



QUEENSLAND PARLIAMENT **COMMITTEES**

Consideration of Auditor-General Reports to Parliament

Governance, Energy and Finance Committee



Report No. 6

58th Parliament, April 2025

Governance, Energy and Finance Committee

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All references and webpages are current at the time of publishing.

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Chair's Foreword

The Governance, Energy and Finance Committee is responsible for considering the Auditor-General's reports to Parliament under section 94 of the *Parliament of Queensland Act 2001*. The Auditor-General's reports to Parliament assist the committee with assessing the integrity, economy, efficiency and effectiveness of government financial management.

This report presents a summary of the committee's examination of three Auditor-General reports — Report 1: 2024-25 - 2024 status of Auditor-General's recommendations, Report 3: 2024-25 - Central agencies' coordination of the state budget, and Report 4: 2024-25 - Energy 2024.

The committee reviewed the three reports and held a public hearing with representatives of the Queensland Audit Office on 19 February 2025.

On behalf of the committee, I thank the Auditor-General, Deputy Auditor-General and Assistant Auditor-General for assisting the committee with fulfilling its oversight responsibilities. I also thank the Parliamentary Service staff.

I commend this report to the House.



Michael Crandon MP

Chair

Executive Summary

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

As a portfolio committee, the Governance, Energy and Finance Committee (committee) is to consider a report of the Auditor-General (a Report to Parliament) referred to it by the Committee of the Legislative Assembly (CLA). Following the commencement of the 58th Parliament, the CLA referred the following Auditor-General reports to the committee for consideration:

- Report 1: 2024-25 – 2024 status of Auditor-General's recommendations (Report 1), and
- Report 3: 2024-25 – Central agencies' coordination of the state budget (Report 3).
- Report 4: 2024-25 – Energy 2024 (Report 4).

For Report 1, the QAO asked 84 entities to self-assess their progress in implementing 603 performance audit recommendations from 40 QAO reports tabled in parliament between 2015–16 and 2022–23. Entities reported that just over half (52%) of the QAO's recommendations were fully implemented, while 41 per cent had been partly implemented, 4 per cent hadn't been implemented and 3 per cent were considered no longer applicable. The most common types of outstanding recommendations related to workforce capability and planning and governance, followed by risk management.

As a result of its consideration of the report, the committee encourages the Auditor-General and departments to continue working together to find ways to resolve the issues identified in the performance audits.

Report 3 examined how Queensland Treasury and the Department of the Premier and Cabinet design and manage the state budget process to support the government's fiscal principles and objectives.

The QAO found that the current budget process guides new submissions towards the government's priorities and supports the government's objectives and fiscal principles. However, while the process Queensland Treasury and the Department of the Premier and Cabinet is using for preparing the state budget was found to be generally effective, the QAO also found there are opportunities for improvement, in terms of improving the quality of submissions, evaluating costings, and enhancing their capabilities to monitor the outcomes of approved funding.

The committee acknowledges the Auditor-General's finding that the process is generally effective and encourages their continuing efforts to best support the Cabinet Budget Review Committee in its challenging role.

The committee made 1 recommendation: that the House note the contents of the report; the recommendation can be found at page vi of this report.

Report 4 summarised the audit results of Queensland's state-owned energy entities. The QAO issued unmodified audit opinions for all state-owned energy entities, indicating that their financial statements are accurate and comply with relevant reporting standards. All entities met their legislative deadlines for financial reporting. The QAO did not make any new recommendations to energy entities this financial year but identified that security issues with information systems are increasing and the root causes needed to be addressed.

The committee encourages energy entities to continue addressing control weaknesses that require further action regarding the security of information systems, and to strengthen their process safety controls and the safe operation of their critical and ageing infrastructure assets, as learned from the Callide power station incidents.

