

# A. Entity responses

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As mandated in Section 64 of the *Auditor-General Act 2009*, the Queensland Audit Office gave a copy of this report with a request for comments to:

- Director-General, Department of the Premier and Cabinet
- Acting Under Treasurer, Queensland Treasury
- Public Sector Commissioner, Public Sector Commission
- Director-General, Department of Energy and Public Works
- Director-General, Department of Housing
- Acting Director-General, Department of Regional Development, Manufacturing and Water
- Director-General, Department of Resources
- Director-General, Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts.

We also provided a copy of the report to those listed below and gave them the option of providing a response:

- Premier and Minister for the Olympics and Paralympic Games
- Treasurer and Minister for Trade and Investment
- Minister for Energy, Renewables and Hydrogen and Minister for Public Works and Procurement
- Minister for Housing
- Minister for Regional Development and Manufacturing and Minister for Water
- Minister for Resources
- Minister for Treaty, Minister for Aboriginal and Torres Strait Islander Partnerships, Minister for Communities and Minister for the Arts
- accountable officers of other core departments.

This appendix contains the detailed responses we received.

The heads of these entities are responsible for the accuracy, fairness, and balance of their comments.



## Comments received from Director-General, Department of the Premier and Cabinet



For reply please quote: P&L/AB – TF/23/7631 – DOC/23/112252  
Your reference: PRJ03869

Department of the  
Premier and Cabinet

Mr Brendan Worrall  
Auditor-General  
Queensland Audit Office  
qao@qao.qld.gov.au

Dear Mr Worrall

Thank you for your email of 25 May 2023 providing a copy of the draft report, 'Implementing machinery of government changes', for comment. The recommendations are noted.

With regard to Recommendation 6, the Department of the Premier and Cabinet (DPC) currently has an electronic records management system with inbuilt retention and disposal schedules, and the management of records accords with the requirements of the *Public Records Act 2002* and policies issued by the Queensland State Archivist. DPC will continue to work with the Queensland State Archivist to support fit-for-purpose and contemporary information management practices.

DPC notes the intent of Recommendation 7 of the draft report and that 'Priority 6: Digitally enabled government' under Our Thriving Digital Future: 2023–2026 Action Plan, includes an initiative to establish core and common platforms across the Queensland Government. Core and common digital assets can be implemented by all agencies or shared as a resource for a collection of agencies, depending on individual agency requirements. Adoption of a common system would need to be considered on a case-by-case basis by each agency, taking account of likely costs and benefits and operational needs.

Again, thank you for providing DPC with a copy of the draft 'Implementing machinery of government changes' report.

Yours sincerely

  
Rachel Hunter  
Director-General

14/6/23

1 William Street Brisbane  
PO Box 15185 City East  
Queensland 4002 Australia  
Telephone 13 QGOV (13 74 68)  
Website [www.premiers.qld.gov.au](http://www.premiers.qld.gov.au)  
ABN 65 959 415 158

# Comments received from Public Sector Commissioner, Public Sector Commission



Public Sector Commission

Please quote: **TF/23/8534**

13 June 2023

Mr Brendan Worrall  
Auditor-General  
Queensland Audit Office  
Email: [qao@qao.qld.gov.au](mailto:qao@qao.qld.gov.au)

Dear Mr Worrall

Thank you for your email dated Thursday 25 May 2023 regarding your proposed report to Parliament, *Implementing machinery of government changes* (the report).

The Public Sector Commission (PSC) has considered the report and proposed recommendations, which aim to deliver continuous improvement in implementing machinery of government changes in the Queensland public sector.

PSC regularly updates frameworks and guidelines to support departments during machinery of government changes in collaboration with Queensland Treasury, the Department of the Premier and Cabinet and other agencies. The Public Sector Governance Council continues to provide timely guidance and oversight to support the consistent application of machinery of government principles.

The report provides information which PSC will consider in reviewing frameworks, guidelines and tools to ensure efficient and effective machinery of government change processes.

I have enclosed the PSC's response to relevant recommendations as requested.

Should you require further information, please contact [REDACTED]

Yours sincerely

A handwritten signature in black ink, appearing to read "David Mackie".

