

INSIGHTS REPORT 5 November 2026

2026 status of Auditor-General's recommendations

Report 2: 2026–27

Queensland Audit Office
Better public services

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- provides insights on entities' financial performance, risk, and internal controls; and on the efficiency, effectiveness, and economy of public service delivery
- produces reports to parliament on the results of our audit work, insights, and advice, and provides recommendations for improvement
- connects our reports to regions and communities with graphics, tables, and other visualisations
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- shares wider learnings and best practice from our work with state and local government entities, our professional networks, industry, and peers.

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The Honourable P Weir MP
Speaker of the Legislative Assembly
Parliament House
BRISBANE QLD 4000

5 November 2026

This report is prepared under Part 3 Division 3 of the *Auditor-General Act 2009*.

Rachel Vagg
Auditor-General

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Acknowledgement

The Queensland Audit Office acknowledges the Traditional and Cultural Custodians of the lands, waters, and seas across Queensland. We pay our respects to Elders past, present, and emerging.

We use the term 'First Nations people' in this report. We respect First Nations people's choices to describe their cultural identity using other terms, such as Aboriginal and Torres Strait Islander peoples, particular peoples, or by using traditional place names.

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?

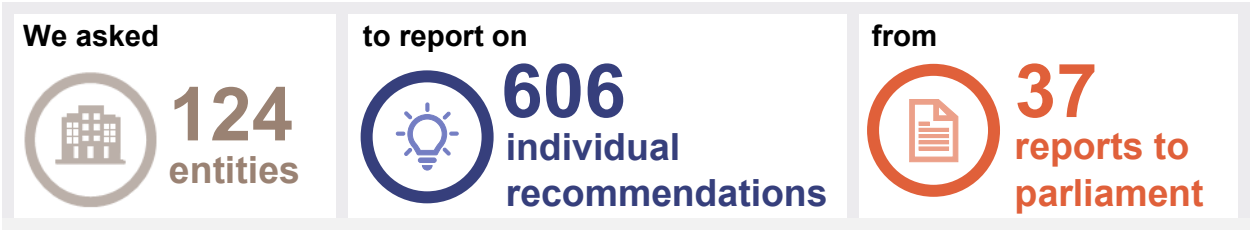
When we make recommendations as part of performance audits, we ask entities to tell us whether they agree with our recommendations and to provide an indicative time frame for implementing them. Entities are responsible for implementing the recommendations.

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:

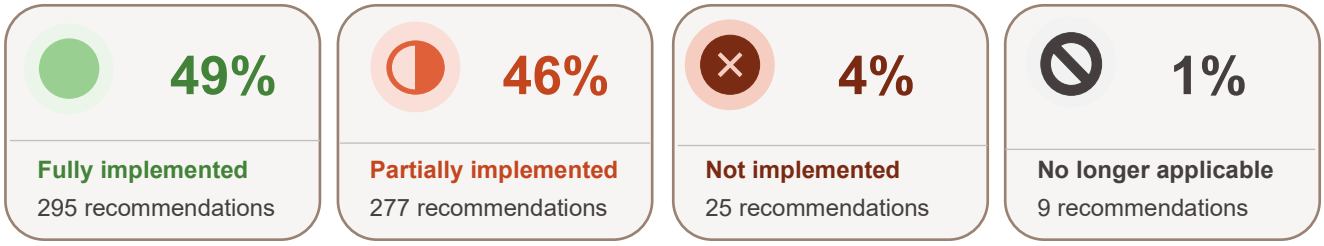
- *Regulating firearms* (Report 8: 2020–21)
- *Minimising gambling harm* (Report 9: 2023–24).

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.

1. Insights – recommendation themes

This chapter examines recommendation themes from reports between 2015–16 and 2024–25, and the 606 recommendations included in this year's entity self-assessment.

These recommendations are from 37 reports and comprise:

- 203 recommendations that entities reported as partially implemented or not implemented in last year's entity self-assessment
- 403 recommendations from reports tabled in 2024–25, which entities reported on for the first time this year.

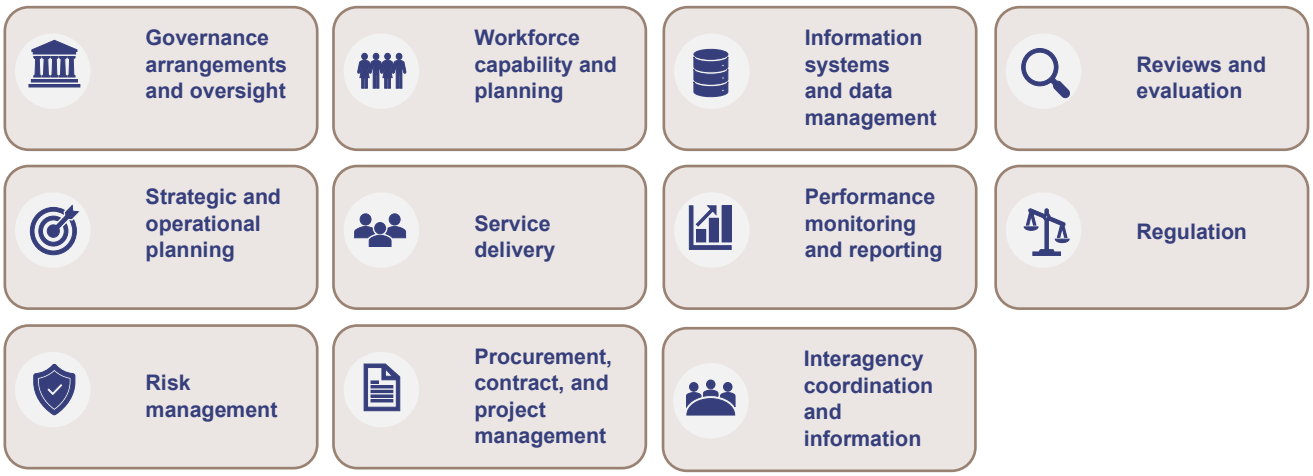
To identify themes, we grouped 2,197 recommendations in reports tabled from 2015–16 and after into categories. We examined what entities reported about their progress in implementing the recommendations and identified which were the most common categories of outstanding recommendations.

Entities self-assessed each recommendation as fully implemented, partially implemented, not implemented, or no longer applicable. They reported their progress to us between May and June 2026. Appendix D explains the assessment criteria.

What are the recommendation categories?

We design our recommendations to help entities improve their practices, address identified issues, and better manage risks. To analyse common themes, we grouped the recommendations into 11 categories. Figure 1A shows these categories.

Figure 1A
Recommendation categories



Note: Some categories, such as risk management, can form part of broader governance arrangements. We present them separately to support more detailed analysis.

Source: Queensland Audit Office.

Our interactive dashboard allows users to explore recommendation categories and implementation status for recommendations included in our annual entity self-assessment process. It is available at www.qao.qld.gov.au/status-auditor-generals-recommendations-dashboard. Appendix C explains the recommendation categories.

What are the most common recommendation categories?

Where a recommendation applies to multiple entities, we count it separately for each entity. Figures 1B and 1C show the 3 most common categories for all recommendations made in reports tabled from 2015–16 to 2024–25 for state government entities and local governments. The recommendations making up the categories include those implemented, partially implemented, and not yet implemented.

Figure 1B
The 3 most common recommendation categories in reports tabled from 2015–16 to 2024–25 – departments, hospital and health services, and statutory bodies

Number of recommendations by category	Examples of underlying issues
367 governance arrangements and oversight recommendations	• Ineffective processes for monitoring, oversight, and transparency • No implementation plan to achieve strategic objectives • Inadequate policies and frameworks to provide clear direction • Limited guidance to support consistent practices
263 performance monitoring and reporting recommendations	• Lack of appropriate performance measures and targets • Inadequate processes to evaluate the effectiveness of strategies • Targets focused solely on outputs rather than outcomes • Irregular performance reporting • Tools not implemented to support performance reporting
195 information systems and data management recommendations	• Information not reconciled and kept up to date • Poor data collection and integrity controls • Inability to use modern record-keeping practices • Users unable to readily access data • Incomplete register of critical systems and information assets

Note: Starting this year, we expanded the analysis to include all recommendations included in our entity self-assessment process. In last year's status report, we only analysed outstanding recommendations included in that year's self-assessment.

Source: Queensland Audit Office, from our analysis of recommendations in reports to parliament.

Figure 1C
The 3 most common recommendation categories in reports tabled from 2015–16 to 2024–25 – councils

Number of recommendations by category	Examples of underlying issues
175 governance arrangements and oversight recommendations	• Weak records management limits assurance and oversight • Audit committee oversight needs strengthening • Poor governance structures for asset management • Limited oversight of asset management improvements
78 workforce capability and planning recommendations	• Limited monitoring of workforce demand and analysis of skills needs • Inadequate strategic workforce planning • Insufficient training to build required capability
72 reviews and evaluation recommendations	• Varying audit committee maturity affects quality of oversight • Limited review of services reduces understanding of service costs and performance • Inadequate service costing limits ability to set appropriate utility pricing

Note: Starting this year, we expanded the analysis to include all recommendations included in our entity self-assessment process. In last year's status report, we only analysed outstanding recommendations included in that year's self-assessment.

Source: Queensland Audit Office, from our analysis of recommendations in reports to parliament.

Which categories have the most recommendations still outstanding?

We asked 124 public sector entities, including local governments, to self-assess their progress on implementing recommendations. Entities reported 302 as partially implemented or not implemented, which we classify as outstanding.

We analysed these 302 recommendations across the 11 categories to identify which categories had the most outstanding recommendations.

We consider the outstanding recommendations from the report *Managing Queensland's regional water quality* (Report 7: 2024–25) separately as it represents 52 per cent (157) of the 302 outstanding recommendations.

The outstanding recommendations from *Managing Queensland's regional water quality* related to governance arrangements and oversight, risk management, and workforce capability and planning. They sought to strengthen councils' processes for managing drinking water by improving record keeping, addressing capability gaps, and enhancing risk management and oversight.

Councils reported updating drinking water quality management plans, procedures, record keeping, and monitoring arrangements. They also reported ongoing recruitment efforts, but cited difficulty attracting and retaining suitably qualified staff, particularly in regional and remote areas.

Among the remaining 145 recommendations from other reports, the most common types of outstanding recommendations related to:

- strategic and operational planning
- reviews and evaluation
- governance arrangements and oversight
- information systems and data management.

Figure 1D shows the categories with the most outstanding recommendations, and excludes recommendations from *Managing Queensland's regional water quality*.

Figure 1D
The 4 categories with the most outstanding recommendations

Recommendation category	Outstanding recommendations	Percentage of remaining outstanding recommendations
Strategic and operational planning	26	18%
Reviews and evaluation	23	16%
Governance arrangements and oversight	22	15%
Information systems and data management	22	15%
Total	**93**	**64%**

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



Strategic and operational planning

Between 2015–16 and 2024–25, we made 169 recommendations about strategic and operational planning. These recommendations focused on improving entities' planning processes, clarifying roles and responsibilities, setting strategic priorities, and developing measures to assess strategic outcomes.

Last year, this category also had the highest number of outstanding recommendations, with 41 recommendations – 40 partially implemented and one not implemented. This year, 26 recommendations remain outstanding, all partially implemented. Entities reported fully implementing 18 of the 41 recommendations outstanding last year, leaving 23 still outstanding. The other 3 outstanding recommendations are from 2 reports tabled in 2024–25.

Most of the 23 recommendations carried forward from last year are from 3 reports:

- 6 are from *Forecasting long-term sustainability of local government* (Report 2: 2016–17)
- 5 are from *Improving asset management in local government* (Report 2: 2023–24)
- 3 are from *Planning for sustainable health services* (Report 16: 2020–21).

Overall, entities reported drafting new asset management plans and developing or updating strategies and frameworks. Further work includes developing key performance measures, and reviewing, endorsing, and operationalising updated strategies.



Reviews and evaluation

Between 2015–16 and 2024–25, we made 188 recommendations relating to reviews and evaluation. These focused on strengthening entities' functions and frameworks through legislative reviews, audit committee assessments, and program evaluations.

Of the 188 recommendations, 12 per cent (23) remain outstanding. Entities reported partially implementing 19 recommendations and not implementing the remaining 4.

Seventy per cent (16) of the outstanding recommendations are from *Insights on audit committees in local government* (Report 10: 2024–25). Some councils reported reviewing or revising their audit committee terms of reference and developing charters and induction packs for new members. Other councils reported they had not yet assessed the performance of their audit committee. These recommendations are recent, and councils still have time to implement them.

Governance arrangements and oversight

Between 2015–16 and 2024–25, we made 406 recommendations about governance. These focused on developing frameworks and guidance, and strengthening systems, processes, and oversight responsibilities to improve monitoring.

Of the 406 recommendations, 22 remain outstanding. Entities reported partially implementing 16 and not implementing 6. Most of the outstanding recommendations are from 2 reports:

- 10 are from *Insights on audit committees in local government* (Report 10: 2024–25), with 5 partially implemented and 5 not implemented
- 5 are from *Improving asset management in local government* (Report 2: 2023–24), with 4 partially implemented and one not implemented.

The recommendations from *Insights on audit committees in local government* asked councils without an audit committee to assess how effectively they discharge their financial and governance responsibilities. Some councils reported reviewing their risk framework, internal responsibilities, and the costs and benefits of having an audit committee. Others reported taking no action because they were focused on improving historical financial accounts or planned to review the issue later.

