



QUEENSLAND PARLIAMENT **COMMITTEES**

Consideration of Auditor-General Report 5: 2024-25 – *Preparing for the Brisbane Games*

State Development, Infrastructure and Works Committee



Report No. 15

58th Parliament, October 2025

State Development, Infrastructure and Works Committee

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Acknowledgements

The committee acknowledges the assistance provided by the Auditor-General and officers of the Queensland Audit Office.

Table of Contents

Chair’s Foreword	iii
Executive Summary	iv
Recommendations	v
1. Consideration of Auditor-General reports	1
1.1. Role of the Auditor-General.....	1
1.2. Role of the committee	1
1.3. Referral for consideration and committee activities	1
2. Audit background	1
2.1. Forward audit program.....	2
3. Summary of audit conclusions	3
4. Auditor-General recommendations and entity responses	4
5. Committee consideration	6
5.1. Committee’s recommendations.....	7
Appendix A – Witnesses at public briefing, 25 March 2025	9

Chair's Foreword

This report presents a summary of the State Development, Infrastructure and Works Committee's consideration of Auditor General Report 5: 2024-25 – *Preparing for the Brisbane Games*. The report examined the effectiveness of the governance arrangements and planning for the Brisbane 2032 Olympic and Paralympic Games (the Games), including early planning to achieve climate targets and legacy benefits.

Hosting the Olympic and Paralympic Games in 2032 offers significant opportunities for Brisbane and the state of Queensland. However, the scale of investment and complexity of the task make it clear that successful delivery will require strong and effective governance and risk management arrangements.

The Auditor-General concluded and provided limited assurance that the governance framework has been effectively designed. Given that the Auditor-General's report pre-dates the publication of the 100 Day Review, and the Queensland Government's 2032 Delivery Plan, the committee has recommended that the Auditor-General continue to monitor governance structures over the lifecycle of the Games delivery program, to ensure that they remain operationally effective. The committee has also recommended that the Auditor-General, routinely report on the implementation status of recommendations made in reports relating to Games delivery, as part of its rolling program of audit activities relating to the Games.

On behalf of the committee, I thank the Auditor General and officers of the Queensland Audit Office, for assisting the committee in its consideration of this report. I also thank our Parliamentary Service staff.

I commend this report to the House.



Jim McDonald MP
Chair

Executive Summary

Role of Auditor-General and committee

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

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

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

About the audit report

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

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

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

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

Committee considerations

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

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

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

Recommendations

Recommendation 1 7

That the Legislative Assembly note the contents of this report.

Recommendation 2 8

That the Auditor-General continue to monitor governance structures over the course of the Games delivery program, to ensure that they remain operationally effective, and that those findings be reported back to the Legislative Assembly in future audit reports relating to the Games.

Recommendation 3 8

That the Auditor-General, in future audit reports relating to the delivery of the Games, routinely report on the implementation status of recommendations made in previous reports.

1. Consideration of Auditor-General reports

1.1. Role of the Auditor-General

The role of the Auditor-General is to provide Parliament with independent assurance of public sector accountability and performance. The Auditor-General is supported by the Queensland Audit Office (QAO), which is the independent auditor of the Queensland public sector, including local governments. The Auditor-General's reports to Parliament on the results of the QAO's financial and performance audits, provide insights and advice, and recommendations for improvement.

Performance audit reports present the QAO's evaluation of entities' efficiency, effectiveness, and economy in providing public services.

1.2. Role of the committee

Under section 94 of the *Parliament of Queensland Act 2001*, portfolio committees have public accounts and public works responsibilities. With respect to public accounts, committees are responsible for assessing the integrity, economy, efficiency and effectiveness of government financial management within their portfolio areas by, among other things, considering reports of the Auditor-General.¹

Committees also have a statutory responsibility to provide effective oversight of government management of capital works (public works) within their portfolio areas.²

1.3. Referral for consideration and committee activities

Auditor-General Report 5: 2024-25 – *Preparing for the Brisbane Games* (Report 5) was tabled on 13 December 2024 and was referred to the committee for consideration by the Committee of the Legislative Assembly on 20 February 2025.³

The committee held a public briefing with the Auditor-General and officers of the QAO to assist its consideration of Report 5 on 25 March 2025 (see Appendix A for a list of witnesses).