David Mackie  
**Public Sector Commissioner**

*Enclosed:* Response to recommendations

Level 27, 1 William Street Brisbane  
PO Box 15190 City East  
Queensland 4002 Australia  
Telephone +61 7 3003 2800  
Facsimile +61 7 3224 2635  
Website [www.psc.qld.gov.au](http://www.psc.qld.gov.au)  
ABN 73 289 606 743

## Responses to recommendations



### Public Sector Commission

#### Implementing machinery of government changes

Response to recommendations provided by David Mackie, Commissioner, Public Sector Commission on 13 June 2023.

Recommendation	Agree/ Disagree	Timeframe for implementation (Quarter and financial year)	Additional comments
<p><b>REC 1 Improve decision-making processes for the distribution of resources when implementing machinery of government changes</b></p> <p>We recommend that, before the next Queensland general election, the Public Sector Commission, in conjunction with departments and with oversight from the Public Sector Governance Council:</p> <ul style="list-style-type: none"> <li>revisit the corporate services thresholds developed in 2020 (referred to in the principles outlined in the Public Sector Commission's <i>A framework to support preparations and implementation of machinery of government (MoG) changes</i>, to guide the allocation of corporate services employees depending on the complexity of services and size of a department) to ensure they remain appropriate</li> <li>update and share information on corporate structures, staffing, experience of senior corporate staff, and shared service arrangements / corporate partnerships. Use this to identify and assist any departments that may face challenges with machinery of government changes.</li> </ul>	Agree	October 2024	<p>The Public Sector Commission (PSC) will collect data from agencies on:</p> <ul style="list-style-type: none"> <li>corporate structures and staffing</li> <li>senior corporate staff</li> <li>shared services arrangements and corporate partnerships.</li> </ul> <p>PSC will utilise this data to update corporate services thresholds in anticipation of the 2024 Queensland General Election.</p>



Recommendation	Agree/ Disagree	Timeframe for Implementation (Quarter and financial year)	Additional comments
<p><b>REC 2 Consistently apply principles when implementing machinery of government changes</b></p> <p>When future machinery of government changes are being implemented, we recommend the Public Sector Commission and departments consistently apply the principles in the Public Sector Commission's <i>A framework to support preparations and implementation of machinery of government (MoG) changes</i> and have reference to the corporate services thresholds in assessing the allocation of employees between departments. This should ensure each department has a minimum viable corporate services function, and should overcome any ongoing challenges from past changes. This should be overseen by the Public Sector Governance Council, consistent with its responsibilities under the <i>Public Sector Act 2022</i>.</p>	Agree	December 2024	<p>PSC's Machinery of Government framework and implementation guidelines were most recently applied in response to the machinery of government changes announced on 18 May 2023. The framework and accompanying principles will also be applied for any machinery of government changes announced following Queensland's state election on 26 October 2024.</p> <p>As set out in the PSC document <i>Ensuring the efficient, effective and equitable implementation of machinery of government changes</i>, machinery of government changes are guided by a number of principles including that the "reallocation of corporate and executive functions for new or impacted agencies will be based on the agency circumstances at the date of the machinery of government change, informed by evidence and data provided as opposed to historical decisions".</p> <p>The Public Sector Governance Council utilises the principles set out in these guidelines, along with corporate services thresholds, to ensure that each department has a minimum viable corporate services function.</p>
<p><b>REC 3 Establish a process for a workforce or budget review when issues are identified</b></p> <p>If information becomes available that indicates employee or budget decisions made following a machinery of government change have had adverse unintended consequences, we recommend a process be established for a workforce or budget review by the Public Sector Commission or Queensland Treasury. This could be part of the existing functions of the Public Sector Governance Council under the</p>	Agree	October 2024	<p>PSC will work with Queensland Treasury to develop and document a workforce or budget review process. This will include identifying the most appropriate (policy or legislative) head of power for these reviews.</p>