For the recommendations relating to improving asset management, councils reported endorsing strategic asset management plans and improving processes to evaluate projects. Further work includes establishing a working group to guide councils' approach to asset management and continuing to refine processes for projects.

Information systems and data management

Between 2015–16 and 2024–25, we made 201 recommendations about information systems and data management. These focused on improving how entities collect, store, and share information, and on improving data quality.

Of the 201 recommendations, 22 remain outstanding. Entities reported partially implementing 21 recommendations and not implementing one.

Similar to last year, more than half (55 per cent) of the outstanding recommendations are from *Implementing machinery of government changes* (Report 17: 2022–23). Entities reported continuing to implement digital information management systems to improve the retention, transfer, and disposal of information. They also reported further work to approve and publish a digitisation policy, implement the systems, and strengthen records management.

2. Overall status of implementation

This chapter reports entities' self-assessed progress on 606 recommendations. These are from 37 performance audit reports, over the period 2015–16 to 2024–25, that were outstanding at the start of this year's entity self-assessment. They comprise:

- 403 recommendations from 6 reports tabled in 2024–25
- 203 recommendations from 31 earlier reports that were outstanding when we reported on them last year.

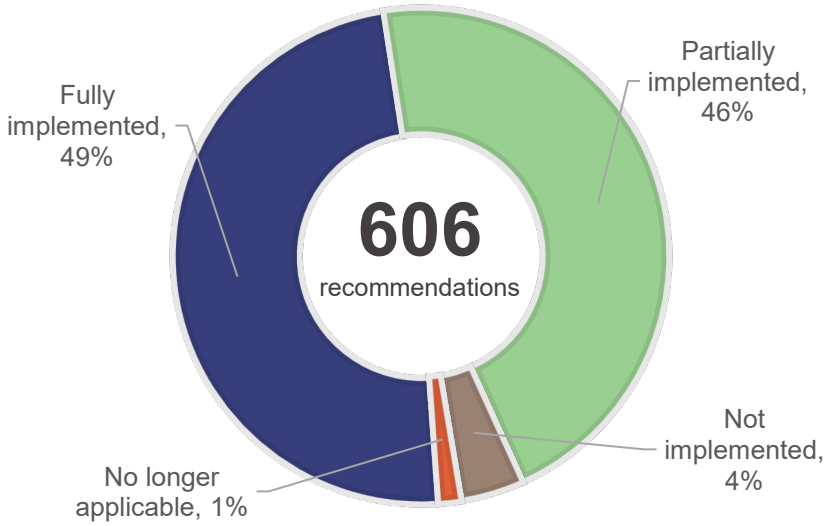
We examine overall implementation status, status by report, changes since last year, timeliness of implementation, and progress by entity type.

Implementation status

Most recommendations were reported as either fully or partially implemented. Figure 2A shows the breakdown of entities' self-assessed implementation status. Entities report their status as fully implemented, partially implemented, not implemented, or no longer applicable. We classify as outstanding any recommendations reported as partially implemented or not implemented.

Appendix B lists the reports included in this year's assessment and presents entities' self-assessed progress.

Figure 2A
Overall implementation status of outstanding recommendations, 2015–16 to 2024–25



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

Status of recommendations by report

Entities reported that all recommendations for the following 8 reports were fully implemented:

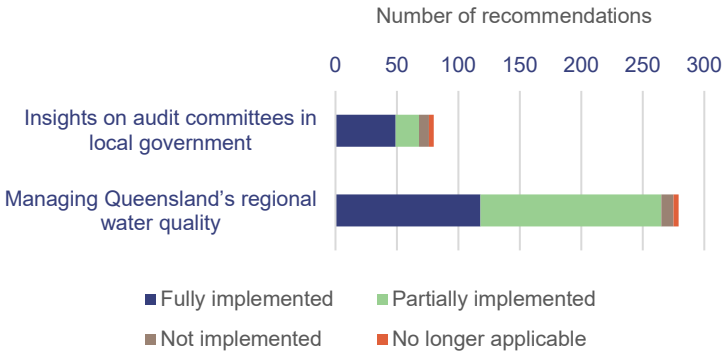
- *The National Disability Insurance Scheme* (Report 14: 2017–18)
- *Conserving threatened species* (Report 7: 2018–19)
- *Investing in vocational education and training* (Report 1: 2019–20)
- *Responding to complaints from people with impaired capacity—Part 1: The Public Trustee of Queensland* (Report 5: 2020–21)
- *Enabling digital learning* (Report 1: 2021–22)
- *Enhancing government procurement* (Report 18: 2021–22)
- *Measuring emergency department patient wait time* (Report 2: 2021–22)
- *Managing invasive species* (Report 1: 2023–24).

The remaining 29 reports had at least one outstanding recommendation.

Two reports tabled in 2024–25 account for a large number of individual recommendations because some recommendations applied to multiple councils. We show them separately in Figure 2B.

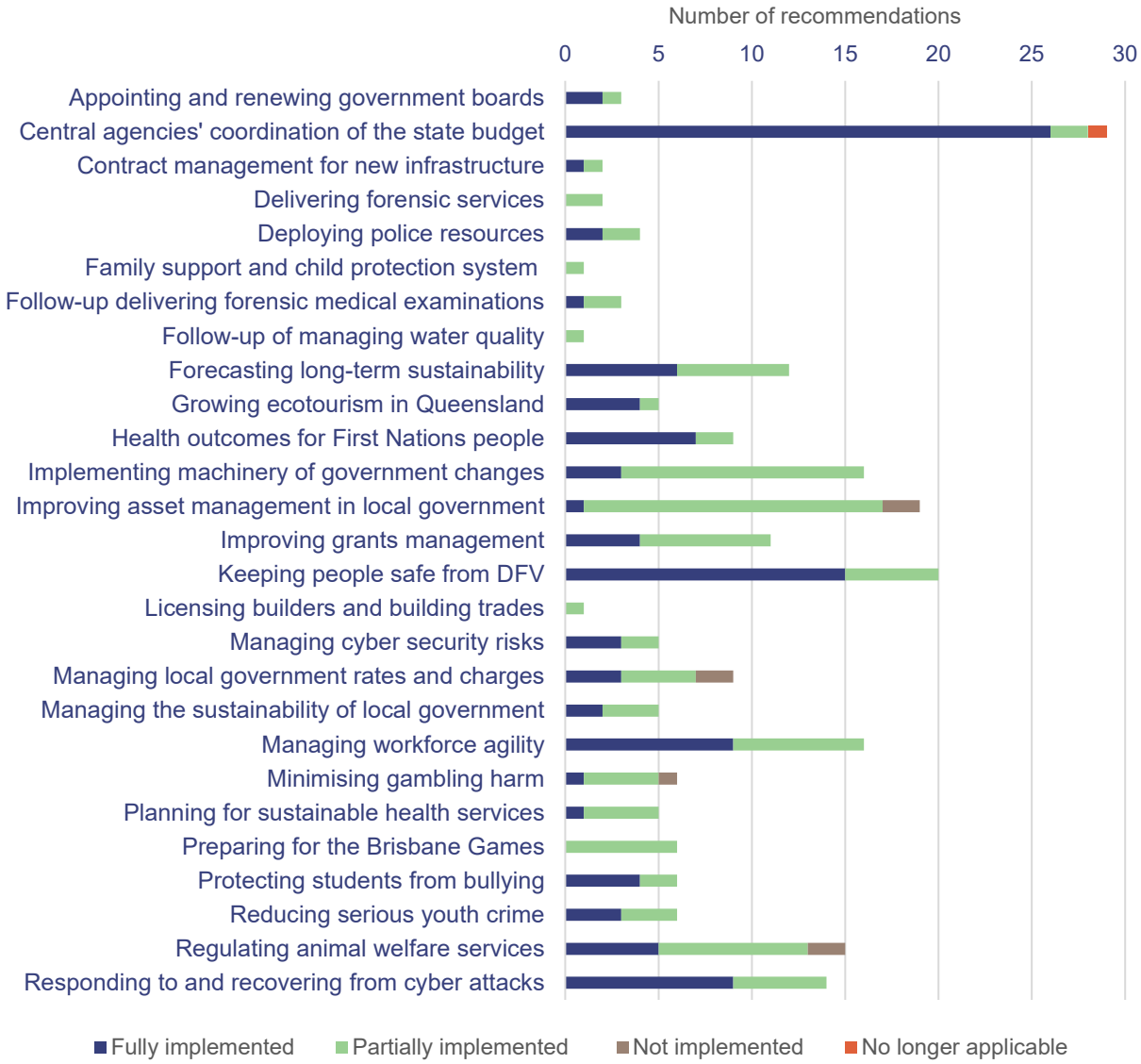
Figure 2C shows the status of recommendations for the other 27 reports. For earlier reports, it only includes recommendations that were outstanding at the start of this year's follow-up.

Figure 2B
Self-assessed status of recommendations – reports with recommendations to multiple councils, 2024–25



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

Figure 2C
Self-assessed status of recommendations – 27 reports with at least one outstanding recommendation



Note: We have shortened some report titles in this figure. DFV means domestic and family violence.

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

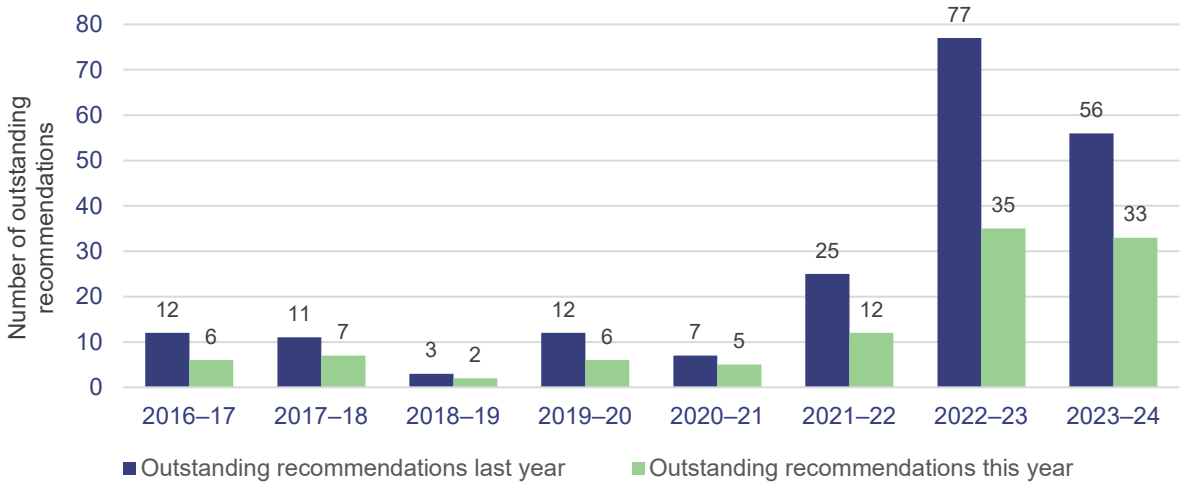
Status of outstanding recommendations from prior years

In *2025 status of Auditor-General's recommendations* (Report 3: 2025–26), we reported 203 recommendations as outstanding. Of these, entities reported this year that they had:

- fully implemented 48 per cent (97)
- partially implemented 49 per cent (99)
- not implemented 3 per cent (7).

This means 106 of the 203 recommendations remain outstanding. Figure 2D compares the number of outstanding recommendations reported last year with the number that remain outstanding this year.

Figure 2D
Progress on recommendations that were outstanding last year



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

Of the 106 recommendations that remain outstanding, 21 relate to reports tabled between 2016–17 and 2019–20. Six of these are partially implemented recommendations from *Forecasting long-term sustainability of local government* (Report 2: 2016–17). This is the oldest report with outstanding recommendations. The remaining 15 recommendations are from reports tabled between 2017–18 and 2019–20.

Of the 21 recommendations, 42 per cent (9) relate to strategic and operational planning. A further 19 per cent (4) relate to performance monitoring and reporting.

Entity responses provide some insight into why these older recommendations remain outstanding, although they do not consistently explain the reasons for delay. We did not identify a consistent explanation across the long-standing recommendations, and responses included technical and data challenges, dependencies on other agencies, historical data limitations, community engagement challenges, and resource constraints.

Timeliness of implementation

When developing our recommendations, we ask entities whether they agree with them and when they plan to implement them. Some entities agree with our recommendations but do not provide an implementation time frame.

There are instances where we make a recommendation to multiple entities, because the recommendation applies to other entities beyond those in scope for the audit. In these cases, we ask only the in-scope entities to provide an implementation time frame. We may later ask other entities to self-assess their progress against the recommendation.

Setting an expected implementation time frame supports accountability, coordinated planning, and monitoring of progress.

For reports tabled between 2021–22 and 2024–25, entities provided expected implementation time frames for 205 recommendations. Of these, 47 remain outstanding and are overdue, 4 are not yet due, and entities assessed 3 as no longer applicable. We classified a recommendation as timely if the entity reported it fully implemented at the first follow-up after its expected implementation time frame.

We analysed the time it took entities to implement the remaining 151 recommendations reported as fully implemented:

- 76 per cent (115) were timely
- 24 per cent (36) were not timely.

The 36 recommendations classified as not timely relate to 12 reports and are based on entities' reported implementation time frame.

