

Attachment 1

Queensland Health

Internal Audit Plan

FY2023-24



**Queensland
Government**

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Introduction

This Internal Audit Plan (Plan) has been developed with the objective of providing flexible and tailored assurance and advisory services to the Department's key stakeholders. The Plan aligns with strategic risks, health system priorities and is delivered through a co-source partnership model.



Summary

The Plan outlines internal audit activity for the 2023-24 and 2024-25 Financial Years. It provides a focus on key strategic priorities per the *HealthQ32 Vision for Queensland's Health System* document and associated risks:

The plan supports Internal Audit's role to:

- Help management design efficient and effective controls to address risks;
- Provide assurance that processes are working as intended; and
- Provide advice for managing emerging risks.

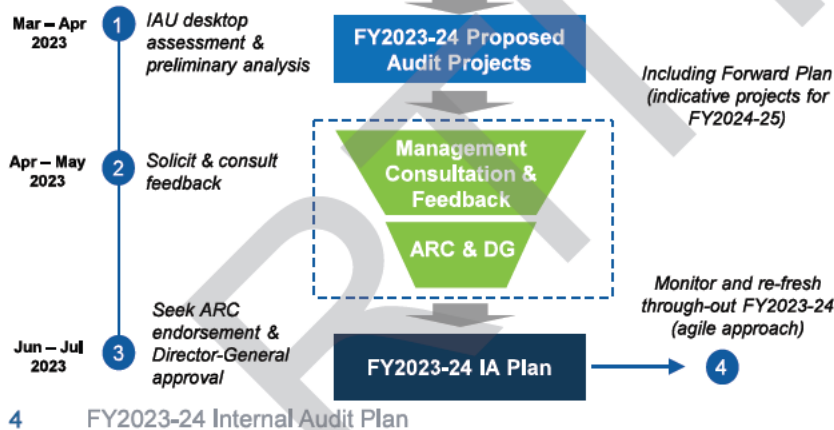
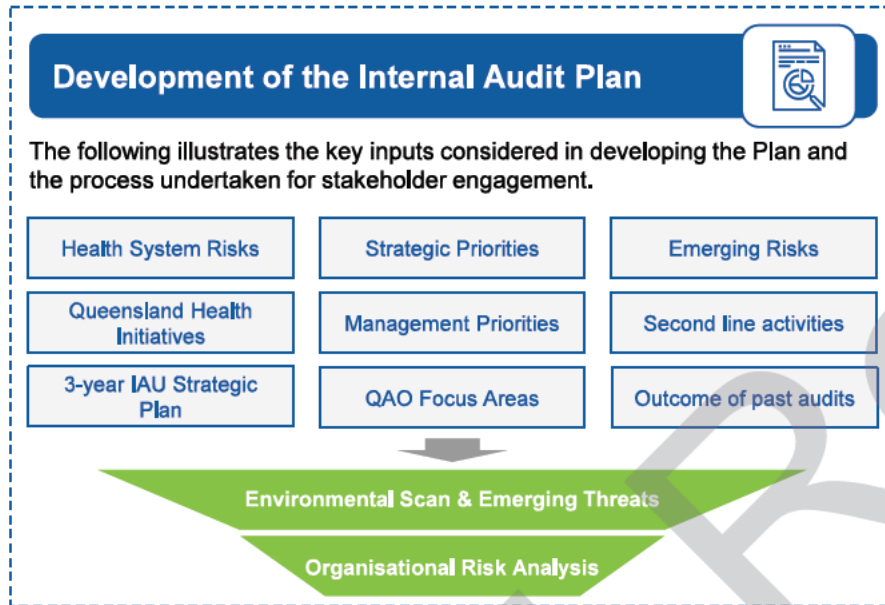
Purpose

- In accordance with the Internal Audit Charter, the IAU must prepare the Plan for review and endorsement by the Audit and Risk Committee (ARC) and approval by the Director-General.
- The Plan has been prepared in accordance with the requirements of Internal Audit's guiding legislation: *Section 78(1) (b) of the Financial Accountability Act 2009, Section 26 of the Financial and Performance Management Standard 2019 and Financial Accountability Handbook Information Sheet 2.9.*
- As required under the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing (Standards)*, the Plan has been developed in consideration of all major auditable areas of the department, including areas of accountability as Health System Manager and assessment of strategic plan objectives and risks.
- The IAU's breadth of activity is outlined on the following slide. Due to the complex nature of activities within Queensland Health, as agreed with management, our work programs may cross divisional and entity boundaries, in response to identified risks and opportunities.



1. Internal Audit Planning Approach

The IAU contributes to the department's system of internal controls by providing assurance and advisory on strategic priorities, key risk areas and essential compliance requirements. Maintaining independence allows IAU to carry out its responsibilities in an unbiased, objective, fair and balanced manner.



Internal Audit Principles






Internal Audit demonstrates the key principles below in working to deliver the most value to the department:

- Specialist input and national experience**
Reviews resourced by teams that understand the department's environment, as well as subject matter experts to ensure that recommendations reflect better practice and are fit for purpose.
- Dynamic and agile plan**
Through our rolling internal audit plan, the plan is reviewed throughout the year to ensure that the timing and priority of reviews continue to align with the needs of the department.
- Flexible delivery model**
Fundamental to our delivery model is its flexibility and tailored approach that best suit the specific assurance and non-assurance needs of our stakeholders.
- Efficient and timely feedback**
Reviews will be structured so that the team provides feedback throughout the course of the review and to ensure that final reports are delivered within a short timeframe.
- Supporting the System Manager's evolving role**
The IA Plan incorporates reviews that are focussed on emerging services and roles that the system manager adopts.
- Direct reporting and access to ARC**
IA reports frequently to the ARC and are in contact with members of the ARC between committee meetings.



2. Critical Drivers for well-founded Plan

The drivers outlined below were considered in prioritising and delivering our work.

	Critical Driver	Response
 Identified Risk	Consideration of system, strategic and departmental risks (see following slide).	Proportionate internal audit activities directed at areas of strategic importance, which provide remediation activities addressing root cause.
 Impact	Support the development and operation of first and second-line control activities.	Complement first and second line management monitoring functions with independent oversight in areas of need.
 Other Assurance	Consideration of prior and upcoming assurance activity over suggested review areas.	Minimise disruption to the business, maximise resources by avoiding duplication of effort.
 Management Requests	Specific requests suggested by the business incorporated where possible.	Provide thoughtful considerations and approaches to overcome business challenges in areas our stakeholders have requested assistance.
 Off Plan engagements	Support the implementation of new and emerging strategies and processes, through responding to management requests.	Access to professional staff with blend of skills as required to provide advice in relation to governance, risk and control matters with expediency.



