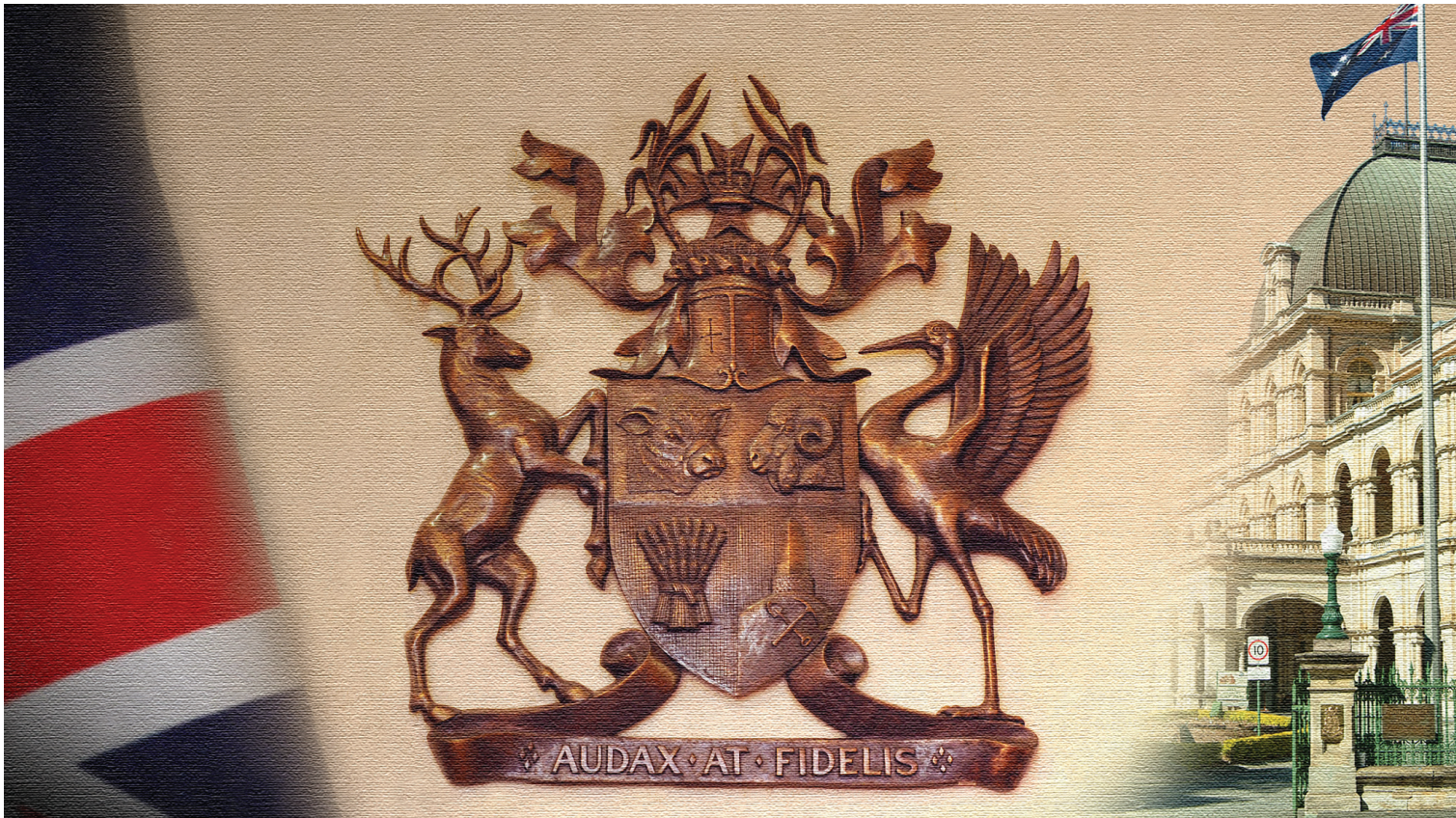


Auditor-General of Queensland



Performance Management Systems audit

Report to Parliament No. 8 for 2011
Follow up of four audits completed
in 2008 and 2009

Auditor-General of Queensland

Performance Management Systems audit

Report to Parliament No. 8 for 2011

Follow up of four audits completed
in 2008 and 2009



QUEENSLAND

Prepared under Part 3 Division 3 of the
Auditor-General Act 2009

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Auditor-General of Queensland

September 2011

The Honourable R J Mickel MP
Speaker of the Legislative Assembly
Parliament House
BRISBANE QLD 4000

Dear Mr Speaker

This report is prepared under Part 3 Division 3 of the *Auditor-General Act 2009*, and is titled Follow up of four audits completed in 2008 and 2009. This report is number eight in the series of Auditor-General Reports to Parliament for 2011.

In accordance with s.67 of the Act, would you please arrange for the report to be tabled in the Legislative Assembly.

Yours sincerely



Glenn Poole
Auditor-General



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Executive summary

Audit overview

My reports to Parliament contain recommendations and opportunities for improvement provided to address any weaknesses identified in the audit's findings. After a suitable period of time, I review the progress made towards implementing those recommendations.

This report covers a review of actions taken by agencies in relation to four reports tabled in Parliament during 2008 and 2009:

- ***Auditor-General Report to Parliament No. 3 for 2008 – Management of Rural Fire Services in Queensland***, reviewed the management of the Rural Fire Service, and contained a number of recommendations I considered required urgent attention in order to maintain the sustainability of the service.
- ***Auditor-General Report to Parliament No. 5 for 2008 – Protecting Queensland's primary industries and environment from pests and disease***, examined the status of the State's biosecurity systems and provided a number of recommendations to assist the coordination of State and local governments in protecting and responding to biosecurity risks such as the Hendra virus.
- ***Auditor-General Report to Parliament No. 3 for 2009 – Transport network management and urban congestion in South East Queensland***, reviewed the management of public transport and urban congestion and found a number of weaknesses in systems to coordinate, communicate and manage the growing demand on our roads and public transport systems.
- ***Auditor-General Report to Parliament No. 6 for 2009 – Providing the information required to make good regulation***, examined the systems in place to ensure that the need, impact and cost of a proposed regulation is analysed before proceeding, and that regulation is developed using regulatory best principles.

Audit conclusion

In this follow up audit, I reviewed the progress made by agencies on a combined total of 53 recommendations and opportunities for improvement resulting from these four reports. Eight out of ten agencies in this follow up audit have fully implemented at least half of the recommendations and opportunities for improvement directed to them. Of the remaining recommendations and opportunities for improvement, all but one has been partially implemented. In two instances, agencies have progressed implementation but have opted for an alternate approach; and in one instance, the recommendation has not yet been addressed by the agency.

Though it is pleasing to find the majority of recommendations and opportunities for improvement fully implemented, it is concerning that a number of the remaining recommendations and opportunities for improvement are those I found most critical at the time of the original audit. Recommendation 7 of my report to Parliament No. 3 for 2008, concerned the legal status of Rural Fire Brigades and their relationship with the Department of Community Safety, a matter I considered needed urgent resolution at the time of the audit three years ago, which today remains unaddressed. Recommendations 4, 6, 8 and 9 of this report covered improvements to risk and accountability structures, allocation and resourcing systems. Weaknesses I found at the time of the audit threatened the sustainability of the Rural Fire Services. The follow up audit found these very necessary system improvements had not been fully addressed.

Report to Parliament No. 5 for 2008, found that Biosecurity Queensland's ability to respond to an elevated number of outbreaks of pests and diseases had been compromised by systemic workforce deployment issues created by ineffective emergency response planning. While I acknowledge that the application of lessons learnt in previous outbreaks has been successful in improving response to the recent Hendra 2011 outbreak, I note that a number of weaknesses identified in the findings underpinning my recommendations remain in place. As long as these weaknesses remain in place, Biosecurity Queensland's capacity to respond effectively and efficiently to pest and disease outbreaks will be encumbered by these systemic challenges.

When my report to Parliament No. 3 for 2009 was tabled in Parliament, its findings drew attention to the less than fully effective management of congestion in South East Queensland. Though most opportunities for improvement are yet to be fully implemented, I am encouraged by the progress made by the four agencies that share responsibility for transport network management. I note that all agencies now have current plans, and that new technology has been placed to collect data and monitor congestion in a number of identified trouble spots. However, until this data is regularly communicated to all responsible agencies, it will not inform a coordinated and cohesive approach towards transport network and congestion management.

The follow up audit on my report to Parliament No. 6 for 2009 found a significant amount of work had been done to create an improved system for developing regulatory proposals which incorporated regulatory better practice principles and applied to a broader reach of regulation than the system it replaced. Over the past year, this innovative new system has been implemented across all agencies, accompanied by a suite of guidance materials, analytical and costing tools and online training. My follow up audit found that through its uptake and implementation, line and central agencies were found to have addressed the weaknesses identified in the original audit report. All that remains to be done is to align this new system to its authorising legislation, to assure that requirements provide unambiguous support and direction.

Certainly, work required for the most critical of solutions is often the most difficult. However, I would have expected these more critical recommendations to have received priority; given the consequences to the agency should the weaknesses identified in the original audit findings remain unaddressed.

Towards this end, I have identified where work still needs to be done to ensure the full implementation of my recommendations. Refer to the relevant audit in following sections of this report.

Departmental response

Auditor-General Report to Parliament No. 3 for 2008 – Management of Rural Fire Services in Queensland

Department of Community Safety

The Director-General, Department of Community Safety provided the following response on 13 September 2011.

Thank you for your letter of 24 August 2011, regarding your report to Parliament in relation to the implementation of recommendations of Report No. 3 for 2008 – Management of Rural Fire Services in Queensland, and for the opportunity to respond.

Please find attached a copy of the Queensland Government response to the recommendations of the former Public Accounts and Public Works Committee (PAPWC) regarding Management of Rural Fire Services in Queensland, which was tabled in Parliament on 9 September 2011. Much of the Queensland Government response is relevant to your audit review findings. I particularly draw attention to the following:

- *At the response to PAPWC Recommendation 1, the Government notes the concerns regarding the lack of clarity in the legal position of the Rural Fire Brigades. The Department of Community Safety (DCS) will seek advice to clarify this position.*
- *At the response to PAPWC Recommendations 11, 12, 13, and 14, the Government undertakes to review the structural arrangements of the Queensland Fire and Rescue Service, the feasibility of establishing a rural fire service division, funding arrangements for rural fire services and the collection and distribution of fire levies. The review will provide Government with the information necessary for making decisions regarding structure and funding for rural fire services, and will form the basis of accountability frameworks across all Rural Fire Brigades.*

The review will also address the mechanisms by which funding is distributed to brigades and include an assessment of the efficiency and coverage of Local Area Finance Committees.

In relation to the linkage between risk management and strategic and operational planning processes, I advise that Quarterly Performance Reports and Area/Regional reporting processes capture a range of data in relation to brigade resources and activity. Additionally, brigades in receipt of a levy are required to submit annual operational plans which inform Regional and Rural Operations Business Plans, supporting forward planning at a statewide level. The review outlined above is expected to address the application of levies and thus enhance the planning process.

As you can appreciate, rural fire brigades play a critical role in protecting Queensland communities and have a strong local community involvement which underpins their success. I trust that the work DCS is undertaking will address both community concerns and the relevant management and sustainability issues raised in your report.

NOTE: The government response referred to by the Director-General can be found on the Queensland Parliament website listed under Former Committees, PAPWC Report – No. 11 Management of Rural Fire Services in Queensland www.parliament.qld.gov.au/work-of-committees/former-committees/PAPWC

Auditor-General Report to Parliament No. 5 for 2008 – Protecting Queensland's primary industries and environment from pests and disease

Department of Employment, Economic Development and Innovation

The Director-General, Department of Employment, Economic Development and Innovation provided the following response on 14 September 2011.

Your review has coincided with an enhanced effort to strengthen support to Biosecurity Queensland following a period where our capability has been tested by a prolonged Myrtle Rust response, managing the biosecurity impacts of a summer of natural disasters, and the most significant response to Hendra virus to date. I share your aim to better manage the risks associated with Biosecurity Queensland's capacity to respond to biosecurity threats.

The draft report reflects the difficult and detailed work that has been undertaken by the department in implementing each of your original eight recommendations. Progress towards establishing systems to better manage biosecurity risk has been considerable, but this remains a challenge to DEEDI.

To that end, I have recently assigned two additional senior executives to Biosecurity Queensland to improve strategic policy capability and operational effectiveness. Of particular note is the appointment of a Chief Operating Officer for a six month period to focus on enhancing emergency preparedness and developing quality management systems.

The contents of the draft report are supported and will inform the final stages of their implementation.

Review and update of Legislation

While we have implemented the recommendation as it stood in your original report, I accept your comments about the risk associated with Biosecurity Queensland continuing to operate under the same legislative framework.

Queensland's approach to biosecurity legislation based on a single Act and subordinated legislation is in advance of other Australian jurisdictions. Given the diversity of biosecurity stakeholders and the complexities involved in developing a new legislation model, Biosecurity Queensland's approach has been to build understanding and support consistent with stakeholder feedback, operational experience from responding to recent biosecurity incursions and the national biosecurity policy directions.

