

## **Inquiry into the Strategic Review of the Queensland Audit Office**

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**Submitted by:** Crime and Corruption Commission

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Committee Secretary  
Cost of Living and Economics Committee  
Parliament House  
George Street  
Brisbane QLD 4000

By email: [COLEC@parliament.qld.gov.au](mailto:COLEC@parliament.qld.gov.au)

Dear Chair,

**RE: Inquiry into the Report of the Strategic Review of the Queensland Audit Office**

Thank you for your invitation to provide a submission to the Cost of Living and Economic Committee's (the Committee) inquiry into the Strategic Review of the Queensland Audit Office (QAO) undertaken by Professor Emeritus Ian O'Connor AC and Moore Australia (the Report).

On 26 April 2024, the Crime and Corruption Commission (CCC) provided feedback to the QAO on its draft *Forward Work Plan 2024-27*, identifying an opportunity for the CCC to meet and partner with the QAO to discuss data collection and the ways in which it can share this information to enhance the understanding of corruption risks across Queensland. The CCC also identified opportunities which may exist to share insights from its audit, [Meeting with Lobbyists: are you adequately minimising corruption risks?](#) with the QAO to help inform audit planning, and suggested other focus areas the QAO could consider for future work plans.<sup>1</sup>

Turning to the Report, the CCC welcomes and gives in-principle support to the recommendations generally. The CCC provides specific feedback with respect to recommendations 3.5, 3.6 and 5.9, which are of particular interest to the CCC having regard to its corruption prevention function under Chapter 2, Part 1 of the *Crime and Corruption Act 2001*.

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<sup>1</sup> The CCC suggested three focus areas, namely healthy and safe Queenslanders, governance of government, and infrastructure investment.

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***Recommendation 3.5 - That the incoming Auditor-General consider opportunities to enhance the development of the Forward Work Plan via more direct external engagement with the senior leadership of government entities in identifying and developing the risks for the public sector.***

The CCC considers the *Forward Work Plan 2024-27* is comprehensive and covers a range of topic areas necessary for the delivery of efficient public services. Several of these topic areas are likely to provide valuable insight into known corruption risk areas being monitored by the CCC as well as emerging areas of interest.

Using data and insights to strengthen integrity across Queensland's public sector is a key aspect of the [CCC's Corruption Strategy 2023–27](#). The CCC is designing new service delivery models to ensure a corruption prevention and policy approach, informed by a contemporary understanding of the corruption landscape, is integrated across its corruption function and embedded across the sector. This includes defining a re-energised systems audit and assurance capability that will have a specific focus on identifying structural and systemic issues impacting public sector integrity and corruption.

Earlier this year, the CCC wrote to the QAO about work being undertaken by the CCC to explore ways to develop and implement a coordinated and planned approach to collecting, using, and sharing data and insights with stakeholders to increase capacity to prevent, detect and respond to corruption risks.

The QAO collects and holds valuable information and insights about corruption risk and integrity issues that can help provide a more holistic picture of issues impacting the sector. The CCC looks forward to increased opportunities to meet with the QAO to discuss ways both agencies can partner and collaborate.

***Recommendation 3.6 - That in identifying topics for future performance audits, the QAO consider any other recent external reviews of the topic and identify how the QAO's performance audit would add further value to the understanding of the topic, which might include validation of entities responses to previous reviews.***

The CCC notes in the *Forward Work Plan 2024-27* that the QAO has planned an audit of lobbying in the Queensland Government in 2026-27. During 2022-23, the CCC conducted an audit to identify areas where frameworks for managing and recording contact between government representatives and lobbyists could be enhanced. The CCC published a summary of its key observations in September 2023 in its report titled *Meetings with lobbyists: are you adequately minimising corruption risks?* The CCC considers that opportunities may exist to share insights from that audit with the QAO to help inform its future audit planning.

More generally, the CCC's *Corruption Strategy 2023–27* highlights the importance of education, prevention and capacity-building activities, including strengthening leaders' integrity and their capacity to identify and respond to corruption risks in Queensland's public sector. Opportunities may exist to promote collaboration and coordination between the CCC and the QAO to take a unified approach to corruption prevention and avoid duplicated or inconsistent prevention approaches.

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***Recommendation 5.9 - The QAO should increase the number of follow-up audits of the implementation of recommendations and prioritise follow-up of high and significant risk recommendations.***

The CCC considers effective follow-up on audit recommendations is an essential part of maintaining strong internal controls and governance within a public sector agency. It can help ensure effective risk management and assists with providing assurance to both public integrity agencies and the Queensland community that appropriate actions are being taken to mitigate and treat risks. Information and data held by the QAO in relation to follow-up audits would also assist the CCC in better understanding how effectively public sector agencies are implementing and enhancing controls, processes and the overall integrity framework.

If you have any queries regarding the CCC's submission, please do not hesitate to contact my office.

Yours sincerely,

A solid black rectangular box used to redact the signature of Bruce Barbour.

**Bruce Barbour**  
Chairperson