3. HealthQ32 – a vision for Queensland’s health system

Queensland Health continue to move forward, reshape and rebuild its fundamentals. The building blocks – policies, workforce, infrastructure, and practices are continuously strengthened and reformed to provide demand-ready capability.

IAU is in a unique position to provide tailored assurance and advice that are relevant, pragmatic and timely to support the department’s priority areas.



HealthQ32: a vision for Queensland Health System	FY2023-24 Internal Audit Plan*			
	IA-Full Scope	IA - Design	Health Check	Advisory
Reform Strategy Delivering connected, equitable, sustainable and integrated healthcare by lifting the capacity and capability across the system.	✓		✓	✓
Workforce Strategy A responsive, skilled and valued workforce where our people feel supported. Attracting, developing and retaining a responsive, agile and skilled workforce.	✓		✓	✓
Public Policy Strategy Delivering quality advice to government to drive an agile, future focused health policy agenda.	✓			✓
Research Strategy Research and innovation are encouraged, supported and enabled for continual improvement.	✓	✓	✓	✓
First Nations Strategy Placing First Nations peoples at the centre of healthcare design and delivery to improve the health and wellbeing experience and outcomes for generations to come.	✓		✓	
Consumer Safety and Quality Strategy Ensuring the delivery of safe and quality healthcare that supports consumers to achieve better health outcomes .	✓	✓	✓	✓
Health Services Strategy Sustainable, personalised healthcare that delivers outcomes that matter most to patients and the community.	✓	✓	✓	✓

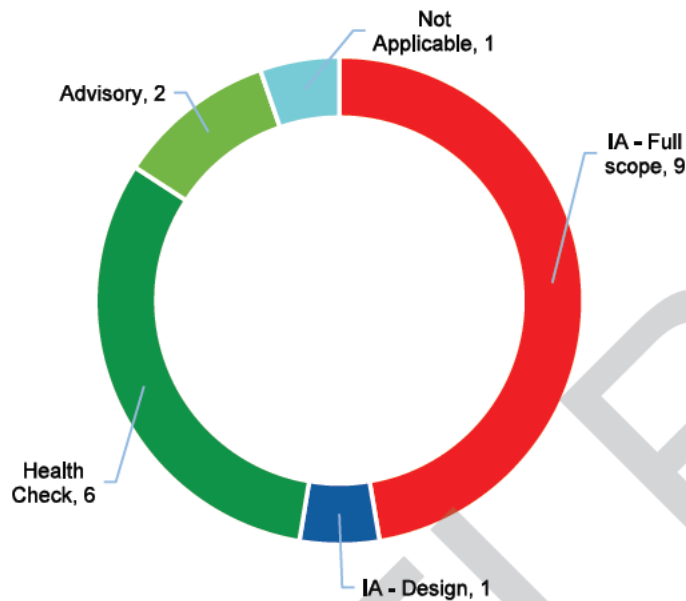
*This includes both fully resourced (sec 5.1) and watchlist audit projects (sec 5.2)



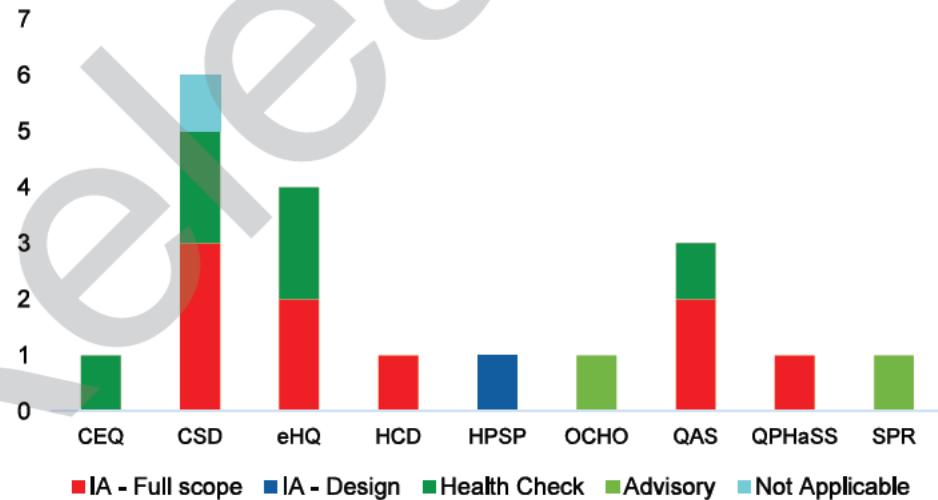
4. FY2023-24 Plan Snapshot – Fully resourced projects

The following charts display the split of FY2023-24 fully resourced internal audit projects (see section 5.1).

Internal Audit Activity per Service Type



Number of activity per area



Not applicable relates to the Independent Quality Assessment of Internal Audit Unit, a service that will be received rather than provided by IAU.



5.1 Fully resourced Internal Audits – FY2023-24

The following table summarises the projects Internal Audit Unit has the capacity to deliver as part of the FY2023-24 Plan.

#	Sponsor	Service ¹	System Priorities	Internal Audit Project title and objectives	System wide audit ²	Timing
1	CEQ	Health Check	5,6,7	Primary Clinical Care Manual Health Check	Yes	Q1
2	CSD	IA-Full scope	2	Third line Payroll monitoring review	Yes	Q1-4
3	CSD	IA-Full scope	7	Fees and Charges for Healthcare Services review	Yes	Q3
4	CSD	IA-Full scope	2,3	Industrial Obligations when Buying Service internal audit	Yes	Q3/4
5	CSD	Health Check	1,2,4	Health Check over the Integrated Corporate Governance roll-out	No	Q3
6	CSD	Health Check	1	S/4HANA security role redesign and Governance Risk and Control roll-out - health check	No	Q2
7	CSD	N/A	1	Independent Quality Assessment of Internal Audit Unit	No	Q4
8	eHQ	Health Check	2,4	IT Service Management (ITSM) – service operations fundamentals	No	Q1/2
9	eHQ	IA-Full scope	4	Major IT project and program transition to business-as-usual	No	Q2
10	eHQ	IA-Full scope	3	Department of Health Information Security Management System (ISMS) Assurance for FY2023-24	No	Q3/4
11	eHQ	Health Check	1,4,6	ieMR Governance Health Check	No	Q2
12	HCD	IA-Full scope	1,4,5,6,7	Health Capital Projects Delivery Governance (Portfolio, Programs and Projects)	Yes	Q2
13	HPSP	IA-Design	4,7	Statistical Services Branch Data Governance	No	Q1/2