Recommendations

Recommendation 1 2
The committee recommends that the House note the contents of this report

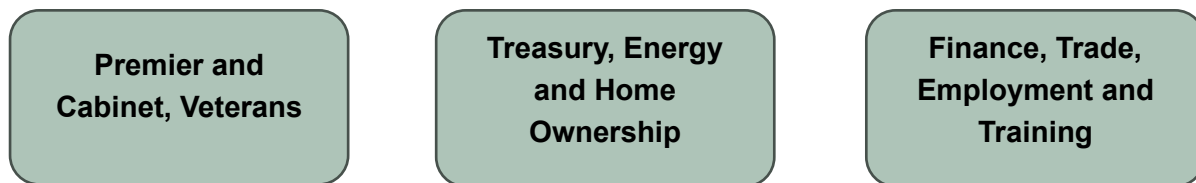
Glossary

CLA	Committee of the Legislative Assembly
Committee	Governance, Energy and Finance Committee
DPC	Department of the Premier and Cabinet
QAO	Queensland Audit Office
Treasury	Queensland Treasury

1. Role of the Governance, Energy and Finance Committee

The Governance, Energy and Finance Committee (committee) of the 58th Parliament was established by the Queensland Legislative Assembly on 28 November 2024 as a portfolio committee.¹

The committee's portfolio areas of responsibility include:²



The committee's role also includes statutory oversight of the Auditor-General (along with a monitor and review function in relation to the performance of the functions of the Cross-Border Commissioner and Energy and Water Ombudsman Queensland).³

1.1. Role of the Auditor-General

The Auditor-General, supported by the Queensland Audit Office (QAO), is parliament's independent auditor of all of Queensland's state and local government public sector entities. These entities include departments, government owned corporations, statutory bodies, controlled entities, and the state's 77 councils.⁴

The Auditor-General provides the Parliament with independent assurance of public sector accountability and performance by reporting to Parliament on the results of its financial⁵ and performance⁶ audits.

1.2. Reports to Parliament

As a portfolio committee, the committee is to consider a report of the Auditor-General (a Report to Parliament) referred to it by the Committee of the Legislative Assembly (CLA).⁷

Prior to the dissolution of the 57th Parliament on 1 October 2024, the Speaker tabled:

- Report 1: 2024-25 – 2024 status of Auditor-General's recommendations on 20 September 2024 (Report 1), and
- Report 3: 2024-25 – Central agencies' coordination of the state budget (Report 3), on 27 September 2024.

¹ *Parliament of Queensland Act 2001*, section 88 and Standing Order (SO) 194, Standing Rules and Orders of the Legislative Assembly.

² SO 194 and schedule 6, Standing Rules and Orders of the Legislative Assembly.

³ SO 194 and schedule 6, Standing Rules and Orders of the Legislative Assembly.

⁴ Queensland Audit Office (QAO), Annual Report 2023-24, p 4.

⁵ A financial audit assesses whether the information contained in the financial statements of public sector entities is accurate, can be relied upon and is prepared in accordance with Australian Accounting Standards and relevant legislative requirements. (QAO Practice Statement – Financial statement audit, p 1).

⁶ A performance audit evaluates whether an agency or government program is achieving its objectives effectively, economically and efficiently, and is compliant with relevant legislation. It does not consider the merits of government policy. Rather, it focuses on how that policy is implemented. (QAO Factsheet - About us, p 2).

⁷ SO194B, Standing Rules and Orders of the Legislative Assembly

Following the commencement of the 58th Parliament, the CLA referred these Auditor-General reports on 12 December 2024 to the committee for consideration.

The committee was referred Report No. 4: 2024-25 – Energy 2024 (Report 4) on 20 February 2025, following its tabling by the Speaker on 11 December 2024.

1.3. Committee consideration of the QAO's reports

The committee held a public hearing with the Auditor-General and QAO staff on 19 February 2025 to assist with its consideration of Report 1 and Report 3. See Appendix A for a list of witnesses. A copy of the transcript can be accessed on the committee's webpage.



Recommendation 1

The committee recommends that the House note the contents of this report.