Recommendation	Agree/ Disagree	Timeframe for Implementation (Quarter and financial year)	Additional comments
<p><i>Public Sector Act 2022</i> – to request public sector reviews. This process should be documented in existing frameworks and guidelines published by the Public Sector Commission and Queensland Treasury.</p>			
<p><b>REC 4 Improve the documentation of processes when implementing machinery of government changes</b></p> <p>We recommend that the Public Sector Commission develop a suite of templates for departments to use when implementing machinery of government changes, including for project plans, terms of reference for project groups, risk registers, management reporting, and lessons learned. The Public Sector Commission's <i>A framework to support preparations and implementation of machinery of government (MoG) changes</i> should be expanded to include worked examples and case studies that incorporate these templates. This should also help departments to focus on areas that need more attention after a change, including culture and records.</p> <p>We recommend departments:</p> <ul style="list-style-type: none"> <li>• improve their documentation of key processes and actions performed as part of their implementation of machinery of government changes</li> <li>• as part of the finalisation of the project, assess lessons learned in order to inform management and central agencies of what went well and of areas requiring further improvement.</li> </ul> <p>This will assist in the transfer of knowledge and experience in preparation for a future machinery of government change.</p>	Agree	October 2024	<p>As part of the regular updating of machinery of government frameworks and guidelines, PSC will provide guidance as to the types of templates for use during machinery of government changes and consider developing or collecting better practice templates to share with agencies, as needed.</p> <p>PSC has conducted lessons learned processes following recent machinery of government changes and uses this information to update and improve frameworks and guidelines, templates, and governance and support mechanisms.</p> <p>These evaluative processes will continue to be undertaken for future machinery of government changes.</p>

# Comments received from Acting Under Treasurer, Queensland Treasury



Queensland Treasury

Our Ref: 02288-2023

Mr Brendan Worrall  
Auditor-General of Queensland  
Queensland Audit Office  
PO Box 15396  
CITY EAST QLD 4002

Email: QAO.Mail@qao.qld.gov.au

Dear Mr Worrall

Thank you for your email of 25 May and letter dated 16 June 2023 seeking Queensland Treasury's (Treasury) formal response to your proposed report to parliament *Implementing machinery of government changes*.

I note your recommendation that a process be established for a workforce or budget review when issues are identified (Recommendation 3). Treasury will liaise with the Public Sector Commission to enable joint implementation of this recommendation.

I acknowledge the report's recommendation for Treasury to outline requirements for agreeing on changes to transferred amounts if errors are identified (Recommendation 5).

Treasury will work closely with the Queensland Audit Office to establish an agreed process for MoG adjustments and error corrections that takes a whole-of-government approach. The approach will be prescribed in the revised *Guidelines for Machinery of Government Changes* and include close liaison with departments to resolve issues when errors are identified.

If you require any further information, please contact [REDACTED]

Yours sincerely

A handwritten signature in blue ink, appearing to read "Maryanne Kelly".

Maryanne Kelly  
Acting Under Treasurer

21 / 06 / 2023

1 William Street  
GPO Box 611 Brisbane  
Queensland 4001 Australia  
Telephone +61 7 3035 1933  
Website [www.treasury.qld.gov.au](http://www.treasury.qld.gov.au)  
ABN 90 856 020 239

# Comments received from Director-General, Department of Energy and Public Works



Queensland  
Government

Department of  
**Energy and Public Works**

Our Ref: MN06075-2023  
Your Ref: PRJ03869

**13 JUN 2023**

Mr Brendan Worrall  
Auditor-General  
Queensland Audit Office  
53 Albert Street  
BRISBANE QLD 4000  
By email: qao@qao.qld.gov.au

Dear Mr Worrall

Thank you for your email of 25 May 2023 regarding your proposed report to Parliament *Implementing machinery of government changes*, and the opportunity to comment on the proposed recommendations.

I have reviewed the report and recommendations and the Department of Energy and Public Works (DEPW) supports recommendations 1, 2, 4, 6 and 7 which are relevant to all Queensland Government departments.

Your report notes that DEPW is rated as having 'integrated' average maturity of change management practices for implementing the November 2020 machinery of government changes. I acknowledge Queensland Audit Office's (QAO) assessment that controls were adequately developed and worked together to respond to the risks associated with the change, and note that controls could still be improved.

DEPW has taken the opportunity to again reflect and learn from the 2020 machinery of government change implementation as part of this audit. DEPW is committed to ongoing improvements in the efficiency and effectiveness of controls for future machinery of government changes, in accordance with QAO's applicable recommendations.

If you need any further information, please contact [REDACTED]

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Paul Martyn PSM'.

Paul Martyn PSM  
Director-General

1 William Street  
Brisbane Queensland  
GPO Box 2457 Brisbane  
Queensland 4001 Australia  
Telephone +617 3008 2934  
Website [www.epw.qld.gov.au](http://www.epw.qld.gov.au)



# Comments received from Director-General, Department of Housing



Office of the  
**Director-General**

Department of **Housing**

Our reference: MN06299-2023

14 June 2023

Mr Brendan Worrall  
Auditor-General  
Queensland Audit Office  
qao@qao.qld.gov.au

Dear Mr Worrall

Thank you for the opportunity to review and provide comments on the proposed report to Parliament, Implementing Machinery of Government Changes.