System Priorities per HealthQ32:

- (1) Reform, (2) Workforce (3) Public Policy (4) Research (innovation) (5) First Nations (6) Consumer Safety & Quality (7) Health Services

See Appendices:

- ¹Appendix 1: Internal Audit service types
²Appendix 3: Appointment as Health Service Auditors



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#	Sponsor	Service ¹	System Priorities	Internal Audit Project title and objectives	System wide audit ²	Timing
14	OCHO	Advisory	1,4	Advisory over the data management of various COVID-19 data sets	No	Q1
15	QAS	Health Check	4,7	Third Line review over the QAS self-assessment of Strategic Plan progress	No	Q3
16	QAS	IA-Full scope	1,6,7	Audit of a QAS regional hub governance processes	Yes	Q3/4
17	QAS	IA-Full scope	3	QAS Information Security Management System (ISMS) Assurance for FY2023-24	No	Q3/4
18	QPHaSS	IA-Full scope	1,3,4	Climate change adaptation and sustainable public health system internal audit	Yes	Q3/4
19	SPR	Advisory	1,2,3,4,6	Advisory over the Department’s Rapid Response Strategy and Methodology	No	Q1

System Priorities per HealthQ32:

- (1) Reform, (2) Workforce (3) Public Policy (4) Research (innovation)
- (5) First Nations (6) Consumer Safety & Quality (7) Health Services

See Appendices:

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Following is a summary of FY2023-24 planned internal audit activities and anticipated timing. The Plan will be reviewed each quarter with consideration of changes to risks, strategies and priorities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit	Timing
CEQ	<p><u>Service:</u> Health Check</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Consumer safety & quality • Health services • First Nations <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Safety, quality patient care & equitable access to care 	<p>Primary Clinical Care Manual Health Check</p> <p>The Rural and Remote Health and Wellbeing Strategy outlines the whole-of-system approach to achieving health equity for rural and remote Queenslanders. The Primary Clinical Care Manual (PCCM) is the principal clinical reference for health professionals working in rural, remote and isolated health care settings to enable the safe delivery of the Strategy's goal¹. The online PCCM version is controlled. However, downloaded and hardcopies are uncontrolled, and while these are necessary in certain rural and remote environments, it raises a risk of clinicians using outdated information if the documents are not kept updated.</p> <p>This work will consider the following:</p> <ul style="list-style-type: none"> • Consider the current governance structures for the program management to ensure they align with the current Queensland Health Structures • Risk management identification and escalation pathways for both clinical and non-clinical risk • Role clarity for each of the program areas involved in manual production • Committee structures and terms of reference to ensure alignment with current structures • Review communication strategies. <p>Source¹: PCCM_11th_ed_updated_March2023 (health.qld.gov.au)</p>	Yes	Q1



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Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit	Timing
CSD	<p><u>Service:</u> IA – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Workforce <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • System workforce strategy & wellbeing 	<p>Third line Payroll monitoring review</p> <p>The Corporate Enterprise Solutions within the Corporate Services Division supports the largest and most complex workforce management, payroll, business, finance and logistics solutions in the Queensland public sector. In 30 June 2022, Queensland Health reported \$12b actual employee expenses¹</p> <p>The objective of this audit is to undertake a rolling third line of defence check of the payroll processes to ensure the reliability, accuracy, validity, and timeliness. This will also consider possible areas for improvement to further clarify the processes across the 3 lines of defence supporting an effective, efficient, economical and defensible process.</p> <p>The review is earmarked as an on-going activity whereby the scope, timing and approach will be agreed with management in a phased approach focused on highest risk areas.</p>	Yes	Q1-4

¹ [Department of Health Annual Report 2021-22](#), page 14



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CSD	<p><u>Service:</u> IA – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Health services <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Safety, quality patient care & equitable access to care 	<p>Fees and Charges for Healthcare Services review</p> <p>The National Health Reform Agreement (NHRA) addresses charges for patients other than public patients. Under the NHRA business rule G3 'Private patients, compensable patients and ineligible persons may be charged an amount for public hospital services as determined by the State'</p> <p>Section 20 of the <i>Hospital and Health Boards Act 2011</i> provides Hospital and Health Services with the power to charge for the service they provide. The fees and charges for healthcare services directive (QH-HSD-045:2016) was developed to ensure consistent application of fees and charges for healthcare services across the public health system in Queensland. The Queensland Fees and Charges Register sets out the fees and charges Public Health Providers may apply for the delivery of 'health services' and 'other goods'.</p> <p>The audit may include consideration of the department's governance and processes to develop/update and issue health Fees and Charges Register in relation to setting fees and charges, specifically:</p> <ul style="list-style-type: none"> • Clarity of roles and responsibilities and segregation of incompatible duties • Governance, processes and controls supporting the development and/or update of Fees and Charges, including any in-system controls designed and implemented • Processes to communicate and/or issue the updated Fees and Charges • Record keeping. <p>This engagement will also consider partnering and working with HHSs to obtain a broader understanding and system-wide perspective of the operationalisation, application and adherence to the set Fees and Charges.</p>	Yes	Q3