2. Report 1: 2024-25 – 2024 status of Auditor-General's recommendations

2.1. Background

As part of their performance audits, the QAO makes recommendations to state and local government entities to address issues identified in their audit reports. While the QAO cannot make entities implement the recommendations, the QAO tracks, reports and shares insights into the progress of implementation in this report and shares those findings with Parliament.⁸ The QAO may also adjust their audit program to include an additional focus on those areas that emerge as a priority.⁹

To track the implementation of recommendations, the QAO asks entities to self-assess their progress, which means the QAO has not audited the actions entities have taken and cannot provide assurance over their responses.¹⁰

Report 1 provides insights from the QAO's analysis of entities' reported progress against the QAO's recommendations for:

- 380 recommendations from 9 new reports (8 reports tabled in 2022–23 and the Conserving threatened species report tabled in 2018–19), and
- 223 recommendations from 31 reports from earlier years that had outstanding recommendations (those either not implemented or partially implemented from last year's report).¹¹

In relation to the QAO's recommendations, the committee heard that while the QAO does 'not have any ability to make someone implement recommendations', they 'try to work collaboratively to make sure we have recommendations that are workable and that will

⁸ QAO, Report 1: 2024-25 - 2024 status Auditor-General recommendations (Report 1), p 2; public hearing transcript, Brisbane, 19 February 2025, p 10.

⁹ Public hearing transcript, Brisbane, 19 February 2025, p 2.

¹⁰ QAO, Report 1: 2024-25 - 2024 status Auditor-General recommendations (Report 1), p 2.

¹¹ Report 1: 2024-25, p 2.

resolve the findings that we have'.¹² The QAO endeavours 'to get to a position where we both agree on the recommended course of action'.¹³

The report also highlights common challenges and opportunities for the public sector and how entities can improve their systems and practices.

2.2. Summary of QAO findings

2.2.1. Types of recommendations

The QAO analysed all the recommendations made in new reports to identify those made most often, and then grouped the recommendations into 10 categories:

- governance
- interagency coordination and information sharing
- information systems and data management
- procurement, contract, and project management
- strategic planning
- performance monitoring and reporting
- regulation and oversight
- reviews and evaluations
- risk management
- workforce capability and planning.¹⁴

The QAO analysed entities' progress against these 10 categories to identify which had the highest number of outstanding recommendations from new reports.¹⁵

The most common types of outstanding recommendations related to governance and workforce capability and planning, followed by risk management. The recommendations in these three categories comprised 50% of all outstanding recommendations.¹⁶

2.2.2. Overall status of implementation of recommendations

The QAO asked 84 entities to report on 603 individual recommendations from 40 reports to parliament (which includes the 9 new reports and 31 reports from previous years with outstanding recommendations). Entities reported the following progress with implementing the QAO's recommendations:

- 52% fully implemented
- 41% partly implemented
- 4% not implemented
- 3% no longer applicable.¹⁷

The QAO found:

- 10 of 84 entities reported fully implementing the QAO's recommendations
- 30 of 40 reports to parliament have outstanding recommendations.¹⁸

¹² Public hearing transcript, Brisbane, 19 February 2025, p 10.

¹³ Public hearing transcript, Brisbane, 19 February 2025, p 10.

¹⁴ Report 1, p 2.

¹⁵ Report 1, p 3.

¹⁶ Report 1, p 3.

¹⁷ Report 1, p 6.

¹⁸ Report 1, p 1.