Figure 2E shows how long after the expected implementation time frame entities reported implementing the 36 recommendations classified as not timely.

Figure 2E
Time taken to implement recommendations after the expected time frame

Number of recommendations	Time overdue
5	6 months to less than 1 year
18	1 year to less than 2 years
12	2 years to less than 3 years
1	More than 4 years

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

Half (18) of the 36 recommendations were implemented one–2 years after the expected time frame. A further 13 were implemented more than 2 years late.

Entities reported the actions they had taken to address the recommendations, but did not explain why they were implemented late.

This year for the first time, we asked entities to report when they fully implemented recommendations. This information will support more precise analysis of implementation timeliness in future status reports.

Progress with implementation by type of entity

We report implementation progress separately for departments, hospital and health services, local governments, and statutory bodies and other state entities. The mix and age of recommendations differ across these groups, so their implementation rates are not directly comparable.

Departments

We asked 23 departments to self-assess their progress on 158 recommendations across 32 reports. These comprised:

- 51 recommendations from 6 reports tabled in 2024–25
- 107 recommendations that were outstanding from previous years from 26 reports.

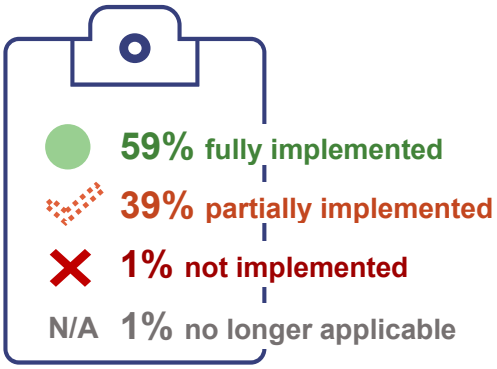
Departments reported fully implementing 59 per cent (94) of the 158 recommendations. Figure 2F summarises their self-assessed implementation status.

The following 6 departments reported fully implementing all recommendations included in this year's assessment:

- Department of Customer Services, Open Data and Small and Family Business
- Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development
- Department of Primary Industries
- Department of State Development, Infrastructure and Planning
- Department of Transport and Main Roads
- The Public Trustee of Queensland.

The other 17 departments reported at least one outstanding recommendation. Figure 2G shows the status of their recommendations.

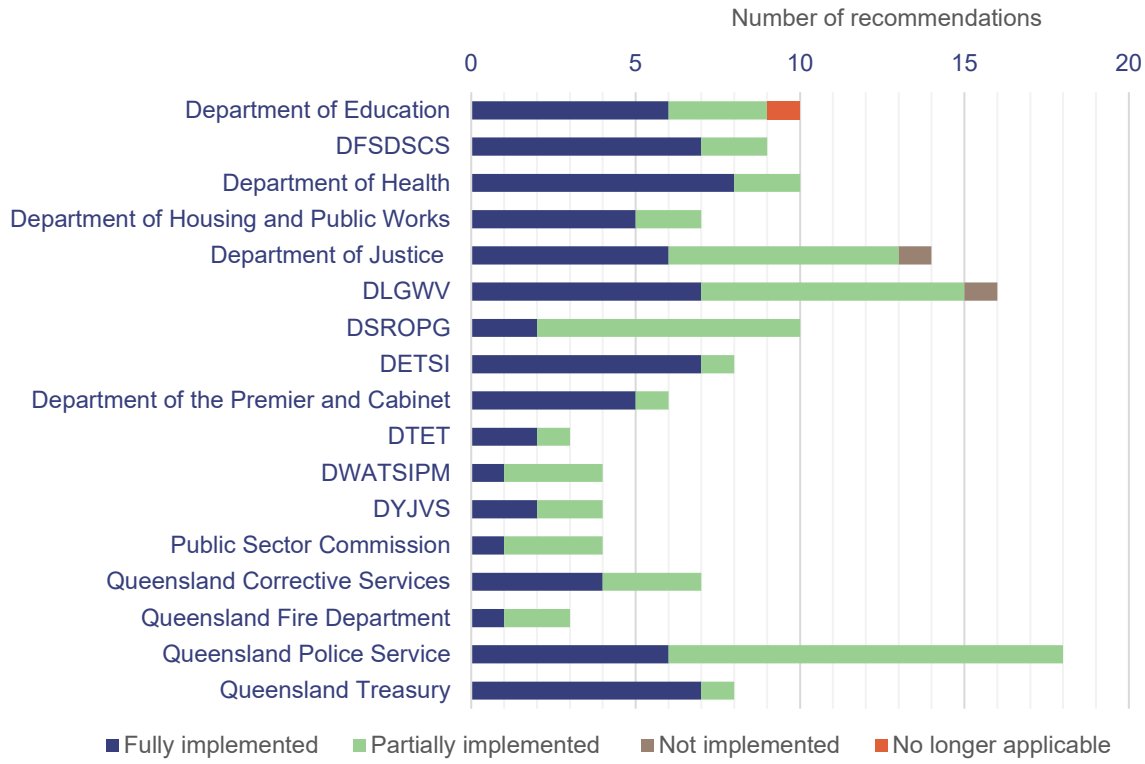
Figure 2F
Departments' self-assessed implementation status



Note: Figure shows the status of recommendations relating to reports tabled in 2024–25 and recommendations outstanding from previous years.

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

Figure 2G
Departments with outstanding recommendations



Note: DFSDSCS – Department of Families, Seniors, Disability Services and Child Safety; DLGWV – Department of Local Government, Water and Volunteers; DSROPG – Department of Sport, Racing and Olympic and Paralympic Games; DETSI – Department of the Environment, Tourism, Science and Innovation; DTET – Department of Trade, Employment and Training; DWATSIPM – Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism; DYJVS – Department of Youth Justice and Victim Support.

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

Departments reported that 40 per cent (63) of their 158 recommendations remain outstanding. Forty-six per cent (29) of the 63 recommendations are from reports tabled in 2022–23, while 29 per cent (18) are from reports tabled in 2024–25 and 16 per cent (10) from reports tabled in 2023–24. The remaining 6 recommendations are from reports tabled before 2022–23.

As in last year's report, Queensland Police Service (QPS) had the largest number of outstanding recommendations, with 12 partially implemented recommendations across 6 reports.

Five of these recommendations are from *Improving grants management* (Report 2: 2022–23). They relate to governance, controls, monitoring, and performance evaluation of grant programs. QPS reported providing quality assurance over grant information and reviewing its grants management policy, including risk management processes across its grant programs. QPS did not explain what work remains, why these recommendations are still outstanding, or when it expects to complete them.

Another QPS recommendation, from *Delivering forensic services* (Report 21: 2018–19), has remained outstanding for almost 7 years. At the time of tabling *Delivering forensic services*, QPS indicated it would implement this recommendation by December 2020. The recommendation relates to processes for collecting, transporting, and destroying illicit drugs. QPS reported updating its procedures manual and establishing an electronic interface to strengthen triage and prioritisation. It was also working with Forensic Science Queensland to examine whether legislative changes could streamline drug-related processes.

The Department of Local Government, Water and Volunteers had the second-highest number of outstanding recommendations, with 9. It reported 8 as partially implemented and one as not implemented. Seven of these 9 recommendations are from *Managing Queensland's regional water quality* (Report 7: 2024–25). The department indicated it would start implementing the recommendations from *Managing Queensland's regional water quality* in November 2024, with 3 recommendations to be implemented by July 2025. The department did not provide a specific completion time frame to implement the remaining 4 recommendations, but indicated implementation would be ongoing.

One of these recommendations relates to improving the department's risk-based approach to assessing and managing water service providers. The department reported developing an automated machine-learning tool using annual data to assign a risk category to each service provider. At the time of its self-assessment, the department was testing the tool.

Hospital and health services

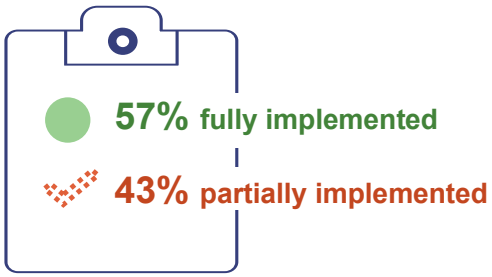
We made no new recommendations to hospital and health services (HHSs) in reports tabled in 2024–25. We asked 12 HHSs to self-assess 21 outstanding recommendations relating to 4 reports from previous years.

HHSs reported fully implementing 57 per cent (12) of the 21 recommendations. Figure 2H summarises their self-assessed implementation status.

The following 7 HHSs reported fully implementing all recommendations included in this year's assessment:

- Cairns and Hinterland Hospital and Health Service
- Gold Coast Hospital and Health Service
- Mackay Hospital and Health Service
- Metro North Hospital and Health Service
- Metro South Hospital and Health Service
- South West Hospital and Health Service
- Townsville Hospital and Health Service.

Figure 2H
Hospital and health services' self-assessed implementation status



Note: Figure shows the status of recommendations outstanding from previous years.

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

Figure 2I shows the 5 HHSs with at least one outstanding recommendation.

Figure 2I
Hospital and health services with outstanding recommendations



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

HHSs reported that 43 per cent (9) of the 21 recommendations remain outstanding. These recommendations relate to 3 reports. The largest concentration of outstanding recommendations is in *Planning for sustainable health services* (Report 16: 2020–21), which accounts for 4 of the 9 outstanding recommendations. HHSs reported one of the 5 recommendations from this report as fully implemented and 4 as partially implemented.

In *Planning for sustainable health services*, we recommended that HHSs develop integrated plans incorporating environmental actions and align them with statewide HHS planning frameworks. Some HHSs reported developing sustainability strategies and governance arrangements. Further work remained to integrate environmental actions into their planning arrangements. The 3 HHSs with outstanding recommendations from this report did not provide a time frame indicating when they planned to implement the recommendations. They have indicated full implementation is expected in 2026–27.

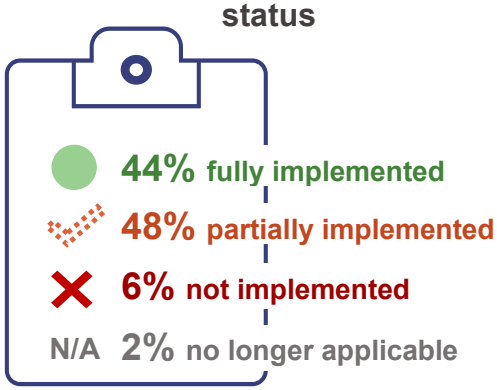
Local governments

We asked 77 local governments (councils) to self-assess 400 recommendations. These comprised:

- 349 recommendations relating to 2 reports tabled in 2024–25
- 51 recommendations that were outstanding from previous years from 5 reports.

Councils reported fully implementing 44 per cent (176) of the 400 recommendations. Figure 2J summarises councils' self-assessed implementation status.

Figure 2J
Councils' self-assessed implementation status



Note: Figure shows the status of recommendations relating to reports tabled in 2024–25 and recommendations outstanding from previous years.

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

The following 10 councils reported fully implementing all recommendations included in this year's assessment:

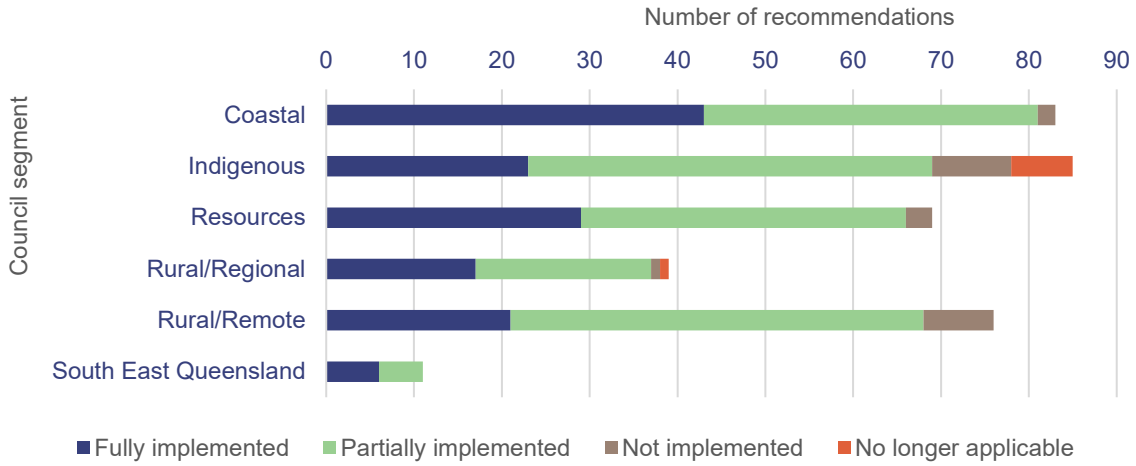
- Brisbane City Council
- Carpentaria Shire Council
- Etheridge Shire Council
- Fraser Coast Regional Council
- Gold Coast City Council
- Moreton Bay City Council
- Redland City Council
- Scenic Rim Regional Council
- Toowoomba Regional Council
- Western Downs Regional Council.

The other 67 councils reported at least one outstanding recommendation.

Councils vary in size, location, and the range of community services they provide. We grouped them into the 6 council segments used by the Local Government Association of Queensland: Coastal, Indigenous, Resources, Rural/Regional, Rural/Remote, and South East Queensland.

Figure 2K shows implementation status across these segments. Appendix E provides the detailed status of recommendations by council.