2. Audit background

Report 5 is a report of a performance audit by the QAO which assessed whether responsible entities have appropriate governance arrangements, strategies and plans to effectively prepare for the Brisbane 2032 Olympic and Paralympic Games (the Games) and to coordinate their activities.⁴

Since conducting the audit, the Queensland government has made changes affecting Ministerial accountability and leadership across the relevant portfolios. The QAO notes in Report 5 that 'in implementing these changes, it will be important to ensure clear lines of responsibility, accountability, and reporting are established'.⁵

It is also important to note that Report 5 was prepared and tabled at the time the 100 Day Review was being completed for the Queensland government by the Games Independent

¹ *Parliament of Queensland Act 2001* (PoQ Act), s 94(1).

² PoQ Act, s 94(2).

³ *Standing Rules and Orders of the Legislative Assembly*, Standing Order 194B.

⁴ QAO, Auditor-General Report 5: 2024-25 – *Preparing for the Brisbane Games* (Report 5), p 1.

⁵ Report 5, p 1.

Infrastructure and Coordination Authority (IICA) and its Board.⁶ The 100 Day Review team was tasked with conducting a review of the critical infrastructure required for the Games. Their terms of reference included, among other things, games governance.⁷

The 100 Day Review was published on 8 March 2025. The Queensland government subsequently released its 2032 Delivery Plan in response on 25 March 2025.⁸ The Delivery Plan states that the Queensland government will strengthen whole-of-Games governance by reconstituting existing leadership groups to support efficient and effective cross-partner decision-making and oversight. It also states that the governance structure will be modelled on that outlined in the 100 Day Review Final Report, including the establishment of the Games Leadership Group, chaired by the Minister responsible for the Games and the Games Executive Group.⁹

The Planning (Social Impact and Community Benefit) and Other Legislation Amendment Bill 2025, passed by the Legislative Assembly in June 2025, set in place several of these revised governance mechanisms. This included establishing the proposed Games Leadership Group and Games Executive Group, replacing the existing Government Partners' Leadership Group and Government Partners Executive Group; and reviewing and streamlining strategic governance groups to enhance efficiency and effectiveness of decision making, including considerations to reduce membership on the Board of the Brisbane Organising Committee for the 2032 Olympic and Paralympic Games.¹⁰

2.1. Forward audit program

Given the significance of the Games, in both nature and investment, Report 5 is the first report in a series of audit reports to be prepared by the Auditor-General in relation to the Games. The QAO forward work program indicates that the following key themes will guide future audit activity over the life cycle of the Games delivery program.¹¹

⁶ Report 5, p 3.