2.2.3. Status of recommendations from 2022-23

For 2022-23, one of 8 reports to parliament had no outstanding recommendations. Entities reported that the remaining 7 reports to parliament have outstanding recommendations.¹⁹

For the recommendations made in 2022-23, entities reported:

- fully implementing 56 per cent (209)
- partially implementing 36 per cent (134)
- not implementing 5 per cent (18).
- 4 per cent (14) of recommendations were no longer applicable.²⁰

In addition to reports tabled in 2022–23, the QAO followed up on the status of recommendations from Report 7: 2018–19 – Conserving threatened species, which included 7 recommendations. The QAO had not yet addressed the recommendations from that report, as a follow-up audit to assess the department’s progress was underway.²¹

The follow-up audit Report 9: 2022–23 – Protecting our threatened animals and plants (Report 9) identified that the department had fully implemented 2 of the 7 recommendations. Of the remaining 5 recommendations, which were self-assessed for Report 1, the Department of Environment, Science and Innovation reported that it had fully implemented 2 and partially implemented 3 of the recommendations.²²

2.2.4. Outstanding recommendations from previous years

In the report from the previous year’s status of Auditor-General’s recommendations (Report 3: 2023–24), the QAO highlighted that 223 recommendations were outstanding. Of these, entities reported this year:

- fully implementing 45 per cent (101)
- partially implementing 50 per cent (112)
- not implementing 4 per cent (8).
- one per cent (2) of recommendations were no longer applicable.²³

¹⁹ Report 1, p 8.12

²⁰ QAO, Status of Auditor-General's recommendations dashboard, <https://www.qao.qld.gov.au/status-auditor-generals-recommendations-dashboard>.

²¹ Report 1, p 9.

²² Report 1, p 9.

²³ Report 1, p 10.

The table below shows the age of the outstanding recommendations from reports tabled from 2016–17 to 2021–22 (which excludes outstanding recommendations from new reports, given some entities had less than one year to implement them).

Age of outstanding recommendations	Number of outstanding recommendations
2-3 years	49
3-4 years	19
4-5 years	22
5-6 years	5
6-7 years	13
7-8 years	12

Source: 2024 status of Auditor-General's recommendations (Report 1: 2024–25), p10.

Report 1 also provided a breakdown via entity type of their progress in implementing recommendations made in 2022-23 and outstanding recommendations from last year's QAO report on the status of Auditor-General's recommendations. The following table summarises that breakdown.

Entity	Fully implemented	Partially implemented	Not implemented	No longer applicable
Departments	58%	38%	4%	4%
Hospital and health services	48%	45%	6%	1%
Local governments	18%	74%	7%	—
Other entities	47%	53%	—	—

Source: 2024 status of Auditor-General's recommendations (Report 1: 2024–25), pp 11-16.

2.3. QAO recommendations and departmental responses

The Auditor-General does not make recommendations in the status of Auditor-General's recommendations report; instead, insights from the analysis of entities' reported progress against the recommendations made are shared, and the report highlights common challenges and opportunities for the public sector and how entities can improve their systems and practices.

Prior to a report being tabled, the QAO gives a copy of the report to the relevant entities with an invitation to comment on the report. For this report, the QAO provided copies to:

- the Premier
- chief executive officers of the 84 entities self-assessing their progress
- respective ministers for the 84 audited entities.²⁴

²⁴ Report 1, p 18.

Queensland Health, Department of Education, Department of Environment, Science and Innovation, Department of the Premier and Cabinet, and the Department of Transport and Main Roads²⁵ formally responded to the report and acknowledged the results. Some provided an update on their progress on certain recommendations.

The Auditor-General added a note to the response from the Department of the Premier and Cabinet that Report 1 had been updated based on their feedback a recommendation from Report 17: 2022-23 – Implementing machinery of government changes had fully implemented.²⁶

Committee comment



The committee recognises that some recommendations will take time to implement for a range of reasons, including machinery of government changes. We encourage the Auditor-General and departments to continue working together to find ways to resolve the issues identified in the performance audits.

3. Report 3: 2024-25 – Central agencies' coordination of the state budget

3.1. Background

Report 3 examined how Queensland Treasury (Treasury) and the Department of the Premier and Cabinet (DPC) design and manage the state budget process to support the government's fiscal principles and objectives. It focused on the 2023–24 budget and 2023–24 budget update, and stand-alone submissions to the Cabinet Budget Review Committee (CBRC) leading up to the 2023–24 budget update.