Figure 2K
Councils with outstanding recommendations, grouped by segment



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

Councils reported that 54 per cent (216) of their 400 recommendations remain outstanding. Of these, 81 per cent (175) relate to 2 reports, with recommendations applying to multiple councils:

- *Managing Queensland's regional water quality* (Report 7: 2024–25)
- *Insights on audit committees in local government* (Report 10: 2024–25).

Seven councils provided status updates for only some recommendations in these reports and did not describe the actions supporting their reported status. This limits the information available about their progress in addressing those recommendations.

Chapter 1 discusses the main issues councils reported in implementing recommendations from *Managing Queensland's regional water quality*. For *Insights on audit committees in local government*, one recommendation asked councils to assess their audit committees and identify opportunities to improve their effectiveness. Some councils reported completing self-assessments and developing improvement plans, while others reported that they had not yet completed their self-assessment.

Outstanding recommendations from previous years

Councils continue to report outstanding recommendations from 4 previous local government sustainability audits:

- *Forecasting long-term sustainability of local government* (Report 2: 2016–17)
- *Managing local government rates and charges* (Report 17: 2017–18)
- *Managing the sustainability of local government services* (Report 2: 2019–20)
- *Improving asset management in local government* (Report 2: 2023–24).

There are 33 outstanding recommendations from these 4 reports. We are currently conducting an audit on *Improving the sustainability of local governments*, the fifth audit in our local government sustainability series. We are examining how the Department of Local Government, Water and Volunteers supports councils to manage their financial sustainability. We are also gathering information from councils about how they manage their own sustainability.

We plan to table this report in 2026–27. Recommendations made through this audit may replace the outstanding recommendations from the 4 reports above. We will report entities' self-assessed progress in implementing any new recommendations through our usual status reporting process.

Statutory bodies and other entities

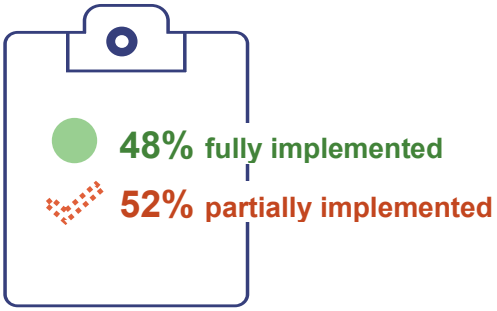
We asked 12 statutory bodies to self-assess 17 recommendations. These comprised:

- 3 recommendations relating to one report tabled in 2024–25
- 14 recommendations that were outstanding from previous years from 7 reports.

We also asked 3 other entities to self-assess 10 recommendations outstanding from previous years. These entities are already included in the overall count of 124 entities under other categories, so we do not count them again here. For security reasons, we do not identify these 3 entities and 2 of the 12 statutory bodies in this section, as they were not named in our report to parliament.

Together, the 27 recommendations in this section were self-assessed as 48 per cent (13) fully implemented and 52 per cent (14) partially implemented. Figure 2L summarises their self-assessed implementation status.

Figure 2L
Statutory bodies and other entities' self-assessed implementation status



Note: Figure shows the status of recommendations relating to reports tabled in 2024–25 and recommendations outstanding from previous years.

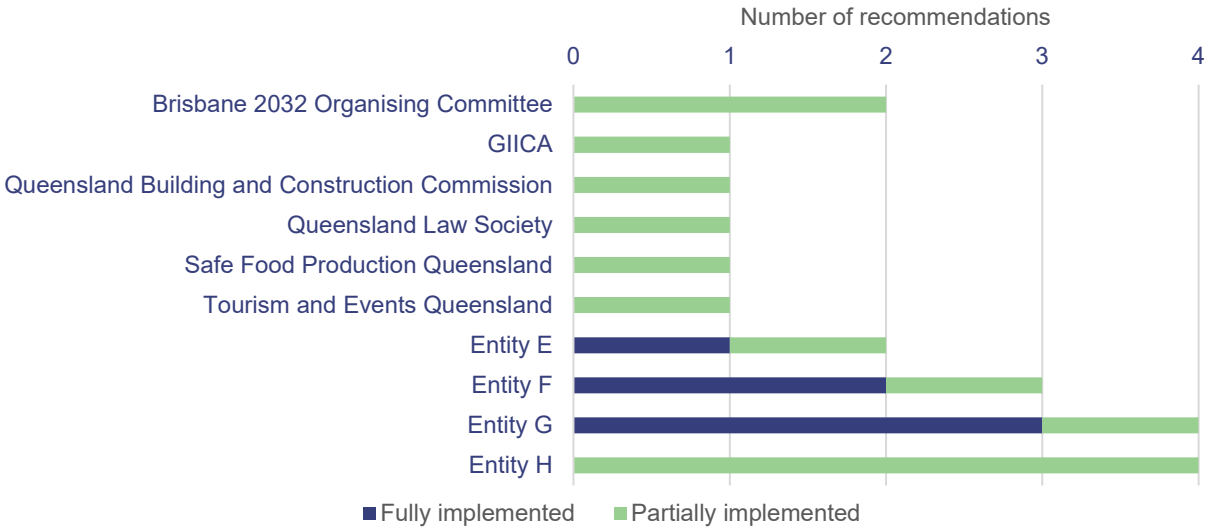
Source: Queensland Audit Office, using data self-reported by entities.

The following entities reported fully implementing all recommendations included in this year's assessment:

- Queensland Curriculum and Assessment Authority
- Queensland Reconstruction Authority
- Queensland Rural and Industry Development Authority
- TAFE Queensland
- Entity I.

Figure 2M shows the statutory bodies and other entities with at least one outstanding recommendation.

Figure 2M
Statutory bodies and other entities with outstanding recommendations



Notes: GIICA – Games Independent Infrastructure and Coordination Authority. Some entities are not named because they were anonymised in *Responding to and recovering from cyber attacks* (Report 12: 2023–24) for security reasons.

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

Entities reported that 52 per cent (14) of the 27 recommendations remain outstanding and are partially implemented. Three of these relate to *Preparing for the Brisbane Games* (Report 5: 2024–25). The recommendations focus on strengthening risk management and clarifying how sustainability outcomes will be defined, measured, and reported.

The entities reported developing their own risk management programs, with further implementation and refinement planned. They also reported developing a sustainability and impact strategy to guide the delivery of sustainability outcomes for the Games. We are currently conducting *Cross-entity governance and preparedness for the Brisbane Games*, the second audit in our Brisbane Games series. This audit will provide a more detailed assessment of entities' progress against these recommendations. We plan to table this report in 2026–27.

The Queensland Building and Construction Commission (QBCC) has one outstanding recommendation from *Licensing builders and building trades* (Report 16: 2019–20). We made this recommendation more than 5 years ago. At the time of tabling the report, QBCC said it would implement this recommendation by September 2020.

The recommendation required QBCC to implement its quality assurance framework and a program of quality assurance reviews across all business units the framework covers. QBCC reported developing guidance and templates to support quality assurance practices. It also reported that more than half of its teams had implemented quality assurance programs, with the remaining teams actively developing their assurance programs.

QBCC did not explain why implementation remains incomplete and has not indicated when it expects to fully implement the recommendation. It said operational teams will continue implementing quality assurance programs, updating procedures, and conducting independent quality control checks.

3. Assessing entities' reported implementation progress

Our reporting on the status of recommendations relies on entities' self-assessment processes. This year for the first time, we selected 2 previous performance audit reports to assess whether entities had sufficient and adequate evidence to support their self-assessed progress. In this chapter, we report the results of this work and identify broader lessons from these assessments and previous audits.

In addition to this status report, we usually select one previous performance audit for a detailed follow-up audit each year. In these audits we often find discrepancies between entity assessment of fully implemented and our independent assessment of their implementation of our recommendations.

For this reason, we have decided to complement our follow-up audit program with a limited assurance assessment of selected reports as part of our status of Auditor-General's recommendations process.

What did we assess?

We selected 2 reports for further assessment:

- *Regulating firearms* (Report 8: 2020–21), in which we made 13 recommendations to Queensland Police Service (QPS)
- *Minimising gambling harm* (Report 9: 2023–24), in which we made 10 recommendations to the then Department of Justice and Attorney-General. The department is now the Department of Justice, which we refer to as 'the department' in this chapter.

For these recommendations, we assessed whether evidence the entities provided supported their reported implementation progress, and whether their actions addressed the recommendations' intent.

This approach allowed us to make a limited assurance assessment over the entities' reported progress.

We did not assess whether the actions taken achieved their intended outcomes. Appendix D explains our selection approach, assessment criteria, procedures, and the level of assurance we provided.

DEFINITION

A **limited assurance engagement** involves less extensive procedures than a reasonable assurance engagement. For our conclusion, this means sufficient work was performed to identify matters reported on, but not as much work as to provide the higher level of confidence received with a reasonable assurance engagement.

Our limited assurance conclusions

Based on the procedures performed and evidence obtained, our conclusions are set out below and apply to the self-assessments for the following 2 reports.

Regulating firearms – Queensland Police Service

For 7 of the 13 recommendations, QPS's reported assessment was supported by appropriate evidence and its actions align with the recommendations' intent.

For the remaining 6 recommendations, QPS's assessment that they were fully implemented was not supported by evidence. We assessed each of these as partially implemented.

Overall, our limited assurance conclusion under Australian Auditing Standards indicates that, for 7 of 13 recommendations, nothing has come to our attention to indicate QPS's reported status assessments are not supported by appropriate evidence. Nor has anything come to our attention indicating its actions do not address the recommendations' intent.

Minimising gambling harm – Department of Justice

For all 10 recommendations, the department's reported assessment was supported by appropriate evidence. Its actions align with the recommendations' intent.

Our limited assurance conclusion under Australian Auditing Standards is that nothing has come to our attention to indicate the department's reported status assessments are not supported by appropriate evidence. Nor has anything come to our attention indicating its actions do not address the recommendations' intent.

Figure 3A summarises where our assessments aligned with entities' self-assessments for 17 of the 23 recommendations.

Figure 3A
Results of our assessments

Report	Entity	Recommendations assessed	Entity self-assessment	Our assessment	Status aligned
Regulating firearms	Queensland Police Service	13	• 13 fully implemented	• 7 fully implemented • 6 partially implemented	7 of 13
Minimising gambling harm	Department of Justice	10	• 5 fully implemented • 4 partially implemented • 1 not implemented	• 5 fully implemented • 4 partially implemented • 1 not implemented	10 of 10

Note: The self-assessment results reflect the Department of Justice's reported progress as at May 2026 and the Queensland Police Service's progress reported between August 2023 and May 2024.

Source: Queensland Audit Office, using self-reported data and evidence provided by the entities.

Implementation status for *Regulating firearms*

Regulating firearms (Report 8: 2020–21) examined whether QPS effectively regulates how firearms are accessed, used, stored, and disposed of to keep the community safe. We made 13 recommendations to QPS across 3 main areas:

- access – strengthening firearm licensing decisions to ensure only suitable people can access firearms
- monitoring – improving monitoring of licence holders and their ongoing suitability and compliance with firearm requirements
- regulation – strengthening oversight of firearms dealers and monitoring the movement of firearms.

QPS does not have evidence to support all of its conclusions

QPS reported fully implementing all 13 recommendations in previous status of Auditor-General's recommendations reports – 10 in 2023 and the remaining 3 in 2024.

QPS provided sufficient evidence to support its reported progress for 7 recommendations. For the remaining 6 recommendations, QPS has taken significant action, but important elements remain incomplete.

The remaining areas still to complete relate to integrating information for licence-holder monitoring, risk-based inspections, follow-up of non-compliance, oversight of shooting ranges, electronic transaction notifications, and interstate firearm transfers.

QPS has strengthened how it decides who can access firearms

Figure 3B
Recommendations 1–4 from Regulating firearms

	Recommendation focus	Our assessed status	Aligns with QPS's self-assessment
Access	1. Evaluate system options for a fit-for-purpose firearms register and reliable firearm records	Fully implemented	✓
	2. Strengthen controls to support consistent and appropriate firearm licence decisions	Fully implemented	✓
	3. Review firearms legislation to identify improvements and strengthen public safety	Fully implemented	✓
	4. Clarify how firearm regulation balances community safety and applicants' and licence holders' rights	Fully implemented	✓

Note: We have summarised the recommendation wording in this figure. See the original audit report for the full recommendations. A tick indicates our assessed status aligns with the entity's self-assessment. A cross indicates it does not.

Source: Queensland Audit Office, using self-reported data and evidence provided by QPS.

Recommendations 1 to 4 addressed closely related issues about how QPS decides who can access firearms. We discuss these recommendations together. The original audit found:

- the firearms register was outdated
- licensing controls had weaknesses
- legislative provisions were open to interpretation
- QPS did not always balance procedural fairness with community safety.

We recommended that QPS evaluate options for a replacement firearms register, strengthen licensing controls, review legislation, and clarify how public safety should guide decisions.

QPS evaluated options for replacing its firearms register in 2023. It later decided to replace the register and contracted a vendor in 2026 to develop the new system. The replacement register is scheduled for release in mid-2027 and is intended to centralise weapons licensing information and improve data accuracy and reliability. Recommendation 1 focused on evaluating system options, rather than requiring the replacement register to be operational.