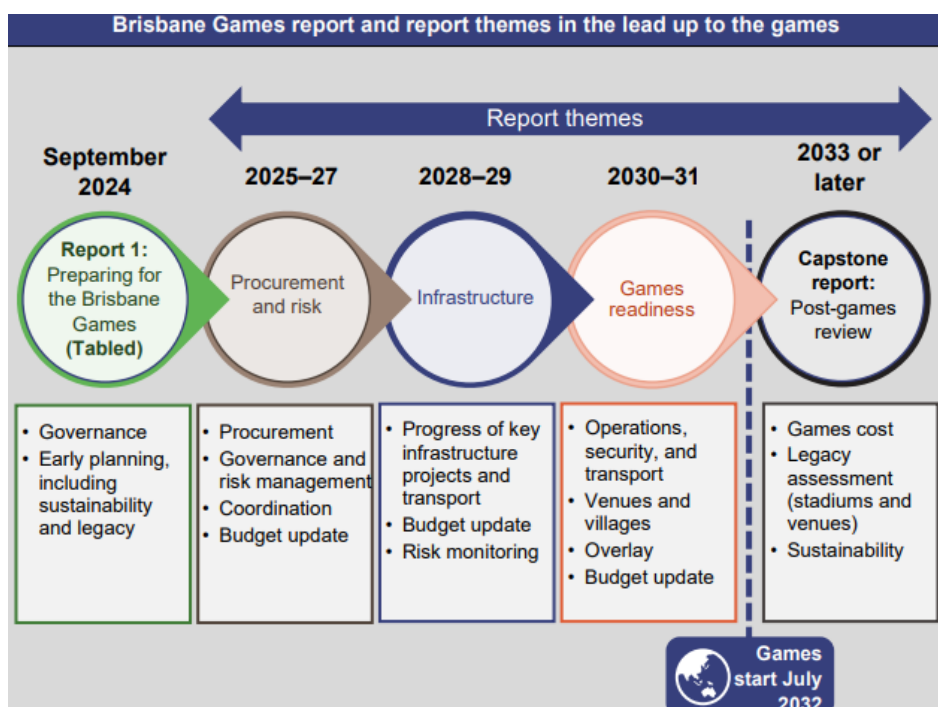
⁷ Games Independent Infrastructure and Coordination Authority, 100 Day Review of Brisbane 2032 Olympic and Paralympic Games Infrastructure, 8 March 2025, p 8.

⁸ Queensland Government, 2032 Delivery Plan, March 2025.

⁹ Queensland Government, 2032 Delivery Plan, March 2025, p 33.

¹⁰ Planning (Social Impact and Community Benefit) and Other Legislation Amendment Bill, explanatory notes.

¹¹ Queensland Audit Office, Forward work plan 2025-28, June 2025, p 21.



3. Summary of audit conclusions

The QAO examined the effectiveness of the governance arrangements and planning for the Games, including early planning to achieve climate targets and legacy benefits, in place in late 2024.¹²

In summary, the audit concluded:

- the conclusions provide limited assurance about the audited entities' performance. The Auditor-General explained that the audit was conducted as a *limited assurance* engagement as governance structures to support planning for the Games were too early in their design and implementation to test for *reasonable assurance*.¹³
- planning for major events like the Games is complex with multiple stakeholders engaged across various levels of government. The Queensland government holds the greatest contractual and financial risk for delivering the Games. 'Effective governance arrangements are key to managing this risk.'¹⁴
- there have been various changes to governance arrangements since Brisbane was awarded the Games. This has led 'to pauses and some changes in planning' and 'entities have not necessarily been able to maximise the additional time they had to plan for the Games. Nevertheless, planning has progressed and is continuing, although some uncertainty remains.'¹⁵
- the 'current governance structure has been effectively designed' and the QAO 'found no evidence or reason to suggest that it could not efficiently and effectively plan the Games, if implemented well.'¹⁶

¹² Report 5, p 3.

¹³ Report 5, p 3, Public briefing transcript, Brisbane, 25 March 2025, p 3.

¹⁴ Report 5, p 3.

¹⁵ Report 5, p 3.

¹⁶ Report 5, p 3.

- the governance structure includes ‘most of the necessary elements to lay the foundations for effective management, oversight, and decision-making and is continuing to develop and refine its structure and supporting plans and systems.’ However, given the arrangements are in their infancy, the QAO was unable to conclude on their operational effectiveness.¹⁷
- the ‘Brisbane 2032 Organising Committee has developed key plans that outline its vision, and key milestones’, including a legacy strategy. ‘While early planning is progressing, there is opportunity for entities to progress identifying and managing the delivery risks and interdependencies between programs.’¹⁸
- ‘the entities need to fully embed the governance arrangements and further progress project planning and budgeting practices to be ready by 2032.’¹⁹
- ‘Queensland will have had 11 years to prepare for the Games by 2032. This is more than most previous hosts, which typically had 7 years to prepare. With this additional 4 years, time has not yet been a crucial factor, but with an immovable deadline it will increasingly become so.’²⁰
- ‘The entities need to fully embed the governance arrangements and further progress project planning and budgeting practices to be ready by 2032. It will be necessary for the entities to ensure roles, accountabilities, and reporting lines are clearly defined when implementing the changes announced by the new Queensland Government. This will help ensure the Games are delivered on time, within budget, and achieve the intended sustainability and legacy outcomes.’²¹

