

# D. How we prepared this report

## About this report

For this report, we asked 79 public sector entities to self-assess their progress implementing:

- 92 recommendations from 6 new reports tabled in 2023–24
- 270 recommendations from 30 reports with outstanding recommendations from earlier years.

In our report *2024 status of Auditor-General's recommendations* (Report 1: 2023–24), we highlighted that 275 recommendations remained outstanding. Since then, the Queensland Government has altered departmental responsibilities in the November 2024 machinery of government changes. This included adding and removing departments, renaming departments, and shifting functions between departments.

As a result of these changes, 5 of the 275 recommendations are no longer applicable. We followed up on the remaining 270 recommendations.

These 36 reports to parliament included 164 unique recommendations. However, we made some of these recommendations to multiple entities, so it became 362 individual recommendations. Appendix B contains a list of the reports to parliament against which we asked entities to self-assess.

We have not audited the actions that entities report they have taken, and we 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 provide to determine which audits we select to follow up.

## Scope and methods

We did not ask entities to self-assess their progress against any financial audit recommendations. We may ask for this in the future.

We asked entities to assess the status of each recommendation using the criteria in Figure D1.

**Figure D1**  
**Assessment 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	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.
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 have taken to address each of the recommendations, the outcome of those actions, and any plans for future action. If 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 entity's self-assessment.

We received responses from entities in May 2025. [Appendix B](#) contains a summary of the self-assessment responses we received for each recommendation.

## Timeliness analysis

We analysed the time entities took to implement our recommendations from 20 reports tabled between 2021–22 and 2023–24. We excluded reports tabled prior to 2021 because we only commenced asking entities to self-assess their progress implementing our recommendations in June 2021.

We made 683 recommendations from the 20 reports tabled over this period. Of these, entities provided a time frame for 168 recommendations. Our analysis identified that 36 recommendations are overdue that entities still need to implement, 22 recommendations are not yet due, and there are 3 recommendations which entities assessed as no longer applicable. We analysed the time entities took to implement the remaining 107 recommendations.

We could not assess whether entities implemented recommendations by the due date because they report their progress annually and there were limitations with the data.

We considered a timely implementation as one where entities reported the recommendation as fully implemented the first time we followed up the status after the due date.

We made the following assumptions:

- where entities did not stipulate whether they planned to implement a recommendation by a financial year or calendar year, we assumed it was financial year given that is how we ask entities to respond
- where entities reported fully implementing a recommendation, we relied on the date entities submitted their self-assessment to determine when they implemented it by
- where entities listed a month as the due date for implementing a recommendation, we considered this due at the end of the month.

## Future self-assessments

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Next year, we intend to include recommendations from reports tabled in 2024–25, and we will continue to request information from entities on the progress of outstanding recommendations.