The draft report comes at an opportune time for the Department of Housing.

I welcome the support of central agencies, including the Queensland Audit Office, Public Sector Commission, Queensland Treasury and Queensland State Archives, on the current and any future Machinery of Government (MoG) changes.

The findings of the report will be incorporated into planning and processes for the current MoG change impacting this department. In particular, I can advise a MoG governance committee has been established to oversee the distribution of resources including management of corporate structures; transfer of staff; budgets and shared service arrangements. Additionally, a Records Management Transformation function was stood up earlier in 2023 to improve efficiency and effectiveness of records management, including those relating to MoGs.

If you require any further information or assistance in relation to this matter, please contact

I trust this information is of assistance.

Yours sincerely

A handwritten signature in blue ink, appearing to read "Mark Cridland".

Mark Cridland  
**Director-General**

1 William Street  
Brisbane Queensland 4000  
GPO Box 806 Brisbane  
Queensland 4001 Australia

# Comments received from Acting Director-General, Department of Regional Development, Manufacturing and Water

Our ref: CTS 09541/23  
Your ref: PR.J03869



13 JUN 2023

Mr Brendan Worrall  
Auditor-General  
Queensland Audit Office  
53 Albert Street  
BRISBANE QLD 4000

Email: [qao@qao.qld.gov.au](mailto:qao@qao.qld.gov.au)

Department of  
**Regional Development,  
Manufacturing and Water**

Dear Mr Worrall

Thank you for your email of 25 May 2023 regarding your report to Parliament on '*Implementing machinery of government changes*'.

The Department of Regional Development, Manufacturing and Water (the department) appreciates the productive engagement that occurred with officers of the Queensland Audit Office during the completion of the audit. As an outcome of this, the department has no further formal comments to provide.

If you require any further information, please contact [redacted] who will be pleased to assist.

Yours sincerely

A handwritten signature in black ink, appearing to be 'L Dobe'.

Linda Dobe  
**Acting Director-General**

1 William Street  
Brisbane QLD 4000  
GPO Box 2247 Brisbane  
Queensland 4001 Australia  
**Telephone** 13 QGOV (13 74 68)  
**Website** [www.rdmw.qld.gov.au](http://www.rdmw.qld.gov.au)  
**ABN** 51 242 471 577

# Comments received from Director-General, Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts



Queensland Audit Office and the Department of Treaty, Aboriginal and Torres Strait Islander Partnerships, Communities and the Arts discussed the feedback noted in Attachment 1 and agreed on changes, as warranted, in the report. As such, Attachment 1 (referred to in the letter above) has not been included as part of the formal response.

## Comments received from Director-General, Department of Child Safety, Seniors and Disability Services



Office of the  
**Director-General**

Department of  
**Child Safety, Seniors  
and Disability Services**

Our reference: CSSDS 02436-2023

Mr Brendan Worrall  
Auditor-General  
Queensland Audit Office  
[gao@gao.qld.gov.au](mailto:gao@gao.qld.gov.au)

Dear Auditor-General

Thank you for your email concerning your proposed report to parliament *Implementing machinery of government changes*. I appreciate the opportunity to provide a response on behalf of the Department of Child Safety, Seniors and Disability Services.

While I support the report generally, Recommendation 6 which relates to information management will likely have a significant impact for the department which I would like to bring to your attention.

The core business undertakings of the department, including the Child Safety portfolio, inherently generate significant records holdings and the majority of these records have long term retention requirements. Such records include child protection files documenting decisions regarding each child in care and historical Disability Services files.

Moving forward, the department is committed to the digital recording of information and embracing digital records management, however, to plan to systematically digitise the paper holdings of this department is an extraordinarily resource intensive task. The records attributable to only the Child Safety portfolio exceed 108,000 boxes of records. While the department's records document business decisions across the span of the last century, the task of digitising these paper records would require a substantial diversion of the department's resourcing away from critical front line service delivery.

As such, implementation of this recommendation would impose a significant resourcing impost on this agency and would not be practical to implement.

