

E. Status of prior recommendations

In our report, *Health 2024* (Report 8: 2024–25), we identified 2 recommendations for health sector entities. The Department of Health has fully implemented the first recommendation. Hospital and health services (HHSs) have taken appropriate action on the second recommendation. We continue to identify deficiencies we have made recommendations about in previous years. In particular, we continue to find control weaknesses in the security of information systems.

Figure E1
Status of recommendations from Health 2024 (Report 8: 2024–25)

Managing assets to ensure maintenance is performed when required		Fully implemented
2024 – REC 1	We recommend that the Department of Health updates its 'Asset Management Key Terms paper' to clearly define key asset maintenance terms	The department, as reported in Chapter 5 – Asset management in health entities – has fully resolved this recommendation.
Managing assets to ensure maintenance is performed when required		Appropriate action has been taken
2024 – REC 2	We recommend that the Department of Health and HHSs report the values against each of [the following] terms in their annual reports <ul style="list-style-type: none"> • deferred maintenance • postponed capital maintenance • forecast life cycle replacement, renewals, and refurbishments (if applicable). 	HHSs have, for the most part, taken on the guidance from the department on how to report on the different asset maintenance terms. The department and 15 of the 16 HHSs reported details of deferred maintenance and postponed capital maintenance in their 2024–25 annual reports. One HHS continued to only report deferred maintenance. Of 16 HHSs, 12 referred to 'deferred maintenance' (up from 9 in 2024), while 4 used the term 'anticipated maintenance' (down from 7 in 2024) when they were describing deferred maintenance.

Source: Queensland Audit Office.

In *Health 2024* (Report 8: 2024–25) we identified that the following recommendations from our *Health 2023* (Report 6: 2023–24), *Health 2022* (Report 10: 2022–23), *Health 2021* (Report 12: 2021–22), and *Health 2020* (Report 12: 2020–21) reports remained outstanding. We have included an update on the status of these issues.



Figure E2
Status of recommendations from Health 2023 (Report 6: 2023–24), Health 2022 (Report 10: 2022–23), Health 2021 (Report 12: 2021–22), and Health 2020 (Report 12: 2020–21) reports

Improve controls over rostering and overtime		Further action needs to be taken
2023 – REC 1	<p>The department and 16 HHSs should:</p> <ul style="list-style-type: none"> • develop a sector-wide policy for the timely submission of pay variation forms • reassess more effective and efficient ways to <ul style="list-style-type: none"> – control the approval of and recording of overtime approvals – monitor unplanned and planned overtime • develop a policy that defines the appropriate level of detail required by an employee to justify overtime hours worked and document the reasons for overtime worked • finalise the rollout of an electronic rostering system for nursing and midwifery staff as soon as practicable and establish a plan and timetable to roll it out for other medical staff. 	<p>The parts of this recommendation that require further action relate to approving overtime and extending the scope of the electronic rostering system.</p> <p>We reported deficiencies in the controls relating to overtime approvals at 4 HHSs, and a significant control deficiency at one HHS.</p> <p>The department and HHSs completed the rollout of the electronic rostering system (the Integrated Workforce Management – IWFM system) for nursing and midwifery staff during 2024–25.</p> <p>The department and HHSs are taking steps to extend the electronic rostering system for other cohorts to address this control deficiency.</p> <p>Eight HHSs and the department are expected to begin IWFM implementation for medical officers before 30 June 2026, with 3 of these and the department expected to go live by that date.</p>
Address inconsistencies in calculating deferred maintenance of assets		Further action needs to be taken
2023 – REC 2	<p>The department and 16 HHSs should:</p> <ul style="list-style-type: none"> • standardise the process for assessing deferred maintenance of assets to ensure reliability in reporting and strategic asset management planning across the department and HHSs • ensure asset data, including data on the condition of assets, is up to date. 	<p>The department has made progress in addressing this recommendation. It introduced an 'Asset Management Key Terms paper' to clearly define key asset maintenance terms and provide guidance to HHSs. This was to achieve consistency on processes for assessing deferred maintenance.</p> <p>Although the department is seeing improvements in the quality of condition assessments performed at HHSs, some HHSs are still adopting inconsistent approaches in calculating their maintenance needs.</p> <p>Maintenance needs increased by \$587 million during 2024–25.</p>



