

Executive Summary

Role of Auditor-General and committee

The Auditor-General provides the Parliament with independent assurance of public sector accountability and performance by reporting to Parliament on the results of its financial and performance audits.

Under section 94 of the *Parliament of Queensland Act 2001*, the State Development, Infrastructure and Works Committee (committee) is responsible for assessing the integrity, economy, efficiency and effectiveness of government financial management by considering reports of the Auditor-General within its portfolio areas of responsibility.

Accordingly, the committee has considered Auditor-General Report 5: 2024-25 – *Preparing for the Brisbane Games* (Report 5) tabled in the Legislative Assembly on 13 December 2024.

About the audit report

Report 5 examined the effectiveness of the governance arrangements and planning for the Brisbane 2032 Olympic and Paralympic Games (the Games), including early planning to achieve climate targets and legacy benefits.

The Auditor-General found that while the current governance structure has been effectively designed for its purpose, improvements can be made across various entities to minimise risks and ensure good governance, planning and budgeting practices are embedded in all activities to deliver the Games.

The Auditor-General stated that the conclusions in Report 5 provide *limited assurance* about the audited entities' performance. This means that in conducting the audit, the Auditor-General considered the design of governance structures, risk management strategies and budgetary oversight mechanisms against accepted principles, rather than testing the actual implementation of those mechanisms on account of their infancy, which is required for the Auditor-General to provide *reasonable assurance*.

The Auditor-General's Report 5 pre-dates the publication of the 100 Day Review, and the Queensland Government's 2032 Delivery Plan, and is the first in a series of intended audits examining various aspects of the Games.

Committee considerations

As a part of its consideration of Report 5, the committee conducted a public briefing with the Auditor-General and officers of the Queensland Audit Office on 25 March 2025. Key themes raised included:

- issues related to the Games budget, including the need for a consolidated budget, and the risk of cost overruns
- governance structures for the Games, and the reporting framework for GIICA
- delivery of legacy outcomes from the Games.

The committee has recommended that the Legislative Assembly notes the contents of this report. The committee also recommends that the Auditor-General continue to monitor governance structures over the lifecycle of the Games delivery program, to ensure that they remain operationally effective; and that the Auditor-General, in future audit reports relating to the Games, routinely report on the implementation status of recommendations made in previous reports.