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Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit	Timing
CSD	<p><u>Service:</u> IA – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Workforce • Public Policy <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • System workforce strategy & wellbeing • Capacity to meet current & future demand 	<p>Industrial Obligations when Buying Service internal audit</p> <p>Industrial obligations apply to all services, procurement methodologies and thresholds, unless otherwise stated in the Queensland Health Certified Agreements. The Queensland Government is committed to maximising permanent employment where possible. Procurement for services must comply with relevant contracting out and contracting in clauses and obligations contained within relevant Queensland Health Certified Agreements. It is the clear policy of Queensland Health not to contract out services unless one or more circumstances set in the Queensland Health Certified Agreements apply.</p> <p>Union Consultation, in the context of contracting out and contracting in, means providing sufficient details and relevant documents to unions as early as possible to enable them to have a voice on behalf of their members (employees) in relation to decisions regarding contracting out services.</p> <p>The objective of this internal audit is to assess the design effectiveness and efficiency of governance, processes and controls to ensure compliance with the Industrial Obligations when buying services, specifically:</p> <ul style="list-style-type: none"> • Determine if policy, guidance and/or framework exist, including provision of training to relevant staff, to support and ensure that industrial obligations when buying services are fulfilled • Processes and controls in place to ensure sufficient details and relevant documents are provided to Unions as early as possible to enable them to have a voice on behalf of their members (employees) in relation to decisions regarding contracting out services • Processes and controls in place to ensure that alternatives to contracting out services wherever it is possible have been considered and can be demonstrated. • Processes and controls in place to ensure that compliance with the Union consultation industrial obligations are monitored and non-compliance are reported, investigated and remediated by appropriate personnel. 	Yes	Q3/4



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Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit	Timing
CSD	<p><u>Service:</u> Health Check</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Workforce • Research (Innovation) • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • System workforce strategy & wellbeing • Capacity to meet current & future demand 	<p>Health Check over the Integrated Corporate Governance roll-out</p> <p>The Governance Assurance and Information Management (GAIM) Branch is responsible for reporting on the Department’s strategic and operational performance and system risks in addition to other governance activities (e.g. legislative compliance, delegations, customer complaints, fraud, business continuity).</p> <p>The GAIM Branch embarked into initiatives integrating the corporate governance to enhance the quality and utility of its services, specifically the reporting to key bodies on aspects of corporate governance beyond traditional approaches whilst maintaining government policy and legislative requirements to ensure the right information is provided to the right people to help make decisions that achieve our organisational objectives.</p> <p>The objective of this health check is to assess the effectiveness of governance and management activities undertaken to support the integrated corporate governance roll-out, specifically:</p> <ul style="list-style-type: none"> • Pre-implementation - translating concepts into plan (making it clear, known and real). This will consider establishment of objectives and vision, strategies, engagement approaches, identification of resourcing and capability that will support and facilitate the integration of corporate governance. • Implementation activities - transmitting plan into action (making it happen and stick). This will assess how conceptual plan has been implemented, how objectives were measured, how successes and challenges were communicated, how outcomes were evaluated and how lessons learned were captured. 	No	Q3



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CSD	<p><u>Service:</u> Health Check</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> Technology Capital & asset strategy & management 	<p>S/4HANA security role redesign and Governance Risk & Control roll-out - health check</p> <p>The department through Corporate Technology Services (CTS):</p> <ul style="list-style-type: none"> completed the S/4HANA Governance Risk & Control (GRC) module pilot on 30 June 2021, progressing the rollout to HHSs. the GRC module allows the business to manage user access requests, identify segregation of duties (SoD) issues, mitigate business risks and track mitigations. <p>This health check will focus on:</p> <ul style="list-style-type: none"> follow up of recommendations from 21DOH17 S/4HANA security role redesign and GRC mitigating controls internal audit post implementation checks of the department’s GRC module roll-out review and report the progress of the roll out of the GRC module to HHSs 	No	Q2



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CSD	<p><u>Service:</u> N/A</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Research (innovation) <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Capacity to meet current & future demand 	<p>Independent Quality Assessment of Internal Audit Unit</p> <p>In accordance with requirements of the <i>International Standards for the Professional Practice of Internal Auditing</i> (<i>Internal Audit Standards</i>), Internal Audit functions are required to develop and maintain a quality assurance and improvement program, which includes an independent Quality Assessment of Internal Audit at least once every five years.</p> <p>The department’s Internal Audit Unit was last assessed independently by the Institute of Internal Auditors – Australia on June 2019. This project will engage a qualified independent evaluator to:</p> <ul style="list-style-type: none"> • Assess the conformance of IAU to Internal Audit Standards, Queensland Government internal audit reports (e.g., <i>Financial Accountability Act 2009</i>, <i>Financial Performance and Management Standard 2019</i> and the department’s Internal Audit Charter and related procedures) • Assess effectiveness of IAU as a third line of defence assurance activity integrated into the strategic management and governance framework. • Review whether IAU’s operations represent contemporary good practice. • Evaluate skills, knowledge and experience capability within IAU 	No	Q4



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Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit	Timing
eHQ	<p><u>Service:</u> Health Check</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Research (Innovation) • Workforce <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Technology • Capacity to meet current & future demand 	<p>IT Service Management (ITSM) – service operations fundamentals</p> <p>The health check will provide assurance that the core elements of eHQ’s ITSM are designed in accordance with industry better practice and operating effectively (e.g., particular focus on resilience, dependency on key systems, service degradation is identified prior to occurring). In scope elements may include the following Information Technology Infrastructure Library (ITIL) elements:</p> <ul style="list-style-type: none"> • Event and Incident management processes • Request fulfilment • Service desk operations • Technical management 	No	Q1/2
eHQ	<p><u>Service:</u> IA – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Research (Innovation) <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Technology • Capacity to meet current & future demand 	<p>Major IT project and program transition to business-as-usual</p> <p>This internal audit will review the application of the uplifted transition model, providing assurance that:</p> <ul style="list-style-type: none"> • there is adequate Senior Responsible Officer (SRO) accountability and ownership of BAU transition processes, including that risks are being adequately managed. • SROs ensure there is adequate engagement with stakeholders and understanding of their needs and requirements to deliver efficient and effective operationalisation of solutions. • transition to BAU is considered early in project and program initiation (including in business cases), and expected impact to BAU resources is considered as part of this. • consistency is enforced through use of uniform templates, processes and artefacts. • transition to BAU processes include evaluation and assurance that expected project and program outcomes are achieved 	No	Q2



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Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit	Timing
eHQ	<p><u>Service:</u> IA – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> Public Policy <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> Technology 	<p>Department of Health Information Security Management System (ISMS) Assurance for FY2023-24</p> <p>The objective of this internal audit is to assess the current state of the Department’s ISMS against the <i>Queensland Government Information Security Policy (IS18:2018)</i>, including the international standard for information security (ISO 27001) mandatory clauses and Annex A controls, the Australian Signals Directorate (ASD) “Essential Eight” security controls and other minimum security controls as per IS18:2018. This will be a full scope audit or Year 1 of the three-year ISMS assurance cycle.</p>	No	Q3/4
eHQ	<p><u>Service:</u> Health Check</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> Research (innovation) Consumer safety & quality Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> Technology 	<p>ieMR Governance Health Check</p> <p>After several years where ieMR rollouts were placed on hold, the ieMR Program will be moving back into a delivery phase in the near future. As such, several governance and oversight functions, which ceased operating during the pause will become operational again. In addition, optional governance over ieMR has and will remain a priority.</p> <p>The objective of this health check is to perform a high-level review of updated ieMR governance arrangements to provide assurance that there is sound structures in place prior to rollouts re-commencing and to provide ongoing oversight of ieMR operational management and strategic direction.</p>	No	Q2