3.2. Summary of QAO findings

The QAO found that the current budget process guides new submissions towards the government's priorities and supports the government's objectives and fiscal principles.²⁷ However, while the process Treasury is using for preparing the state budget was found to be generally effective, the QAO also found there are opportunities for improvement.

The QAO identified the following issues with the state budget process:

- the security of revenue models could be improved with data integrity controls to prevent accidental errors and unauthorised access, which could affect later stages of budget planning and decision-making²⁸
- Treasury could further assist the CBRC by clearly indicating whether it has reviewed and agrees with the agencies' costings²⁹
- agencies' submissions vary, making it difficult to compare or, in some instances, understand their costings, staffing needs, and consultation³⁰

²⁵ Report 1, pp 19-26.

²⁶ Report 3, p 25.

²⁷ Report 3, pp 1, 2.

²⁸ Report 3, p 8.

²⁹ Report 3, p 8.

³⁰ Report 3, p 9.

- Treasury staff are not provided with standard operating procedures to clarify how it agrees costing information, reviews submissions, or records its reviews consistently in its information management system³¹
- the Queensland budget uses an incremental approach, making adjustments to existing budgets by adding new income and spending without reassessing previously approved budgets³²
- stand-alone submissions, which occur outside the regular budget and budget update cycles and make up around one-third of all submissions, do not use the BudgetPlus system (developed by Treasury to assist agencies in preparing budget submissions)³³
- from time to time, agencies will have short notice to develop submissions where early engagement is not always possible, with tight timeframes placing pressure on analysts to review submissions and obtain additional information from agencies before developing their recommendations³⁴
- Queensland Treasury's ability to monitor performance against agency submissions or expected outcomes is limited.³⁵

3.3. QAO recommendations and departmental responses

To address the identified issues, the report made 8 recommendations, which are listed in the table below.

Treasury and the DPC were invited to comment on Report 3, and their formal response to the recommendations are also included in the following table.

³¹ Report 3, p 9.

³² Report 3, p 10.

³³ Report 3, p 11.

³⁴ Report 3, p 11.

³⁵ Report 3, p 12.

Recommendation	Department response
Strengthening data integrity for revenue models	
<p>Strengthen data integrity for revenue models, by recommending Treasury implement enhanced data integrity controls to reduce the potential for inappropriate access or errors</p> <p>(recommendation 1)</p>	<p>Treasury agreed with the recommendation and advised an implementation timeframe of December quarter 2024. Treasury acknowledged that 'this recommendation will build on the model's existing strong integrity controls to further reduce the potential for inappropriate access or errors. QT [Queensland Treasury] notes that the models already sit in a secure and access-controlled IT environment within QT.'³⁶</p>
Enhancing the submission process	
<p>Treasury strengthen its assistance to agencies by providing detailed guidance materials on the financial information to support their budget submissions, including costing methodologies, staffing needs, and consultation</p> <p>(recommendation 2)</p>	<p>Treasury agreed with the recommendation and advised an implementation timeframe of March quarter 2025. Treasury stated that it already provides substantial guidance to agencies and Treasury analysts, but noted that 'Although some level of difference in agency submissions is inevitable, and indeed appropriate to ensure they are 'fit for purpose', QT welcomes the opportunity to provide enhanced guidance material'.³⁷</p>
<p>Treasury, the DPC, and agencies engage early in the submission development phase to facilitate a thorough review and timely feedback, with agencies adhering to lodgement timelines</p> <p>(recommendation 3)</p>	<p>Both Treasury and the DPC advised they agreed with, and had implemented, the recommendation.³⁸ Treasury advised early engagement is already a key strategy.³⁹ The DPC noted that while they endeavoured to provide feedback early, 'adherence to lodgement procedures is ultimately the responsibility of the relevant signing Minister/s under the Queensland Cabinet Handbook'.⁴⁰</p>
<p>Treasury and the DPC evaluate if stand-alone submissions that are made outside of the main budget can use the BudgetPlus</p>	<p>Both Treasury and the DPC agreed with the recommendation and identified the March quarter 2025 as the timeframe for</p>

³⁶ Report 3, p 17.