Since early 2009, engagement with stakeholders has been treated as a matter of priority. This approach has enabled key, influential stakeholders to be aware of Government's proposed policies and approach to regulation as part of the overall strategic reform agenda for biosecurity. A measured and interactive consultation process has ensured that the new approach adequately provides for the wide range of industry, government and local government biosecurity needs.

Feedback has consistently indicated that the timeframe to complete this work should allow for adequate time for detailed scrutiny by all affected stakeholders. As the Bill will bring about significant changes affecting a diversity of stakeholders, stakeholder comments have indicated a preference for building up an understanding and acceptance of the new approach over rapid implementation.

The Biosecurity Queensland Ministerial Advisory Council (BQMAC) provided advice to the Minister in September 2010 that they unanimously endorsed the open and consultative approach being adopted by the government in the Bill development and stressed the importance of full consideration of the proposed legislation by affected stakeholders. BQMAC said that it was very important that stakeholders have full confidence in the new legislation and the clear preference is for adequate time be given to proper scrutiny and testing of the new legislation.

I accept your view that this work needs to be finalised. The timeframe for full implementation for the Bill and subordinate legislation will ultimately be determined through the Cabinet and Parliamentary scrutiny processes. The consultation undertaken will provide an important foundation for consideration of the Bill by the new parliamentary committee processes. Once the Bill is passed, adequate time will be needed for the drafting of the full set of subordinate legislation consistent with government requirements for regulatory assessment processes and stakeholders high expectations that the open consultative approach will continue.

Workforce planning

The implementation of a workforce plan remains a priority and Biosecurity Queensland is committed to turning the current framework into a detailed plan. While the plan itself is not finalised, there has been significant progress on many of the important underpinning elements, which should provide evidence of that commitment.

Management of Local Government Area Pest Management Plans

As well as the four completed plans outlined in the earlier advice on progress, a further nine plans have been assessed or were being assessed by State Interest Check Panels, public consultation had been completed on a further nine, and 40 were in the process of being redeveloped. Since then, a further seven plans have been submitted for assessment and four local governments have been notified of the outcomes of the State Interest Check process. A further 40 plans are anticipated for submission in the next six months.

Biosecurity Queensland is continuing to work with all local governments on the development of the plans and will provide assistance to help in the completion of the plans particularly for smaller local government where planning capacity may be limited. Biosecurity Queensland has reminded all local governments on legislative obligations and reaffirmed support to them to help them with the redevelopment process.

Biosecurity Queensland will also continue to work with interested local governments to identify other approaches such as joint or regional planning arrangements. Already, officers of the department have been working with local government representatives to look at alternative models such as regional plans that are signed off collectively by a number of councils.

Auditor-General Report to Parliament No. 3 for 2009 – Transport network management and urban congestion in South East Queensland

Department of Local Government and Planning

The Director-General, Department of Local Government and Planning provided the following response on 13 September 2011.

I am satisfied that the response provided by me in relation to the follow up audit for Report No. 3 for 2009 has been reflected in the draft Report No. 8 of 2011. I have no further comments in relation to the draft report No. 8 for 2001, and look forward to seeing the final report.

Department of Transport and Main Roads

The Director-General, Department of Transport and Main Roads provided the following response on 14 September 2011.

I am pleased to advise that considerable work has taken place since your last report, including the delivery of a significant number of major transport infrastructure projects, the release of fully integrated transport plans, and increased focus on the effective operations of our network, the provision of more public transport services, significant investment in walking and cycling and other measures such as the rollout of travelsmart programs.

In its most recent budget, the government also continues to provide significant funding to support planning, management and delivery of the transport system.

In addition to all the activities being undertaken, the Department of Transport and Main Roads (TMR) has also been actively addressing the recommendations and opportunities for improvement which were outlined in your Report No. 3 for 2009. TMR has established an internal management process to ensure that the remaining audit recommendations are appropriately addressed. I am confident that the improvements made will continue to enhance the management of the transport network and urban congestion in SEQ.

In relation to your current report, I offer the following comments.

Recommendations 1 and 2

I am pleased that you have recognised that the new integrated department has built strong interrelationships between the various parties and continues to develop its leadership role. TMR has implanted a number of improvements to better exercise its leadership position to ensure that the approach adopted by State agencies, the Australian government and local governments to manage the SEQ transport network and address urban congestion is highly coordinated with minimal overlap or gaps. There are numerous examples of this. TMR leads a whole of government task group that focuses on incident response on our road system to ensure quick recovery of the network after crashes. Emergency services play an active role in this task group. Another example is the use by TMR of intelligent transport systems to gain greater effectiveness from existing infrastructure. TMR is also leading the way on future major projects initiatives like Cross River Rail, involving relevant State agencies, as well as representatives from the Australian government and Brisbane City Council. In the area of strategic planning, the draft integrated regional transport planning, the draft integrated regional transport plan 'Connecting SEQ 2031' was released in 2010 and provides a blueprint for the transport task over the next 20 years. This plan was developed in full consultation with all SEQ local governments and key stakeholders.

Opportunities for improvement

TMR has actively pursued the opportunities for improvement with many being completed and others well advanced:

- *The department's Modelling, Data and Analysis Centre (MDAC) continues to provide valuable input into planning and design, and has its own program of works including strategic integrated modelling development, traffic generation surveys and land use and demographic models to input into integrated land use plans.*
- *The department has implemented the national urban congestion road based performance indicators in the annual service delivery statement in 2010 and is in the process of finalising and implementing the national urban congestion public transport performance indicators.*

These performance indicators will then be published as per the Austroads reporting schedule for later this year.

- *The draft Integrated Regional Transport Plan 'Connecting SEQ 2031' in 2010, provides a very clear outline of the strategic road network, including proposals by all SEQ councils. 'Connecting SEQ 2031' recognised that the road network will remain the most extensive part of the transport network. The overarching principle for the SEQ road network in 'Connecting SEQ 2031' is for it to be planned and managed as one network irrespective of jurisdiction.*
- *A Transport System Management Cycle has been developed to provide a basis for the department to plan its reviews, updates and evaluations or key transport documents over a 5-20 year cycle. The department is now in the process of implementing the Transport System Management Cycle including the redevelopment of the Transport Coordination Plan and building capability in program management for our major infrastructure program.*

I would also like to offer a comment on an issue raised in the original audit (assigned to TransLink) in relation to active transport options. To support all the parties involved, the department undertook a review of the Queensland Cycle Strategy and has developed a Cycling Infrastructure Policy to ensure best value for money outcomes from infrastructure investments. I am pleased to report that the Queensland Cycle Strategy and Cycling Infrastructure Policy was publicly launched on 19 September 2011.

As you can see, TMR and its partners have taken close account of the recommendations and opportunities for improvement outlined in your original audit. We have also been getting on with the job of delivering on the government's commitments to deliver more infrastructure, improve operations of the network, introduce more services and plan for the future.

Brisbane City Council

The Chief Executive Officer, Brisbane City Council provided the following response on 16 September 2011.

As outlined in my letter to you of 25 July, Council will continue the rollout of the Bluetooth program across its road network over the 2011-12 and 2012-13 financial years. This program is in parallel to a similar project run by the Department of Transport and Main Roads. I do not think that the assertion given in the Executive Summary that "...I would have expected that these more critical recommendations to have received priority; given the consequences to the agency should the weaknesses identified in the original audit findings remain unaddressed" is correct.

This project has been given priority, but it needs to be recognised that it is new technology that has become available in the last couple of years, and has only reached pilot stage with other highway agencies in Australia. The level of effort involved in the building of systems to handle data, generate the required reports, and the time required to establish baseline data needs to be recognised.

In the interim, manual collection of data has been undertaken in accordance with the Austroads' National Performance Indicators for Network Operations. Due to the complexity of the Brisbane road network, the manual collection of data is a resource intensive process, but has been successfully used to demonstrate the improvements to congestion resulting from the completed TransApex projects.

As advised in my previous letter, the results of these surveys and the Bluetooth pilot have been presented by Brisbane City Council officers to Committees of Council, Queensland Government agencies and industry, and may be included in the Brisbane City Council 2010-11 annual report that is being prepared for release in November. These statistics were provided to you in my letter of 10 June 2011.

I also note an inconsistency in Table 4c in which it is reported that OFI 8 – Work with TTA to finalise the contract outlining each parties roles and responsibilities was reported as fully implemented by Brisbane City Council, but OFI 13 Work with Brisbane City Council to finalise the contract outlining each party's roles and responsibilities was reported as partially implemented by TransLink Transit Authority.

Council has a strong emphasis in delivery and improving the daily performance of the network. While we appreciate the need to measure and report on congestion, one priority has been to providing the right amount of additional capacity on the network and improving the management of the network.

Through both of these initiatives we have reduced congestion in key corridors while growth has continued. For example, with TransApex (CLEM 7 and the Go Between Bridge), and the Road Action Program, we have provided much needed capacity in critical locations, and through the Brisbane Metropolitan Transport Management Centre and the Congestion Reduction Unit, we have reduced response times for traffic incidents. We are also well advanced in implementing the new Sydney Co-ordinated Adaptive Traffic System (SCATS) to improve traffic signal coordination.

I thank you for the efforts of your office to provide a true picture in the successful efforts of Brisbane City Council to integrate transport planning and reduce congestion on its transport network. Our initiatives to reduce congestion are proving to be successful with measureable benefits about which we want to inform stakeholders and the wider community.

TransLink Transit Authority

The Chief Executive Officer, TransLink Transit Authority provided the following response on 19 September 2011.

I would like to take this opportunity to provide a further update on TransLink's progress in implementing the recommendations identified in your 2009 report, particularly in relation to OFI 13 – Work with Brisbane City Council to finalise the contract outlining each party's roles and responsibilities.

I am pleased to report that on 17 November 2009, Translink formalised its relationship with Brisbane City Council in regards to the provision of the bus services, through the extension of a 3rd Generation Bus Services Contract with Brisbane Transport. This contract provides greater clarity in regards to the roles and responsibilities of both parties and supports greater collaboration in the planning and provision of public transport in the Brisbane region.

I am also pleased to advise that in a recent meeting between TransLink, the Right Honourable the Lord Mayor of Brisbane and the Minister for Transport and Multicultural Affairs on 12 September 2011, TransLink and Brisbane City Council reaffirmed commitment to developing a long term ferry funding agreement.

Auditor-General Report to Parliament No. 6 for 2009 – Providing the information required to make good regulation

Department of Environment and Resource Management

The Director-General, Department of Environment and Resource Management provided the following response on 15 September 2011.

The recommendations of the Report refer to implementing policies and procedures to fully address the requirements of the Legislative Standards Act 1992 and the Department was to incorporate into their policies and procedures, the 2007 Council of Australian Governments (COAG) best practice principles to fully inform Parliament and aid in its decision making processes when considering regulatory solutions.

As noted in the report, the Department has fully implemented these recommendations. The Department is committed to reducing the regulatory burden on business and the community while maintaining the sustainable levels of environmental protection, and natural resource management and what its legislation sets out to achieve.

The Department's objective under the Smart Regulation Reform Agenda is to review its regulatory, administrative and procurement processes to produce a savings of \$20 million per year by 1 July 2013.

To achieve this objective, the Department has developed its Agency Regulatory Simplification Plan, which is publicly available on the Department's website. The plan identifies a number of reform initiatives being undertaken across the Department to reduce the cost of compliance for business and government. The Regulatory Simplification Plan is updated annually to reflect new reform opportunities that have been identified through the stakeholder consultations, internal reviews and changing government priorities.

The Department has established a dedicated Regulatory Reform team to progress its regulatory reform agenda. As part of the annual review of the agency simplification plan, the Regulatory Reform team has been working with key external stakeholders and divisions across the department to identify innovative reform opportunities for investment.

In addition, the Department has undertaken an external review of the costs for industry and the community of business transactions with the Department. This has enabled the Department to identify, from a stakeholders perspective, opportunities for streamlining the regulations that it administers and the associated administrative processes, to reduce the cost of compliance to business and community.

Department of Justice and Attorney-General

The Director-General, Department of Justice and Attorney-General provided the following response on 14 September 2011.

The Department is making progress on proposed departmental actions to implement the relevant recommendations contained in the report. It is anticipated that these actions will be completed by 31 December 2011.

Further to my letter of 10 June 2011, the Department is preparing an induction checklist for policy officers. When completed, this induction checklist will be distributed to all departmental policy areas. As part of this checklist, officers will be required to consider if new policy officers need to be allocated a mentor/experienced policy officer who can assist with any questions regarding policy matters. Further, new officers will be required to complete the Queensland Government regulatory assessment statement system online training program and discuss training outcomes with their supervisor.

Progress is also being made on the preparation of the Department's guide to support the development of best practice policy and legislation, including the development of a guide for the preparation of explanatory notes. All policy areas within the department have contributed to identifying sources of policy practice information which could be included in the guide.

I am confident that both these products will further improve the high quality advice provided by departmental officers.

Thank you for your efforts in seeking to improve the quality of Queensland legislation.

Queensland Treasury

The Under Treasurer, Treasury Department, provided the following response on 16 September 2011.

Your follow up audit has concluded that the Government's new Regulatory Assessment Statement (RAS) system effectively addresses the Report's recommendations and will assist agencies in producing better quality regulatory proposals.