If you require any further information or assistance in relation to this matter, please contact

[Redacted contact information]

Thank you for providing me with the opportunity to review the proposed report.

Yours sincerely

A handwritten signature in black ink, appearing to read "Deidre Mulkerin".

**Deidre Mulkerin**  
Director-General

14/06/2023



# Comments received from Director-General, Queensland Health



Queensland Health

Enquiries to: [Redacted]  
Telephone: [Redacted]  
Our ref: C-ECTF-23/6077

Mr Brendan Worrall  
Auditor-General  
Queensland Audit Office  
PO Box 15396  
CITY EAST QLD 4002

Email: [QAO.Mail@gao.qld.gov.au](mailto:QAO.Mail@gao.qld.gov.au)

Dear Mr Worrall

Thank you for your email dated 25 May 2023, providing an opportunity to provide feedback on the proposed Report to Parliament – *Implementing machinery of government changes*.

I agree that the regularity of Machinery of Government (MoG) impacts on the ability of departments to focus on improving the efficiency and effectiveness of their service delivery. Whilst it has been many years since the Department of Health has been impacted by a significant MoG change, several of the recommendations in the above report may have an impact on my department should we be subject to a future MoG change.

I offer specific feedback on selected recommendations in the attachment.

Should you require further information, the Department of Health's contact is

[Redacted contact information]

Yours sincerely

A handwritten signature in black ink, appearing to read "Shaun Drummond".

Shaun Drummond  
**Director-General**  
19 / 06 / 2023

Level 37  
1 William St Brisbane  
GPO Box 48 Brisbane  
Queensland 4000 Australia

**Website** [health.qld.gov.au](http://health.qld.gov.au)  
**Email** [DG\\_Correspondence@health.qld.gov.au](mailto:DG_Correspondence@health.qld.gov.au)  
ABN 66 329 169 412

## Responses to recommendations

### Appendix 1

QAO Recommendation	Agree / Disagree	Department of Health Advice
<p><b>Improve decision-making processes for the distribution of resources when implementing machinery of government changes (Public Sector Commission and all departments)</b></p> <p><b>Recommendation #1</b> We recommend that, before the next Queensland general election, the Public Sector Commission, in conjunction with departments and with oversight from the Public Sector Governance Council:</p> <ul style="list-style-type: none"> <li>revisit the corporate services thresholds developed in 2020 (referred to in the principles outlined in the Public Sector Commission's <i>A framework to support preparations and implementation of machinery of government (MoG) changes</i>, to guide the allocation of corporate services employees depending on the complexity of services and size of a department) to ensure they remain appropriate</li> <li>update and share information on corporate structures, staffing, experience of senior corporate staff, and shared service arrangements / corporate partnerships. Use this to identify and assist any departments that may face challenges with machinery of government changes.</li> </ul>	Agree	The Department of Health (DoH) will actively contribute to the Public Sector Commission led process on corporate services thresholds.
<p><b>Consistently apply principles when implementing machinery of government changes (Public Sector Commission and all departments)</b></p> <p><b>Recommendation #2</b> When future machinery of government changes are being</p>	Agree	When DoH is subject to a future machinery of government change, the relevant guidelines applicable at that time will be considered and relevant principles consistently applied.

QAO Recommendation	Agree / Disagree	Department of Health Advice
<p>implemented, we recommend the Public Sector Commission and departments consistently apply the principles in the Public Sector Commission's A framework to support preparations and implementation of machinery of government (MoG) changes and have reference to the corporate services thresholds in assessing the allocation of employees between departments. This should ensure each department has a minimum viable corporate services function and should overcome any ongoing challenges from past changes. This should be overseen by the Public Sector Governance Council, consistent with its responsibilities under the Public Sector Act 2022.</p>		
<p><b>Improve the documentation of processes when implementing machinery of government changes (Public Sector Commission and all departments)</b></p> <p><b>Recommendation #4</b>                      We recommend that the Public Sector Commission develop a suite of templates for departments to use when implementing machinery of government changes, including for project plans, terms of reference for project groups, risk registers, management reporting, and lessons learned. The Public Sector Commission's <i>A framework to support preparations and implementation of machinery of government (MoG) changes</i> should be expanded to include worked examples and case studies that incorporate these templates. This should also help departments to focus on areas that need more attention after a change, including culture and records.</p> <p>We recommend departments:</p>	<p>Agree</p>	<p>Should DoH be subject to a future MoG change, DoH will utilise Public Sector Commission developed templates to documented key processes and actions performed as part of the implementation of the MoG changes.</p>

