

D. How we prepared this report

About this report

This report captures the self-reported progress of the 50 entities to which we issued performance audit recommendations from 32 reports to parliament tabled between 2015–16 and 2017–18.

These 32 reports to parliament included 204 recommendations. However, we made some of these recommendations to multiple entities, so overall we made 447 individual recommendations. Appendix B contains a list of the reports to parliament against which we asked entities to self-assess.

We chose this period as it meant they have had approximately three years to implement our recommendations, which we feel should be enough time to resolve these issues. We have not audited the action they have taken, and therefore cannot provide assurance over their responses.

We have always asked entities to self-assess their progress in addressing our recommendations, and have collated and assessed the information they provided to determine which audits we would select to follow up. Our follow-up audits examine their progress in implementing our recommendations.

This is the first time we have reported to parliament on the status of Auditor-General recommendations. From now on, we will report annually to parliament on insights from the status updates.

Scope and methods

We did not ask entities to self-assess their progress against recommendations made more broadly across government or any financial audit recommendations. We may ask for this in the future.

We also did not ask entities to self-assess their progress in implementing recommendations from *Heavy vehicle road access reforms* (Report 20: 2015–16) because the entity involved is no longer a Queensland public sector entity and is therefore outside our mandate. Nor did we ask entities to self-assess their progress in implementing three follow-up reports, because they did not contain any new recommendations. These were:

- *Follow up Report 12: 2012-13 Community Benefits Funds: Grant Management* (Report 12: 2015–16)
- *Follow-up: Monitoring and reporting performance* (Report 3: 2016–17)
- *Follow-up of Report 15: 2013–14 Environmental regulation of the resources and waste industries* (Report 1: 2017–18).



We asked them to assess the status of each recommendation using the following criteria:

| Status | | Definition |
|-----------------------|-----------------------------|---|
| Fully implemented | | The recommendation has been implemented, or alternative action has been taken that addresses the underlying issues and no further action is required. Any further actions are business as usual. |
| Partially implemented | | Significant progress has been made in implementing the recommendation or taking alternative action, but further work is required before it can be considered business as usual. This also includes where the action taken was less extensive than recommended, as it only addressed some of the underlying issues that led to the recommendation. |
| Not implemented | Recommendation accepted | No or minimal actions have been taken to implement the recommendation, or the action taken does not address the underlying issues that led to the recommendation. |
| | Recommendation not accepted | The entity did not accept the recommendation. |
| No longer applicable | | Circumstances have fundamentally changed, making the recommendation no longer applicable. For example, a change in government policy or program has meant the recommendation is no longer relevant. |

Source: Queensland Audit Office.

We asked entities to summarise the actions they had taken to address each of the recommendations, the outcome of those actions, and any plans for future action. Where they had not taken any action to address a recommendation, we asked them to explain why this was the case. Our self-assessment system included mandatory fields to ensure they assessed their progress using the criteria above and explained the action they had taken.

The chief executive officer of each entity was responsible for authorising and submitting their entities' self-assessment.

We received responses between April and June 2021. Appendix B contains a summary of the self-assessment responses we received for each recommendation.

Future self-assessments

Next year, we intend including recommendations from reports tabled between 2018–19 and 2019–20, and we will continue to request information on progress in implementing those recommendations reported as partially or not implemented in this report.

Follow-up audits

We will use the information we obtained from entities' self-assessments, in conjunction with our other monitoring processes, to determine which follow-up audits we will undertake. We usually select one or two past audits to follow up to provide assurance over entity progress in implementing our recommendations. We will include any proposed follow-up audits in our forward work plan 2022–25.

Our follow-up audits examine entities' effectiveness in implementing the recommendations we made in our initial report. As we have done in the past, we will report the detailed results of these follow-up audits separately to parliament.