Treasury Department has been assessed as fully implementing all recommendations from the Report, except for the recommendation that central agencies collaborate to identify and develop the role of a regulatory gatekeeper. Your follow up audit has concluded that this recommendation is being addressed through an 'alternative approach', the validity of which is dependent on providing legislative recognition of the RAS system and continuation of the centralised advisory role to champion best practice through application of the RAS system and maintenance of its supporting tools.

The Government has decided to legislatively recognise the RAS system and will prepare amending legislation in the near future to give effect to this decision.

Treasury will continue to provide a central advisory and oversight role on the operation and maintenance of the RAS system across Government.

Department of the Premier and Cabinet

The Director-General, Department of the Premier and Cabinet provided the following response on 16 September 2011.

I was pleased to see that your follow up audit reflected on the good work undertaken by DPC to implement the original recommendations in collaboration with key agencies and I note that of the three recommendations made, one has been fully implemented, one partially implemented and for the third an alternate approach has been taken.

I acknowledge that the implementation of Queensland's Regulatory Assessment Statement (RAS) system is ongoing. I concur with your assessment that the RAS system is a demonstrable improvement on the system that it has replaced.

I note that your draft Report has identified a number of actions that in your opinion still need to be undertaken to fully implement the RAS system. In relation to the further work that you consider necessary to fully implement Recommendation 1 from Report 6, I accept your summary and can confirm that the updating of the Legislation Handbook is in progress.

Your draft Report considers that full implementation of the RAS system requires amendment to the Statutory Instruments Act 1992 (the SIA) and the Legislative Standards Act 1992 (the LSA), consistent with the findings of the Scrutiny of Legislation Committee Report No. 42 – Review of Part 7 of the Statutory Instruments Act (SLC Report No. 42). I note that amendment of legislation was not explicitly a part of the original recommendations made in Report 6 and I note that the Queensland Government response to the SLC Report No. 42 contemplates the potential merit of legislative amendment in relation to RAS system issues, subject to the review of the RAS system which is expected to be complete later in 2011.

In anticipation of your report and so as to give the Queensland Government an opportunity to expedite legislative amendments should it so decide, DPC will seek Government approval to prepare legislative amendment options for its consideration at an early juncture in the legislative timetable.

I would like to now address your findings in relation to progress made against Recommendation 2 from Report 6 and RAS system training for Office of Queensland Parliamentary Counsel (OQPC) staff. DPC maintains that while OQPC is committed to ensuring that Queensland has legislation and regulation of the highest standard, it's staff do not have a direct role in the RAS system either as policy officers developing policy or as enforcers ensuring policy officers comply with the RAS system.

For this reason, OQPC was not specifically identified as requiring RAS training. The RAS system training program is targeted at officers involved in the policy development process and does not include any content targeted at legislative drafting officers. However, the Parliamentary Counsel has encouraged OQPC's drafters to undertake the online training to increase their awareness of the RAS system with which their instructing officers comply in the development of drafting instructions. At least 20 OQPC drafters have undertaken the training to date.

I note that it is DPC's Portfolio Contact Officers (PCO's) who liaise with agencies throughout the policy development process; the related Cabinet processes; and drafting and legislation finalisation. PCOs are, in essence, a 'front door' to DPC services that support agencies in fulfilling their policy and Cabinet-related responsibilities.

It is appropriate, therefore, that PCO's attend RAS training, as these officers are required to be involved in all RAS-related matters. This role is not required of other DPC staff, and therefore, specific training was not targeted to staff other than PCOs.

I can confirm that DPC's Regulatory Reform Champion provided information to all DPC management teams and PCO's on the introduction of the RAS system and the availability of online training materials available to the staff.

Thank you for allowing me the opportunity to provide further input to your draft report.

1 | Follow up audit results

1.1 Overview of follow up audit results

A follow up audit begins with an invitation to agencies to provide a self-assessment of their progress towards implementing the recommendations directed to them. These agency reports are then subject to verification procedures. The actions taken by agencies to correct the weaknesses identified in the original audit findings are also assessed against those findings to evaluate whether or not the weakness has been effectively addressed. From these audit processes, follow up audit results are formulated.

Follow up audit results verify the status of progress which agencies have made towards implementation. The status may be designated as either 'partially' or 'fully' implemented, 'no action taken' or an 'alternative approach'. Where the agency has taken an alternative approach to the recommendation, the alternative approach is evaluated by Audit to determine whether it addresses the weaknesses identified in the findings that underpin that recommendation. Follow up audit results may therefore differ from the agency's self-assessment. Where they differ, Audit identifies what further work is needed to address the weaknesses identified in the original audit findings, in order to assist the agency in satisfying the intent of the recommendations.

This follow up audit included four audit reports with a combined total of 53 recommendations and opportunities for improvement by ten agencies. Figure 1A provides an overview of progress which agencies have made towards the implementation of recommendations and opportunities for improvement, categorised by audit report.

Figure 1A – Progress towards implementation by audit

Audit	Total	Status			
		I	P	AA	NA
<i>Auditor-General Report to Parliament No. 3 for 2008 – Management of Rural Fire Services in Queensland</i>					
Department of Community Safety	16	10	5		1
<i>Auditor-General Report to Parliament No. 5 for 2008 – Protecting Queensland's primary industries and environment from pests and disease</i>					
Department of Employment, Economic Development and Innovation	8	4	4		
<i>Auditor-General Report to Parliament No. 3 for 2009 – Transport network management and urban congestion in South East Queensland *</i>					
Department of Transport and Main Roads	9	4	5		
Department of Local Government and Planning	3	2	1		
Brisbane City Council	2	1	1		
TransLink Transit Authority	3	2	1		

Audit	Total	Status			
		I	P	AA	NA
<i>Auditor-General Report to Parliament No. 6 for 2009 – Providing the information required to make good regulation</i>					
Department of the Premier and Cabinet (central agency)**	3	1	2	✓	
Treasury Department (central agency and line agency)**	5	4	1	✓	
Department of Environment and Resource Management (line agency)**	2	2	0		
Department of Justice and Attorney General (line agency)**	2	0	2		
Total number of recommendations	53	30	22		1

LEGEND: Total = number of recommendations and/or opportunities for improvement | Status = assessment of progress made toward implementation | I = Recommendation has been fully implemented | P = Recommendation has been partially implemented | AA = Alternative Approach or Action was elected by agency towards implementation | NA = No substantial action has been taken.

* Original Audit contained 2 recommendations and 15 'opportunities for improvement'

** Three central agency recommendations and two line agency recommendations were provided.

Note: an AA may be either fully or partially implemented

Follow up audit results found 56 per cent (30 out of 53) of all recommendations and opportunities for improvement have been fully implemented, with 41 per cent (22 out of 53) partially implemented. In all but two exceptions, agencies have fully implemented at least half of the recommendations and opportunities for improvement. In two instances, agencies opted for an alternate approach; and in one instance, the recommendation had not yet been addressed by the agency.

1.2 Work that still needs to be done

Audit identified areas where the action taken by agencies was incomplete or had not yet fully addressed the original audit findings. Work that still needs to be done is outlined by audit report, recommendation and responsible agency.

1.2.1 Auditor-General Report to Parliament No. 3 for 2008 – Management of Rural Fire Services in Queensland

The full report of follow up audit results is provided in Section 2 of this report.

The follow up audit found that the Department of Community Safety has fully addressed 10 of the 16 recommendations made in the original audit report.

Some progress has been made on all but one of the remaining six recommendations. However, as the outstanding recommendations are more critical, Audit considers action should be taken by the department to prioritise its response to the report. The following recommendations still require more work before the weaknesses identified in the original findings have been appropriately remedied.

Legal status of Rural Fire Brigades

The legal status of Rural Fire Brigades and their relationship with the former Department of Emergency Services was unclear at the time of the audit in 2008. Three and a half years on, the Department of Community Safety has neither progressed this issue, nor has it been able to definitively clarify this issue. It is critical that the relationship between the department and the rural fire brigades be confirmed to ensure the department has effective control over the volunteer resources and assets under rural fire brigade custody. This is to ensure the department can fulfil its responsibilities under the *Fire and Rescue Service Act 1990*.

Brigade funding and resourcing

In 2008, Audit found a lack of adequate systems in place to capture, analyse and report the level of rural fire brigade funding. The follow up audit found that a system has been put in place to ensure that the accountability requirements for brigades in receipt of a levy are now met, and that Rural Operations Area staff can now ensure operational and management plans are received from levy brigades.

However, this system only provides an improvement to those brigades in receipt of levy funding. Audit found only 26 per cent of brigades attract a rural fire levy from their respective local authority. The department did not identify what system or arrangement is in place to ensure the accountability requirements of non-levy brigades. This is despite the Rural Fire Brigade Manual requirement that all brigades are to submit income and expenditure, asset and liability statements to the department.

Forward planning and risk management

In 2008, Audit found there was a lack of comprehensive forward planning processes to identify and manage all future risks to the sustainability of the Rural Fire Service. In the follow up audit, it was expected that structured risk management processes would be in place, which had been linked to forward planning and incorporate existing processes, including:

- Brigade hazard identification and reduction plans (Brigade Fire Management Plans).
- Brigade one-year operational and three-year management plans.
- Local action plans for iZone brigades (high risk areas).

However, follow up audit results indicate that while the department has now introduced a structured risk management process, it remains unclear how this risk management process will be linked to and used to inform the strategic and operational planning processes and resulting plans.

Measuring and managing performance

In 2008, Audit found the performance measurement systems within Queensland Fire and Rescue Services (QFRS) Rural Operations division were inadequate to support effective decision making. This impacts upon any management and resource allocation decisions made by executive management. The follow up audit found this continues to be the case.

While there has been an increased focus by QFRS Rural Operations Area office staff on ensuring brigades in receipt of a rural fire levy now submit the operational and management plans, it remains unclear how the information from these plans is analysed and used by QFRS to monitor brigade funding levels and future needs. Further, as only 26 per cent of brigades currently attract a rural fire levy from their respective local government, it remains unclear how the QFRS collate and monitor brigade funding information for the remaining 74 per cent of brigades.

The role of a Local Area Finance Committee (LAFC) is to manage the distribution of local government rural fire levies and improve the financial accountability of rural fire brigades. The follow up audit found, however, LAFCs have been deployed to only a small number of brigades. Without sufficient deployment and coverage, the introduction of the LAFC structure does not meet the intent of the recommendation or address the original audit findings. Also, it remains unclear how performance information such as brigade activity, capacity and current resource levels are gathered by the LAFCs, and ultimately by QFRS.

1.2.2 Auditor-General Report to Parliament No. 5 for 2008 – Protecting Queensland’s primary industries and environment from pests and disease

The full report of follow up results for this audit is provided in Section 3 of this report.

At the time of this follow up audit, four of the eight recommendations had been fully implemented and four of the recommendations remained partially implemented. Biosecurity Queensland has satisfied recommendation two of the original audit through the completion of its comprehensive *Biosecurity Strategy 2009-2014*. For one of the four partially implemented recommendations, Audit is satisfied that Biosecurity Queensland has progressed the development of risk management systems sufficiently to demonstrate commitment to complete the implementation. Work remaining towards the implementation of the last three recommendations is as follows.

The review and update of legislation

In 2008, Biosecurity Queensland was responsible for 14 different pieces of legislation and was affected by other legislation administered by its parent entity the former Department of Primary Industries and Fisheries. The legislation covered a range of diverse matters and authorities, some of it dating back 36 years or more. The 2008 audit found that unified and up to date Biosecurity legislation was needed to improve effectiveness and efficiency in responding to a biosecurity risk or emergency.

This follow up audit found Biosecurity Queensland was still operating under the same outdated and conflicting legislative framework. My 2008 report indicated a need to unify and update biosecurity legislation without delay; yet three years on, the legislation is undergoing a third exposure draft with completion not expected until 2012 or later. Until the Biosecurity Bill has been enacted into law and put into operation by the department, the weaknesses identified in the findings will not have been addressed.

Workforce planning

In recent years, Biosecurity Queensland has been responding to a number of consecutive and, at times, concurrent outbreaks of pests and diseases. In 2008, Audit found there was no plan in place to efficiently respond to an emergency. No structure was in place to identify and deploy the right level of skills and personnel required. The audit found this created systemic workflow breakdowns throughout the agency, and diminished the capacity of Biosecurity Queensland to respond effectively in an outbreak. Though the Biosecurity Group Business Plan for 2005-08 identified the need for a workforce plan, there was not one in place at the time of the original audit.

The follow up audit found that the Biosecurity Queensland Senior Leadership Team had endorsed a framework for the workforce plan. However, though Biosecurity Queensland has committed to developing the plan through 2011-12, the weaknesses in the system in the original audit finding have yet to be addressed.

Management of Local Government Area Pest Management Plans

From 1 July 2005, all local governments in Queensland have been required under legislation to implement a State-approved Local Government Area Pest Management Plan (LGAPMP). Biosecurity Queensland is responsible for reviewing these plans and records the details of the plans in a database.

In the 2008 audit, only 15 out of 153 (10 per cent) councils did not have a pest management plan. By the time of this follow up audit, however, progress had reversed, with only 4 of the 74 (5 per cent) of amalgamated councils having approved a revised pest management plan that covers the new council. While Audit recognises the impact that the amalgamation of local governments and machinery of government changes may have had on this progress, it has found the weaknesses identified in the original audit findings have yet to be effectively addressed by Biosecurity Queensland.