QPS also established a dedicated role to check the quality and consistency of licensing decisions and updated guidance and processes for reviewing licensing decisions. QPS provided weekly and monthly reports as evidence that these quality assurance checks are occurring. We did not assess the quality or accuracy of the checks.

QPS reviewed the *Weapons Act 1990*, and amendments passed in 2024 strengthened restrictions on people considered unsuitable to possess firearms. It also updated licensing policies, procedures, and training to place greater emphasis on public safety and whether licence holders remain suitable to possess firearms. The updated guidance addresses how staff should balance procedural fairness, public interest, and community safety when assessing licence applications.

We assess recommendations 1 to 4 as fully implemented. The evidence supports QPS's reported actions and our assessment that these actions address the recommendations' intent.

QPS has strengthened monitoring of firearm licence holders, but some elements remain incomplete

Figure 3C
Recommendations 5–9 from Regulating firearms

	Recommendation focus	Our assessed status	Aligns with QPS's self-assessment
Monitoring	5. Improve integration of weapons licensing and police information systems to strengthen licence-holder monitoring	Partially implemented	✗
	6. Supplement random firearm inspections with targeted risk-based inspections	Partially implemented	✗
	7. Expand monitoring of licence holders' ongoing suitability to possess firearms	Fully implemented	✓
	8. Strengthen monitoring, reporting, and follow-up of non-compliance and concerns about licence holders' suitability to possess firearms	Partially implemented	✗
	9. Proactively inspect shooting ranges and establish an electronic register to strengthen vetting of firearm users	Partially implemented	✗

Note: We have summarised the recommendation wording in this figure. See the original audit report for the full recommendations. A tick indicates our assessed status aligns with the entity's self-assessment. A cross indicates it does not.

Source: Queensland Audit Office, using self-reported data and evidence provided by QPS.

In our 2020–21 audit, we found QPS had limited visibility of whether firearm licence holders remained suitable to possess firearms. Its monitoring was not risk-based, and most licence holders were not inspected. Identified non-compliance was also not consistently followed up.

We recommended that QPS strengthen how it monitors firearm licence holders. This included better system integration, risk-based inspections, ongoing suitability monitoring, timely action on non-compliance, and stronger oversight of shooting ranges.

QPS has made significant progress. We assess recommendation 7 as fully implemented. For recommendations 5, 6, 8, and 9, important elements remained incomplete when QPS reported them as fully implemented.

Recommendation 5 – QPS has improved access to firearms information, but some underlying data and integration risks remain

This recommendation called for QPS to better integrate weapons licensing information with QPRIME, its police information system. QPRIME is the main repository and source of information and intelligence for police on patrol, responding to incidents, and conducting investigations. The original audit found QPRIME and the weapons licensing system were not fully interfaced and contained incomplete, outdated, and conflicting information. This limited QPS's ability to provide police officers with up-to-date and accurate information to monitor licence holders effectively.

QPS has developed a dashboard that brings information from multiple systems together and produces reports to support licence-holder monitoring. This has improved access to information. However, QPS plans to explore opportunities to improve the interface between QPRIME and a replacement weapons licensing system as part of its work to replace the existing system. Further system-integration work remains. QPS also did not demonstrate how it assures the accuracy and completeness of the information brought together in the dashboard. We assess recommendation 5 as partially implemented.

Recommendation 6 – Risk-based inspections remain incomplete

This recommendation called for QPS to supplement random inspections with risk-based inspections of higher-risk licence holders. QPS developed dashboard reports and staff guidance to support this approach.

However, the evidence did not show QPS was conducting risk-based inspections when it reported the recommendation as fully implemented in 2023. QPS subsequently commenced a one-off statewide risk-based inspection operation in 2025. It is still developing a broader risk-based inspection strategy. We assess recommendation 6 as partially implemented.

Recommendation 7 – QPS has broadened how it monitors whether licence holders remain suitable to possess firearms

Recommendation 7 sought to broaden QPS's monitoring of whether firearm licence holders remain suitable to possess firearms. QPS previously focused mainly on compliance with firearm storage requirements.

QPS introduced a new process that assesses suitability for both new applications and renewals. It considers criminal history, domestic violence, mental health, and other factors. The evidence shows QPS now considers a broader range of information when assessing whether people remain suitable to possess firearms. We assess recommendation 7 as fully implemented.

Recommendation 8 – Follow-up of non-compliance remains incomplete

This recommendation sought to ensure all identified non-compliance and licence-holder suitability concerns are monitored, reported, and actioned within a reasonable time frame. QPS established time frames for retrieving weapons and developed reports highlighting offences that may indicate higher-risk licence holders. It also provided examples showing it followed up some non-compliance identified during firearm storage inspections.

However, QPS did not demonstrate it consistently monitors and follows up non-compliance and suitability concerns across inspections. It also did not demonstrate that it centrally tracks identified issues, actions taken, and follow-up. As a result, QPS did not demonstrate that all identified issues are monitored, reported, and actioned within a reasonable time frame. We assess recommendation 8 as partially implemented.

Recommendation 9 – Oversight of shooting ranges has improved, but an electronic register has not been established

This recommendation focused on proactively inspecting shooting ranges and developing an electronic register to support vetting of people using firearms at those ranges. QPS established procedures and checklists and provided evidence that inspections are occurring. These inspections check whether range operators hold valid permits and whether operators verify the licences of people using firearms. QPS also developed an online tool to check whether a person holds a valid firearm licence.

However, QPS has not developed the electronic register or an alternative process that provides broader oversight of people using firearms at shooting ranges. It has not demonstrated that it can identify people who may otherwise be unsuitable to use firearms at those ranges. QPS is exploring an electronic interface as part of work to replace its weapons licensing system. We assess recommendation 9 as partially implemented.

QPS has strengthened dealer oversight and tracking of firearm movements, but has not fully implemented improvement recommendations

Figure 3D
Recommendations 10–13 from Regulating firearms

	Recommendation focus	Our assessed status	Aligns with QPS's self-assessment
Regulation	10. Enable electronic notification of firearm sales, transfers, and disposals	Partially implemented	✗
	11. Establish proactive audits and inspections to strengthen regulation of firearm dealers	Fully implemented	✓
	12. Strengthen monitoring of interstate firearm transfers and the accuracy of register information	Partially implemented	✗
	13. Clear the firearm transfer backlog and keep register information current and accurate	Fully implemented	✓

Note: We have summarised the recommendation wording in this figure. See the original audit report for the full recommendations. A tick indicates our assessed status aligns with the entity's self-assessment. A cross indicates it does not.

Source: Queensland Audit Office, using self-reported data and evidence provided by QPS.

In our original audit, we found QPS did not proactively regulate firearms dealers. Its monitoring of firearm movements also relied heavily on manual processes. These processes contributed to backlogs and outdated information in the firearms register. QPS was also not verifying interstate firearm transfers against its register.

We recommended that QPS introduce an electronic firearm transaction system, strengthen dealer compliance monitoring, monitor interstate transfers, and eliminate its backlog of firearm transfer forms. QPS has strengthened dealer compliance monitoring and cleared the transfer-form backlog. Further work remains on electronic notifications and interstate transfer monitoring.

We assess recommendations 11 and 13 as fully implemented, and recommendations 10 and 12 as partially implemented.

Recommendation 10 – Electronic notification of firearm transactions remains incomplete

This recommendation called for QPS to ensure it is immediately notified electronically of firearm sales, transfers, and disposals, including by requiring dealers to use electronic systems. The Weapons Regulation 2016 was amended in 2022 to allow QPS to specify how dealers provide transaction information, including online.

QPS requires electronic notification for incoming transactions under the National Firearms Amnesty but all other dealer transactions must still be notified by registered post within 14 days. Using registered post delays QPS's receipt of transaction information and increases the risk that notifications are not received. We assess recommendation 10 as partially implemented.

Recommendation 11 – QPS has strengthened its compliance monitoring of firearm dealers

This recommendation focused on developing a proactive program of dealer audits and inspections. Our original audit found QPS lacked a structured approach to dealer regulation.

QPS has established a dedicated role to coordinate and oversee dealer inspections and an annual dealer compliance program. Supporting guidance sets an annual inspection schedule, roles and responsibilities, inspection procedures, and processes for reviewing and following up inspection outcomes.

QPS provided evidence that it conducts dealer inspections. We did not assess the effectiveness of individual inspections or QPS's follow-up of identified non-compliance. We assess recommendation 11 as fully implemented.

Recommendation 12 – Monitoring of interstate firearm transfers remains incomplete

This recommendation called for QPS to monitor interstate transfers so its register accurately records the location and ownership of firearms. Our original audit found QPS did not compare interstate transfer information with its firearms register. This limited its ability to verify whether transfers were accurately recorded.

QPS now compares its interstate transfer records with New South Wales' records. It has not demonstrated equivalent arrangements with other jurisdictions. QPS reported that broader interstate monitoring depends on its new firearms register and national arrangements for sharing firearm movement information. As these broader arrangements remain incomplete, QPS has not demonstrated comprehensive monitoring of interstate firearm transfers. We assess recommendation 12 as partially implemented.

Recommendation 13 – QPS has addressed its backlog of firearm transfer forms

This recommendation sought to eliminate the backlog of firearm transfer forms so the firearms register remained current and accurate. QPS introduced additional resources and changed its processes to reduce the backlog.

Weekly reporting shows the backlog identified in our original audit has been cleared. QPS also provided information on how it currently manages incoming transfer forms. The evidence supports our assessment that QPS has addressed the identified backlog. We assess recommendation 13 as fully implemented.

Recommendation 1

We recommend that Queensland Police Service reopens the recommendations from *Regulating firearms* (Report 8: 2020–21) that we assessed as partially implemented and continues implementation until it has addressed the remaining elements.

Implementation status for *Minimising gambling harm*

Minimising gambling harm (Report 9: 2023–24) examined whether the Department of Justice and Attorney-General, now Department of Justice (the department), effectively minimised and prevented gambling-related harm in Queensland. We made 10 recommendations across 3 main areas:

- protecting consumers and communities from harm – strengthening research, prevention, support, and self-exclusion arrangements
- regulation – strengthening risk-based regulation and oversight of gambling providers
- governance and evaluation – strengthening governance, monitoring, and evaluation of harm minimisation strategies.

Our assessments aligned with the department's reported statuses for all 10 recommendations

The department reported 5 recommendations as fully implemented, 4 as partially implemented, and one as not implemented. Since our original audit, the department has strengthened its research, support services, regulatory practices, governance, and evaluation arrangements.

In May 2026, it released the *Gambling Harm Action Plan 2026–28*, which now guides its harm minimisation activities. Further work remains on research and prevention initiatives and on exploring options for a centralised system for people to exclude themselves from multiple gambling venues. The department is also considering the future direction and enforcement of the responsible gambling code while some evaluation measures are still being established.

Research and support have strengthened, but further prevention and self-exclusion work remains

Figure 3E
Recommendations 1–5 from Minimising gambling harm

	Recommendation focus	Our assessed status	Aligns with the department's self-assessment
Protection	1. Improve and sustain understanding of gambling-related harm and its prevalence in Queensland	Partially implemented	✓
	2. Assess the long-term funding needed to effectively deliver harm minimisation plans	Fully implemented	✓
	3. Develop prevention initiatives targeting at-risk groups and emerging gambling activities	Partially implemented	✓
	4. Complete implementation of the 2021 gambling help services review recommendations	Fully implemented	✓
	5. Develop a centralised self-exclusion system and effectively manage data and privacy risks	Not implemented	✓

Note: We have summarised the recommendation wording in this figure. See the original audit report for the full recommendations. A tick indicates our assessed status aligns with the entity's self-assessment.

Source: Queensland Audit Office, using self-reported data and evidence provided by the department.

Recommendations 1 to 5 focused on implementing strategies to protect consumers and communities from gambling harm. In our original audit, we identified that the department had outdated information about gambling prevalence and limited Queensland-specific research. It also needed more prevention initiatives for at-risk groups and more accessible gambling help services.

Recommendation 1 – Research and data collection have strengthened

This recommendation focused on improving and sustaining the department's understanding of gambling-related harm and its prevalence in Queensland. The department has since strengthened its research and data collection through targeted studies and several surveys.

This has provided more current information about gambling behaviour, harm, and groups experiencing greater risk. However, the department has not yet fully established its ongoing research arrangements. It plans to explore developing a research plan focused on priority issues, subject to funding. We assess recommendation 1 as partially implemented.

Recommendation 2 – The department has assessed its longer-term funding needs

This recommendation called for the department to assess its need for long-term funding to deliver its harm minimisation plans. The department assessed its longer-term funding needs through the budget process. In 2024–25, it secured $8.06 million in additional ongoing funding for the Gambling Help Service System. This system provides counselling and other support services for people affected by gambling harm. We assess recommendation 2 as fully implemented.

Recommendation 3 – The department has implemented initiatives for at-risk groups, with further work planned

This recommendation focused on developing initiatives targeting at-risk groups to prevent gambling harm. The department has expanded prevention initiatives for First Nations people, multicultural communities, young people, and people affected by sports betting. It continued sports partnerships and developed targeted materials for multicultural communities, while progressing resources for First Nations communities.

It delivered gambling harm training to frontline First Nations health and community workers. Some initiatives remain in development or evaluation under the *Gambling Harm Action Plan 2026–28*. We assess recommendation 3 as partially implemented.