4. Auditor-General recommendations and entity responses

Report 5 makes 4 recommendations related to managing risk for the Games and monitoring the cost and sustainability of the Games as outlined below in Table 1:²²

Table 1 – Auditor-General’s recommendations

Managing risk for the Games
<p>That the Games Independent Infrastructure and Coordination Authority and the Brisbane 2032 Organising Committee, in collaboration with the Department of Sport, Racing and Olympic and Paralympic Games:</p> <ol style="list-style-type: none"> 1. develop and implement a risk management program to effectively manage risk for the Games. This should include <ul style="list-style-type: none"> • developing a risk register that identifies operational and delivery risks at both an entity and whole-of-games level and their likelihood and impact • implementing effective mitigation controls to manage risk, including mapping interdependencies and developing strategies to manage them

¹⁷ Report 5, p 3.

¹⁸ Report 5, p 3.

¹⁹ Report 5, p 3.

²⁰ Report 5, p 3.

²¹ Report 5, p 3.

²² Report 5, p 4.

- regularly monitoring the risk register and reporting any changes in risk to key decision-makers, including the appetite for risk.

Monitoring the cost of the Games

That the Department of Sport, Racing and Olympic and Paralympic Games:

2. develops a consolidated whole-of-games budget. This should include developing detailed budgeting guidelines and clearly defining what costs are included and excluded from the Games budget.

That the Department of Sport, Racing and Olympic and Paralympic Games:

3. monitors expenditure against the consolidated whole-of-games budget and reports the cost of the Games to key decision-makers. This should include
 - planning for and delivering an audited Special Purpose Financial Report for the Games that provides a consolidated view of financial resources used to plan and deliver the event and realise legacy benefits during the Games period
 - establishing agreements with relevant entities to regularly report their operational costs to the department, including in-kind contributions for games planning activities.

Sustainability of the Games

That the Brisbane 2032 Organising Committee, in collaboration with the Games Independent Infrastructure and Coordination Authority:

4. ensures its sustainability strategy and plans provide clarity and transparency about what it means to deliver a more sustainable games. This should include
 - definitions, benchmarks, and targets to measure the sustainability outcomes of the Games
 - determining who is required to report emissions and from when, what will be included and excluded from CO2 emissions reporting, and who will be responsible for tracking and reporting progress against the sustainability targets.

As part of the audit process, relevant entities including GIIICA, Brisbane 2032 Organising Committee (Organising Committee), and the Department of Sport, Racing and Olympic and Paralympic Games (department), provided responses to the recommendations. All entities agreed with the Auditor-General's recommendations.²³

Further, while none of the recommendations were directed to the Department of State Development, Infrastructure and Planning (DSDIP), DSDIP also provided a response to the Auditor-General as a key stakeholder for games delivery. DSDIP confirmed it would work with relevant partners to implement the recommendations as required.²⁴

In terms of the entities' timeframes for implementation of the recommendations:

²³ Report 5, pp 21-31.

²⁴ Report 5, pp 27-28.

