C. Types of recommendations

We grouped the recommendations we issued to entities in 2018–19 and 2019–20 into 10 categories, which are explained in Figure C1. These categories are consistent with last year's report *2021 status of Auditor-General's recommendations* (Report 4: 2021–22).

Figure C1
Recommendation category and description

Recommendation category	Description
Complying with and reviewing legislation	For entities to be effective, they must understand and deliver on their legislative responsibilities and ensure their legislation enables them to fulfil their roles efficiently.
Governance	For entities to be transparent and accountable, and to drive improvement, they must have effective governance arrangements. This includes clearly defining roles and responsibilities, documenting policies and procedures, and establishing robust audit functions.
Interagency coordination and information sharing	To deliver quality services efficiently across government, entities need to coordinate their activities effectively. This includes collaborating to achieve shared outcomes and the timely sharing of information.
Performance monitoring and reporting	To increase accountability and drive improvement, entities require strong performance monitoring and reporting practices. This includes setting performance measures and targets, measuring performance against targets, and regularly reporting on performance.
Procurement, contract, and project management	For entities to achieve value for money, they must manage their contracts, projects, and procurement activities effectively and efficiently. This can include undertaking cost-benefit analyses, setting goals, developing plans, and regularly monitoring deliverables.
Reviews and evaluations	For entities to determine the effectiveness of their projects and programs, and to identify opportunities for improvement, they must undertake robust evaluations.
Risk management	To reduce the likelihood and potential impacts of risks, entities require mature risk management practices. This includes identifying and assessing risks, developing appropriate mitigation controls, and monitoring and reporting on risks.
Strategic planning	For entities to improve their performance and respond to challenges as they emerge, they must plan strategically. This may include developing a plan; setting goals or objectives; and assessing their strengths, weaknesses, opportunities, and threats.
Information systems and data management	To gain insights that can help inform decision-making, entities need to collect, analyse, monitor, and report on their data. This may include improving integration of data, both within and across information systems, to gain a more holistic and complete picture.
Workforce capability and planning	For entities to deliver on their priorities (both now and in the future) and respond to challenges, they need to ensure they have a capable workforce. Workforce planning can include assessing their workforce capability, enhancing their training and development programs, reviewing organisational structures, scheduling resources to areas of priority, and implementing strategies for recruitment and retention.

Source: Queensland Audit Office.

Figure C2 shows the status of the 343 recommendations issued to public sector entities in 2018–19 and 2019–20, by recommendation type.

Figure C2
Status by recommendation type

Recommendation type	Fully implemented	Partially implemented	Not implemented	No longer applicable	Total
Performance monitoring and reporting	51	14	1	4	70
Procurement, contract, and project management	53	9	–	4	66
Governance	38	17	1	–	56
Information systems and data management	40	6	–	–	46
Reviews and evaluations	15	6	1	4	26
Risk management	13	9	1	–	23
Strategic planning	10	9	1	–	20
Interagency coordination and information sharing	13	4	–	–	17
Workforce capability and planning	6	3	–	1	10
Complying with and reviewing legislation	7	1	–	1	9
Total	**246**	**78**	**5**	**14**	**343**

Source: Queensland Audit Office using data self-reported by entities.