D. How we prepared this report

Queensland Audit Office reports to parliament

The Queensland Audit Office (QAO) is Queensland's independent auditor of public sector entities and local governments.

QAO's independent public reporting is an important part of our mandate. It brings transparency and accountability to public sector performance and forms a vital part of the overall integrity of the system of government.

QAO provides valued assurance, insights, advice, and recommendations for improvement via the reports it tables in the Legislative Assembly, as mandated by the *Auditor-General Act 2009*. These reports may be on the results of our financial audits; the results of our performance audits; or on our insights. Our insights reports may provide key facts or a topic overview, the insights we have gleaned from across our audit work, the outcomes of an investigation we conducted following a request for audit, or an update on the status of Auditor-General's recommendations.

We share our planned reports to parliament in our 3-year forward work plan, which we update annually: www.qao.qld.gov.au/audit-program.

A fact sheet how we prepare, consult on, and table our reports to parliament is available on our website: www.qao.qld.gov.au/reports-resources/fact-sheets.

About this report

This report examines entities' progress in implementing recommendations from previously tabled performance audit reports. We:

- asked entities to self-assess their progress in implementing the recommendations and analysed the results to identify trends and insights
- we assessed whether evidence supported entities' reported progress for 2 selected reports, and whether their actions addressed the recommendations' intent.

Scope and methods

This report has 2 components – an insights component and a limited assurance component.

The insights component of this report consists of the insights we have drawn from the self-assessments entities have made about their progress in implementing our previous audit recommendations. As these insights rely on unaudited entity self-assessments of progress, we provide no assurance over the completeness, accuracy, or reliability of their assessments.

For the limited assurance component of this report (Chapter 3), we selected 2 reports. For these reports we obtained and assessed evidence from the entities in support of their self-assessments. Based on this limited evidentiary review, we provide limited assurance on the entities' self-assessments. We are not able to provide assurance over the effectiveness of entity actions to address the recommendations. We explain the scope and methods for each below.



Self-assessments

We asked 124 public sector entities to self-assess their progress in implementing:

- 403 recommendations from 6 reports tabled in 2024–25
- 203 recommendations from 31 reports with outstanding recommendations from earlier years.

These 37 reports to parliament included 148 unique recommendations. Some recommendations applied to multiple entities, resulting in 606 individual recommendations. Appendix B lists the 37 reports included in this year's entity self-assessment.

Our approach

We did not require entities to provide evidence in support of these self-assessments and we did not audit the actions or progress they reported to us. We do not provide assurance over those responses. We use the self-assessments to monitor implementation of our recommendations and inform future audit work, including potential follow-up audits.

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 explain the actions they had taken to address each recommendation, the outcomes of those actions, and any plans for future action. We asked them to explain why if they had not taken any action.

We asked entities to keep their response on actions taken to 100 words or less. Where a response exceeded this limit, we summarised it for publication and provided the summary to the entity for review. We considered any feedback before finalising the summary.

Our self-assessment system included mandatory fields to ensure entities 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 most responses from entities in May 2026 and some late responses in June 2026. Appendix B contains a summary of the self-assessment responses we received for each recommendation.

Recommendation themes analysis

For the recommendation themes analysis in Chapter 1, we grouped 2,197 recommendations from reports tabled between 2015–16 and 2024–25 that were subject to entity self-assessment. We excluded reports that had no recommendations or were not subject to entity self-assessment. The 606 recommendations in this year's entity self-assessment form part of this broader analysis.

We grouped the recommendations into 11 categories and identified which categories had the most outstanding recommendations.

Timeliness analysis

We analysed implementation timeliness for recommendations from 26 reports tabled between 2021–22 and 2024–25. We excluded reports tabled before 2021–22 because we only commenced asking entities to self-assess implementation progress in June 2021.

The 26 reports contained 1,086 recommendations. Entities provided an expected implementation time frame for 205 recommendations. Of these, 47 are overdue and still need to be implemented; 4 are not yet due; and entities assessed 3 as no longer applicable. We analysed implementation timeliness for the remaining 151 recommendations.

We could not determine whether entities implemented recommendations by their due dates because entities report progress annually and the data had limitations.

Starting this year, we asked entities to tell us when they fully implemented recommendations. This will improve data collection and timeliness analysis in future status reports.

We classified implementation as timely if entities reported the recommendation as fully implemented the first time we followed up after its 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 a recommendation as fully implemented, we used the self-assessment submission date as the latest date by which it was implemented
- 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

Next year, we intend to include recommendations from reports tabled in 2025–26, and we will continue to request information from entities on the progress of outstanding recommendations.

Assessment of selected reports

We provided limited assurance over the self-assessments for recommendations in 2 selected reports.

We selected the reports for further assessment considering factors such as ongoing public interest and whether entities had sufficient time to progress the recommendations.

We conducted the further assessment as a limited assurance engagement under the *Auditor-General Auditing Standards* and guided by the Australian Standard on Assurance Engagements ASAE 3500 *Performance Engagements*. We complied with the independence and other relevant ethical requirements related to assurance engagements.

We asked the entities to provide evidence supporting their reported implementation progress. We reviewed this evidence to assess whether it supported their reported progress and whether their actions addressed the recommendations' intent. We sought further information where needed. However, we did not assess the effectiveness of those actions or whether they achieved their intended outcomes.



We provided each entity with our draft assessment and relevant report content for review. We considered their comments and any additional evidence before finalising our assessments.

The conclusions in our report provide limited assurance about the audited entities' performance against the identified criteria.

Audit objective and criteria

The objective of this audit is to assess whether the entities' actions effectively addressed the recommendations from the *Regulating firearms* (Report 8: 2020–21) and *Minimising gambling harm* (Report 9: 2023–24) audits.

We assessed the objective against the following criteria.

Criteria	
1.1	The entity's progress in implementing the recommendations aligns with its self-assessed responses.
1.2	The entity's actions address the intent of the recommendations.

Entities we audited

- Queensland Police Service – *Regulating firearms* (Report 8: 2020–21)
- Department of Justice – *Minimising gambling harm* (Report 9: 2023–24).

Regulating firearms was included in this year's status report only for further assessment. Queensland Police Service had self-assessed all recommendations from *Regulating firearms* as fully implemented by 2024. It was not one of the 37 reports included in this year's entity self-assessment.

Scope exclusions

We did not assess whether actions taken in response to recommendations achieved their intended outcomes.

Method

Interviews

We conducted interviews with staff from the Department of Justice and Queensland Police Service.

Document review

We obtained and reviewed relevant documents to assess whether evidence supported entities' reported implementation progress for the 2 selected reports. These included legislation, frameworks, procedures and guidelines, project contracts, and other correspondence.