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5.1 Fully resourced Internal Audits – FY2023-24

Following is a summary of FY2023-24 planned internal audit activities and anticipated timing. The Plan will be reviewed each quarter with consideration of changes to risks, strategies and priorities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit	Timing
HCD	<p><u>Service:</u> IA – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • First Nations • Health services • Consumer safety & quality • Research (innovation) • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Capital & asset strategy & management • Capacity to meet current & future demand • Environment & sustainability 	<p>Health Capital Projects Delivery Governance (Portfolio, Programs and Projects)</p> <p>The Department through the Health Capital Division supports the Hospital and Health Services and the department's divisions to design, procure and build quality healthcare facilities that support effective models of care and ensure new and upgraded facilities are safe, compliant and fit-for-purpose.</p> <p>This internal audit will consider the governance framework, arrangements and mechanisms in place for select samples of health capital projects (to be agreed with Health Capital Division and Hospital and Health Services) to ensure that they are delivered in accordance with the objectives and expectations.</p> <ul style="list-style-type: none"> • Project, Program and Portfolio structures are appropriately designed, documented and/or understood (e.g., governance bodies, governance roles, delegated authorities and tolerances, escalation reporting and decision pathways, accountability, record-keeping) • Consideration of strategic objectives and priorities in planning, the visibility of totality of investment portfolio and interdependencies, optimisation of portfolio (continuous assessment if there is a need for funding reallocation to those investments that will realise greatest value) • Appropriate approvals and control processes in place for projects and programs to proceed (e.g. gateway reviews, etc.) 	Yes	Q2



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5.1 Fully resourced Internal Audits – FY2023-24

Following is a summary of FY2023-24 planned internal audit activities and anticipated timing. The Plan will be reviewed each quarter with consideration of changes to risks, strategies and priorities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit	Timing
HPSP	<p><u>Service:</u> IA - Design</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Health services • Research (Innovation) <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Technology • Capacity to meet current & future demand 	<p>Statistical Services Branch Data Governance</p> <p>The Statistical Services Branch (SSB) collects, processes, analyses and disseminates statistics on the health of Queenslanders and their use of health services. It also develops statistical standards, maintains the Queensland Health Data Dictionary, plays a role in ensuring data quality in major corporate collections and incorporates the Clinical Knowledge Network. It plays a central role in provision of data to satisfy external reporting requirements.</p> <p>The objective of this audit is to assess the design of the SSB governance processes to ensure that data and statistical information are available, timely, accessible, secured to meet the department business requirements and national reporting deadlines for mandatory data submission to the Commonwealth. This will consider:</p> <ul style="list-style-type: none"> • Data strategy (collecting the right data based from legislative and/or business requirements) • Data governance (data confidentiality, privacy, right to information, etc.) • The clarity of roles and responsibilities of those involved in the process including the coordination within the department and across the Queensland Health System, where applicable • The appropriateness of the SSB governance structure in embracing, promoting and adopting to change/transition (e.g. overall data strategy). 	No	Q1/2



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5.1 Fully resourced Internal Audits – FY2023-24

Following is a summary of FY2023-24 planned internal audit activities and anticipated timing. The Plan will be reviewed each quarter with consideration of changes to risks, strategies and priorities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit	Timing
OCHO	<p><u>Service:</u> Advisory</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Research (Innovation) • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Technology 	<p>Advisory over the data management of various COVID-19 data sets</p> <p>The Department of Health values data as a core strategic asset and shall ensure the consistent and effective management of data throughout the data lifecycle, to support the delivery of services and organisational priorities (QH-POL-279:2014).</p> <p>The Chief Health Officer is the data custodian for COVID-19 related data. The objective of this advisory work is to assist the Office of the Chief Health Officer in identifying improvement opportunities over the current data governance processes supporting the management of various COVID-19 data sets across the department, such as:</p> <ul style="list-style-type: none"> • Collection and integration of data • Identification of COVID-19 data sets • Data management controls to ensure data are accessible, available, discoverable, safe, and secured • Clarity of roles and responsibility supporting data custodianship and ownership to ensure that data is managed effectively and can meet the current and future business requirements. <p>This advisory work will provide a short-form summary report which outlines the outcome of the work performed including any relevant improvement opportunities, risks and controls identified and process maps.</p>	No	Q1



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5.1 Fully resourced Internal Audits – FY2023-24

Following is a summary of FY2023-24 planned internal audit activities and anticipated timing. The Plan will be reviewed each quarter with consideration of changes to risks, strategies and priorities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit	Timing
QAS	<p><u>Service:</u> Health Check</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Health services • Research (innovation) <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Capacity to meet current & future demand • Safety, quality patient care & equitable access to care 	<p>Third Line review over the QAS self-assessment of Strategic Plan progress</p> <p>QAS will conduct a 12-month review and self-assessment of progress against its Strategic Plans/Strategies.</p> <p>The objective of this health check is to provide an independent third line assessment of the robustness of the QAS self-assessment process, specifically:</p> <ul style="list-style-type: none"> • The scope and methodology used for the self-assessment • The process/framework designed to support the self-assessment in measuring the progress against Strategies • Retention and storage of key documents used to support the self-assessment process • Process undertaken to communicate / notify the key stakeholders of the self-assessment outcome 	No	Q3



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5.1 Fully resourced Internal Audits – FY2023-24

