

INFORMATION SHEET

AUDIT AND EVALUATION FUNCTION



Office of the Information Commissioner
Queensland

November 2020

The Office of the Information Commissioner (OIC) builds trust in government agencies in Queensland through greater transparency. OIC has a statutory role to assist the achievement of more open, accountable and transparent government through independently upholding and promoting information access and privacy rights.

OIC conducts audits, reviews and surveys of Queensland government agencies (including departments, local governments, hospital and health services, statutory bodies and universities) to assess their practices and compliance with their right to information and information privacy obligations. We also audit topical issues relevant to a range of agencies.

Under the *Right to Information Act 2009* (Qld) (RTI Act), the Information Commissioner presents our audit reports to the responsible Parliamentary Committee, and, under the *Information Privacy Act 2009* (Qld) (IP Act), to the Speaker of the Legislative Assembly of Queensland. These reports are tabled in Parliament on the next sitting day.

Initially established under the repealed *Freedom of Information Act 1992* (Qld), OIC continues under the RTI Act and the IP Act.

The audit process

We use a framework to assess potential audits and reviews. We consider their value, achievability and likely impact when putting together a risk-based balanced program of work for the next 12 to 18 months. The type of audits and reviews depends on the topic, the risk and the desired level of assurance. They include:

- compliance audits of individual agencies
- self-assessments and surveys
- audits of a particular topic across multiple agencies
- desktop reviews
- follow up audits where we assess how well agencies have implemented our recommendations.

Our audit methodology, available on our website,¹ is based on standards from the Australian Assurance Standards

Board, in particular *ASAE 3000 Assurance Engagements Other than Audits or Review of Historical Financial Information*. The methodology outlines how we plan, conduct and report on audits and reviews.

Our process is flexible to accommodate different types of audit and reviews. It generally consists of four phases: planning, conduct, reporting and finalisation. During an audit we seek to obtain sufficient appropriate evidence to draw reasonable conclusions. Where practical, we liaise regularly with the audited agencies and seek their views on the audit findings and conclusions.

We prepare reports that present the audit results. Where possible, the reports include comments or case studies of good practices we identified during the audits. They also contain our recommendations to improve agencies' practices and compliance. We publish the reports on our website once they have been tabled in Parliament.

Highlights of 2019–20

In 2019–20, three OIC reports were tabled in Parliament about agencies' compliance with right to information and information privacy obligations:

- Compliance audit of Bundaberg Regional Council, focusing on access to information strategies and risk areas the council identified in the 2018 self-assessment
- Follow up audit of Townsville City Council's implementation of recommendations
- Follow up audit of Ipswich City Council's implementation of recommendations

The focus on local governments was consistent with the results of our *10 Years On* report which found the sector had consistently reported lower levels of compliance.

COVID–19 affected our and our stakeholders' operations, delaying the tabling of two reports planned for completion in 2019–20. These reports were subsequently tabled in Parliament in July and August 2020:

- Privacy and Public Data: Managing re-identification risk

¹ https://www.oic.qld.gov.au/_data/assets/pdf_file/0006/28149/Assurance-Engagements-MethodologyV3.pdf

Please note: OIC cannot comment on ongoing audits and reviews.

- Disclosure logs – Queensland Government departments

Contact us

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