.

As a courtesy, I wanted to give you some further information on the new types of reports to parliament I intend to table from August 2020.

QAO examines many operational and service delivery issues, but not all of these automatically lead to a full performance audit. Three new types of publications will now complement our existing audit reports to parliament. They range in depth and degree of evaluation:

- Topic overviews—provide information on complex topics, set out key facts, identify underlying assumptions and summarise complex issues.
- Information briefs—set out key facts, may involve some evaluation, and may include findings and recommendations for entities
- Auditor-General's insights—provide further evaluation, and often highlight recurring or future risks and issues. They may draw on other QAO work across government.

We continue to produce reports on the results of our audits. Our performance audits examine the efficiency, effectiveness, and economy of public service delivery. Our financial audit reports summarise the results of our financial audits including insights on entities' financial performance, internal controls, and risk.

We will continue to collaborate with agencies during our audit work and when we prepare any of our reports to parliament. This includes the period of 21 days where we issue the proposed report to relevant entities for response, as required under s.64 of the *Auditor-General Act 2009*. We may also issue an earlier preliminary report to relevant agencies prior to the proposed. The enclosed fact sheet provides further detail.

We expect to table the first of our new types of publications in parliament from August 2020, including:

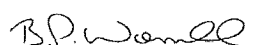
- Effectiveness of audit committees in state government entities (Auditor-General's insights)
- Enquiries into the implementation of S/4 HANA at Queensland Health (information brief)
- Major ICT projects and programs (Auditor-General's insights)
- Enquiries into sports grants (information brief).

We are recalibrating our current *Strategic Audit Plan 2020–23* (issued December 2019) to ensure that, in this COVID-19 world, the topics remain relevant and timely, and that we consider or prioritise any alternative topics. We will communicate any changes with agencies when we update this plan by the end of August 2020. We aim to deliver our *Strategic Audit Plan 2021–24* in early 2021. Further information on our audit program is available on our website. [www.qao.qld.gov.au/audit-program](http://www.qao.qld.gov.au/audit-program).

I have also provided this information directly to all agencies.

I hope this information is useful to you. Please do not hesitate to contact me if you have any further questions or if you would like to discuss in-person or via video or teleconference.

Yours sincerely



Brendan Worrall  
Auditor-General

Enc.

Released under RTI - DPC



## Fact sheet

# New reports to parliament

The Queensland Audit Office's (QAO) wide experience means we are uniquely placed to identify the key issues and risks facing public sector and local government service delivery.

We continue to implement new approaches to our work to ensure we focus our deliverables on our vision of better public services and give our clients trusted and valued assurance services.

From 2020–21, three new types of publications will complement our existing performance audit and financial audit reports to parliament. These new publications range in depth and degree of evaluation; balancing deep analysis and conclusions with faster delivery of our insights. They give us more avenues to share the insights we gather from our audit work with our clients, parliament, and the Queensland community. The new publications are:

- topic overviews
- information briefs
- Auditor-General's insights.

We continue to consult and engage with our clients during our audit or review work, and as we prepare any of our reports to parliament. This includes a period of 21 days where entities are invited to respond to our proposed reports.

Details on the new publications and our consultation process follows.

## Topic overviews

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Our topic overviews help clients and stakeholders understand complex issues and subjects. They are highly readable and explain complex issues, but do not oversimplify the issue.

They may set out key facts, identify underlying assumptions and summarise information that may be otherwise difficult to understand.

For example, we might produce a topic overview that describes the health landscape in Queensland. Or, one that outlines the commercial arrangements of a major outsourcing deal, where we set out who the prime contractor is, how they are due to be paid and who is bearing risk.

## Information briefs

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In today's data-rich landscape, QAO regularly reviews large amounts of information and makes judgements about what it means.

Our information briefs share more of our work. They may set out key facts, involve some evaluation, and include findings and recommendations, where relevant.

For example, we might prepare an information brief that sets out key facts about government's engagement with local suppliers. This might include detailed information analysing how much government spends with small to medium enterprises.

## Auditor-General's insights

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Our Auditor-General's insights involve more evaluation than topic overviews and information briefs. They may often draw on other QAO work, within certain sectors or across government.

Through them, we will highlight risks and issues that we believe government needs to manage now and in the future.