Following is a summary of FY2023-24 planned internal audit activities and anticipated timing. The Plan will be reviewed each quarter with consideration of changes to risks, strategies and priorities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit	Timing
QAS	<p><u>Service:</u> IAU – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Health services • Consumer safety & quality • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Capacity to meet current & future demand • Safety, quality patient care & equitable access to care 	<p>Audit of a QAS regional hub governance processes</p> <p>In 2021, the QAS embarked on a series of organisational design changes, including moving from the “Local Ambulance Service Network” (LASN) model to a regionally based model. Under the new model eight regions were created and regional governance arrangements have been established to ensure a consistent approach to governance across the regions.</p> <p>The objective of this internal audit is to assess the effectiveness and efficiency of local governance processes of a specific region (sample to be agreed with QAS Management) to support regional activities and administration processes.</p> <ul style="list-style-type: none"> • Operational plans were in place to support the effective and efficient transition and implementation to a regionally based model. • Procedures and governance arrangements were established and adequate to support effective and efficient regional administration and service delivery. • Adequate reporting and escalation pathways to QAS and information sharing to other regions to strengthen monitoring of service delivery and efficiencies. 	Yes	Q3/4



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5.1 Fully resourced Internal Audits – FY2023-24

Following is a summary of FY2023-24 planned internal audit activities and anticipated timing. The Plan will be reviewed each quarter with consideration of changes to risks, strategies and priorities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit	Timing
QAS	<p><u>Service:</u> IAU – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> Public Policy <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> Technology 	<p>QAS Information Security Management System (ISMS) Assurance for FY2023-24 (ongoing assurance activity)</p> <p>The objective of this internal audit is to assess the current state of the QAS's ISMS against the <i>Queensland Government Information Security Policy (IS18:2018)</i>, including the international standard for information security (ISO 27001 mandatory clauses and Annex A controls) and other minimum security controls as per IS18:2018. This will be a full scope audit or Year 1 of the three-year ISMS assurance cycle.</p>	No	Q3/4



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5.1 Fully resourced Internal Audits – FY2023-24

Following is a summary of FY2023-24 planned internal audit activities and anticipated timing. The Plan will be reviewed each quarter with consideration of changes to risks, strategies and priorities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit	Timing
QPHaSS	<p><u>Service:</u> IA – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Public Policy • Research (Innovation) • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Environment & sustainability 	<p>Climate change adaptation and sustainable public health system internal audit</p> <p>The impacts of climate change have a strong effect on Queensland as the state continues to experience natural disasters, such as cyclones, droughts, rainfall, flooding and extreme temperatures. These events trigger poor air quality, outbreaks of infectious diseases, risks to food safety and drinking water quality and effects on mental health, which can lead to extreme pressures on the public health system.</p> <p>Queensland Health is committed to reducing emissions and to align these with our government targets of net zero emissions by 2050, a 30 per cent reduction of the 2005 emissions level by 2030 and powering our health system with 50 per cent renewable energy by 2030. The <i>Queensland Health Climate Risk Strategy 2021-2026</i> (the Strategy) is a critical first step in achieving these targets.</p> <p>This Internal Audit will consider the department’s effectiveness in implementing and monitoring performance of key objectives included in the Strategy. The internal audit will perform a deep dive into a sample of key strategic priorities and conduct interviews and documentation review to understand initiatives underway (and planned) at the HHS level to reduce the risk of not achieving the key objectives agreed in the Strategy. Where progress is not in line with the timelines defined in the Strategy (and associated plans), Internal Audit will understand the barriers to success and implementation.</p>	Yes	Q3/4



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5.1 Fully resourced Internal Audits – FY2023-24

Following is a summary of FY2023-24 planned internal audit activities and anticipated timing. The Plan will be reviewed each quarter with consideration of changes to risks, strategies and priorities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit	Timing
SPR	<p><u>Service:</u> Advisory</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Workforce • Consumer safety & quality • Public Policy • Research (innovation) • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Capacity to meet current & future demand • Safety, quality patient care & equitable access to care • System workforce strategy & wellbeing 	<p>Advisory over the Department’s Rapid Response Strategy and Methodology</p> <p>Rapid Response Projects are stood up on an ad hoc basis in response to an immediate need (for example, in response to a Royal Commission Inquiry or crisis investigation) often without standing guidance.</p> <p>The objective of this engagement is to provide advice on how to further strengthen/improve the department’s practice, methodology and/or strategy to deliver a more effective and efficient response. This may consider:</p> <ul style="list-style-type: none"> • Governance structure (Policies, procedures, Terms of Reference, Roles and Responsibilities, etc) • Document management (Data strategy and data governance) • Information Technology and other digital tools for planning and coordination • Communication and escalation pathways • Knowledge and Learning bank that captures lessons learnt and experiences to enhance the department’s readiness in dealing with future rapid response requirements. 	No	Q1



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5.2 Watchlist Internal Audits – FY2023-24

The following table summarises the watch list internal audit projects that may be delivered as part of the FY2023-24 Plan, if resources permit.

#	Sponsor	Service ¹	System Priorities	Internal Audit Project title and objectives	System wide audit ²
1	CEQ	IA-Design	6,7	Voluntary Assisted Dying Governance	Yes
2	CPSS	IA-Full scope	2,7	Area of Need governance processes review	Yes
3	CSD	IA-Full scope	1,4,7	Procurement and Supply Chain Optimisation Program: Procurement Transformation	No
4	HPSP	IA-Full scope	1,2,4,7	Teaching, Training and Research Program Funding Governance Review	Yes
5	QAS	Advisory	6,7	Advisory over the adoption of RiskMan clinical safety and governance module (project)	No
6	SPR	Advisory	1,2,3,4,6	Advisory over Aged-Care governance process	Yes

System Priorities per HealthQ32:

(1) Reform, (2) Workforce (3) Public Policy (4) Research (innovation)
(5) First Nations (6) Consumer Safety & Quality (7) Health Services

See Appendices:

¹Appendix 1: Internal Audit service types
²Appendix 3: Appointment as Health Service Auditors



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5.2 Watchlist Internal Audits – FY2023-24

Following is a summary of FY2023-24 watchlist internal audit activities. The Plan will be reviewed each quarter with consideration of changes to risks, strategies and priorities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
CEQ	<p><u>Service:</u> IA - Design</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Consumer safety & quality • Health services <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Safety, quality patient care & equitable access to care 	<p>Voluntary Assisted Dying Governance</p> <p>The <i>Voluntary Assisted Dying Act 2021</i> (the Act) was passed in September 2021. It became available to eligible Queenslanders on 1 January 2023. Voluntary assisted dying is an additional end-of-life choice that gives eligible people who are suffering and dying the option of asking for medical assistance to end their lives.</p> <p>A <i>Queensland Health Voluntary Assisted Dying Implementation Taskforce</i> was established to provide specialist knowledge, leadership and to guide implementation of voluntary assisted dying in Queensland. The VAD process includes:</p> <ul style="list-style-type: none"> - Request and assessment e.g. eligibility criteria, process of ineligible patients. - Administration of the VAD substance - After the person dies (disposal of the substance, death notification) <p>This internal audit will consider the design of governance arrangements such as:</p> <ul style="list-style-type: none"> • the roles and responsibilities the department plays across the 3 processes above, • the decision making and reporting lines, controls in place over safeguarding the VAD substance, • the record-keeping and mechanisms/processes in place that ensures legislative compliance (<i>Voluntary Assisted Dying Act 2021</i>). 	Yes