QAO Recommendation	Agree / Disagree	Department of Health Advice
<ul style="list-style-type: none"> <li>improve their documentation of key processes and actions performed as part of their implementation of machinery of government changes</li> <li>as part of the finalisation of the project, assess lessons learned in order to inform management and central agencies of what went well and of areas requiring further improvement.</li> </ul> <p>This will assist in the transfer of knowledge and experience in preparation for a future machinery of government change.</p>		
<p><b>Ensure all information is kept in approved business applications and systems (all departments)</b> <b>Recommendation #6</b></p> <p>We recommend that all departments:</p> <ul style="list-style-type: none"> <li>identify the information they hold in physical and electronic form'</li> </ul>	Disagree	<p>The scope of this recommendation as written is very broad and will make it difficult for departments to meet this threshold. It is also unclear if the intent of this recommendation is for "information" or "records" which are different concepts, as the remainder of the recommendations are aligned to records.</p> <p>The department disagrees with the recommendation as stated. Instead, DoH will apply this recommendation to information that is assessed as high risk to DoH.</p>
<ul style="list-style-type: none"> <li>in consultation with Queensland State Archives, develop digitisation policies and prepare a plan to digitise paper records that are required to be retained</li> </ul>	Disagree	<p>Digitisation advice needs to take into consideration the limitation within retention schedules which require many classifications to be retained permanently.</p> <p>A more practical recommendation could be for QSA to review the retention periods for records to ensure that "permanent" and lengthy retentions, for example greater than 30 years, are assigned with rigorously defined criteria, due to ongoing costs and risk to obsolete technologies.</p>





QAO Recommendation	Agree / Disagree	Department of Health Advice
		<p>Upon completion of the QSA component of this recommendation, departments to prepare and plan to digitise paper records where criteria is less than years set within the new QSA policy, and for records outside this period, departments to consider on a cost benefit assessment basis if storage of records within an approved business application outweighs the cost of storage and retrieval from off-site storage providers.</p>
<ul style="list-style-type: none"> <li>• prioritise digitisation of processes so that records are created in approved business applications and systems</li> </ul>	<p>Disagree</p>	<p>Whilst this recommendation is theoretically strong, it is also necessary that approved business systems have been classified with a retention schedule or are developed with the capability to dispose of records at the correct time as required in the retention schedule.</p> <p>The challenge with the current retention schedules is the level of complexity to address the root cause of managing disposals in a cost-effective way, significant work is required to simplify retention schedules.</p> <p>An alternative recommendation could be:</p> <p><i>Departments to implement processes to assign a retention schedule at the time a new approved business system is commissioned.</i></p> <p><i>Departments to prioritise processes so that records are created, managed and have authorised disposal from the approved business application.</i></p> <p><i>QSA to use the current legislative review to define and better prescribe what constitutes an official record and to simplify the retention schedules and set</i></p>

QAO Recommendation	Agree / Disagree	Department of Health Advice
		<i>defined criteria lengths for which different types of official records are to be held.</i>
<ul style="list-style-type: none"> <li>implement a records disposal program (that reviews records held by departments against an approved retention and disposal schedule) to ensure records are disposed of appropriately</li> </ul>	Agree	No additional comment.
<ul style="list-style-type: none"> <li>ensure all records that belong to another government department as a result of previous machinery of government changes are appropriately transferred</li> </ul>	Agree	No additional comment.
<p><b>Ensure systems are compatible across government and facilitate good recordkeeping (all departments)</b></p> <p><b>Recommendation #7</b> We recommend that departments prioritise implementing whole-of-government systems, or systems that are compatible with those used by other Queensland Government departments and meet minimum records management requirements. This should ensure recordkeeping is in accordance with government policy and allow for the transfer of records following a machinery of government change. Technologies could then be leveraged that provide a greater ability to access records across multiple systems.</p>	Disagree	Whilst this recommendation sounds good in theory, the practicality of implementing whole of government systems is likely to require significant investment in ICT and change management as well as a mechanism to have a lead agency responsible for leading the implementation of the recommendation. The ability for “all departments” to implement this recommendation is very challenging given the way the recommendation has been worded without a lead agency and in an environment where front line delivery of services is likely to have prioritising of funding.

