

A. Full responses from agencies

As mandated in Section 64 of the *Auditor-General Act 2009*, the Queensland Audit Office gave a copy of this report and invited comments from:

- Premier and Minister for Veterans
- Treasurer and Minister for Energy

We also provided a copy of the report and requested comments from:

- Director General, Department of the Premier and Cabinet
- Under Treasurer, Queensland Treasury

We also provided a copy of the report to all ministers and accountable officers of core departments, as well as to Chief Executive Officers and Board Chairs for the following entities, and gave them the option of providing a response:

- Gladstone Area Water Board
- Gladstone Ports Corporation
- Griffith University
- Mt Isa Water Board
- North Queensland Bulk Ports
- Ports North
- Port of Townsville
- Queensland Bulk Water Supply Authority
- Queensland Reconstruction Authority
- Sunwater
- Unitywater
- Urban Utilities.

This appendix contains the responses we received.

The heads of these entities are responsible for the accuracy, fairness, and balance of their comments.



Comments received from Director-General, Department of the Premier and Cabinet

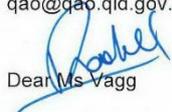
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Department of the
Premier and Cabinet

For reply please quote: P&I/SB – TF/26/2924 – DOC/26/29258

Ms Rachel Vagg
Auditor-General of Queensland
Queensland Audit Office
qao@qao.qld.gov.au


Dear Ms Vagg

I refer to your email of 6 February 2025 regarding the Queensland Audit Office's proposed State entities 2025 Report (the Report).

I am pleased to note from the Report that you consider that the Department of the Premier and Cabinet's (DPC) financial statement is reliable and that most state entities, received unmodified audit opinions.

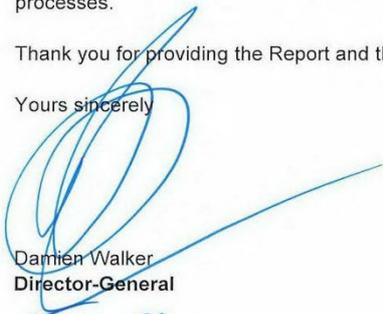
The Report findings regarding controls over core payroll and expenditure, reducing exposure to fraud and error in payments to vendors, ex-gratia payments and procurement processes are noted.

I am pleased to advise that DPC has implemented all outstanding recommendations raised in prior Queensland Audit Office State entities reports. DPC will continue to implement any further actions arising out of State entities reports, for which status updates are regularly reported and administered through DPC's Audit and Risk Management Committee.

I also advise that DPC updated its procurement policy and procedures to align with the Queensland Procurement Policy 2026 relating to procure to pay and contract management processes.

Thank you for providing the Report and the opportunity to comment.

Yours sincerely


Damien Walker
Director-General

5/3/26

1 William Street Brisbane
PO Box 15185 City East
Queensland 4000 Australia
Website www.premiers.qld.gov.au
ABN 65 959 415 158

Comments received from Under Treasurer, Queensland Treasury



Queensland Treasury

Our Ref: QT00557-2026

Ms Rachel Vagg
Auditor-General of Queensland
Queensland Audit Office

Email: qao@qao.qld.gov.au

Dear Ms Vagg

Thank you for your email of 6 February 2026 enclosing the draft report to Parliament titled *State entities 2025*. I am writing to respond on behalf of myself and the Honourable David Janetzki MP, Treasurer, Minister for Energy and Minister for Home Ownership.

I note the 2025 report makes no new recommendations but highlights recommendations from previous years' reports which the Queensland Audit Office (QAO) considers require further action.

I note QAO continues to recommend that Queensland Treasury improves awareness and develops guidance material for special payments.

Queensland Treasury has been addressing this recommendation through continuous engagement with State entities to ensure the obligations relating to special payments are understood and are being adopted in internal policies and processes.

Queensland Treasury officers have been engaging with officers from QAO and have discussed what additional guidance could be provided on special payments. Queensland Treasury will review and update guidance material, as required, to ensure entities remain aware of and understand their obligations relating to special payments.

In relation to Recommendation 2 contained in the *State entities 2021* report for departments and relevant Ministers to improve timeliness of financial statements being made publicly available, Queensland Treasury will continue to engage with Directors-General to encourage annual report tabling at the earliest opportunity.

Queensland Treasury supports QAO's recommendations relating to the role of audit committees, ensuring consistent payroll processes are implemented and for procurement policies and manuals to be sufficient. Queensland Treasury continues to meet these recommendations.

1 William Street, Brisbane
GPO Box 611, Brisbane
Queensland 4001, Australia
Telephone +61 7 3035 1933
Website www.treasury.qld.gov.au
ABN 90 856 020 239

I am advised Gladstone Ports Corporation is progressively strengthening governance arrangements across its organisation and has confirmed it has implemented changes to address the deficiencies raised.

If you require any further information, please contact

[REDACTED], who will be pleased to assist.

Yours sincerely



Paul Williams
Under Treasurer

03 / 03 / 2026



Comments received from Director-General, Department of State Development, Infrastructure and Planning

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Department of
State Development,
Infrastructure and Planning

Our ref: DGC26/53 / MC26/969

Your ref: PRJ04662

5 March 2026

Ms Rachel Vagg
Auditor-General
Queensland Audit Office
QueenslandAuditOffice@qao.qld.gov.au

Dear Auditor-General

Thank you for your email of 6 February 2026 to the Deputy Premier and to me about your proposed *State Entities 2025* Report (the report). The Deputy Premier has asked that I respond on his behalf on this occasion.