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5.2 Watchlist Internal Audits – FY2023-24

Following is a summary of FY2023-24 watchlist internal audit activities. The Plan will be reviewed each quarter with consideration of changes to risks, strategies and priorities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
CPSS	<p><u>Service:</u> IAU – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Workforce • Health services <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • System workforce strategy & wellbeing 	<p>Area of Need governance processes review</p> <p>An Area of Need declaration allows employers unable to fill vacant medical practitioner positions with suitably qualified Australian or New Zealand trained medical practitioners, to recruit international medical graduates (IMG).</p> <p>An Area of Need position is declared by the Queensland Minister for Health, or an authorised delegate. The <i>Declaration of an Area of Need for Medical Services in Queensland Policy and Procedure</i> was adopted by the department which describes the application process for declaring a position an Area of Need in Queensland and defines the standard of applications for an Area of Need declaration under <i>Section 67 – ‘Limited registration for Area of Need’ of the Health Practitioners Regulation National Law Act 2009 (Qld)</i>.¹</p> <p>The objective of this internal audit is to assess the design and operating effectiveness of the Area of Need processes such as:</p> <ul style="list-style-type: none"> • Key documentation supporting the governance structure (e.g., Policy and procedures are current and fit for purpose) • Clarity of roles and responsibilities of those involved in the process • Application and declaration/refusal of an Area of Need position • Amendment to an approved Area of Need declaration • Advertisement requirements <p>¹Source: https://www.health.qld.gov.au/employment/work-for-us/apply-for-a-job/overseas/area-of-need</p>	Yes



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5.2 Watchlist Internal Audits – FY2023-24

Following is a summary of FY2023-24 watchlist internal audit activities. The Plan will be reviewed each quarter with consideration of changes to risks, strategies and priorities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
CSD	<p><u>Service:</u> IA – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Health services • Research (innovation) • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Technology • Capital & asset strategy & management • Environment & sustainability • Safety, quality patient care & equitable access to care 	<p>Procurement and Supply Chain Optimisation Program: Procurement Transformation</p> <p>This internal audit will assess the efficiency and effectiveness of the design mechanisms of governance processes, to support the procurement transformation component of the Procurement and Supply Chain Optimisation (P&CSO) Program portfolio.</p> <p>In particular, it will consider procurement transformation activities between the P&SCO and the Chief Procurement Officer focussing on:</p> <ul style="list-style-type: none"> • the establishment of roles and responsibilities • identification and transfer of risks • reporting lines and escalation processes • the effectiveness of governance processes • effectiveness of operational controls supporting the procurement transformation. 	No



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5.2 Watchlist Internal Audits – FY2023-24

Following is a summary of FY2023-24 watchlist internal audit activities. The Plan will be reviewed each quarter with consideration of changes to risks, strategies and priorities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
HPSP	<p><u>Service:</u> IA – Full scope</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Health services • Research (innovation) • Workforce • First Nations • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Capacity to meet current & future demand • System workforce strategy & wellbeing 	<p>Teaching, Training and Research Program Funding Governance Review</p> <p>The Queensland funding model provides funding for Teaching, Training and Research (TTR), formerly known as Clinical Education and Training, to recognise the true cost and value of TTR in the public health system.</p> <p>TTR funding is allocated for the mix and level of staffing employed, jointly appointed clinical academics and the number of under-graduate / post-graduate student clinical placements in the HHS. The TTR program funding is provided in Schedule 2 of each HHSs service agreement.</p> <p>The objective of this internal audit is to assess the TTR program funding governance arrangements from the department to select HHSs. It will provide insights into the robustness and defensibility of the end-to-end process and may include:</p> <ul style="list-style-type: none"> • Processes to determine and approve the TTR funding to HHSs • Coordination and communication of funding allocation and associated performance/compliance requirements (e.g. via the Service Agreement) • Process to monitor HHS's compliance to TTR funding requirements • Clarity of roles and responsibilities and segregation of duties of those involved in the process • Reporting of fund utilisation to management (HHSs and department) • Administration of TTR Program Fund from select HHSs and department perspective 	Yes



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5.2 Watchlist Internal Audits – FY2023-24

Following is a summary of FY2023-24 watchlist internal audit activities. The Plan will be reviewed each quarter with consideration of changes to risks, strategies and priorities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
QAS	<p><u>Service:</u> Advisory</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Consumer safety & quality • Health services <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Safety, quality patient care & equitable access to care • Technology 	<p>Advisory over the adoption of RiskMan clinical safety and governance module (project)</p> <p>RiskMan is a single state-wide integrated information system to collect, integrate, manage and report clinical incidents, workplace incidents, consumer feedback and risk.</p> <p>QAS is potentially looking to adopt the clinical safety and governance module of RiskMan. The objective of this advisory work is to provide advice to QAS both in assessing the effectiveness of RiskMan as a solution and the relevant project planning, management and governance. This may potentially utilise other key stakeholders/subject matter experts within the department (e.g., Patient Safety and Quality, Clinical Excellence Queensland). The scope of this work may include provision of advice over:</p> <ul style="list-style-type: none"> • the development of business justification, business case and proof of concept • the establishment of metrics to evaluate and monitor the achievement of project objectives • the project planning and control to support the implementation • the development and establishment of project communications • any training required <p>This advisory work will provide a short-form summary report, which outlines the outcome of the work performed including any relevant improvement opportunities, risks and controls identified and process maps.</p>	No



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5.2 Watchlist Internal Audits – FY2023-24

Following is a summary of FY2023-24 watchlist internal audit activities. The Plan will be reviewed each quarter with consideration of changes to risks, strategies and priorities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
SPR	<p><u>Service:</u> Advisory</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Workforce • Consumer safety & quality • Public Policy • Research (innovation) • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Capacity to meet current & future demand • Safety, quality patient care & equitable access to care 	<p>Advisory over Aged-Care governance process</p> <p>The objective of this advisory engagement is to identify improvement opportunities with regard to the practices currently in place to support Queensland Health to effectively discharge its obligations as an approved provider of aged care services. Specifically associated to the following areas:</p> <ul style="list-style-type: none"> • Financial compliance • Prudential compliance • Quality and safety 	Yes



6. Forward Internal Audit Plan – FY2024-25

The following table outlines indicative internal audit projects for FY2024-25.

