Report summary

The Queensland Audit Office makes recommendations to state and local government entities to help them deliver better public services and improve the lives of Queenslanders.

What is important to know about this report?

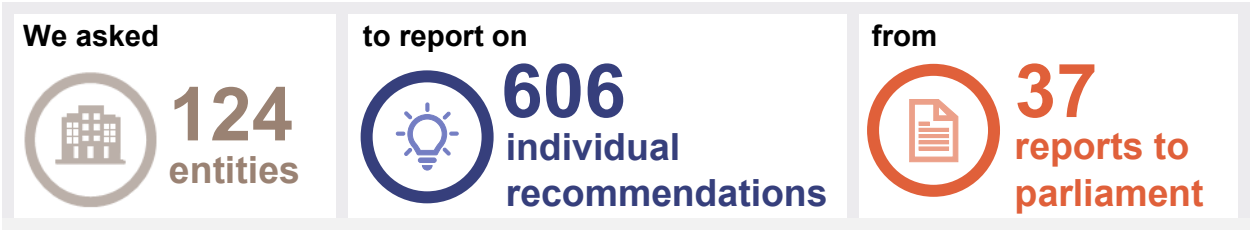
When we make recommendations as part of performance audits, we ask entities to tell us whether they agree with our recommendations and to provide an indicative time frame for implementing them. Entities are responsible for implementing the recommendations.

Each year, we track and report entities' self-assessed progress. This year, for the first time, we also provided limited assurance over entity assessments for recommendations in 2 selected reports. We asked entities to report their progress to us in May and June 2026.

What did we do?

We asked entities to self-assess their progress in implementing recommendations from 37 reports. This included 6 reports tabled in 2024–25 and 31 earlier reports with recommendations previously reported as partially implemented or not implemented.

Figure A
Overview of the 2026 Auditor-General's recommendations follow-up



Note: The 37 reports contain 148 unique recommendations. Some recommendations apply to multiple entities, resulting in 606 individual recommendations.

Source: Queensland Audit Office.

We selected 2 reports for further assessment:

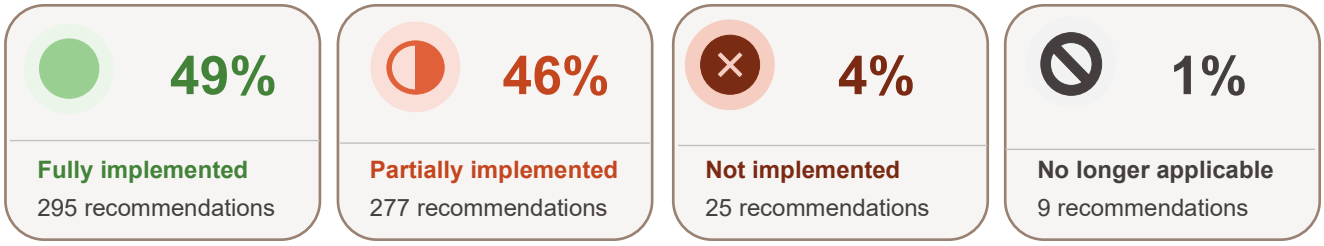
- *Regulating firearms* (Report 8: 2020–21)
- *Minimising gambling harm* (Report 9: 2023–24).

We performed limited assurance procedures over the self-assessments for recommendations in these 2 reports. We assessed whether evidence supported entities' reported progress and whether their actions addressed each recommendation's intent. We did not assess whether the actions achieved their intended outcomes.

What did entities report to us?

Entities reported they had made the following progress in implementing the 606 recommendations:

Figure B
Summary of entities' self-assessed implementation progress



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

Key insights from our analysis

- We analysed recommendations from reports tabled from 2015–16 to 2024–25, including the 606 recommendations in this year's status report, to identify broader trends. Governance arrangements and oversight is the most common recommendation category for both state entities and councils. For state entities, the next most common categories are performance monitoring and reporting, and information systems and data management. For councils, they are workforce capability and planning, and reviews and evaluation. The analysis includes recommendations regardless of their reported implementation status.
- This year, we followed up 606 recommendations. Around half are still progressing and are reported as partially or not implemented. Many of these relate to governance arrangements and oversight, workforce capability and planning, and risk management. The report *Managing Queensland's regional water quality* (Report 7: 2024–25) is a significant contributor to the outstanding recommendations.

Results of our further assessment

For the 2 reports selected for further assessment, we assessed whether evidence supported entities' reported statuses and whether their actions addressed each recommendation's intent.

- In *Minimising gambling harm*, we made 10 recommendations to the Department of Justice. Our assessment aligned with the department's self-assessment for all 10 recommendations.
- In *Regulating firearms*, we made 13 recommendations to the Queensland Police Service (QPS). Our assessment aligned with QPS's self-assessment for 7 of the 13 recommendations.
- We made one recommendation to QPS to reopen these recommendations and continue implementation until it has addressed the remaining elements.

Closing a recommendation before the underlying issue is resolved can leave risks unmanaged

We have identified issues in previous audits, including follow-up audits, where entities' reported statuses did not always reflect the work remaining. We will continue to assess selected self-assessments and report the results to parliament in future years.

It is important that entity reporting mechanisms and controls are effective in ensuring their reported statuses reflect completed and remaining work. Their assessments should also consider whether actions address the recommendation's intent.

Appendix B presents entities' self-assessed progress in implementing the recommendations. Our interactive dashboard provides a convenient way to explore their reported progress on each recommendation and is available at www.qao.qld.gov.au/status-auditor-generals-recommendations-dashboard.