Appendix E
External scrutiny

The Auditor-General is an independent officer of parliament, appointed for a fixed seven-year term. The Queensland Audit Office (QAO) enables the Auditor-General to fulfil this role by providing professional financial and performance audit services to both parliament and the public sector on behalf of the Auditor-General. The Auditor-General Act 2009 governs the powers and functions of the Auditor-General.

The following QAO reports are applicable to the department. For a complete list of all tabled reports by QAO to the Queensland Parliament in the 2017–18 financial year, visit the QAO website at qao.qld.gov.au/reports-resources/parliament.

To effectively manage and identify fraud risks, agencies need to examine their business environments to understand its potential exposure to fraud. Agencies that do not dedicate sufficient time and resources to understanding their fraud risks, can be exposed without realising it. This audit assessed if agencies appropriately identify and assess fraud risks, and apply appropriate risk treatments and control activities to adequately manage their exposure to fraud risks.

The report recommended that all public sector agencies self-assess against the better practices listed in the report, integrate fraud risk management systems within existing enterprise risk management frameworks and monitor agency exposure to risk.

QAO categorise these entities into three sectors. The general government sector provides public services for the collective benefit of the community. Public non-financial corporations provide goods and services that are trading, non-regulatory, or non-financial in nature and Public financial corporations provide financial services.

Each year, the Treasurer prepares the Queensland Government’s consolidated financial statements. These statements provide a complete view of the performance and position of the state government.

Australia’s student performance has been declining on international scales since 2000, despite state and federal governments investing more in schools.

The objective of this audit was to assess the economy and effectiveness of the 'Investing for Success' initiative in supporting students, particularly those most in need, to achieve improved education outcomes.

The report made six recommendations to the Department of Education and provided a copy of the report with a request for comments to the A/Director-General of the Department of Education. The department’s response is at Appendix A of the QAO report.

Entities within the Queensland public education sector intend to deliver world-class education and training services. Collectively, the sector aims to help individuals to make positive transitions from early childhood through to all stages of schooling, providing them with the knowledge and skills to prepare them for future education, training or the workforce. This sector provides a variety of services and uses substantial resources to deliver these services.