1.2.3 Auditor-General Report to Parliament No. 3 for 2009 – Transport network management and urban congestion in South East Queensland

The full report of follow up audit results is provided in Section 4 of this report.

This audit provided two recommendations and 15 opportunities for improvement. The two recommendations applied only to the Department of Transport and Main Roads. Of the 15 opportunities for improvement, two applied to Brisbane City Council, three applied each to TransLink Transit Authority and the Department of Local Government and Planning and seven applied to the Department of Transport and Main Roads.

The follow up audit found the two recommendations and nine of the 15 opportunities for improvement had been addressed by all of the audited agencies, with the remaining six opportunities for improvement progressed to various stages of partial implementation. Audit has evaluated the progress made on these opportunities for improvement and is satisfied that in all but one instance, the weaknesses identified in the original audit findings have been addressed. For the exception, the work remaining to be done is as follows.

Reporting congestion performance indicators to external parties

The intent of this opportunity for improvement was two-fold: to develop congestion performance indicators; and communicate congestion performance data to external parties to promote an informed and collaborative approach to congestion management. At the time of the original audit, Brisbane City Council was unable to either collect or communicate congestion performance indicators.

The follow up audit found that Brisbane City Council has developed performance indicators and has just completed trialling new technology and systems for monitoring congestion on selected major infrastructure. Until the reporting system is in place to periodically report congestion performance data to external parties, the weaknesses identified in the original audit findings will not have been fully addressed.

1.2.4 Auditor-General Report to Parliament No. 6 for 2009 – Providing the information required to make good regulation

The full report of follow up results for this audit is provided in Section 5 of this report.

This audit included the departments of Treasury, the Premier and Cabinet (DPC), Justice and Attorney-General (DJAG), and Environmental Resources Management (DERM). It provided three recommendations to central agencies (DPC and Treasury), and two recommendations to line agencies. Treasury and DPC have both line and central agency roles.

The new Regulatory Assessment Statement system

Following the 2009 audit report's tabling, Treasury's Queensland Office for Regulatory Efficiency (QORE) developed and implemented the new Regulatory Assessment Statement (RAS) system. The enhanced regulatory development and review system incorporated Council of Australian Governments (COAG) regulatory best practice principles, and integrated the Regulatory Impact Statement and the Public Benefit Test.

The follow up audit found the RAS system will assist agencies in producing better quality regulatory proposals, while reducing the volume of regulatory proposals referred to Parliamentary Counsel for drafting. As the need, cost and impact of a draft proposal will be assessed and consulted at the most expedient stages of development, Audit expects that the RAS system will also result in improving the information required to produce useful and concise explanatory materials.

The follow up audit found that through the incorporation of the new RAS system into their practices, protocols and training, line agencies have demonstrated a commitment to address the weaknesses identified in the original audit report.

However, this finding for line agency recommendations is dependent upon the full implementation of the RAS system. Though the new RAS system represents an improvement over the old, its expanded application has meant that it is no longer consistent with its authorising legislation and guidance materials.

Therefore the work remaining towards full implementation will require:

- Amendment to legislation to support the broader application of the RAS system to all primary and subordinate legislation.
- Continuation of the centralised advisory role to champion best practice through the application of the RAS system check points, and to maintain online training, templates, assessment and costing tools.

Aligning guidance materials to principles of regulatory best practice

The original audit findings underpinning this recommendation were directed to DPC, the Office of Queensland Parliamentary Counsel (OQPC), Treasury and QORE. The follow up audit found the RAS system guidance materials, costing and analytical tools developed by QORE has progressed the full implementation of this recommendation significantly. Likewise, the recently revised Cabinet Handbook addresses the findings directed to DPC in relation to its guidance materials.

However, the Legislation Handbook remains to be revised and made current with the RAS system and other relevant guidance. There are also inconsistencies between the electronic and hard copy versions of the handbook that need to be addressed. The follow up audit notes that DPC has indicated this update is now underway.

Training framework to support policy officers developing regulation

Underpinning this recommendation were findings directed to DPC and QQPC to improve training systems to support staff in the development of quality regulation and the application of regulatory better practice principles. The participatory rate of QQPC staff in whole of government RAS system training to assist implementation was low, due to a view by QQPC that the training was neither applicable nor relevant to their work. However, Audit considers that uptake and integration of the RAS system will be better facilitated by key offices such as QQPC, where officers are encouraged to maintain a working knowledge of the new system and its requirements for line agencies developing regulatory proposals.

Regulatory gatekeeper to ensure a smooth and consistent governmental approach to developing quality regulation

The follow up audit found QORE maintains an advisory status, and no centralised regulation gatekeeper has been established. Both central agencies have indicated a decision was made against the implementation of the gatekeeper role in order to make agencies responsible for compliance to the RAS system centrally coordinated through QORE.

The assessment of agency progress towards implementation of the recommendation therefore required Audit to assess the validity of the alternative approach towards addressing the findings of the original audit report. The follow up audit has concluded that validity is dependent upon the full implementation of the RAS system, as it has been designed to incorporate compliance to regulatory best practice at line agency level. Subsequently, the follow up audit has assessed agency progress towards implementation of the recommendation as 'Partially Implemented', as the Alternate Approach will require the full implementation of the RAS system.

To fully implement the RAS system, amendment to legislation must be made to support the broader application of the RAS system to all primary and subordinate legislation. Given the responsibility of the relevant legislation is with DPC, the remaining work towards full implementation is assessed to DPC rather than Treasury.

Audit found that Treasury has progressed the implementation of this recommendation to the full extent of its authority. Audit is satisfied that Treasury has addressed the weaknesses identified in the original findings through its work in developing the new RAS system and its administrative support components.

1.3 Agencies subject to audit

As a result of machinery of government changes in March 2009 and February 2011, the agencies subject to this follow up audit were not the same as those audited in 2008 and 2009. These changes had effect on the entity responsible for implementing the recommendations in the original audits, and may have also impacted on the agencies' progress towards implementation.

Figure 1C – Impact of machinery of government changes

Agency at time of 2008 and 2009 audits	Agency post-machinery of government changes – March 2009	Agency post-machinery of government changes – February 2011
Department of Emergency Services Queensland Fire and Rescue Services	Department of Community Safety Queensland Fire and Rescue Services	No change
Environmental Protection Agency	Department of Environment and Resource Management	No change
Department of Natural Resources and Water		
Department of Justice and Attorney-General Office of Fair Trading	Department of Justice and Attorney-General	Department of Justice and Attorney-General Office of Fair Trading Office of Liquor and Gaming
Department of the Premier and Cabinet Office of Queensland Parliamentary Counsel	No change	No change
Department of Primary Industries and Fisheries Biosecurity Queensland	Department of Employment, Economic Development and Innovation Office of Fair Trading	Department of Employment, Economic Development and Innovation Office of Racing
Department of Tourism, Regional Development and Industry	Office of Liquor, Gaming and Racing Biosecurity Queensland	
Treasury Department Office of Liquor, Gaming and Racing Queensland Office for Regulatory Efficiency (QORE) Economic and Structural Policy Branch Legal Services Unit	Treasury Department Queensland Office of Regulatory Efficiency (QORE) Economic and Structural Policy Branch Legal Services Unit	No change
Department of Main Roads	Department of Transport and Main Roads	No change
Department of Transport		
Department of Infrastructure and Planning	No change	Department of Local Government and Planning

2

*Auditor-General Report to
Parliament No. 3 for 2008 –
Management of Rural Fire
Services in Queensland*

Summary

Background

In 2008, a Performance Management Systems audit was undertaken at the former Department of Emergency Services, which examined whether suitable systems were operating to ensure the efficient and effective management of Rural Fire Brigades. A follow up audit assessed the progress the Department of Community Safety has made towards implementing the 16 recommendations provided in the original audit report.

Key Findings from follow up

- The department has made progress toward implementing the recommendations of the initial report with ten of the 16 recommendations having being fully addressed. However, the remaining six more critical recommendations are still to be fully addressed.
- The legal status of brigades and their relationship with the former Department of Emergency Services was unclear at the time of the audit. Three and a half years on, the Department of Community Safety has neither progressed this issue, nor has it been able to definitively clarify this issue.
- While the Department of Community Safety has now introduced a structured risk management process, it remains unclear how this risk management process is linked to and used to inform the strategic and operational planning processes and resulting plans.
- A system is now in place to ensure operational and management plans are received from levy brigades, but the new system does not include brigades which do not receive levy funding from a local authority.
- Local Area Finance Committees (LAFCs) have been introduced to improve financial accountability of brigades, however, the deployment and coverage of LAFCs is insufficient to meet the intent of the recommendation or address the original audit findings.

2.1 Background

The placement, resourcing and continuity of rural fire services are of fundamental importance to Queensland's rural and regional communities. A Performance Management Systems audit undertaken in 2008 found the sustainability of these services was at risk due to critical weaknesses in the systems that govern, train and resource rural fire services. The audit focused primarily on Queensland Fire and Rescue Services (QFRS), including the head office in Brisbane, regional and district 'area' offices and rural fire brigades.

The audit identified a number of systemic issues requiring improvement, including planning, risk management, performance measurement, brigade funding and resourcing and training. Audit found QFRS did not have adequate systems in place to monitor the condition and safety of brigade equipment. As the QFRS maintain ownership and responsibility for brigade buildings and equipment, it was essential that it had an adequate system to ensure these assets were maintained in a serviceable and safe condition.

To ensure the effectiveness of the current and future rural fire service, 16 recommendations were made to guide the former Department of Emergency Services (now the Department of Community Safety) and QFRS.

2.1.1 Summary of changes since the original report

At the time of the original audit, the QFRS was part of the Department of Emergency Services. In March 2009 a significant machinery of government change resulted in the formation of the Department of Community Safety, where QFRS now resides. Figure 2A illustrates these changes.

Figure 2A – Machinery of government changes to audited agency

Agency selected for original audit	Agency selected for follow up audit
Department of Emergency Services Queensland Fire and Rescue Services	Department of Community Safety Queensland Fire and Rescue Services

2.1.2 Significant reports relating to implementation

As a result of the tabling of report to Parliament No. 3 for 2008, the former Public Accounts Committee of the 52nd Parliament and the Public Accounts and Public Works Committee (PAPWC) of the 53rd Parliament undertook an extensive inquiry into the issues raised by the audit.

The PAPWC tabled its Report to Parliament No.11 – Management of Rural Fire Services in Queensland in June 2011. This report notes that the Committee's inquiry had supported the findings and recommendations of the original audit report and went on to make an additional 15 recommendations to enhance the management of rural fires services in Queensland.

The Queensland Government's response to the recommendations of the former Public Accounts and Public Works Committee was tabled in Parliament on 9 September 2011, as this follow up audit was being finalised. The response can be found on the Queensland Parliament website listed under Former Committees, PAPWC Report – No. 11 Management of Rural Fire Services in Queensland www.parliament.qld.gov.au/work-of-committees/former-committees/PAPWC

2.2 Follow up audit findings

2.2.1 Work that has been completed

The follow up audit found that the department has fully addressed 10 of the 16 recommendations made in the original audit report.

2.2.2 Work still needing to be done

Some progress has been made on all but one of the remaining six recommendations. However, as the outstanding recommendations are more critical, Audit considers that action should be prioritised to address these recommendations. The following work remains to be done.

Legal status of Rural Fire Brigades

Figure 2B – Report to Parliament No. 3 for 2008

Audit Recommendation 7
QFRS review the financial accountability and audit requirements of the rural fire brigades to reflect their status as part of QFRS.

The legal status of brigades and their relationship with the former Department of Emergency Services was unclear at the time of the original audit in 2008. Three and a half years on, the Department of Community Safety has neither progressed this issue, nor has it been able to definitively clarify this issue. This is further evidenced by the PAPWC report's recommendation 1 which states; *“the Minister for Police, Corrective Services and Emergency Services undertake a comprehensive legal review in order to clarify the legal position of RFBs and their members”*.¹ In the findings underpinning its recommendation, the PAPWC noted *“the Committee agrees with the Auditor-General that the legal status of RFBs in Queensland needs to be clarified.”*²

It is critical that the relationship between the department and the rural fire brigades be clarified to ensure the department has effective control over the volunteer resources and assets under rural fire brigade custody. This is to ensure the department can fulfil its responsibilities under the *Fire and Rescue Service Act 1990*.

Brigade funding and resourcing

Figure 2C – Report to Parliament No. 3 for 2008

Audit Recommendation 6
QFRS ensure compliance with the brigade accountability requirements for funding received by rural fire brigades as specified in the Rural Fire Brigade Manual.

¹ Public Accounts and Public Works Committee, Report No. 11 – Management of Rural Fire Services Queensland, June 2011, p.16.

² Public Accounts and Public Works Committee, Report No. 11 – Management of Rural Fire Services Queensland, June 2011, p.16, s.4.1.

In 2008, Audit found a lack of adequate systems in place to capture, analyse and report the level of brigade funding. Brigade resource levels and needs were not effectively assessed due to the lack of systematic communication with members, which meant that the resourcing needs for some brigades (including essential safety equipment) were unknown to QFRS. Further, the original audit found a lack of appropriate systems for QFRS to monitor the condition and safety of rural fire brigade equipment.