Recommendation 4 – The department has implemented the 2021 gambling help services review recommendations

This recommendation called for the department to complete implementation of the recommendations from the 2021 review of gambling help services. The department mapped each review recommendation to its actions and provided supporting evidence showing how it addressed them. Actions included specialist services, financial counselling, community education, First Nations resources, training, and stronger performance measures. We assess recommendation 4 as fully implemented.

Recommendation 5 – Development of a self-exclusion system remains incomplete

This recommendation focused on developing, with industry, a centralised system allowing people to exclude themselves from multiple gambling venues. The department has not implemented the centralised multi-venue self-exclusion system. The proposed system reached the design stage, but most development had not occurred before industry paused the project in 2024. The department is considering alternative options, including an industry proposal. It advised that data and privacy risks also remain under consideration. It is monitoring approaches, learnings, and challenges in other jurisdictions. We assess recommendation 5 as not implemented.

Regulatory oversight has strengthened, but a review of the responsible gambling code is still in progress

Figure 3F
Recommendations 6–8 from Minimising gambling harm

	Recommendation focus	Our assessed status	Aligns with the department's self-assessment
Regulation	6. Complete the responsible gambling code review and establish an enforcement mechanism	Partially implemented	✓
	7. Implement a comprehensive risk-based approach to assessing and managing gambling-related risks	Fully implemented	✓
	8. Strengthen regulatory oversight to ensure providers implement effective harm minimisation measures	Fully implemented	✓

Note: We have summarised the recommendation wording in this figure. See the original audit report for the full recommendations. A tick indicates our assessed status aligns with the entity's self-assessment.

Source: Queensland Audit Office, using self-reported data and evidence provided by the department.

The *Queensland Responsible Gambling Code of Practice* is a voluntary set of standards for gambling providers. Our original audit found this limited the department's ability to influence industry behaviour. Regulatory activities were not risk-based, and regulatory oversight needed strengthening.

Recommendation 6 – Gambling code of practice reforms have progressed, but the enforcement approach remains under consideration

This recommendation called for the department to review its *Queensland Responsible Gambling Code of Practice* and establish a mechanism to enforce it. The department has completed substantial work to review the code. The future policy direction, including whether requirements will be mandatory or voluntary, remains under consideration. We assess recommendation 6 as partially implemented.

Recommendation 7 – The department has established a risk-based compliance approach

This recommendation focused on implementing a comprehensive, risk-based approach to assessing and managing gambling-related risks. The department has strengthened its risk-based compliance approach. For hotels and clubs, it uses a risk-ranking tool to prioritise compliance activity based on assessed gambling-harm risks.

Risk rankings are refreshed monthly, and venues are targeted according to their assessed level of risk. Casinos are treated as high-risk venues under a separate compliance program. The department also uses national regulatory arrangements to support its oversight of online wagering providers. We assess recommendation 7 as fully implemented.

Recommendation 8 – Regulatory oversight of the gambling industry has strengthened

This recommendation focused on strengthening the department's regulatory oversight of the gambling industry, including harm-focused inspections, officer training, and performance monitoring.

The department has strengthened its regulatory oversight through harm-focused inspection checklists, officer training, and regular reporting. The evidence shows updated checklists are in use. Training records show officers completed relevant training between April 2024 and April 2026. The department also reports on regulatory performance and compliance activity. We assess recommendation 8 as fully implemented.

Governance and monitoring have strengthened, but some evaluation measures are still being established

The original audit identified weaknesses in the department's governance, oversight, performance monitoring, and reporting processes.

Figure 3G
Recommendations 9–10 from Minimising gambling harm

	Recommendation focus	Our assessed status	Aligns with the department's self-assessment
Governance	9. Strengthen governance and performance monitoring arrangements for delivering harm minimisation plans	Fully implemented	✓
	10. Improve evaluation of strategies and their impact on gambling prevalence and harm	Partially implemented	✓

Note: We have summarised the recommendation wording in this figure. See the original audit report for the full recommendations. A tick indicates our assessed status aligns with the entity's self-assessment.

Source: Queensland Audit Office, using self-reported data and evidence provided by the department.

Recommendation 9 – The department has established governance and performance monitoring arrangements

This recommendation sought to strengthen governance and performance-monitoring arrangements for delivering the harm minimisation plan. The department has strengthened governance and oversight of its gambling harm activities. It formalised a governance framework covering roles, reporting, risk management, conflicts of interest, and changes to annual plans. It also developed supporting project governance guidance and uses a reporting dashboard to monitor implementation and project risks. Quarterly reporting provides additional oversight of progress.

The department completed an external mid-term review of the *Gambling Harm Minimisation Plan 2021–25*, in May 2024. It also strengthened conflict-of-interest arrangements for the Safer Gambling Advisory Committee. The evidence supports our assessment that these governance and monitoring arrangements have been established. We assess recommendation 9 as fully implemented.

Recommendation 10 – The department has strengthened its evaluation framework, but some measures are still being established

This recommendation focused on improving how the department evaluates the effectiveness of its strategies and their impact on gambling prevalence and harm. The department has strengthened how it measures and evaluates gambling harm initiatives. It developed an outcomes and evidence framework with measurable performance indicators and introduced regular survey-based data collection.

The new survey provides baseline information for several outcome measures. The department also completed a final evaluation of the 2021–25 plan in October 2025. In July 2026, the department approved an initial set of targets for gambling harm strategies. However, some benchmarks, baseline data, and ongoing monitoring arrangements are still being established. We assess recommendation 10 as partially implemented.

Entities should address underlying issues and report implementation progress accurately

Closing a recommendation before the underlying issue is resolved can leave important risks unmanaged. It can also mean intended improvements in efficiency or effectiveness have not been achieved.

Entities should assess implementation based on completed and remaining work, whether actions address the recommendation's intent, and whether the underlying risk has been addressed. They should support the status they report with sufficient evidence.

Together, our limited assurance work and findings from earlier follow-up audits point to several broader lessons.

Completing actions does not always mean the underlying issue is resolved

Our follow-up and other audits often find that entities report a recommendation as fully implemented, yet the underlying issue is not addressed. They show that entities can complete significant work while important elements of the underlying issues remain unresolved.

In 3 previous follow-up audits where we could identify entities' earlier self-assessments, entities had reported 12 recommendations as fully implemented. Our follow-up assessments found 7 were fully implemented and 5 were not. We could not identify comparable earlier self-assessment information for the other follow-up audits we reviewed.

Other audits that revisited earlier recommendations also identified similar issues. In *Managing invasive species* (Report 1: 2023–24), we assessed implementation of recommendations from an earlier audit of Biosecurity Queensland. *Biosecurity Queensland's management of agricultural pests and diseases* (Report 12: 2016–17) made 5 recommendations to the Department of Agriculture and Fisheries. Before our 2023–24 audit, the Department of Agriculture and Fisheries had reported all 5 recommendations as fully implemented. We assessed 3 of the 5 recommendations as partially implemented. The Department of Agriculture and Fisheries has since been renamed to the Department of Primary Industries.

In *Protecting our threatened animals and plants* (Report 9: 2022–23), we assessed 5 of 7 recommendations as partially implemented. Further work remained across species listing and assessment, and monitoring.

Implementing a new system, framework, or process does not necessarily mean a recommendation is fully implemented. Entities need sufficient evidence to demonstrate that changes address the underlying issue and are operating as intended.

Dependencies on other entities can delay full implementation

Our report *Appointing and renewing government boards* (Report 17: 2021–22) found weaknesses in how entities appointed and renewed government board members. These included identifying required skills, attracting diverse candidates, and filling vacancies within reasonable time frames.

We recommended that the Department of the Premier and Cabinet (DPC) develop a whole-of-government framework for appointing and renewing board members. We also recommended that 4 entities adopt and implement the framework.

The 4 entities reported this recommendation as fully implemented, although DPC's framework is not yet in place. They cited the recommendation's age, their dependency on DPC, and plans to monitor the framework's release.

The recommendation to DPC remains outstanding. Over the past 3 years, DPC updated its guidance and developed a draft appointments framework. DPC reported that the draft framework is awaiting government consideration. This dependency limits what the 4 entities can do. However, they cannot fully implement the recommendation until the framework is available and they have adopted it.

Reporting a recommendation as fully implemented before these actions occur can overstate implementation progress.

Implementation approaches can change

Circumstances, policy settings, and delivery approaches can change after we make a recommendation. Entities do not need to follow the original approach if an alternative approach still addresses the underlying issue and the recommendation's intent.

Where an entity changes its approach, it should assess whether the alternative still addresses the recommendation's intent. It should document that assessment and retain evidence supporting its conclusion.

Entities should have sufficient evidence before closing recommendations

Before assessing a recommendation as fully implemented, entities should consider whether:

- the underlying issue and associated risks have been addressed, and their actions address the recommendation's intent
- all important elements of the recommendation have been addressed
- changes have been implemented and are operating as intended
- any alternative approach still addresses the recommendation's intent
- sufficient evidence supports the assessed status.

Audit committees should challenge closure decisions

Audit committees should actively monitor implementation of audit recommendations and challenge whether evidence supports decisions to close them. The level of assurance should reflect the significance and risk of the underlying issue. This may include internal audit or other independent testing where appropriate.



Appendices

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A. Entity responses

In accordance with Section 64 of the *Auditor-General Act 2009*, the Queensland Audit Office gave a copy of this report with an invitation to comment to:

- the Premier
- chief executive officers of the 124 entities that self-assessed their progress
- respective ministers for the 124 audited entities.

This appendix contains the responses we received.

The heads of the entities are responsible for the accuracy, fairness, and balance of their comments.

Comments received from Director-General, Department of Justice

DELIVERING FOR QUEENSLAND | Queensland Government

Office of the
Director-General
Department of
Justice

Our ref: CAS-07068-F2T2W7

26 OCT 2026

Ms Rachel Vagg
Auditor-General
Queensland Audit Office
qao@qao.qld.gov.au

Dear Ms Vagg

Thank you for your correspondence dated 9 October 2026 regarding the Queensland Audit Office's (QAO) proposed report *2026 Status of Auditor-General's recommendations*, and your request for feedback.

The Department of Justice (DoJ) has reviewed the proposed report and appreciates the opportunity to provide comment. The review of the draft report notes that the DoJ self-assessment responses align with the information provided in May 2026.

I note QAO has considered the feedback provided in relation to Chapter 3, *Minimising gambling harm*, and has made amendments to clarify DoJ's position and implementation progress.

I acknowledge the report's findings and have no further comments to provide.

Should you require further information, I invite you to contact Ms Melinda O'Hanlon, Director, Internal Audit, Strategy and Governance, DoJ, on [redacted] or at [redacted].

I trust this information is of assistance.

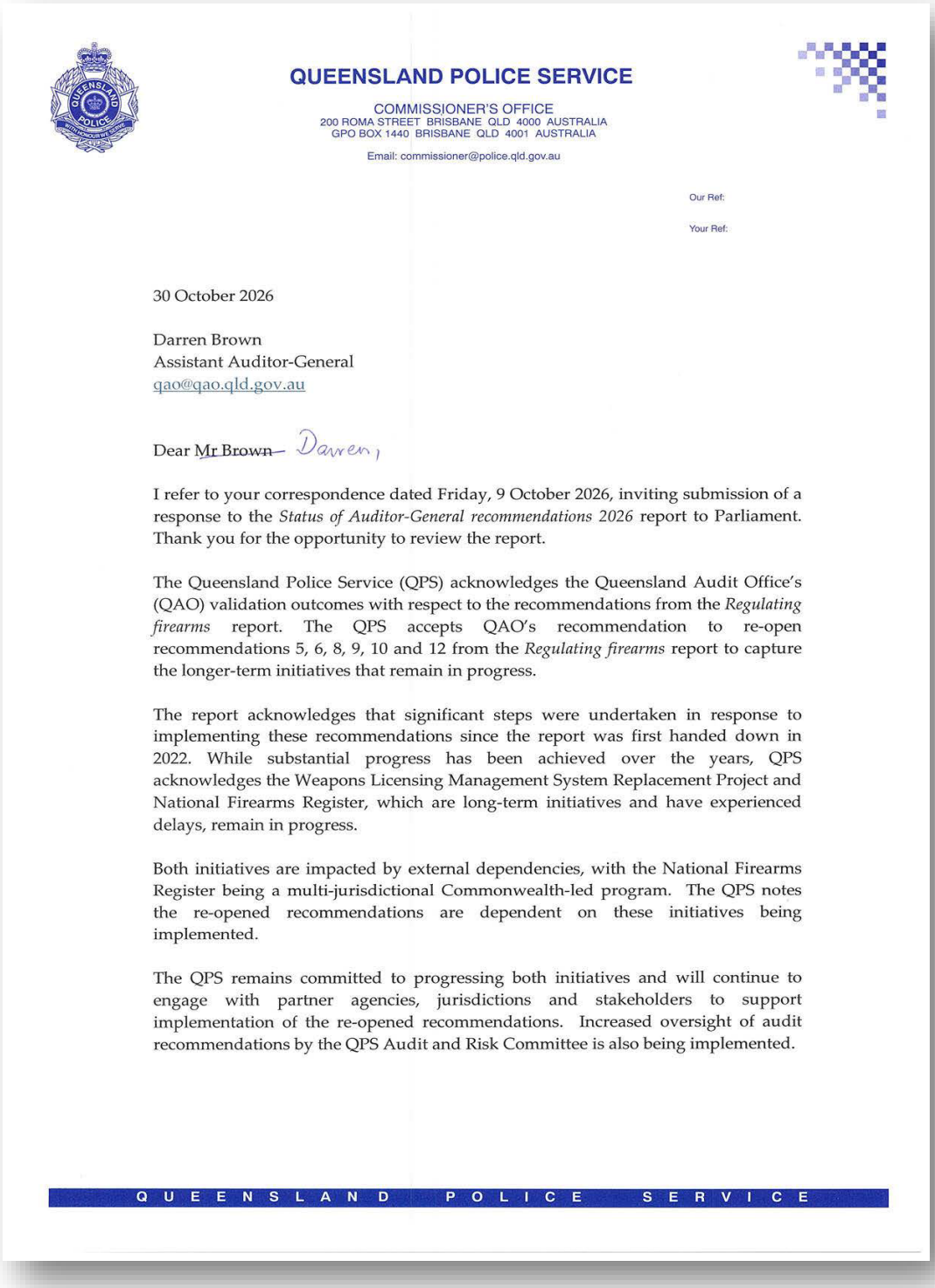
Yours sincerely

Sarah Cruickshank
Director-General

1 William Street Brisbane
GPO Box 149 Brisbane
Queensland 4001 Australia
Telephone 13 74 68 (13 QGOV)
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ABN 13 846 673 994