For example, we might prepare an Auditor-General's insights report that evaluates the government's overall performance in implementing technology projects.

## Full audit reports

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### Performance audits

Performance audits evaluate the efficiency, effectiveness, and economy of public service delivery. Our topics cover important aspects of public service delivery across a wide range of sectors.

We will continue to table reports on performance audits in parliament each year.

### Financial audits

Each year, QAO provides professional audit services for over 400 state and local government entities. This work includes our opinions on the accuracy and reliability of the financial statements, and insights on financial performance, risk, and internal controls. We will continue to summarise the results of these audits in reports to parliament each year.

## Consultation and reporting

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All our audit engagements are conducted under the *Auditor-General of Queensland Auditing Standards*, which establishes the standards we apply. Our audits typically involve three stages: planning, conduct and reporting. We provide regular updates to the audited entity and key stakeholders throughout each stage.

For all of our outputs—topic overviews, information briefs, Auditor-General's insights, or full audit reports—QAO will issue a draft report to relevant parties for 21-day comment, as required under s.64 of the *Auditor-General Act 2009*. Relevant parties have 21 days to provide a written response, which we include in the report we table in parliament.

We may also issue a preliminary report to relevant parties prior to the final draft.

This consultation process ensures all relevant parties have the opportunity to provide comments, and that our reports include relevant context and are balanced.

For further information on our consultation and reporting, please see our fact sheets *Performance Audit practice statement* and *Financial Audit practice statement*.

## Selecting our audit topics

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In identifying and selecting our audit topics, we continually scan the environment that the state and local government entities operate in to reflect emerging or systemic risk. We consult widely with entities, parliament, and other stakeholders, and welcome topic suggestions from the public.

We prepare a three-year strategic audit plan, which we update annually, or as new circumstances arise. This plan is available on our website at [www.qao.qld.gov.au/audit-program](http://www.qao.qld.gov.au/audit-program).





[qao.qld.gov.au/reports-resources](http://qao.qld.gov.au/reports-resources)

[qao.qld.gov.au/blog](http://qao.qld.gov.au/blog)

[qao.qld.gov.au/contact-us](http://qao.qld.gov.au/contact-us)

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53 Albert Street, Brisbane Qld 4000

● ● **Queensland**  
**Audit Office**  
*Better public services*



**Lucas Clarke**

---

**From:** Tina Culpo  
**Sent:** Monday, 10 August 2020 9:55 AM  
**To:** Bronwyn Edmeades  
**Subject:** RE: HPE Content Manager Tracking File : TF/20/15811 : URGENT QAO LETTER - Brendan Worrall, Auditor-General regarding an update on Queensland Audit Office new reports to Parliament

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged

Thanks Bronwyn.

Michelle has approved the NFA.

Thanks,



**Queensland  
Government**

**Tina Culpo**

Director, Departmental Correspondence and Customer Liaison Unit  
Office of the Director-General  
Department of the Premier and Cabinet

P 07 3003 9389 M [REDACTED]  
Level 40, 1 William Street, Brisbane QLD 4000  
PO Box 15185, City East, QLD 4002

**From:** Bronwyn Edmeades <[REDACTED]>  
**Sent:** Wednesday, 5 August 2020 12:04 PM  
**To:** Tina Culpo <[REDACTED]>  
**Subject:** HPE Content Manager Tracking File : TF/20/15811 : URGENT QAO LETTER - Brendan Worrall, Auditor-General regarding an update on Queensland Audit Office new reports to Parliament

Hey Tina

This one has been returned to ECU by Corporate and Government Services for NFA.

NFA has been approved by DDG. The reason is that the letter is providing FYI information on new reports by QAO. The department have advised all the relevant parties within DPC of the information and now wish to close.

Can you please seek approval for ECU to action this request.

Ta

Bronwyn



Queensland  
Government

**Bronwyn Edmeades**

Principal Advisor

**Executive Correspondence Unit**

Department of the Premier and Cabinet

E [REDACTED] P 07 3003 9267

Level 29, 1 William Street, Brisbane QLD 4000

PO Box 15185, City East, QLD 4002

-----< HPE Content Manager record Information >-----

Record Number : TF/20/15811

Title : URGENT QAO LETTER - Brendan Worrall, Auditor-General regarding an update on Queensland Audit Office new reports to Parliament

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