The follow up audit found that a system has been put in place to ensure that the accountability requirements for brigades in receipt of a levy from a local authority are now met, and that Rural Operations Area staff can now ensure operational and management plans are received from levy brigades.

However, this system only provides an improvement to those brigades in receipt of levy funding. Audit found only 26 per cent of brigades attract a rural fire levy from their respective local authority. The department did not identify what system or arrangement is in place to ensure the accountability requirements of non-levy brigades. This is despite the Rural Fire Brigade Manual requirement that all brigades are to submit income and expenditure, asset and liability statements to the departments.

Forward planning and risk management

Figure 2D – Report to Parliament No. 3 for 2008

Audit Recommendation 4
<p>QFRS establish a structured risk management process for rural fire management, which involves regional and area offices, to enhance decision making processes and ensure opportunities are maximised and losses are minimised. This process should be linked to forward planning and incorporate existing processes such as:</p> <ul style="list-style-type: none"> ● Brigade hazard identification and reduction plans (brigade fire management plans). ● Brigade one year operational and three year management plans. ● Local action plans for iZone brigades (high risk areas).

In 2008, Audit found there was a lack of comprehensive forward planning processes to identify and manage all future risks to the sustainability of the rural fire service. Risk management processes were informal, ad hoc or inconsistently implemented across the State, with no system in place to ensure key risks at all organisational levels were identified and managed effectively by QFRS. In addition, Audit found limited forward planning processes at the regional level and no formal mechanisms to ensure significant brigade issues are taken into account in the planning process.

In the follow up, Audit expected to find structured risk management processes in place which were linked to forward planning, and incorporated into the existing processes identified in the recommendation.

However, follow up audit results indicate that while the Department of Community Safety has now introduced a structured risk management process, it remains unclear how this risk management process is linked to and used to inform the strategic and operational planning processes and resulting plans.

Measuring and managing performance

Figure 2E – Report to Parliament No. 3 for 2008

Audit Recommendation 8
<p>QFRS implement a system to collate and analyse brigade funding information.</p>

In the 2008 audit, performance measurement systems within QFRS Rural Operations division were found to be inadequate to support effective decision making. This has impact upon any management and resource allocation decisions made by executive management.

While there has been an increased focus by QFRS Rural Operations Area office staff to ensure brigades in receipt of a rural fire levy have submitted operational and management plans; it remains unclear how the information from these plans is analysed and used by QFRS to monitor brigade funding levels and future needs. Further, as only 26 per cent of brigades currently attract a rural fire levy from their respective local authority, it remains unclear how QFRS collate and monitor the brigade funding information for the remaining 74 per cent of brigades.

Figure 2F – Report to Parliament No. 3 for 2008

Audit Recommendation 10
QFRS utilise performance information on brigade activity as a factor in determining brigade resource and funding needs.

The role of a Local Area Finance Committee (LAFC) is to manage the distribution of local government rural fire levies and improve the financial accountability of rural fire brigades. In the original audit report, the Auditor-General recognised the role of these committees as an improvement to the distribution of fire levies.

However, the follow up audit found LAFCs have been deployed to only a small number of brigades. Without sufficient deployment and coverage, the introduction of the LAFC structure does not meet the intent of the recommendation or address the initial audit findings. Additionally, it remains unclear how performance information such as brigade activity, capacity and current resource levels are gathered by the LAFCs and ultimately by QFRS.

2.2.3 Status of implementation by recommendation

The following table provides follow up audit results regarding the assessment of progress made by the Department of Community Safety towards the implementation of the recommendations provided in report to Parliament No. 3 for 2008. Please refer to section 1.1 for further detail in how a follow up audit assessment is undertaken.

Figure 2G – Follow up audit results by recommendation

Recommendations provided in report to Parliament No. 3 for 2008	Total	Status			
		I	P	AA	NA
Forward Planning	3				
Rec 1: QFRS implement a forward planning process specific to rural fire management as part of the QFRS strategic planning process, which involves regional and area offices and incorporates: <ul style="list-style-type: none"> • A process for identifying risks and opportunities. • The development of strategies to address the risks and opportunities. • A system to monitor and report on the implementation of strategies. 		✓			
Rec 2: QFRS provide guidance and support to rural fire brigades in the development of their one year operational plan and three year management plan.		✓			

Recommendations provided in report to Parliament No. 3 for 2008	Total	Status			
		I	P	AA	NA
Rec 3: QFRS implement a process to review brigade plans and incorporate specific issues identified into forward planning at the area and regional levels.		✓			
Risk Management	2				
Rec 4: QFRS establish a structured risk management process for rural fire management, which involves regional and area offices, to enhance decision making processes and ensure opportunities are maximised and losses are minimised. This process should be linked to forward planning and incorporate existing processes such as: <ul style="list-style-type: none"> • Brigade hazard identification and reduction plans (brigade fire management plans). • Brigade one year operational and three year management plans. • Local action plans for iZone brigades (high risk areas). 			✓		
Rec 5: QFRS implement a brigade issues management process to capture, manage and report specific brigade issues.		✓			
Brigade Funding and Resourcing	6				
Rec 6: QFRS ensure compliance with the brigade accountability requirements for funding received by rural fire brigades as specified in the Rural Fire Brigade Manual.			✓		
Rec 7: QFRS review the financial accountability and audit requirements of the rural fire brigades to reflect their status as part of QFRS.					✓
Rec 8: QFRS implement a system to collate and analyse brigade funding information.			✓		
Rec 9: QFRS provide assistance to brigades in determining and budgeting for their resource needs.			✓		
Rec 10: QFRS utilise performance information on brigade activity as a factor in determining brigade resource and funding needs.			✓		
Rec 11: QFRS implement a system to monitor the condition and safety of brigade buildings and equipment.		✓			
Performance Measurement	5				
Rec 12: QFRS determine the performance information needed to support effective decision making.		✓			
Rec 13: QFRS establish a suitable process to reliably capture that information.		✓			
Rec 14: QFRS introduce a system to collate and analyse performance information for use in management reporting and to support effective decision making processes.		✓			
Rec 15: QFRS continue to support area training staff in the development and implementation of brigade training programs and calendars.		✓			
Rec 16: QFRS improve the capacity to address the brigade training gap by continuing to encourage and facilitate the accreditation of volunteer trainers within brigades where appropriate.		✓			

LEGEND: Total = number of recommendations and/or opportunities for improvement | Status = assessment of progress made toward implementation | I = Recommendation has been fully implemented | P = Recommendation has been partially implemented | AA = Alternative Approach or Action was elected by agency towards implementation | NA = No substantial action has been taken.

Note: an AA may be either fully or partially implemented.

3

*Auditor-General Report to
Parliament No. 5 for 2008 –
Protecting Queensland's primary
industries and environment from
pests and disease*

Summary

Background

In 2008, a Performance Management Systems audit was undertaken at the former Department of Primary Industries and Fisheries. The audit examined whether suitable systems were in place to manage threats from pests and disease, particularly in regard to preparedness, response and containment. This follow up audit assessed the progress the Department of Employment, Economic Development and Innovation has made towards implementing the eight recommendations provided in the original audit report to address the weaknesses identified.

Key findings from follow up

- Five of the recommendations from 2008 have been implemented.
- Three recommendations are partially implemented, with commitment towards completion demonstrated through an array of plans and risk monitoring tools.
- The Biosecurity Queensland Senior Leadership Team has endorsed a framework for the workforce plan. Though Biosecurity Queensland has committed to developing the plan from 2011-12, the system weaknesses identified in the original audit finding have yet to be addressed.
- Biosecurity Queensland's capacity to respond to a biosecurity threat or incident is still encumbered by an array of conflicting and outdated legislation, and though the 2008 audit recommended that the unified biosecurity legislation intended to remedy the situation progress without delay. The follow up audit found the Biosecurity Bill was still in draft stage in 2011.
- Seventy of the 74 local governments do not have completed pest management plans. This represents substantially fewer councils with plans than at the time of the original audit, where 15 out of 153 (10 per cent) councils did not have a pest management plan. Therefore, the weaknesses identified in the audit findings have yet to be effectively addressed by Biosecurity Queensland.

3.1 Background

Past and present threats such as the Hendra virus, equine influenza virus and Lyssavirus, highlight the importance of effective systems to protect Queensland's primary industries and environment. In 2008, the audit examined the systems in place for managing threats from pests and disease, particularly in regard to preparedness, response and containment; and provided eight recommendations to address the weaknesses identified in its findings.

The 2008 audit found that Biosecurity Queensland is working towards establishing the appropriate systems to prevent, detect and respond to biosecurity threats and has achieved control and eradication of a number of recent outbreaks including citrus canker and equine influenza. Since its establishment in 2007, Biosecurity Queensland's capacity has been stretched in dealing with emergency responses to consecutive outbreaks. As a result, deficiencies in corporate and governance systems have not been addressed in a timely manner. The audit found some of the systems to manage biosecurity threats remain incomplete, including a risk management framework to identify and prioritise biosecurity threats to Queensland, to better inform the decisions being made regarding setting priorities and the effective use of resources.

3.1.1 Summary of changes since the original audit

Figure 3A – Machinery of government changes to audited agencies

Agency selected for original audit	Agency selected for follow up audit
Department of Primary Industries and Fisheries Biosecurity Queensland	Department of Employment, Economic Development and Innovation Biosecurity Queensland

The agency selected for the audit in 2008 was the Department of Primary Industries and Fisheries. Subsequent machinery of government changes since the audit have resulted in the Department of Employment, Economic Development and Innovation being the agency responsible for Biosecurity Queensland.

3.2 Follow up findings

3.2.1 Work that has been completed

The follow up audit found the following work has been completed in the course of implementing four of the eight recommendations:

- The Biosecurity Strategy 2009-14 was approved in December 2008.
- A Service Delivery Model has been developed by Biosecurity Queensland to articulate the service it delivers to clients. A communications strategy is developed each year for general messages and major incidents and issues as they occur.
- A conceptual risk management framework was piloted in the Animal Biosecurity and Welfare Program in 2009-10. The implementation of the framework for the Plant Biosecurity and Product Integrity Program and the Invasive Plants and Animals Program will commence in late 2011.
- The Local Government Area Pest Management Plans database is now fully operational and can record details contained in council pest management plans.

3.2.2 Work that still needs to be done

The follow up audit found four of the eight recommendations have been fully implemented and four of the recommendations are in various stages of partial implementation. For one of the four partially implemented recommendations, Audit is satisfied that Biosecurity Queensland has progressed the development of risk management systems sufficiently to demonstrate commitment to complete the implementation. Work remaining towards the implementation of the last three recommendations is as follows.

The review and update of legislation

Figure 3B – Report to Parliament No. 5 for 2008

Audit Recommendation 1
Complete and submit the drafting instructions regarding biosecurity legislation to government without further delay.

In 2008, Biosecurity Queensland was responsible for 14 different pieces of legislation as well as being affected by other legislation administered by its parent entity, the former Department of Primary Industries and Fisheries. The legislation covered a range of diverse matters and authorities, some of it dating back 36 years or more. The audit found that the provisions of the acts for which Biosecurity Queensland was responsible were not always consistent nor did they reflect operational best practice current at the time.

The audit found that unified and up to date Biosecurity legislation was needed to improve effectiveness and efficiency in responding to a biosecurity risk or emergency. The 2008 audit report's recommendation to update biosecurity legislation '*without delay*' was consistent with a Service Delivery and Performance Commission review released a year prior to the audit.³ The Commission recommended that all legislation dealing with biosecurity be reviewed and updated with drafting instructions prepared for government consideration by 31 October 2007.

Though the October 2007 timeframe was not realised, Biosecurity Queensland reported that it had reviewed the legislation in June 2008 and had submitted drafting instructions to government just over a year later. The follow up audit found that Cabinet had issued an Authority To Prepare (ATP) the Bill by late 2008; which confirmed the completion of audit recommendation 1, but did not address the weaknesses identified in the findings underpinning the recommendation. In the three years that have followed the ATP's release, the Bill has not progressed into law but is now undergoing its third Exposure Draft and consultation period. This has twice exceeded the timeframes normally expected for drafting complex legislation as set down by the Queensland Cabinet and Legislative Handbooks.

Certainly the Biosecurity legislation represents complex legislation, requiring careful analysis and consultation. However, the follow up audit found that Biosecurity Queensland's capacity to respond to a biosecurity threat or incident is still encumbered by an array of conflicting and outdated legislation. The Department of Employment, Economic Development and Innovation has acknowledged this will remain the case until 2012, when the third exposure draft Biosecurity Bill has been finalised for the Queensland Government's consideration by the end of 2011. The weaknesses identified in the findings will be addressed when the Biosecurity Bill has been enacted into law and put into operation by the agency.

³ Service Delivery and Performance Commission, *Review of the Role and Responsibilities of the Department of Natural Resources, Mines and Water, the Environmental Protection Agency and the Department of Primary Industries and Fisheries*, 2007.

Workforce planning

Figure 3C – Report to Parliament No. 5 for 2008

Audit Recommendation 6

Develop a workforce plan to ensure continuity of service delivery at all times, including the ability to simultaneously respond to multiple emergencies.

