

# Report on a page

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This report summarises the audit results of Queensland Health entities, which include the Department of Health (the department) and 16 hospital and health services (HHSs). It also summarises the audit results for 13 hospital foundations, 4 other statutory bodies, and 2 entities controlled by other health entities.

## Financial statements are reliable, and internal controls are generally effective

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We provided 36 audit opinions in the health sector. All health entities' financial statements were reliable and comply with relevant requirements. The minister tabled all health entity's annual reports prior to the legislative time frame, improving on the timeliness of tabling compared to the previous year.

Internal controls (systems and processes) are generally effective, but we identified a significant deficiency (which means it needs to be fixed immediately) in payroll rostering and overtime controls at one HHS. We also identified deficiencies (which need to be addressed, but not as urgently) in rostering controls at 3 other HHSs. We have made recommendations aimed at strengthening controls over rostering and overtime.

## Sustainability continues to be a challenge for the sector

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The health sector has faced a year of rising costs and has not been able to operate within its original approved expenditure budgets. HHSs increased the level of services that they were able to deliver post-COVID-19, resulting in a need for additional funding. Capital (major) works were also more expensive than budgeted for, reflecting the general cost pressures felt in the construction industry.

State and federal funding for HHSs increased, except for COVID-19-related funding, which decreased.

Workforce challenges continued, with high levels of staff overtime, shortages of staff in certain areas, and high levels of sick leave during the first quarter of 2022–23, coinciding with an increase in COVID-19 cases.

HHSs reported that anticipated maintenance required for their buildings and equipment has grown to \$1.448 billion – an increase of \$351 million, or 32 per cent since the previous year. The high level of anticipated maintenance means that repairs and maintenance is falling behind and the condition of health facilities is worsening. This indicates that further action is needed to address our recommendation from *Health 2020* (Report 12: 2020–21) that health entities should prioritise high-risk maintenance.

## The health system has less capacity to meet demand

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In 2022–23, the percentage of outpatients seen by a specialist within clinically recommended times declined for all 3 categories that indicate urgency. (Each has a target time within which patients should be seen.) It is now the lowest it has been in the last 8 years for all categories. This is despite HHSs seeing more patients (by 9 per cent) in 2022–23 compared with 2021–22. The large number of patients (112,000) listed as having waited at least a day longer than the recommended time for a specialist appointment means the HHSs have an increasing backlog of patients they need to provide services to while new patients are being placed on the waitlists. This means more patients are being seen, but less are being seen within the clinically recommended time.

The Queensland Ambulance Service (part of the Department of Health) continues to face growing demand for all its services, including the most urgent ones. The time it takes ambulance crews to transfer patients into the care of emergency departments continues to be well below target. If patient transfer takes longer than 30 minutes, the extra time is considered 'lost' time for the Queensland Ambulance Service. In 2022–23, it lost approximately 160,000 hours – a 19 per cent increase compared to 2021–22. This is not a one-off increase, as 2021–22 had a 20 per cent increase on 2020–21.