Comments received from Acting Commissioner, Queensland Police Service



QUEENSLAND POLICE SERVICE

COMMISSIONER'S OFFICE
200 ROMA STREET BRISBANE QLD 4000 AUSTRALIA
GPO BOX 1440 BRISBANE QLD 4001 AUSTRALIA

Email: commissioner@police.qld.gov.au

Our Ref:

Your Ref:

30 October 2026

Darren Brown
Assistant Auditor-General
qao@qao.qld.gov.au

Dear ~~Mr Brown~~ Darren,

I refer to your correspondence dated Friday, 9 October 2026, inviting submission of a response to the *Status of Auditor-General recommendations 2026* report to Parliament. Thank you for the opportunity to review the report.

The Queensland Police Service (QPS) acknowledges the Queensland Audit Office's (QAO) validation outcomes with respect to the recommendations from the *Regulating firearms* report. The QPS accepts QAO's recommendation to re-open recommendations 5, 6, 8, 9, 10 and 12 from the *Regulating firearms* report to capture the longer-term initiatives that remain in progress.

The report acknowledges that significant steps were undertaken in response to implementing these recommendations since the report was first handed down in 2022. While substantial progress has been achieved over the years, QPS acknowledges the Weapons Licensing Management System Replacement Project and National Firearms Register, which are long-term initiatives and have experienced delays, remain in progress.

Both initiatives are impacted by external dependencies, with the National Firearms Register being a multi-jurisdictional Commonwealth-led program. The QPS notes the re-opened recommendations are dependent on these initiatives being implemented.

The QPS remains committed to progressing both initiatives and will continue to engage with partner agencies, jurisdictions and stakeholders to support implementation of the re-opened recommendations. Increased oversight of audit recommendations by the QPS Audit and Risk Committee is also being implemented.

QUEENSLAND POLICE SERVICE

Noting the new validation process implemented by the QAO, the QPS is working closely with internal stakeholders to reassess the implementation of recommendations to ensure they meet future evidentiary requirements. This is resulting in some recommendations being kept open for longer than initially anticipated to ensure full implementation is achieved as intended, with the requisite documented evidence.

Improving grants management report

During the self-assessment in May 2026, the QPS reported to the QAO that the review of the QPS Grants Management Policy will be undertaken. The policy review has since commenced and is anticipated to be completed by 30 May 2027 which will finalise the recommendations.

Delivering forensic services report

The QPS and Forensic Science Queensland are jointly responding to recommendation 2 from the *Delivering forensic services* report. As reflected in the draft QAO report, a joint-agency working group was established in May 2025 and is progressing implementation of this recommendation, with significant progress achieved to date.

The QPS will consider future status reporting on recommendations, particularly in cases where significant work is being progressed, however full implementation of the recommendation is contingent on the development and delivery of a database as a critical enabling dependency.

The QPS is committed to ensuring governance and assurance processes operate effectively to deliver recommendations per the policy intent, and continues to strengthen the rigour and oversight of recommendations that are partially implemented.

I thank the QAO for its positive engagement throughout the performance auditing process.

Should you require further information in relation to this response, please contact Ms Anita Florentine, Manager, Reporting Team, Policy and Insight Division on [redacted].

Yours sincerely

BRETT POINTING APM
ACTING COMMISSIONER

Responses to recommendations



OFFICIAL

Queensland Audit Office
Better public services

Queensland Police Service

2026 Status of Auditor-General's recommendations

Response to recommendation provided by Brett Pointing, A/Commissioner, Queensland Police Service on 30 October 2026.

1

OFFICIAL

Queensland Audit Office
Better public services

Recommendation	Agree/ Disagree	Time frame for implementation (Quarter and financial year)	Additional comments
• We recommend that Queensland Police Service reopens the recommendations from the *Regulating firearms* (Report 8: 2020–21), that we assessed as partially implemented and continue implementation until it has addressed the remaining elements	Agree	4th Quarter 2027-28	The QPS has strengthened governance assurance processes following the 2025-26 Mid-Year Fiscal and Economic Review (MYFER) deep dive process and subsequent publication of the QPS Independent Financial Review. Implementation of this recommendation is contingent on the development and delivery of a system database as a critical enabling dependency, despite the significant work that has progressed to procure and design a system solution that is consistent with National priorities for strengthening weapons licensing decisions. The QPS agrees with the recommendation in-principle and will continue to progress implementation of the remaining initiatives being the Weapons Licensing Management System (WLMS) Replacement Project and National Firearms Register (NFR). The WLMS Replacement Project is anticipated to be fully delivered in 2027-28, subject to policy and legislative frameworks being in place to support implementation, and integration with Commonwealth dependencies. The NFR as a multi-jurisdictional Commonwealth-led program is due for completion by June 2028.

Comments received from Director-General, Department of Trade, Employment and Training

DELIVERING FOR QUEENSLAND | Queensland Government

Department of
Trade, Employment and Training

Our ref: TF26/2225; D26/21433

Ms Rachel Vagg
Auditor-General
Queensland Audit Office
Email: qao@qao.qld.gov.au

Dear Ms Vagg Rachel

Thank you for your email dated 9 October 2026 regarding your proposed report to Parliament regarding the 2026 status of Auditor-General's recommendations.

Following a review of the report, I note its findings and recommendations and thank you for the opportunity to provide comment.

Implementation of audit recommendations is crucial in maintaining a robust compliance and risk management system. The Department of Trade, Employment and Training has systems in place to address and monitor audit recommendations, as well as identify opportunities for improvement. In this endeavour, the Department is well supported by an internal audit function and the oversight of the Department's independent Audit and Risk Committee.

The Department remains committed to progressing audit recommendations in a timely manner and looks forward to continuing to work in partnership with the Queensland Audit Office.

Should you require further information, I invite you to contact Cathy Bray, Executive Director People and Governance, Corporate Services, via email at [redacted] or by telephone on [redacted].

Yours sincerely

Peter McKay
Director-General
30/10/2026

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ABN 84 375 484 963

Comments received from Acting Commissioner, Queensland Corrective Services



DELIVERING FOR QUEENSLAND | Queensland Government

Office of the
Commissioner
Queensland Corrective Services

Ref: QCS-05116-2026
Your ref: PRJ05231

27 OCT 2026

Ms Rachel Vagg
Auditor-General
Queensland Audit Office
qao@qao.qld.gov.au

Dear Ms Vagg

Thank you for your email of 9 October 2026, providing the opportunity to review your proposed report to parliament, *2026 Status of Auditor-General's recommendations.*

I am pleased to advise that the proposed report is consistent with our submission dated 3 June 2026 and the summary provided to Queensland Corrective Services on 10 June 2026. We have no further comments at this time.

Queensland Corrective Services remains committed to implementing recommendations and appreciates your office's engagement throughout this annual self-assessment process.

If you require further information regarding this matter, please contact Ms Catherine Moynihan, Assistant Commissioner, Professional Standards and Governance Command by email at [redacted] or telephone on [redacted].

Yours sincerely

Jon Peach
Acting Commissioner

QCS Headquarters
L21 Northbank Plaza
69 Ann Street Brisbane
Queensland 4001 Australia
Telephone +61 7 3565 7675
ABN 61993 700 400

SENSITIVE

Comments received from CEO and Commissioner, Queensland Building and Construction Commission

QAO reference: PRJ05231

30 October 2026

Ms Rachel Vagg, Auditor-General
qao@qao.qld.gov.au

Dear Auditor-General

Thank you for the opportunity to respond to the draft 2026 Status of Auditor-General's recommendations report.

Over the past five years, the QBCC has undergone significant change, including implementing a number of recommendations and changes raised by various Government and QBCC initiated reviews, internal and external audits and legislative changes.

Since my appointment as Commissioner, we have focused on embedding a new target operating model and realigning our strategic priorities. We are also reinvigorating the Regulatory Assurance Framework, which integrates quality assurance and other elements to support sound decision-making.

A recent health check of quality assurance implementation within the operational teams of the QBCC found that most teams have quality checks in place, while some areas are still working towards implementation.

The QBCC has since commenced a quality assurance uplift project to develop pathways towards alignment of all operational areas with our enterprise-wide framework. This work involves collaboration with operational areas and our internal assurance team. The project is intended to continue for the remainder of this financial year, progressively introducing artefacts to strengthen the maturity of the QBCC's quality assurance programs.

Yours sincerely

Angelo Lambrinos
CEO and Commissioner

B. Implementation of recommendations by parliamentary committee

Appendix B captures entities' implementation progress of recommendations by parliamentary committee. In some reports, we made recommendations to all departments, councils, statutory bodies, or hospital and health services as these recommendations had broader applicability beyond the entities we audited.

Against each report, we have identified the parliamentary committee that has current responsibility for overseeing the respective aspect of government. Due to changes in committees over time, our report may have originally been referred to a different committee. Our interactive dashboard reflects the current parliamentary committees for each report, which is available at www.qao.qld.gov.au/status-auditor-generals-recommendations-dashboard.

Entity implementation progress by parliamentary committee

We asked entities to explain the action they have taken to address the recommendation in 100 words or less. Where an entity's response exceeded 100 words, QAO summarised it for publication and provided the summary to the entity for review. A ^ identifies these summaries throughout Appendix B.

Figure B1 includes links to the reports we asked entities to self-assess against in this year's report.

Figure B1
Links to entity responses

Tabling year	Report number	Report title	Page
Education, Arts and Communities Committee			
2017–18	Report 14	*The National Disability Insurance Scheme*	45
2020–21	Report 1	*Family support and child protection system*	46
2021–22	Report 1	*Enabling digital learning*	47
2022–23	Report 5	*Keeping people safe from domestic and family violence*	48
2024–25	Report 6	*Protecting students from bullying*	53
Governance, Energy and Finance Committee			
2019–20	Report 1	*Investing in vocational education and training*	55
2021–22	Report 17	*Appointing and renewing government boards*	56
2022–23	Report 2	*Improving grants management*	57

Tabling year	Report number	Report title	Page
	Report 6	*Managing workforce agility in the Queensland public sector*	60
	Report 17	*Implementing machinery of government changes*	64
2024–25	Report 3	*Central agencies' coordination of the state budget*	68
Health, Environment and Innovation Committee			
2017–18	Report 16	*Follow-up of Managing water quality in Great Barrier Reef catchments*	73
2018–19	Report 7	*Conserving threatened species*	74
2020–21	Report 16	*Planning for sustainable health services*	75
2021–22	Report 2	*Measuring emergency department patient wait time*	77
2022–23	Report 12	*Growing ecotourism in Queensland*	79
	Report 14	*Health outcomes for First Nations people*	81
Justice, Integrity and Community Safety Committee			
2018–19	Report 21	*Delivering forensic services*	84
2020–21	Report 5	*Responding to complaints from people with impaired capacity—Part 1: The Public Trustee of Queensland*	85
2023–24	Report 4	*Deploying police resources*	86
	Report 9	*Minimising gambling harm*	89
	Report 15	*Reducing serious youth crime*	92
2024–25	Report 2	*Delivering forensic medical examinations (follow-up audit)*	95
Local Government, Small Business and Customer Service Committee			
2016–17	Report 2	*Forecasting long-term sustainability of local government*	97
2017–18	Report 17	*Managing local government rates and charges*	100
2019–20	Report 2	*Managing the sustainability of local government services*	103
	Report 3	*Managing cyber security risks*	105
2023–24	Report 2	*Improving asset management in local government*	107
	Report 12	*Responding to and recovering from cyber attacks*	110
2024–25	Report 7	*Managing Queensland's regional water quality*	114
	Report 10	*Insights on audit committees in local government*	145
Primary Industries and Resources Committee			
2021–22	Report 6	*Regulating animal welfare services*	154
2023–24	Report 1	*Managing invasive species*	157

Tabling year	Report number	Report title	Page
State Development, Infrastructure and Works Committee			
2019–20	Report 16	*Licensing builders and building trades*	160
2021–22	Report 16	*Contract management for new infrastructure*	161
	Report 18	*Enhancing government procurement*	162
2024–25	Report 5	*Preparing for the Brisbane Games*	163

Source: Queensland Audit Office, compiling performance audit reports to parliament.