³⁷ Report 3, p 17.

³⁸ Report 3, p 18.

³⁹ Report 3, pp 18, 21.

⁴⁰ Report 3, p 21.

system for preparing funding proposals (recommendation 4)	implementation. ⁴¹ Treasury advised it will liaise further with DPC to determine if there are any impediments to the use of Budgetplus for out of cycle submissions implementation, and acknowledged the benefits in broadening the use of BudgetPlus'. ⁴² DPC noted careful consideration is required to understand the potential benefits, risks and administrative burden associated with using BudgetPlus for all matters under consideration by the Cabinet Budget Review Committee'. ⁴³
Improving the review process	
Treasury provide clarity to the CBRC on whether costings have been reviewed and agreed upon in submissions (recommendation 5)	Treasury agreed with the recommendation and identified the March quarter 2025 as the timeframe for implementation, advising it will ensure that briefing material for CBRC routinely identifies any outstanding material concerns over costings. ⁴⁴
Treasury enhance the budget submission review process by implementing standard operating procedures that include: <ul style="list-style-type: none"> • clarifying how it agrees financial information with agencies • describing the activities Treasury Analysts need to perform when reviewing submissions, including objectives, financial information, staffing needs, and consultation • standardising the recording of review activities and documents in its information management system (recommendation 6)	Treasury agreed with the recommendation and identified the March quarter 2025 as the timeframe for implementation, stating it: <p>will enhance its existing comprehensive budget submission review process by consolidating and streamlining its current guidance material and developing enhanced standard operating procedures to include items identified in QAO's Performance Audit Report: Central agencies' coordination of the state budget. This will still allow for some variance in approach given the need to ensure proportionate fit for purpose analysis.⁴⁵</p>

⁴¹ Report 3, pp 18, 21.

⁴² Report 3, p 18.

⁴³ Report 3, 21.

⁴⁴ Report 3, p 18.

⁴⁵ Report 3, p 19.

Treasury implement government-endorsed savings reviews, conducts and coordinates other targeted reviews, and uses independent program evaluations to identify opportunities for more efficient and effective service delivery (recommendation 7)	Treasury agreed with the recommendation and advised the implementation of this would be ongoing, stating 'Opportunities for including independent program evaluations will be enhanced and embedded into the QT recommendations to CBRC where appropriate'. ⁴⁶
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Clarifying strategic objectives

Treasury clarify its strategic objectives, especially its current objective to improve outcomes and agency performance (recommendation 8). ⁴⁷	Treasury agreed with the recommendation and advised it will review its strategic objectives as they relate to agency performance and outcomes at the next strategic plan update. ⁴⁸
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Committee comment



The committee notes the Auditor-General's finding that the process used by Queensland Treasury and the Department of the Premier and Cabinet for preparing the state budget is generally effective and supports the government's objectives and fiscal principles.

The committee also acknowledges Queensland Treasury and the Department of the Premier and Cabinet's responses to the recommendations and their continuing efforts to best support the CBRC.

4. Report 4: 2024-25 – Energy 2024

Report No. 4 provides an overview of the financial audits of Queensland's state-owned energy entities. These entities generate, transmit, and distribute electricity for Queensland, and provide retail services to residential, commercial, and industrial customers. Report 4 also outlines the progress on Queensland's transition to renewable energy to October 2024.⁴⁹

4.1. Summary of QAO findings

4.1.1. Reliability of financial statements

The QAO issued unmodified audit opinions for all state-owned energy entities, indicating that their financial statements are accurate and comply with relevant reporting standards. All entities met their legislative deadlines for financial reporting.⁵⁰

⁴⁶ Report 3, p 19.

⁴⁷ Report 3, p 3.

⁴⁸ Report 3, p 19.

⁴⁹ Report 4, p 1.

⁵⁰ Report 4, p 4.

