Government Response to the Finance and Administration Committee

Report No. 51, October 2017

Consideration of the recommendations of the strategic review of the Queensland Audit Office

The Committee’s Recommendations:

Recommendation 1

That the Auditor-General ensure that the Queensland Audit Office (QAO) Better Practice Asset Valuation Guide (Guide) is available in a timely manner.

The Government supports this recommendation and notes the Guide has been prepared by the QAO to assist members of public sector entities in their understanding of the requirements for asset valuations.

The Government notes the QAO’s advice that the:

- Australian Accounting Standards Board (AASB) has suggested that publication of the Guide be delayed until the current accounting standard is revised;
- AASB plans to issue the revised accounting standard in 2018; and
- QAO expects to have its Guide ready for publication at the same time.

Recommendation 2

That the Premier and Treasurer advise all Ministers and departments of the need to, and expectation that, they will ensure timely preparation and submission of financial statements to the QAO.

The Government supports this recommendation and the need for timely preparation and submission of financial statements to the QAO.

The Government notes that responsibility for the preparation and submission of financial statements rests with accountable officers and statutory bodies under the Financial Accountability Act 2009 (the Act). Accordingly, the Under Treasurer will write to all accountable officers to remind agencies of their obligations regarding financial statements under the Act, and provide advice on processes which could improve the timeliness of financial reporting.

Recommendation 3

The committee recommends the QAO prepare a detailed analysis of any additional funding it requires and ensure the committee is included and aware of any approaches to the Treasurer/Cabinet Budget Review Committee (CBRC) for future funding increases.

The Government supports the QAO preparing a detailed analysis to demonstrate a case for any additional funding it requires to address staff resourcing issues and enable the QAO to undertake more performance audits. The case for any additional funding required by the QAO should form part of the QAO’s future Budget submissions.

The Government notes the committee’s request to be included in any approaches to the Treasurer/Cabinet Budget Review Committee for future funding increases.
Recommendation 4

The committee recommends Ministers outline to their agencies the importance of the implementation of the QAO’s performance audit recommendations, in accordance with any prescribed timelines.

The Government supports this recommendation and agrees that all agencies should implement performance audit recommendations in a timely manner. Accordingly, the Premier and Minister for Trade will write to all Ministers to remind them to outline to their agencies the importance of timely implementation of the QAO’s performance audit recommendations.

Recommendation 5

That the Premier, in consultation with the Minister for Innovation, Science and the Digital Economy and Minister for Small Business, consider amendment of section 53 of the Auditor-General Act 2009 or any other alternatives to allow the Department of Science, Information Technology and Innovation to access and utilise the QAO held audit analytics data of government departments.

Recommendation 6

That the Minister for Innovation, Science and the Digital Economy and Minister for Small Business update the House with respect to the development of the whole-of-Government data solution capability.

The Government supports these recommendations.

It is noted that responsibility for implementation of this work is now vested in the Minister for Housing and Public Works, Minister for Digital Technology and Minister for Sport, following the machinery of Government changes resulting from the Queensland general election held on 25 November 2017. The responsible Queensland Government department is the Department of Housing and Public Works (DHPW).

Accordingly, DHPW has been working with the QAO to investigate options to build a whole-of-Government data analytics capability that is similar to the QAO’s. These investigations are on-going and the Minister for Housing and Public Works, Minister for Digital Technology and Minister for Sport will update the Legislative Assembly on progress with this initiative in due course.