#	Sponsor	Service	System Priorities	Internal Audit Project title and objectives	System wide audit
1	CEQ	IA-Design	2,3,6,7	Nurse to patient ratio internal audit	Yes
2	CSD	Advisory	1,2,7	Shared Business Services Model advisory	No
3	CSD	IA-Design	7	Internal Audit on Group Linen Services billing system	No
4	eHQ	IA-Design	4,7	ICT asset custodianship	No
5	eHQ	IA-Full scope	1,3,7	ICT strategic investment and prioritisation process	No
6	eHQ	IA-Full scope	1,4	Cyber incident response and resilience	No
7	HCD	IA-Full scope	4,7	Third Line Assessment of Health Capital Division's Internal Control Program	No
8	HCD	IA-Full scope	1,4,5,6,7	Internal audit of Health Capital Projects Planning and Delivery	No
9	HPSP	IA-Full scope	1,3,4,5,7	Social service delivery through engaging Non-Government-Organisations	Yes
10	OCFNHO	IA-Design	1,3,5	First Nations Health Equity Reform and associated strategies	Yes
11	OCFNHO	Health Check	1,2,3,5	QH strategies to increase First Nations participation and recruitment and retention	Yes
12	ODG	Health Check	1,7	System Support Services governance processes health check	No
13	ODG	Health Check	1,2,3,6,7	Conflict of Interest management	No
14	QAS	Health Check	1,4,7	QAS ICT service provider transition follow-up health check	No

System Priorities per HealthQ32:

(1) Reform, (2) Workforce (3) Public Policy (4) Research (innovation)
(5) First Nations (6) Consumer Safety & Quality (7) Health Services



Introduction	1. Internal Audit Planning Approach	2. Critical Drivers for well-founded Plan	3. HealthQ32 vision	4. FY2023-24 Plan Snapshot	5. Internal Audits – FY2023-24	6. Forward Internal Audits – FY2024-25	7. IAU Operational Plan	Appendices
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6. Forward Internal Audit Plan – FY2024-25

The following table outlines indicative internal audit projects for FY2024-25.

#	Sponsor	Service	System Priorities	Internal Audit Project title and objectives	System wide audit
15	QAS	Health Check	1,4,6,7	QAS Clinical Hub	No
16	QAS	Health Check	1,6,7	Retrieval Services Queensland	No
17	QPHaSS	IA-Full scope	1,6,7	Coordination and Planning for Communicable Disease Emergency	No
18	QPHaSS	IA-Full scope	3,4,7	Audit of procurement and management of QPHaSS ICT systems (systems being procured, owned and operated by the QPHaSS Division)	No

System Priorities per HealthQ32:

- (1) Reform, (2) Workforce (3) Public Policy (4) Research (innovation)
(5) First Nations (6) Consumer Safety & Quality (7) Health Services



Introduction	1. Internal Audit Planning Approach	2. Critical Drivers for well-founded Plan	3. HealthQ32 vision	4. FY2023-24 Plan Snapshot	5. Internal Audits – FY2023-24	6. Forward Internal Audits – FY2024-25	7. IAU Operational Plan	Appendices
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6. Forward Internal Audit Plan – FY2024-25

Following is a summary of indicative FY2024-25 internal audit activities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
CEQ	<p><u>Service:</u> IA - Design</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Workforce • Consumer safety & quality • Health services • Public Policy <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • Safety, quality patient care & equitable access to care • Health services • System workforce strategy & wellbeing 	<p>Nurse to patient ratio internal audit</p> <p>From 1 July 2016, acute medical and surgical wards in prescribed Queensland public health services will be required to comply with minimum nurse-to-patient staffing ratios. A nurse-to-patient ratio is the number of nurses or midwives working on a particular ward, unit or department, in relation to the number of patients they care for. The mandated ratios set the minimum number (the 'floor') of nurses required on prescribed wards. The ratios will support and operate in conjunction with the existing resource management process, the Business Planning Framework: Nursing Workload, in all public hospitals.</p> <p>This internal audit will assess the governance, processes and controls supporting the effectiveness of nurse-to-patient ratio implementation, including the oversight, reporting and monitoring activities</p>	Yes



Introduction	1. Internal Audit Planning Approach	2. Critical Drivers for well-founded Plan	3. HealthQ32 vision	4. FY2023-24 Plan Snapshot	5. Internal Audits – FY2023-24	6. Forward Internal Audits – FY2024-25	7. IAU Operational Plan	Appendices
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6. Forward Internal Audit Plan – FY2024-25

Following is a summary of indicative FY2024-25 internal audit activities.

Sponsor	Service & System Priorities	Internal Audit Project Title and Objective	System wide audit
CSD	<p><u>Service:</u> Advisory</p> <p><u>System priorities:</u></p> <ul style="list-style-type: none"> • Workforce • Health services • Reform <p><u>Health System risk theme:</u></p> <ul style="list-style-type: none"> • System workforce strategy & wellbeing 	<p>Shared Business Services Model advisory</p> <p>The Business Services Branch works in collaboration with each division within the Department of Health to provide expert human resource, financial and procurement advice. The branch delivers timely, customer-focused administrative support enabling divisions to meet strategic and operational priorities.</p> <p>The Branch enables informed investment decision-making by coordinating the preparation of key monthly divisional reporting initiatives, annual budget build activities, and quarterly strategic and operational reporting.</p> <p>Internal Audit Unit will provide advice over the designed/implemented governance, processes and controls supporting the business services model. Specifically, provision of subject matter expertise in an advisory and non-decision making capacity to align in better/contemporary practice and help achieve:</p> <ul style="list-style-type: none"> • Increased efficiency (economies of scale) through standardisation, consistent processes and procedures • Increased effectiveness through enhanced customer service focus, improved decision support, improved control environment (data management and maximising/sharing of specialist skills - pooling of resources) <p><u>About Business Services Branch Corporate Services Division Department of Health</u></p>	No

