

B. How we prepared this report

Queensland Audit Office reports to parliament

The Queensland Audit Office (QAO) is Queensland's independent auditor of public sector entities and local governments.

QAO's independent public reporting is an important part of our mandate. It brings transparency and accountability to public sector performance and forms a vital part of the overall integrity of the system of government.

QAO provides valued assurance, insights and advice, and recommendations for improvement via the reports it tables in the Legislative Assembly, as mandated by the *Auditor-General Act 2009*. These reports may be on the results of our financial audits, on the results of our performance audits, or of our insights. Our insights reports may provide key facts or a topic overview, the insights we have gleaned from across our audit work, the outcomes of an investigation we conducted following a request for audit, or an update on the status of Auditor-General recommendations.

We share our planned reports to parliament in our 3-year forward work plan, which we update annually: www.qao.qld.gov.au/audit-program.

A fact sheet on how we prepare, consult on, and table our reports to parliament is available on our website: www.qao.qld.gov.au/reports-resources/fact-sheets.

About this report

QAO prepares its reports on the results of financial audits under the *Auditor-General Act 2009*:

- section 60, which outlines the Auditor-General must prepare a report to the Legislative Assembly on each audit conducted of a public sector entity.
- section 62, which outlines the Auditor-General may combine reports on any 2 or more audits.
- section 63, which outlines the discretion the Auditor-General has for reporting to parliament.
- section 59, which outlines the Auditor-General must prepare a report to the Legislative Assembly on each audit conducted of the consolidated fund accounts.

We have grouped entities listed in [Appendix F](#) under their ministerial portfolio at the time of preparing this report, which was after machinery of government changes effective 21 July 2025. Where departmental functions were split across multiple ministers, we have listed the related entity in each of the relevant portfolios, meaning some entities are listed more than once.

What we cover

Through our financial audit program, we form opinions about the reliability of entity financial statements. We complete these audits under the related Auditing and Assurance Standards Board standards. Each respective entity publishes our audit opinions in their annual report.

Our financial audit reports to parliament provide the results of our audits and assess the quality and effectiveness of internal controls. They also consider public sector-specific risks. These include the probity of matters associated with entity stewardship; propriety of administrative decisions; acts or omissions that give rise to a waste of public resources; and compliance with relevant Acts, regulations, and policies.

This report highlights key insights and information from across our work. It discusses the financial audit results of Queensland state government entities, and it analyses the government's financial performance and position.



Entities included in this report

- 28 departments
- 118 statutory bodies
- 11 government owned corporations
- 84 controlled entities (entities controlled by one or more public sector entity).

These entities are listed in Appendices [E](#) and [K](#).

Note: These do not include entities exempted from audit by the Auditor-General (see [Appendix H](#)), entities not preparing financial reports (see [Appendix I](#)), or entities audited by arrangement.

Our approach

This report has been prepared in accordance with the *Auditor-General Auditing Standards*.

In this report, we have collated the financial information and internal control weakness throughout this report if they were certified by 30 November 2025.

Data and information

We used the following data sets in preparing our report:

- Average time ministers took to table annual reports in 2024 and 2025 (Figure 3B) – we sourced this data from annual reports for each state sector entity and compared on a year-to-year basis, the average duration between the date the financial statement was certified by audit and the date the annual report was tabled.
- Departments' grant expenditure (Figure 4A) – we sourced this data from audited financial statements for 2023–24 and 2024–25, and service delivery statements for 2025–26 for each department.
- Contractors and consultants' expenses (total state sector) (Figure 4B) – we sourced this data used by the state to prepare its consolidated financial statements.
- Grant expenses for disaster events (Figure 4C) – we sourced this data from annual reports and audited financial statements of Queensland Reconstruction Authority and service delivery statement for 2025–26 for the Queensland Fire Department, which includes the Queensland Reconstruction Authority.
- Appointments of key governance roles across state entities between 1 July 2024 and 31 October 2025 – we sourced this data from annual reports, the Queensland Register of Appointees to Government Bodies, and media statements made available from 1 July 2024 to 31 October 2025. While the construct of statutory individual bodies varies, we have included all statutory bodies in the analysis.
- Overview of internal control deficiencies (Figure 5A) – we sourced this data from the audit reports we issued to state sector entities.
- Procurement control deficiencies (Figure 5B) – we sourced this data from the audit reports we issued to state sector entities.
- Special payments made to employees – we sourced this data from audited financial statements.
- Expenditure control deficiencies (Figure 5C) – we sourced this data from the audit reports we issued to state sector entities.
- Payroll control deficiencies (Figure 5D) – we sourced this data from the audit reports we issued to state sector entities.
- Ways to strengthen the pay run processes and controls (Figure 5E) – we sourced this data from the audit reports we issued to state sector entities.
- Ports data – we sourced this data from audited financial statements, annual reports, and our audit files.



- Water data – we sourced this data from audited financial statements, annual reports, and our audit files.

For the dashboards we are publishing alongside this report, we used the following data:

- Water data visualisation – audited financial statements, and drought status, primary industries, and water storage facilities (total capacity and storage level as of 30 June). This information is sourced from emergency action plans provided by the Department of Regional Development, Manufacturing and Water.
- Understanding grants dashboard – we sourced the Queensland Government Investment Portal – Expenditure Data from the Queensland Government’s Open Data website. We have undertaken data cleansing to classify each grant into a sector and recipient type using the information provided by funding agencies. We have also performed limited data cleansing over recipient names to ensure these are spelt consistently and we can accurately count the number of grant recipients.

Presentation

Where possible and useful, we present our graphs and figures with comparative data going back 3 to 5 years to show the relevant movements.