4.1.2. Information systems security concerns

An increase in security issues within information systems was noted compared to the previous year. Of 78 control deficiencies identified, 86 per cent related to weaknesses in the security of information systems. Additionally, the report found that some entities have not addressed the root causes of previously identified deficiencies, leaving them vulnerable to cyber threats.⁵¹

4.1.3. Energy Queensland's Digital Transformation

Energy Queensland has shifted its digital transformation strategy from a large, single-release approach to implementing targeted system releases focusing on asset management, data governance, and cybersecurity. As of 30 June 2024, the entity had invested \$706 million in this program.⁵²

The report noted that delays in implementing the program may increase project costs and affect returns from Energy Queensland to Queensland Government.⁵³

4.1.4. Financial Performance Variations

Generators and retailers reported improved profitability, benefiting from favourable changes in contract values used to manage wholesale electricity price fluctuations and reduced asset write-downs. Conversely, transmission and distribution entities experienced decreased profits or losses, attributed to increased employee-related expenses and inflationary pressures. The report emphasised the need for these entities to manage operating costs and explore revenue enhancement strategies to maintain future profitability.⁵⁴

4.1.5. Progress in Renewable Energy Transition

The report found that enactment of the *Energy (Renewable Transformation and Jobs) Act 2024* on 18 April 2024 was pivotal in steering Queensland towards its renewable energy targets. The first annual progress statement in September 2024 suggested that the state is on track to meet these targets, despite some delays in milestones initially set for 2024.⁵⁵

4.1.6. Insights from Callide Power Station Incidents

The report found that incidents at the Callide units C3 and C4 coal-fired plants significantly impacted CS Energy's financial performance. In response, CS Energy released two reports and an action plan in July 2024. The QAO encouraged all energy entities to apply the lessons learned to enhance process safety controls and ensure the safe operation of critical and aging infrastructure.⁵⁶

4.2. QAO recommendations and departmental responses

The QAO did not issue new recommendations in this report but highlighted the ongoing need for entities to address previously identified control weaknesses; particularly

⁵¹ Report 4, p 5.

⁵² Report 4, p 7.

⁵³ Report 4, p 7.

⁵⁴ Report 4, p 8.

⁵⁵ Report 4, p 13.

⁵⁶ Report 4, p 14.

concerning information systems security. The report underscored the importance of rectifying these issues to mitigate exposure to cyber threats.⁵⁷

The Queensland Audit Office gave a copy of this report with a request for comments to the:

- Treasurer, Minister for Energy and Minister for Home Ownership
- Minister for Finance, Trade, Employment and Training
- Acting Under Treasurer, Queensland Treasury.

The QAO also provided a copy of the report to the following entities and gave them the option of providing a response:

- Premier and Minister for Veterans
- Acting Director-General, Department of the Premier and Cabinet
- board chairs and chief executive officers for
 - CleanCo Queensland Limited
 - CS Energy Limited - Energy Queensland Limited
 - Queensland Electricity Transmission Corporation Limited (trading as Powerlink Queensland)
 - Queensland Hydro Pty Ltd - Stanwell Corporation Limited.

Queensland Treasury provided a response to Report 4, noting the results of the audits and advising that:

- cyber security and internal information controls remain a critical focus
- the government has implemented the Electricity Maintenance Guarantee as a new investment, performance and accountability framework for asset maintenance on existing publicly-owned power plants to assist with risk management and process safety controls at generator entities
- the government continues to express its expectation that the business delivers ICT expenditure prudently and efficiently, and be accountable to shareholding Ministers and Queensland Treasury for program delivery.⁵⁸

Committee comment



The committee notes the financial statements of energy entities were found to be reliable and complied with relevant reporting requirements.

The committee encourages energy entities to continue addressing control weaknesses that require further action regarding the security of information systems, and to strengthen their process safety controls and the safe operation of their critical and ageing infrastructure assets as learned from the Callide power station incidents.

⁵⁷ Report 4, p 2.

⁵⁸ Report 4, pp 19-20.