I appreciate the opportunity to respond and acknowledge the work of the Queensland Audit Office in preparing the report and the quality and rigor of its analysis. The report provides valuable insights into the performance and governance of State entities and makes an important contribution to transparency, accountability and the effective management of public resources.

The Department of State Development, Infrastructure, and Planning (the Department) supports the report's findings and is committed to addressing them to further strengthen governance, capability and operational performance.

The Department recognises the value of ongoing engagement with the Queensland Audit Office in driving continuous improvement and ensuring strong public sector outcomes.

If you require any further information, please contact

[Redacted] who will be pleased to assist.

Yours sincerely

John Sosso
Director-General

1 William Street
Brisbane Queensland 4000
PO Box 15009
City East Queensland 4002
Telephone 13 QGOV (13 74 68)
Website www.statedevelopment.qld.gov.au
ABN 29 230 178 530

Comments received from Director-General, Department of Trade, Employment and Training

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Department of
**Trade, Employment
and Training**

Our ref: TF26/258; D26/2355

Ms Rachel Vagg
Auditor-General
Queensland Audit Office
Email: gao.mail@gao.qld.gov.au

Dear Ms Vagg *Rachel*

Thank you for your email dated 6 February 2026 regarding the *State Entities 2025* Report.

I am pleased to note the Report identified the Department of Trade, Employment and Training's financial statements are reliable and received an unmodified audit opinion.

I also note the Report's findings regarding the strengthening of internal controls over payroll, expenditure, procurement and information technology.

The Department remains committed to the continual improvement of the important matters raised in the Report. Deficiencies detailed in the Queensland Audit Office (QAO) reports are being progressed with regular updates and monitoring through the Department's Audit and Risk Committee. The Department will continue to work closely with QAO on the implementation of management actions to close any deficiencies.

Thank you for the opportunity to provide comment.

Should you require any further information, please contact [REDACTED]

Yours sincerely

Peter McKay
Peter McKay
Director-General
02.03.2026

1 William Street Brisbane
PO Box 15483 City East
Queensland 4002 Australia
Website www.qld.gov.au
ABN 84 375 484 963

Comments received from Acting Commissioner, Queensland Police Service



QUEENSLAND POLICE SERVICE

COMMISSIONER'S OFFICE
200 ROMA STREET BRISBANE QLD 4000 AUSTRALIA
GPO BOX 1440 BRISBANE QLD 4001 AUSTRALIA

Email: commissioner@police.qld.gov.au



Our Ref:

Your Ref:

3 March 2026

Damon Olive
Assistant Auditor-General
Level 14, 53 Albert Street
Brisbane QLD 4000

Dear Mr Olive,

I refer to your letter dated Friday, 6 February 2026, inviting submission of a response to the draft *State Entities 2025* report.

The Queensland Police Service has reviewed the report and has noted the report's findings and recommendations.

Thank you for the opportunity to provide comment. The Queensland Police Service is committed to the continual improvement of the important matters raised in your report.

Should you require any further information in relation to this response, please contact [REDACTED]

Yours sincerely


Brett Pointing APM
ACTING COMMISSIONER

QUEENSLAND POLICE SERVICE

Comments received from Chief Executive Officer, Gladstone Ports Corporation



#2049388

Our Ref: CEO

5 March 2026

Ms Rachel Vagg
Auditor-General
Queensland Audit Office

DELIVERY BY EMAIL

QueenslandAuditOffice@gao.qld.gov.au
gao.mail@gao.qld.gov.au

Dear Ms Vagg,

GLADSTONE PORTS CORPORATION (GPC) RESPONSE TO STATE ENTITIES REPORT 2025

In response to email dated 6 February 2026 regarding State entities 2025 report, the GPC Board and Executive are maintaining a strong focus on governance and compliance across the organisation. Governance reform remains a standing priority, with executives accountable for ensuring identified issues are addressed and that robust systems are in place to prevent recurrence. We are committed to meeting all compliance requirements and strengthening governance practices across the business.

With regards to the finding of Executive Employment Contracts, GPC acknowledges this finding and confirm the matter has been addressed. A revised executive contract template has been developed and complies with Queensland Government Chief and Senior Executive Employment Arrangements to ensure full compliance with applicable policy requirements.

GPC acknowledges the finding regarding the Conflict of Interest (COI) management, the matter is considered addressed with corrective action implemented. GPC has rolled out further training to the organisation as part of the broader mandatory integrity and ethics program.

Please do not hesitate to contact me should you require any additional information via email

[Redacted]

Yours sincerely

Andrew Johnson
CHIEF EXECUTIVE OFFICER

Cc: [Redacted]

Gladstone Ports Corporation Limited
T: +61 7 4976 1333 • Fax: +61 7 4972 3045 • 40 Goondoon St/PO Box 259, Gladstone QLD, 4680, AUSTRALIA • www.gpcl.com.au
ACN 131 965 898 ABN 96 263 788 242