In recent years Biosecurity Queensland had been responding to a number of consecutive, and at times concurrent, outbreaks of pests and diseases. In 2008, Audit found no plan in place to respond to an emergency efficiently. Practice was ad hoc, and involved diverting workforce from regular duties to meet the substantial workforce required to respond to an outbreak. Other than technical staff, there were no formalised arrangements to engage additional field staff.

Audit found this created systemic workflow breakdowns throughout the department, and diminished the capacity of Biosecurity Queensland to deploy efficiently and respond effectively in an outbreak. Though the Biosecurity Group Business Plan for 2005-08 identified the need for a workforce plan, there was not one in place at the time of the original audit.

The follow up audit found that the Biosecurity Queensland Senior Leadership Team has endorsed a framework for the workforce plan. Though Biosecurity Queensland has committed to developing the plan through 2011-12, the weaknesses in the system identified during the original audit have yet to be addressed.

Case study 3A highlights how actions to improve the response to the 2011 Hendra Virus can provide valuable input to the workforce plan development.

Case study 3A

Applying the Lessons Learnt – Hendra 2011 Response

Improving Response effectiveness through targeted workforce planning

The Queensland 2011 Hendra Virus Response

Hendra 2011 was a much more dispersed response than on previous occasions, involving a greater number of properties across different locations.

Drawing from the lessons learnt from previous outbreak emergency response efforts, the Department of Employment, Economic Development and Innovation (DEEDI) and Biosecurity Queensland focused on workforce planning issues specifically related to emergency preparedness and response, in order to improve Biosecurity Queensland's capacity to deploy workforce efficiently and respond effectively in an outbreak.

A First Response Unit was established, drawing together staff with the right skills and expertise required for an effective response. Considerable effort was put into response preparation and training, providing staff with clarified roles and workforce deployment arrangements.

At the onset of Hendra 2011, these arrangements were found to improve response effectiveness and efficiency by assisting the department to better match its resources with the specific workload demands required. The First Responder Unit was able to draw the right staff with the right skills throughout the prolonged response period. For example, after the initial set up of the response, the First Responder Unit was able to move policy staff into roles in the Local Control Centre, freeing up inspectorial staff for field work.

The use of other DEEDI staff and resources, especially in community engagement and communications, allowed response staff to focus on their roles while the agency was able to quickly push information to the community. The use of social media to respond to community enquiries reduced the demand on response staff.

How did these actions improve the response to Hendra 2011?

Though the implementation of DEEDI's workforce plan remains incomplete, the application of lessons learnt from previous response efforts improved Biosecurity Queensland's response to Hendra 2011.

Both the agency and the Queensland community can expect to realise the benefits from a continuous improvement approach based on a clear-eyed review of past performance. Further, the work required to complete the agency's workforce plan will be advanced by the foundation laid through the agency's efforts to improve workforce dispatch and response performance.

Management of Local Government Area Pest Management Plans

Figure 3D – Report to Parliament No. 5 for 2008

Audit Recommendation 8

Ensure all councils provide a current Local Government Area Pest Management Plan for Biosecurity Queensland review and approval.

From 1 July 2005, all local governments in Queensland have been required under legislation to implement a State approved Local Government Area Pest Management Plan. Biosecurity Queensland is responsible for reviewing these plans, and records the details in a database.

In the 2008 audit, only 15 out of 153 (10 per cent) councils did not have a pest management plan. By the time of this follow up audit, however, progress had reversed, with only 4 of the 74 (5 per cent) of amalgamated councils having approved a revised pest management plan that covers the new council. While audit recognises the impact that the amalgamation of local governments and machinery of government changes may have had on this progress, it has found the weaknesses identified in the original audit have yet to be effectively addressed by Biosecurity Queensland.

3.2.3 Amalgamation of local governments and the new *Local Government Act 2009*

In 2009 a major reform to local government resulted in changes to local government boundaries and amalgamated 153 councils into 73; placing many amalgamated councils with as many as six duplicate sets of local law. Audit recognises that these changes, particularly the latter, have had an impact on Biosecurity Queensland's ability to ensure all local governments had updated pest management plans.

3.2.4 Status of implementation by recommendation

The following table provides follow up audit results regarding the assessment of progress made by Biosecurity Queensland towards the implementation of the recommendations provided in report to Parliament No. 5 for 2008. Please refer to section 1.1 for further detail in how a follow up audit assessment is undertaken.

Figure 3E – Follow up results by recommendation

Recommendations provided in report to Parliament No. 5 for 2008	Total	Status			
		I	P	AA	NA
	8				
Rec 1: Complete and submit the drafting instructions regarding biosecurity legislation to government without further delay.			✓		
Rec 2: Finalise and implement a strategy for Biosecurity Queensland, which clearly states the objectives and how they will be achieved.		✓			
Rec 3: Implement a formal risk management framework to prioritise threats and ensure resources are used effectively.			✓		
Rec 4: Based on the risk assessment, consider developing additional State specific contingency plans.		✓			
Rec 5: Develop and implement a comprehensive communication strategy for Biosecurity Queensland, which identifies all stakeholders and the most appropriate method of communicating with them.		✓			
Rec 6: Develop a workforce plan to ensure continuity of service delivery at all times, including the ability to simultaneously respond to multiple emergencies.			✓		
Rec 7: Rectify the issues with the database used to record the Local Government Area Pest Management Plans to ensure it is fully operational.		✓			
Rec 8: Ensure all councils provide a current Local Government Area Pest Management Plan for Biosecurity Queensland review and approval.			✓		

LEGEND: Total = number of recommendations and/or opportunities for improvement | Status = assessment of progress made toward implementation | I = Recommendation has been fully implemented | P = Recommendation has been partially implemented | AA = Alternative Approach or Action was elected by agency towards implementation | NA = No substantial action has been taken.

Note: an AA may be either fully or partially implemented.

4

Auditor-General Report to Parliament No. 3 for 2009 – Transport network management and urban congestion in South East Queensland

Summary

Background

In 2009, a Performance Management Systems audit was undertaken to examine whether systems were in place to efficiently and effectively manage the South East Queensland (SEQ) transport network and address urban congestion. This follow up audit assessed the progress made towards implementing the eight recommendations provided in the audit report to address the original audit findings underpinning each recommendation and opportunity for improvement.

Key findings from follow up

- One of the two recommendations for the Department of Transport and Main Roads (DTMR) has been fully implemented and the other is partially implemented.
- Nine of the 15 opportunities for improvement have been implemented by the audited agencies, with the remainder partially implemented.
- Audit recognises the work undertaken to improve systems to collect congestion performance data, however, until systems are in place to periodically report congestion performance data to external parties, the weaknesses identified in the original audit findings will not have been fully addressed.

4.1 Background

With the rapid population growth in South East Queensland (SEQ) in recent years, the effective management of urban congestion and public transportation has been a priority for government, and of vital importance to most commuters and residents. This audit examined systems to plan, communicate, coordinate and resolve urban congestion. The report provided two recommendations and 15 opportunities for improvement.

At the time of the audit, five agencies had responsibility for different aspects of congestion management and the transport network:

- Brisbane City Council (BCC).
- The former Department of Infrastructure and Planning.
- The former Department of Transport.
- The former Department of Main Roads.
- TransLink Transit Authority.

Overall, the 2009 audit concluded that all entities had systems in place to manage the transport network in SEQ and address urban congestion, even though these were at varying levels of development and maturity. However, the audit identified that those systems were not complete, integrated or consistently applied. The systems were not subject to review to ensure their continued relevance.

The 2009 audit found:

- Formal systems across government were not operating effectively to oversee a coordinated and concerted approach.
- Inconsistencies in data collection and reporting and the continued use of out-of-date key transport documents and plans.
- Leadership at the State level for managing the transport network and urban congestion was not coordinated effectively, which made it more difficult for government agencies to drive a strategic response in an integrated and coordinated manner.
- Integrated planning across entities was not in place due to systemic weaknesses, undermining a coordinated, informed approach towards achieving optimal mix between the different elements of an urban transport network, including land use, transport infrastructure, demand management and intermodal options.

4.1.1 Summary of changes since the original audit

Machinery of government changes since the 2009 audit has resulted in changes to the agencies selected for the follow up audit. The changes to the agencies and their effects are listed in Figure 4A.

Figure 4A – Machinery of government changes to audited agencies

Agency selected for original audit	Agency selected for follow up audit
Department of Transport	Department of Transport and Main Roads
Department of Main Roads	
Department of Infrastructure and Planning	Department of Local Government and Planning
Brisbane City Council	Brisbane City Council
TransLink Transit Authority	TransLink Transit Authority

The merger of the former Department of Transport and the former Department of Main Roads into a single entity was considered by the audit to be an opportunity to enhance integration, embed genuine collaboration and leverage synergies of the roles of the two organisations.

4.2 Follow up audit findings

4.2.1 Work that has been completed

This audit provided two recommendations and 15 opportunities for improvement. The two recommendations and seven of the opportunities for improvement applied only to the Department of Transport and Main Roads (DTMR). The 15 opportunities for improvement also applied to the Department of Local Government and Planning, TransLink Transit Authority and Brisbane City Council.

Each audited agency has responded to their respective recommendations and opportunities for improvement to address the concerns of the audit. All agencies state that they are continuing to improve their performance in managing their responsibilities for the transport system in SEQ. This is through cross-agency collaboration, formalising agreements, development of plans and guidance materials, external reporting mechanisms, data collection and utilisation of this data to inform planning and decision making.

The follow up audit recognises the work undertaken by DTMR to improve their management of transport and urban congestion in SEQ and encourages it to maintain a cycle of continuous improvement.

4.2.2 Work that still needs to be done

The follow up audit found the two recommendations and nine of the 15 opportunities for improvement had been addressed by all of the audited agencies, with the remaining six opportunities for improvement progressed to various stages of partial implementation. Audit has evaluated the progress made on these opportunities for improvement and is satisfied that in all but one instance, the weaknesses identified in the original audit findings have been addressed. For the exception, the work remaining to be done is as follows.

Reporting congestion performance indicators to external parties

Figure 4B – Report to Parliament No. 3 for 2009

Opportunity for Improvement 9
Report congestion performance indicators to external parties to enable a comprehensive assessment of Brisbane City Council's actions to address urban congestion.

The intent of this opportunity for improvement was two-fold: to develop congestion performance indicators; and communicate congestion performance data to external parties to promote an informed and collaborative approach to congestion management. At the time of the original audit, BCC was unable to either collect or communicate congestion performance indicators.

The follow up audit found that BCC has developed performance indicators and has just completed trialling new technology and systems for monitoring congestion on selected major infrastructure. However, BCC had not formalised a system for reporting these indicators to external parties. Though BCC has indicated it intends to report congestion key performance indicators in its 2011-12 annual report, it was unable to demonstrate any periodic reporting of congestion performance indicators in the interim.

Audit recognises the work undertaken by BCC, however, until the reporting system is in place to periodically report congestion performance data to external parties, the weaknesses identified during the original audit will not have been addressed.

4.2.3 Status of implementation by recommendation

The following table provides follow up audit results regarding the assessment of progress made by agencies towards the implementation of the recommendations and opportunities provided in report to Parliament No. 3 for 2009. Please refer to section 1.1 for further detail in how a follow up audit assessment is undertaken.

Figure 4C – Follow up audit results by recommendation

Recommendations provided in report to Parliament No. 3 for 2009	Total	Status			
		I	P	AA	NA
Recommendations – Department of Transport and Main Roads*	2				
Rec 1 - Exercise its leadership position to ensure the approach adopted by state agencies to manage the SEQ transport network and address urban congestion is highly coordinated, with minimal overlap or gaps.			✓		
Rec 2 - Build strong interrelationships between all entities involved, whether at the state government or local government level, to support genuine collaboration.		✓			
Opportunities for Improvement - Department of Transport and Main Roads*	7				
OFI 1 - Review, update and evaluate its key transport documents such as the TCP and IRTP in a timely manner.			✓		
OFI 2 - Strengthen the coordination of land use and transport integration.		✓			
OFI 3 - Implement timely collection of data that is relevant, accurate and complete.		✓			

Recommendations provided in report to Parliament No. 3 for 2009	Total	Status			
		I	P	AA	NA
OFI 4 - Report congestion performance indicators to external parties to enable a comprehensive assessment of the department's actions to address congestion.			✓		
OFI 5 - Adopt a more integrated approach to the development of strategic road network planning.		✓			
OFI 6 - Align departmental plans to reflect a whole of government approach to Queensland's transport network as outlined in the TCP.			✓		
OFI 7 - Report congestion performance indicators to external parties to enable a comprehensive assessment of the department's actions to address congestion.			✓		
Opportunities for Improvement – Brisbane City Council	2				
OFI 8 - Work with TTA to finalise the contract outlining each party's roles and responsibilities.		✓			
OFI 9 - Report congestion performance indicators to external parties to enable a comprehensive assessment of BCC's actions to address urban congestion.			✓		
Opportunities for Improvement – Department of Local Government and Planning	3				
OFI 10 - Document how the concerns and issues underlying the recommendation of developing a State Planning Policy for transport and land use integration is effectively addressed through existing policies and processes.		✓			
OFI 11 - Develop and publish Transport Oriented Development guidelines across the community, industry, state and local government entities to ensure awareness and consistency.		✓			
OFI 12 - Implement the integration of land-use and transport co-ordination to incorporate a greater focus on urban congestion.			✓		
Opportunities for Improvement – TransLink Transit Authority	3				
OFI 13 - Work with Brisbane City Council to finalise the contract outlining each party's roles and responsibilities.			✓		
OFI 14 - Review, implement and monitor a robust data collection system and adopt rigorous validation systems to enable performance measurement, analysis and planning.		✓			
OFI 15 - Include 'active transport' options with all integrated transport options in the planning processes.		✓			

LEGEND: Total = number of recommendations and/or opportunities for improvement | Status = assessment of progress made toward implementation | I = Recommendation has been fully implemented | P = Recommendation has been partially implemented | AA = Alternative Approach or Action was elected by agency towards implementation | NA = No substantial action has been taken.