Strengthening of information system and cyber security controls		Further action needs to be taken
2022 – REC 1	<p>The 16 HSSs should:</p> <ul style="list-style-type: none"> review the dashboard of active users regularly to ensure access to the department's network is limited to authorised users only and promptly notify the department of any changes required. <p>The Department of Health should:</p> <ul style="list-style-type: none"> progress the Identity and Access Management Maturity and Service Uplift Project update insecure settings in relation to passwords and default accounts. 	<p>We continue to identify significant control weaknesses in the security of information systems, as noted in Chapter 3.</p> <p>The Identity and Access Management Maturity and Service Uplift Project was (scoping stage) completed in June 2025 after we completed our audit testing.</p> <p>This remains a recommendation.</p>
Procurement and contracting controls need to be strengthened		Further action needs to be taken
2021 – REC 1	<p>The Department of Health and 16 HSSs should:</p> <ul style="list-style-type: none"> ensure they have appropriate contract management and procurement systems in place provide training in procurement processes and procedures maintain complete and up-to-date contract registers ensure all documents relating to contracts are kept in a central location. 	<p>No significant deficiencies were identified in procurement practices.</p> <p>However, we did identify non-compliance at 3 health entities with the requirement to publish information on awarded contracts on open data.</p> <p>This remains a recommendation.</p>
Resolve outstanding audit issues		Further action needs to be taken
2020 – REC 2	<p>Queensland Health entities and their audit committees should continue to regularly review the status of outstanding audit issues and ensure they are resolved in a timely manner.</p>	<p>As noted in Chapter 3, internal controls are generally effective.</p> <p>However, 25 issues raised in prior years (2020–24) are yet to be resolved. Therefore, this remains a recommendation.</p>



Strengthen the security of information systems	Further action needs to be taken
<p>2020 – REC 3</p> <p>We recommend all entities strengthen the security of their information systems. They rely heavily on technology, and increasingly, they have to be prepared for cyber attacks. Any unauthorised access could result in fraud or error, and significant reputational damage.</p> <p>Their workplace culture, through their people and processes, must emphasise strong security practices to provide a foundation for the security of information systems.</p> <p>Entities should:</p> <ul style="list-style-type: none"> • provide security training for employees so they understand the importance of maintaining strong information systems, and their roles in keeping them secure • assign employees only the minimum access required to perform their job, and ensure important stages of each process are not performed by the same person • regularly review user access to ensure it remains appropriate • monitor activities performed by employees with privileged access (allowing them to access sensitive data and create and configure within the system) to ensure they are appropriately approved • implement strong password practices and multifactor authentication (for example, a username and password, plus a code sent to a mobile), particularly for systems that record sensitive information • encrypt sensitive information to protect it • patch vulnerabilities in systems in a timely manner, as upgrades and solutions are made available by software providers to address known security weaknesses that could be exploited by external parties. <p>Entities should also self-assess against all of the recommendations in <i>Managing cyber security risks</i> (Report 3: 2019–20) to ensure their systems are appropriately secured.</p>	<p>The deficiencies that we identify in Chapter 3 show that the department needs to do more to strengthen controls over system access.</p> <p>This remains a recommendation.</p>
Address backlog of asset maintenance	Further action needs to be taken
<p>2020 – REC 5</p> <p>Queensland Health entities should continue to prioritise high-risk maintenance.</p> <p>The hospital and health services should work with the department to find ways to mitigate the operational, clinical, and financial risks associated with deferred maintenance.</p>	<p>HHSs reported a \$587 million increase in deferred and postponed capital maintenance this year.</p> <p>Further action is required to ensure that deferred maintenance, including high and very high-risk maintenance, is correctly identified, reported, and appropriately managed.</p>

Source: Queensland Audit Office.

Where a recommendation is specific to an entity, we have reported on the action that entity has taken and whether the issue is considered to be *fully implemented*, *partially implemented*, *not implemented* or *no longer applicable*.



Status	Definition
Fully implemented	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	<p>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.</p> <p>Recommendation not accepted The government or the agency did not accept the recommendation.</p>
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.

Where a general recommendation has been made for all entities to consider, we have assessed action on issues reported to specific entities in the prior year, as well as any further issues identified in the current year. On this basis, we have concluded whether *appropriate action has been taken* across the sector, or if *further action needs to be taken* to address the risk identified.

Status	Definition
Appropriate action has been taken	Recommendations made to individual entities have been implemented, or alternative action has been taken that addresses the underlying issues, and no further action is required. No new issues have been identified across the sector that indicate an ongoing underlying risk to the sector that requires reporting to parliament.
Further action needs to be taken	Recommendations made to individual entities have not been fully implemented, and/or new recommendations have been made to individual entities, indicating further action is required by entities in the sector to address the underlying risk.