- Auditor-General Recommendation 1: the Organising Committee and GIICA indicated that a risk management program would be implemented by Quarter 4 of 2024-25²⁵ and the department confirmed it would collaborate with these entities 'in relation to all aspects of the recommendation'²⁶
- Auditor-General Recommendation 2: the department stated that it will develop all aspects of the consolidated budget recommendation to the extent that it relates to the Queensland Government budget, entities and activities by 2025-26²⁷
- Auditor-General Recommendation 3: the department indicated that it will monitor expenditure against the whole of games budget with the intention to deliver an audited Special Purpose Financial Report by 2025-26²⁸
- Auditor-General Recommendation 4: the Organising Committee and GIICA confirmed that they will continue to develop the Brisbane 2032 Foundation Strategy with a timeframe for implementation by Quarter 4 of 2024-25.²⁹

5. Committee consideration

The committee's consideration of Report 5 focused on:

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

Regarding these issues, the Auditor-General and officers of the QAO provided the following advice:

- The audit found that a budget capturing all estimated costs to deliver the Games has not been established. The QAO noted that 'without a consolidated games budget that clearly defines what will be included and excluded, there is an increased risk of unforeseen and unmanaged costs'.³⁰
- The department has started the process of developing the budget and processes to progressively monitor the costs and intends to implement the budget in the 2025-26 financial year.³¹
- That Report 5 highlights the need to appropriately define responsibility for budgets at the agency level, define what the scope of the overall budget of the Games is, and ensure appropriate monitoring of the budget.³² Further, when it comes to major projects for delivery of an event, it is important that the risk of cost overruns are minimised through realistic budgeting that is carefully scoped, and managed as costs increase.³³

²⁵ Report 5, pp 23, 31.

²⁶ Report 5, p 25.

²⁷ Report 5, p 25.

²⁸ Report 5, p 26.

²⁹ Report 5, pp 23, 31.

³⁰ Public briefing transcript, Brisbane, 25 March 2025, p 2; Report 5, p 13.

³¹ Public briefing transcript, Brisbane, 25 March 2025, p 7.

³² Public briefing transcript, Brisbane, 25 March 2025, p 4.

³³ Public briefing transcript, Brisbane, 25 March 2025, p 5.

- A reporting framework for GIICA had not yet been established at the time of the audit or the tabling of Report 5.³⁴
- One of the key improvements in current governance arrangements since July 2024 is greater transparency and accountability through the establishment of GIICA as an independent body that reports to an independent board.³⁵
- The entities involved in delivery of the Games have a legacy strategy that outlines the health, environmental and economic benefits for the Games, *Elevate 2042*. At the time of the audit, the entities were formulating the implementation plan for that strategy. Future audits will assess how the strategy is being implemented and make recommendations to the agencies.³⁶

Committee comment



Hosting the Olympic and Paralympic Games in 2032 offers significant opportunities for Brisbane and the state of Queensland. However, the scale of investment and complexity of the task make it clear that successful delivery will require strong and effective governance and risk management arrangements.

The committee acknowledges the Auditor-General's conclusion and assurance, albeit limited, that the governance framework has been effectively designed. The committee also notes that since the Auditor-General's report was tabled, the Queensland government has announced its 2032 Delivery Plan and introduced measures which seek to strengthen governance arrangements relating to Games delivery.

Accordingly, the committee recommends that the Auditor-General continue to monitor governance structures over the lifecycle of the Games delivery program, to ensure that they remain operationally effective, and that those findings be reported back to the Legislative Assembly in future audit reports relating to the Games.

The committee also recommends that the Auditor-General, in future audit reports relating to the Games, routinely report on the implementation status of recommendations made in previous reports.

5.1. Committee's recommendations



Recommendation 1

That the Legislative Assembly note the contents of this report.

³⁴ Public briefing transcript, Brisbane, 25 March 2025, pp 5, 9.

³⁵ Public briefing transcript, Brisbane, 25 March 2025, p 10.

³⁶ Public briefing transcript, Brisbane, 25 March 2025, p 8.

Recommendation 2

That the Auditor-General continue to monitor governance structures over the course of the Games delivery program, to ensure that they remain operationally effective, and that those findings be reported back to the Legislative Assembly in future audit reports relating to the Games.

Recommendation 3

That the Auditor-General, in future audit reports relating to the delivery of the Games, routinely report on the implementation status of recommendations made in previous reports.

Appendix A – Witnesses at public briefing, 25 March 2025

Queensland Audit Office

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