* The Department of Transport and Main Roads was provided both recommendations and opportunities for improvement.

Note: an AA may be either fully or partially implemented.

5

*Auditor-General Report to
Parliament No. 6 for 2009 –
Providing the information required
to make good regulation*

Summary

Background

In 2009, a Performance Management Systems audit examined whether systems were in place to ensure the development of quality regulatory proposals and explanatory materials. The scope of the audit included five agencies, two of which had both central and line agency roles. The audit report provided two recommendations for line agencies and three recommendations for central agencies.

Key findings from follow up audit

- Treasury Department's Queensland Office for Regulatory Efficiency (QORE) has developed and implemented the new Regulatory Assessment Statement (RAS) system to address the weaknesses identified by the original audit, and incorporate regulatory best practice towards the improvement in the quality of regulation.
- Line agencies have demonstrated a commitment to address the weaknesses identified during the original audit through implementation of the new RAS system, and the uptake of the training, costing and assessment tools developed by Treasury Department to support the new system.
- Central agencies have elected an alternative approach through the implementation of the RAS system which has been designed to incorporate compliance to regulatory best practice at line agency level. The validity of the alternative approach to address the findings of the original report is dependent upon the full implementation of the RAS system.
- To fully implement the RAS system, amendment to legislation must be made to support the broader application of the RAS system to all primary and subordinate legislation. Full implementation of the RAS system also requires continuation of the centralised advisory role to champion best practice through the application of the RAS system check points, and to maintain online training, templates, assessment and costing tools.

5.1 Background

Having the information required to make good regulation assists law makers with a way of ensuring the regulatory burden is not excessive, either in terms of volume or in terms of the power a law may provide over individual rights and liberties. Good systems for informing the development of regulation ensure that future Queensland regulations are built on quality, rather than quantity. This is because alternatives to regulation are considered before proceeding, and those regulatory proposals that do proceed are supported by rigorous analysis and consultation.

In 2009, a Performance Management Systems audit examined whether systems were in place to ensure the development of quality regulatory proposals and explanatory materials. The scope of the audit included five agencies with responsibility for developing regulatory proposals:

- Department of the Premier and Cabinet*.
- The former Environmental Protection Agency.
- The former Department of Natural Resources and Water.
- Department of Justice and the Attorney-General.
- Treasury Department*.

Three recommendations were provided to central agencies, and two recommendations were provided to line agencies.

The 2009 audit found that a lack of coordinated and cohesive guidance from central agencies had resulted in a siloed and ad hoc approach to regulation making. This created an inability to properly assess and develop the skills necessary to develop regulatory proposals that align with best practice.

For the line agencies, Audit found that none had comprehensive documentation of their policies and procedures in place to guide the development of regulation and explanatory materials, or to assure compliance with regulatory best practice and legislative requirements.

Overall, the 2009 audit found there were no overarching guidelines for disseminating best practice principles for developing regulations. Additionally, the audit found that the Council of Australian Governments (COAG) principles of best practice regulation were not incorporated into agency policies and procedures, even though the State had committed to do so.

Finally, Audit found that procedures in place to assess the impact of proposed regulation only applied to approximately five per cent of all legislative proposals submitted to the Legislative Assembly for scrutiny. As a result, these procedures were not sufficiently applied to ensure future Queensland regulations have been built on quality, rather than quantity.

5.1.1 Changes to agencies during the audit

On 26 March 2009, a significant machinery of government change had effect on audited agencies at mid-point in the audit fieldwork. Four of the five agencies originally selected for the audit at its commencement experienced major change through merger, movement or restructure. Figure 5A illustrates the changes.

*These agencies had both a central agency and line agency responsibility for developing regulatory proposals.

Figure 5A – Mid-audit machinery of government changes to audited agencies

Agencies at the time audit commenced	Agencies at mid-point in audit when changes occurred
Department of the Premier and Cabinet Office of the Queensland Parliamentary Counsel	No change
Environmental Protection Agency	Department of Environment and Resource Management
Department of Natural Resources and Water	
Department of Justice and Attorney-General Office of Fair Trading	Department of Justice and Attorney-General
Treasury Department Queensland Office for Regulatory Efficiency Economic and Structural Policy Branch Legal Services Unit Office of Liquor ,Gaming and Racing	Department of Employment, Economic Development and Innovation Office of Liquor Gaming and Racing Office of Fair Trading
	Treasury Department Queensland Office for Regulatory Efficiency Economic and Structural Policy Branch Legal Services Unit

5.1.2 Summary of changes since the original audit

A subsequent machinery of government change was made to the audited agencies in February 2011. Some of the offices and agencies affected by the March 2009 machinery of government changes were again impacted in 2011. Figure 5B illustrates the changes.

Figure 5B – Post-audit machinery of government changes to audited agencies

Agency included in report to Parliament No. 6 for 2009	Agency selected for follow up audit
Department of Environment and Resource Management	No change
Department of Employment, Economic Development and Innovation Office of Liquor Gaming and Racing Office of Fair Trading	Department of Justice and Attorney-General Office of Liquor and Gaming Office of Fair Trading
Department of the Premier and Cabinet Office of the Queensland Parliamentary Counsel	No change
Treasury Department Queensland Office for Regulatory Efficiency Economic and Structural Policy Branch Legal Services Unit	No change

5.2 Follow up audit findings

5.2.1 The development of an improved system

Following the 2009 audit report, Treasury Department's Queensland Office for Regulatory Efficiency (QORE) developed and deployed the new Regulatory Assessment Statement (RAS) system. This enhanced system incorporated COAG regulatory best practice principles, and integrated the Regulatory Impact Statement and the Public Benefit Test. The new system was accompanied by a range of guidance materials and tools to support the RAS system including cost and impact assessment tools, reference guides and a Cabinet process flowchart.

The introduction of the RAS system across government was supported by a whole of government RAS system training series, devised by QORE to assist uptake and transition by government departments. QORE also maintains an online RAS training course to assist officers through the RAS process and inform their choices at key decision points.

From 31 March 2010, the RAS system applied to both primary and subordinate legislation, as well as some types of quasi-regulation. The RAS system was viewed by other jurisdictions to be an innovative advance and improvement over the system it replaced.

5.2.2 Legislative Assembly of Queensland Scrutiny of Legislation Committee, *Review of Part 7 of the Statutory Instruments Act 1992 - Final Report*

Consistent with its responsibility under the *Parliament of Queensland Act 2001*, the Scrutiny of Legislation Committee (committees of the 52nd and 53rd Parliaments) conducted a review of part 7 of the *Statutory Instruments Act 1992*. Together with common law, administrative and other statutory mechanisms, part 7 ensures continuing parliamentary control of subordinate legislation. In its final report on the matter, the Committee considered the new RAS system '*to be consistent with the findings and recommendations of the Auditor-General Report to Parliament No. 6 for 2009*',⁴ aimed to '*provide a streamlined procedure for developing regulation for Queensland Government Agencies*'.⁵ The Committee considered that:

*'Compliance with the RAS system will facilitate better regulation and better benchmarking of Queensland's regulation making and review processes against other jurisdictions when subjected to external scrutiny.'*⁶

The Committee observed that capacity of the RAS system to improve the quality of regulation was not only due to the incorporation of regulatory better practice principles, but also due to its wider application. It stated:

*'One important aspect of the resultant better regulatory processes is that all statutory instruments will be subject to review, even if exempt from automatic expiry under part 7 of the Statutory Instruments Act.'*⁷

⁴ Scrutiny of Legislation Committee, Report No. 42 - *Review of Part 7 of the Statutory Instruments Act 2009 – Final Report*, p. 17, 6.22.

⁵ *Ibid.*, p. 17, 6.22.

⁶ *ibid.*, p. 17, 6.22.

⁷ *Ibid.*, p. 27, 8.16.

What also became clear through the course of the review, was that the RAS system's wider application to both primary and subordinate legislation would require the relocation of part 5 of the Statutory Instruments Act (SI Act) into a separate statute, as the SI Act applied only to subordinate legislation. In the review's accompanying record of proceedings, the Parliamentary Counsel expressed the view that the RAS system would require amendment not only to the SI Act but the Legislative Standards Act to:

*"... re-centre that legislation into something that is about the whole process of the development of legislation from its conception as a well-rounded policy right through to its instruction to the Office of the Queensland Parliamentary Counsel."*⁸

The Committee considered that as the RAS system offered a number of improvements to the previous system, providing a 'clear requirement for identified best practice principles to be applied to Queensland regulation'⁹; its preference was that 'amendment of the legislation to provide the RAS system with legislative force.'¹⁰

5.2.3 Work that has been completed

At the time the Scrutiny of Legislation Committee was undertaking its review on Part 7 of the *Statutory Instruments Act 1992*, the Auditor-General agreed with the Committee's view that the new Regulatory Assessment Statement (RAS) System has been designed to resolve the weaknesses identified in the findings in report to Parliament No 6 for 2009. The Auditor-General indicated a follow up audit in a year's time would be able draw a conclusion of whether or not the new system was effective in addressing the recommendations in the report.

This follow up audit has found that the RAS system effectively addresses audit recommendations through the incorporation of regulatory better practice principles, centralised support and administration. Having now been operational since March of 2010, the RAS system has demonstrated an improvement over the system it replaced.

Recent reforms in Parliament have conferred the responsibility of scrutinising all ministerial portfolios and government departments to seven newly constituted portfolio committees. These reforms do not lessen the relevancy of the former Scrutiny of Legislation Committee's recommendations. There will be lessened opportunity for compressed timeframes and greater opportunity for deliberation, as committees will be provided up to 6 months to examine all legislation, including government and Private Bills and subordinate legislation, and return a report to the Legislative Assembly.

The new distributed, multi-level model of scrutiny will increase the requirement on government departments to produce timely, quality legislative proposals, which have been assessed for cost, impact and need, and which are accompanied by sufficient information to withstand scrutiny.

The RAS system, with its broadened application to both primary and subordinate legislation, will complement the broadened application of scrutiny through the portfolio committees, and improve the effectiveness of government departments to develop quality regulatory proposals.

⁸ Scrutiny of Legislation Committee, Transcript of Proceedings – Meeting with the Office of Queensland Parliamentary Counsel, 22 February 2010, p.1, par 6.

⁹ Scrutiny of Legislation Committee, Report No. 42 – *Review of Part 7 of the Statutory Instruments Act 2009 – Final Report*, p. 32, 9.23.

¹⁰ Scrutiny of Legislation Committee, Report No. 42 – *Review of Part 7 of the Statutory Instruments Act 2009 – Final Report*, p. 32, 9.25, and p. 33, 9.32.

5.2.4 Work that still needs to be done

Through the incorporation of the new RAS system into their practices, protocols and training, the follow up audit has found that line agencies have demonstrated a commitment to address the weaknesses identified during the original audit.

However, this finding for line agency recommendations is dependent upon the full implementation of the RAS system. Though the new RAS system represents an improvement over the old, its expanded application has meant that it is no longer consistent with its authorising legislation and guidance materials.

Therefore the work remaining towards full implementation will require:

- Amendment to legislation to support the broader application of the RAS system to all primary and subordinate legislation.
- Continuation of the centralised advisory role to champion best practice through the application of the RAS system check points, and to maintain online training, templates, assessment and costing tools.

Aligning guidance materials to principles of regulatory best practice

Figure 5C – Report to Parliament No. 6 for 2009

Audit Recommendation 1

Central agencies review their guidance materials to align them with the principles of best practice regulation.

The original audit findings underpinning this recommendation were directed to the Department of the Premier and Cabinet (DPC), the Office of Queensland Parliamentary Counsel (OQPC), the Treasury Department and Queensland Office of Regulatory Efficiency (QORE). The follow up audit found the RAS system guidance materials, costing and analytical tools developed by QORE has progressed the full implementation of this recommendation significantly. Likewise, the recently revised Cabinet Handbook addresses the findings directed to the Department of the Premier and Cabinet in relation to its guidance materials.

However, the Legislation Handbook remains to be revised and made current with the RAS system and other relevant guidance. There are also inconsistencies between the electronic and hard copy versions of the handbook that need to be addressed. However, DPC and OQPC currently indicate the update is nearing completion and will be accessible online in the near future.

Training framework to support policy officers developing regulation

Figure 5D – Report to Parliament No. 6 for 2009

Audit Recommendation 2

Department of the Premier and Cabinet work with Treasury Department to facilitate the development of a training framework for policy officers developing regulation.

