C. Types of recommendations

The recommendations are grouped into 11 categories, which are explained in Figure C1.

Our interactive dashboard captures the details of all recommendation categories and is available on our website at www.qao.qld.gov.au/status-auditor-generals-recommendations-dashboard.

Figure C1
Recommendations – categories and descriptions

Recommendation category	Description
Governance arrangements and oversight	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 and oversight arrangements.
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.
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.
Regulation	Regulation is a core function of the public sector. Good regulatory practices are risk based and informed by intelligence. Regulation ensures minimum prescribed standards are met and acceptable levels of performance are achieved.
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 well-developed risk management practices. They include identifying and assessing risks, developing appropriate mitigation controls, and monitoring and reporting on risks.
Service delivery	For entities to achieve their business objectives and meet the needs of their clients, they need to ensure the services they deliver are accessible, timely, reliable, and of a high quality.
Strategic and operational planning	Strategic and operational planning are essential for entities to enhance their performance and respond effectively to emerging challenges. They involve setting short- and long-term goals and objectives; aligning day-to-day operations and strategic priorities; and assessing strengths, weaknesses, opportunities, and threats.

Recommendation category	Description
Workforce capability and planning	For entities to deliver on their priorities both now and in the future, and to 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 our 606 recommendations from public sector entities from 37 reports tabled from 2015–16 to 2024–25. We have listed them by recommendation category.

Figure C2
Status by recommendation category

Recommendation category	Fully implemented	Partially implemented	Not implemented	No longer applicable	Total
Governance arrangements and oversight	93	77	6	3	**179**
Information systems and data management	8	21	2	-	**31**
Interagency coordination and information sharing	29	6	-	1	**36**
Performance monitoring and reporting	13	10	1	-	**24**
Procurement, contract, and project management	1	2	-	-	**3**
Regulation	7	10	2	-	**19**
Reviews and evaluations	52	19	4	3	**78**
Risk management	31	46	8	1	**86**
Service delivery	2	-	-	-	**2**
Strategic and operational planning	21	27	-	-	**48**
Workforce capability and planning	38	59	2	1	**100**
Total	**295**	**277**	**25**	**9**	**606**

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