At the time the RAS system was introduced in March 2010, QORE deployed a whole of government RAS system training series to assist agencies to implement the new system. Additionally, QORE developed an online RAS training system to provide agencies access to ongoing training support for new staff. DPC has stated it had no contribution to either the development of the training components or the delivery of the training sessions.

Attendance records for the whole of government RAS system training show that all agencies included in the original audit were represented, with the exception of OQPC. OQPC received a briefing from the DPC Regulatory Reform Champion.

Underpinning this recommendation were findings that DPC, particularly OQPC, had weaknesses in its training systems to support staff in the development of quality regulation and the application of regulatory better practice principles. The uptake and integration of the RAS system and regulatory better practice principles across government will be better facilitated by key offices such as OQPC, where officers are encouraged to maintain a working knowledge of the new system and its requirements for line agencies developing regulatory proposals.

The follow up audit found the RAS system will assist agencies in producing better quality regulatory proposals, while reducing the volume of regulatory proposals referred to Parliamentary Counsel for drafting. As the need for, cost and impact of a draft proposal will be assessed and consulted at the most expedient stages of development, audit expects that the RAS system will also result in improving the information required to produce useful and concise explanatory materials.

Regulatory gatekeeper to ensure a smooth and consistent governmental approach to developing quality regulation

Figure 5E – Report to Parliament No. 6 for 2009

Audit Recommendation 3

Central agencies collaborate to identify and develop the role of a regulatory gatekeeper to ensure a smooth and consistent governmental approach to developing quality regulation (both primary and subordinate).

QORE maintains an advisory status, and no centralised regulation gatekeeper has been established. Both central agencies have indicated a decision was made against the implementation of the gatekeeper role in order to make agencies responsible for compliance to the RAS system centrally coordinated through QORE.

The assessment of agency progress towards implementation of the recommendation therefore required audit to assess the validity of the alternative approach towards addressing the findings of the original audit report. The follow up audit has concluded that validity is dependent upon the full implementation of the RAS system, as it has been designed to incorporate compliance to regulatory best practice at line agency level. Subsequently, Audit has assessed agency progress towards implementation of the recommendation as 'Partially Implemented', as the Alternate Approach will require the full implementation of the RAS system.

To fully implement the RAS system, amendment to legislation must be made to support the broader application of the RAS system to all primary and subordinate legislation. Currently, neither the RAS system nor the RAS system guidance materials are aligned and enforced by legislation. Full implementation of the RAS system also requires continuation of the centralised advisory role to champion best practice through the application of the RAS system check points, and to maintain online training, templates, assessment and costing tools. Should the RAS system not be fully implemented, the work that line and central agencies have undertaken towards the implementation of the recommendations will be at risk.

Given the responsibility for the relevant legislation is with DPC, the remaining work towards full implementation is assessed to DPC rather than Treasury Department. Audit found that Treasury Department has progressed the implementation of this recommendation to the full extent of its authority. Audit is satisfied that Treasury Department has addressed the weaknesses identified in the original audit findings through its work in developing the new RAS system and its administrative support components.

5.2.5 Status of implementation by recommendation

The following table provides follow up audit results regarding the assessment of progress made by agencies towards the implementation of the recommendations provided in report to Parliament No. 6 for 2009. Please refer to section 1.1 for further detail in how a follow up audit assessment is undertaken.

Figure 5F – Follow up results by recommendation

Recommendations provided in report to Parliament No. 6 for 2009	Total	Status			
		I	P	AA	NA
Department of the Premier and Cabinet	3				
Rec 1: Central agencies review their guidance materials to align them with the principles of best practice regulation.			✓		
Rec 2: Department of the Premier and Cabinet work with Treasury Department to facilitate the development of a training framework for policy officers developing regulations.		✓			
Rec 3: Central agencies collaborate to identify and develop the role of a regulatory gatekeeper to ensure a smooth and consistent governmental approach to developing quality regulation (both primary and subordinate).			✓	✓	
Queensland Office for Regulatory Efficiency, Treasury Department (central agency)	3				
Rec 1: Central agencies review their guidance materials to align them with the principles of best practice regulation.		✓			
Rec 2: Department of the Premier and Cabinet work with Treasury Department to facilitate the development of a training framework for policy officers developing regulations.		✓			
Rec 3: Central agencies collaborate to identify and develop the role of a regulatory gatekeeper to ensure a smooth and consistent governmental approach to developing quality regulation (both primary and subordinate).		✓		✓	
Treasury Department (line agency)	2				
Rec 1: Line agencies develop and implement policies and procedures to enable them to fully address the requirements of the <i>Legislative Standard Act 1992</i> and the <i>Statutory Instruments Act 1992</i> when developing EN and RIS for proposed regulation.		✓			
Rec 2: Agencies incorporate into their policies and procedures, the 2007 COAG's Principles of Best practice to fully inform Parliament and aid in its decision making processes when considering regulatory solutions.		✓			

Recommendations provided in report to Parliament No. 6 for 2009	Total	Status			
		I	P	AA	NA
Department of Environment and Resource Management	2				
Rec 1: Line agencies develop and implement policies and procedures to enable them to fully address the requirements of the <i>Legislative Standard Act 1992</i> and the <i>Statutory Instruments Act 1992</i> when developing EN and RIS for proposed regulation.		✓			
Rec 2: Agencies incorporate into their policies and procedures, the 2007 COAG's Principles of Best practice to fully inform Parliament and aid in its decision making processes when considering regulatory solutions.		✓			
Department of Justice and Attorney General	2				
Rec 1: Line agencies develop and implement policies and procedures to enable them to fully address the requirements of the <i>Legislative Standard Act 1992</i> and the <i>Statutory Instruments Act 1992</i> when developing EN and RIS for proposed regulation.			✓		
Rec 2: Agencies incorporate into their policies and procedures, the 2007 COAG's Principles of Best practice to fully inform Parliament and aid in its decision making processes when considering regulatory solutions.			✓		

LEGEND: Total = number of recommendations and/or opportunities for improvement | Status = assessment of progress made toward implementation | I = Recommendation has been fully implemented | P = Recommendation has been partially implemented | AA = Alternative Approach or Action was elected by agency towards implementation | NA = No substantial action has been taken.

Note: an AA may be either fully or partially implemented.

6 | Appendices

6.1 Audit procedures

The audit involved the use of a self assessment questionnaire, which was sent to each agency subject to a follow up audit. Agencies were requested to report their progress in implementing each recommendation using the following criteria:

- I - Recommendation has been fully implemented.
- P - Recommendation has been partially implemented.
- AA - Alternate Approach/Action undertaken.
- NA - No substantial action has been taken.

Agencies were also asked to outline the progress they had made and any future plans for implementation.

Audit made contact with agencies where further information was required to clarify the self-assessment provided by the agency. All information provided by agencies was subject to verification procedures.

6.2 Reason for the audit

The follow up audit process holds agencies accountable for implementing the recommendations or undertaking suitable alternative action to address the findings identified by Performance Management Systems audits.

6.3 PMS audit approach

On 18 August 2011, Executive Council approved the proclamation for the commencement of amendments to the *Auditor-General Act 2009* that provides the Auditor-General with a full mandate to undertake performance audits. However, this audit was a follow up of audits previously done under the performance management systems audit legislation.

The legislative basis for this audit is s.38 of the *Auditor-General Act 2009* (the Act). A PMS audit is an independent examination which includes determining whether an entity or part of an entity's activities have performance management systems in place to enable management to assess whether its objectives are being achieved economically, efficiently and effectively.

While a PMS audit will not review or comment on government policy, it may extend to include a focus on the entity's performance measures and whether, in the Auditor-General's opinion, the performance measures are relevant, appropriate and fairly represent the entity's performance.

The intent of a PMS audit is to provide independent assurance to Parliament, and to act as a catalyst for adding value to the quality of public administration by assisting entities in the discharge of their governance obligations.

The statutory office of the Auditor-General, as the external auditor for Parliament, is established pursuant to the Act. While the Auditor-General takes note of the entity's perspective, the scope of the public sector audit is at the sole discretion of the Auditor-General, as the Act prescribes that the Auditor-General may conduct an audit in the way the Auditor-General considers appropriate.

6.4 Audit cost

The cost of the audit is estimated at \$115,000.

6.5 Audit team

The audit team included:

- R Heinritz (Engagement Leader)
- C. Papadopoulos (Team Leader)
- L. Lindsay
- D. Jones

6.6 Acronyms

ATP	Authority To Prepare
BCC	Brisbane City Council
COAG	Council of Australian Governments
DCS	Department of Community Safety
DERM	Department of Environment and Resources Management
DEEDI	Department of Employment, Economic Development and Innovation
DJAG	Department of Justice and Attorney-General
DLGP	Department of Local Government and Planning
DTMR	Department of Transport and Main Roads
DPC	Department of the Premier and Cabinet
EN	Explanatory Note
IRTP	Integrated Regional Transport Plan
LAFC	Local Area Finance Committee
LGAPMP	Local Government Area Pest Management Plan
LS Act	<i>Legislative Standards Act 2009</i>
OQPC	Office of the Queensland Parliamentary Counsel
PAPWC	Public Accounts and Public Works Committee
PMS audit	Performance Management System audit
QFRS	Queensland Fire and Rescue Services
QORE	Queensland Office for Regulatory Efficiency
RAS	Regulatory Assessment Statement
RFB	Rural Fire Brigade
RIS	Regulatory Impact Statement
SEQ	South East Queensland
SI Act	<i>Statutory Instruments Act 1992</i>
SLC	Scrutiny of Legislation Committee

6.7 Glossary

Effectiveness

The achievement of objectives or other intended effects of activities at a program or entity level.

Efficiency

The use of resources such that output is optimised for any given set of resource inputs, or input is minimised for any given quantity and quality of output.

6.8 References

Department of the Premier and Cabinet, *Annual Report Guidelines for Queensland Government Agencies 2006-07*, May 2007.

Department of Public Works, *Building Asset Performance Framework*, 2008.

Legislative Assembly of Queensland, Public Accounts and Public Works Committee, Report No.11, *Management of Rural Fire Services in Queensland*, June 2011.

Legislative Assembly of Queensland, Scrutiny of Legislation Committee, *Review of Part 7 of the Statutory Instruments Act – Final Report*, August 2010.

Service Delivery and Performance Commission, *Review of the Role and Responsibilities of the Department of Natural Resources, Mines and Water, the Environmental Protection Agency and the Department of Primary Industries and Fisheries*, March 2007.

6.9 Former Department Names and Acronyms

DES	(former) Department of Emergency Services , now the
DCS	Department of Community Safety
DIP	(former) Department of Infrastructure and Planning, now the
DLGP	Department of Local Government and Planning
DLGSR	(former) Department of Local Government, Sport and Recreation, now the
DLGP	Department of Local Government and Planning
DNRW	(former) Department of Natural Resources and Water, now the
DERM	Department of Environment and Resources Management
DMR	(former) Department of Main Roads, now the
DTMR	Department of Transport and Main Roads
DPIF	(former) Department of the Primary Industries and Fisheries, now the
DEEDI	Department of Employment, Economic Development and Innovation

DoT	(former) Department of Transport, now the
DTMR	Department of Transport and Main Roads
DTRDI	(former) Department of Tourism, Regional Development and Industry, now the
DEEDI	Department of Employment, Economic Development and Innovation
EPA	(former) Environmental Protection Agency, now the
DERM	Department of Environment and Resources Management
PAC	(former) Public Accounts Committee, became the Public Accounts and
PAPWC	Public Works Committee which has also been superseded by recent reforms to Parliament
OLGR	(former) Office of Liquor, Gaming and Racing, now split into two offices and departments: Liquor and Gaming now with the Department of Justice and Attorney-General; and Office of Gaming now with the Department of Employment, Economic Development and Innovation

7 | Auditor-General Reports to Parliament

7.1 Tabled in 2011

Report No.	Subject	Date tabled in Legislative Assembly
1	<i>Auditor-General Report to Parliament No. 1 for 2011</i> <i>Management of offenders subject to supervision in the community</i> Performance Management Systems audit	25 February 2011
2	<i>Auditor-General Report to Parliament No. 2 for 2011</i> <i>Results of local government audits</i> Financial and Assurance audit	22 March 2011
3	<i>Auditor-General Report to Parliament No. 3 for 2011</i> <i>Follow up of 2008 audit on administration of grants and funding to community organisations by local government in Queensland</i> Performance Management Systems audit	9 June 2011
4	<i>Auditor-General Report to Parliament No. 4 for 2011</i> <i>Information systems governance and security</i> Financial and Assurance audit	21 June 2011
5	<i>Auditor-General Report to Parliament No. 5 for 2011</i> <i>Results of audits at 31 May 2011</i> Financial and Assurance audit	23 June 2011
6	<i>Auditor-General Report to Parliament No. 6 for 2011</i> <i>Systems to coordinate delivery of the Toward Q2: Tomorrow's Queensland target, Halve the proportion of Queensland children living in a household without a working parent</i> Performance Management Systems audit	6 July 2011
7	<i>Auditor-General Report to Parliament No. 7 for 2011</i> <i>National Partnership Agreement for Natural Disaster Reconstruction and Recovery</i> Performance Management Systems audit	22 September 2011
8	<i>Auditor-General Report to Parliament No. 8 for 2011</i> <i>Follow up of four audits completed in 2008-2009</i> Performance Management Systems audit	September 2011

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