Education, Arts and Communities Committee

The National Disability Insurance Scheme (Report 14: 2017–18)

Entity progress on implementation

Recommendation 7		
Agencies affected by the National Disability Insurance Scheme in Queensland strengthen internal governance and reporting arrangements at the service level so heads of agencies can provide the lead agency with accurate assessments about their agencies' readiness for the National Disability Insurance Scheme and any emerging risks.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Queensland Corrective Services	Fully implemented	Queensland Corrective Services is represented on interdepartmental disability reform groups and committees, which oversee implementation of the National Disability Insurance Scheme. It appointed disability champions, who drive initiatives within the agency. It established a disability services team to support prisoners with disabilities.

Family support and child protection system (Report 1: 2020–21)

In this report, we made recommendation 4 to all relevant entities with mandatory responsibilities to report child harm. These are the Department of Education; the Queensland Police Service; the Department of Health; and the Department of Child Safety, Youth and Women. Following machinery of government changes in November 2024, the Department of Child Safety, Youth and Women was renamed to the Department of Families, Seniors, Disability Services and Child Safety. We received the response below from the department that had an outstanding recommendation.

Entity progress on implementation

Recommendation 3

The Department of Child Safety, Youth and Women, in collaboration with family support services automate the transfer of those child harm reports that do not meet the threshold for investigation, but the family may benefit from family support services between the Integrated Client Management System and the Advice, Referrals and Case Management database.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Families, Seniors, Disability Services and Child Safety	Partially implemented	Development initiatives undertaken to minimise reliance on the email channel include: Department of Education – student protection reports (SP4) automated and pre-populated in the Unify system; Queensland Police Service (QPS) – plan to explore further options over the next 6 to 12 months (159 portal); other professional and community reports referrers – fully digital with expectation to go-live during July release for community based incident report portal (CBIR).

Enabling digital learning (Report 1: 2021–22)

Entity progress on implementation

Recommendation 7		
The Department of Education supports schools to have: a. a clear digital component in their strategic plans, which could include how they will embed digital literacy into daily learning practices and their preferred digital technologies in the contexts of their teaching and learning methods b. monitoring processes in place to enable effective delivery of their strategic plans, including the digital component.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Education	Fully implemented	The department has provided schools with clear guidance, curated resources, and structured activities that support the development of a whole-school approach to digital learning and enable schools to explore and enhance digital innovation in teaching and learning. In addition, the department has provided schools with updated school performance planning guidance and associated resources to enact improvement through a collaborative inquiry approach promoting ongoing monitoring.

Keeping people safe from domestic and family violence (Report 5: 2022–23)

In this report, we made recommendations to the Queensland Police Service; the Department of Justice and Attorney-General; Queensland Corrective Services; the Department of Education; the Department of Children, Youth Justice and Multicultural Affairs; and the Department of Communities, Housing and Digital Economy. We addressed recommendation 15 to the Department of Health and all hospital and health services.

Following the machinery of government changes in November 2024, the Department of Children, Youth Justice and Multicultural Affairs was renamed to the Department of Families, Seniors, Disability Services and Child Safety (DFSDSCS). Likewise, the Department of Justice and Attorney-General was renamed to the Department of Justice, and the violence and prevention function moved to DFSDSCS. As a result of these machinery of government changes, we reallocated recommendations 6, 8, 13, 16, 18, 19, and 20 from the Department of Justice to DFSDSCS.

We received the responses below from entities that had outstanding recommendations.

Entity progress on implementation

Recommendation 4		
The Department of Justice and Attorney-General and the Queensland Police Service enhance support within courts to assist victims in making private applications for domestic violence and temporary protection orders.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Justice	Fully implemented	The Department of Justice has implemented key reforms to this recommendation. This includes implementation of initiatives under the *Domestic and Family Violence and Sexual Violence Safety Framework – Delivering Safer Courts 2024–2034* that help to ensure inclusive, safe, and accessible court services for those impacted by domestic and family violence (DFV) and sexual violence. These initiatives include mandatory DFV-specific training for registry staff, which commenced in 2023, and updates to internal procedures for registry staff to process private applications. Further, the court's website redesign saw all DFV content, including for private applications, updated in simple English.
Recommendation 6		
The Department of Justice and Attorney-General and the Queensland Police Service gather and analyse data to assess where action is needed to improve access to, and timeliness and effectiveness of, referrals to DFV support services.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Families, Seniors, Disability Services and Child Safety	Fully implemented	The department will continue to implement changes to the statewide crisis system using improved data and system information developed to date, including through the new government approach to domestic and family violence reform. This action is now considered business as usual.

Recommendation 8

The Department of Justice and Attorney-General and the Queensland Police Service implement a cross-agency training program focused on enhancing inter-agency roles, coordination, communication, protocols, and multidisciplinary approaches. This should include other key domestic and family violence support and service delivery entities, such as the courts, the Department of Health, the hospital and health services, the Department of Education, and non-government victim support services.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Families, Seniors, Disability Services and Child Safety	Fully implemented	The department's Domestic, Family and Sexual Violence Integrated Service Response Team delivers regular online training, which complements its publicly available, self-paced modules. The team provides tailored training when requested. The department contracted a supplier to provide non-government sector development.^

Recommendation 13

The Department of Justice and Attorney-General and the Queensland Police Service progressively expand co-location and co-responder approaches across the state and include a wider range of services to better meet the needs of victims and people affected by domestic and family violence. This includes integrating them with high-risk teams and the Queensland Police Service's Domestic, Family Violence and Vulnerable Persons units.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Families, Seniors, Disability Services and Child Safety	Fully implemented	The department and Queensland Police Service (QPS) have implemented the collaborative models outlined. These include: a co-response model in Cairns; a co-engagement model in Brisbane and Logan locations; and embedded domestic and family violence practitioners in 49 police stations. The 3 High Risk Teams in Townsville, Redlands, and Rockhampton have been implemented.

Recommendation 15

The Department of Health and hospital and health services strengthen screening and risk assessing practices by:

- implementing the recommendations of the Death Review and Advisory Board (set up under the *Coroners Act 2003* to research and analyse data and make recommendations to government) as a priority
- ensuring its risk assessment and screening tools are updated and widely available across the health system
- mandating and delivering face-to-face domestic and family violence training for all frontline health workers.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns and Hinterland Hospital and Health Service	Fully implemented	The hospital and health service (HHS) established an annual review process to monitor recommendations from the Death Review and Advisory Board and assess domestic and family violence (DFV) recommendations. The HHS is part of Queensland Health's Domestic and Family Violence Reference Group, which discusses statewide strategies and actions. It offers DFV training for staff.^
Central West Hospital and Health Service	Partially implemented	The hospital and health service reported a status update but provided no commentary to justify the status.
Darling Downs Hospital and Health Service	Partially implemented	The hospital and health service converted the *Domestic and Family Violence Common Risk and Safety Framework* tools into approved medical record forms. It offers staff training about domestic and family violence and plans to offer additional training to priority clinical areas.^

Mackay Hospital and Health Service	Fully implemented	The Department of Health has published a comprehensive set of resources on Queensland Health Electronic Publishing System to guide, support, and assist staff in the area of keeping people safe from domestic and family violence, inclusive of updated risk assessment and screening tools. In addition to the online training modules available for all Mackay Hospital and Health Service (Mackay HHS) personnel, a Mackay HHS domestic and family violence workforce specialist provides face-to-face training for all new clinicians to Mackay HHS, as part of day 2 of district orientation, which is compulsory for all clinical personnel commencing with Mackay HHS.
Metro North Hospital and Health Service	Fully implemented	The hospital and health service (HHS) implemented the recommendations of the Death Review and Advisory Board. It updated its risk assessment and screening tools, and mandated domestic and family violence training for frontline health workers. The HHS delivered relevant training modules developed under Queensland Health's *Domestic and Family Violence Capability Framework*. It was selected as a 2026 pilot site for training around the intersection of domestic and family violence, complex trauma, and suicide.^
South West Hospital and Health Service	Fully implemented	The hospital and health service implemented Queensland Health's *Domestic and Family Violence Capability Framework* and permanently appointed a social worker to support staff training. It implemented the domestic and family violence risk assessment and safety planning tool and introduced 2 levels of risk assessment. It offered statewide and locally developed staff training and strengthened collaboration and information sharing with partner agencies.^
Torres and Cape Hospital and Health Service	Partially implemented	Torres and Cape Hospital and Health Service (Torres Cape HHS) has accepted the recommendations of the Death Review and Advisory Board and started working towards a more collaborative system. This is partially compliant. There is a domestic family violence policy in consultation that incorporates universal screening using the condensed Domestic and Family Violence Common Risk and Safety Framework (CRASF) form. This allows escalation of risk across roles and external agencies to build an integrated service response. This is partially compliant. Torres Cape HHS has mandatory online modules, *Learning on Line: Clinical response to domestic and family violence* for patient-facing staff, and *Understanding Domestic and Family Violence*, for non-clinical staff. This is compliant.^
Townsville Hospital and Health Service	Fully implemented	The hospital and health service implemented recommendations of the Death Review and Advisory Board and adopted Queensland Health's *Domestic and Family Violence Capability Framework*. It provides domestic and family violence training to targeted frontline workers.^
Wide Bay Hospital and Health Service	Fully implemented	The hospital and health service contributes to the statewide domestic and family violence program community of practice to implement recommendations of the Death Review and Advisory Board. It uses risk assessment and screening tools. It provides relevant resources and training to staff.^

Recommendation 16

The Department of Justice and Attorney-General collects and analyses its expenditure data to quantify and assess the government's investment in domestic and family violence, in particular its funding of prevention and early intervention initiatives.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Families, Seniors, Disability Services and Child Safety	Fully implemented	The former Department of Justice and Attorney-General and, subsequently, the Department of Families, Seniors, Disability Services and Child Safety have undertaken a data insights project to identify data improvements to better utilise expenditure data and service delivery effectiveness. The Queensland Government will launch a new domestic and family violence reform strategy in May 2026 that will outline the Queensland Government's priorities for investment in prevention and early intervention services, which will be supported through a new commissioning framework that will drive data-informed investment planning.

Recommendation 18

The Department of Justice and Attorney-General and the Department of Communities, Housing and Digital Economy develop strategies to provide a range of crisis accommodation including for perpetrators of domestic and family violence, taking into consideration the management of risk to victims.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Families, Seniors, Disability Services and Child Safety	Fully implemented	The department's domestic and family violence reform strategy describes support for victim–survivors, including crisis accommodation. The department has secured funding for 10 new or expanded shelters.^

Recommendation 19

The Department of Justice and Attorney-General, Queensland Corrective Services and the Department of Children, Youth Justice and Multicultural Affairs increase the number, range, and quality of rehabilitation programs, including specific programs tailored for young people.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Families, Seniors, Disability Services and Child Safety	Fully implemented	The department increased funding for domestic and family violence intervention programs and implemented requirements for perpetrator intervention services. It trialled innovative perpetrator intervention programs, including programs tailored for young people, people who identify as LGBTIQA+, migrant communities, and people with cognitive impairment.^
Department of Youth Justice and Victim Support	Fully implemented	The Department of Youth Justice and Victim Support refers youth through Queensland Health's Forensic Child and Youth Mental Health Service (FCYMHS) to the KIND program to address their use of violence. A domestic and family violence service provider has been appointed for the Cairns region, with the Cairns Domestic and Family Violence Service's Building Up Support service commencing on 1 July 2025. This program supports Aboriginal and/or Torres Strait Islander young men and boys. The service connects with relevant stakeholders in the community to establish strong working relationships. The contract is in place to 30 June 2027. Additional responses to domestic and family violence have been funded through Kickstarter grants.

Queensland Corrective Services	Partially implemented	Queensland Corrective Services (QCS) is increasing the number, range, and quality of rehabilitation programs, including options for young people transferred to QCS, with individual needs assessed at transition. Youthful offenders can access the same suite of programs and services as the broader population, subject to eligibility and need. In 2025–26, QCS commenced expansion of perpetrator intervention activities, including piloting a domestic and family violence (DFV) psychoeducation program at 4 sites and developing a DFV module for the First Nations sexual offending program at Lotus Glen Correctional Centre. Status is partially implemented as quality measures continue.

Recommendation 20

The Department of Justice and Attorney-General strengthens its oversight and monitoring of its funded programs by:
- reviewing the demand, type, availability, and accessibility of perpetrator programs across Queensland
- collecting data on attendance rates, completion rates, and waiting lists for its funded programs
- evaluating the effectiveness of its funded programs.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Families, Seniors, Disability Services and Child Safety	Partially implemented	The Department of Families, Seniors, Disability Services and Child Safety is implementing a range of initiatives to strengthen oversight and monitoring of its funded programs, primarily through adopting the guidance provided through the data insights project and via the implementation of the *Domestic, family and sexual violence system monitoring and evaluation framework*. The framework provides a structured approach to evaluating demand, type, availability, and accessibility of perpetrator programs, as well as supporting the improved data consistency and reliability, and overall data maturity across the service sector.

Recommendation 21

Queensland Corrective Services enhances its systems and processes for monitoring prisoners to ensure they do not breach domestic violence orders.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Corrective Services	Fully implemented	The Unity telephony solution has been implemented statewide to replace the legacy Arunta system, introducing a modern digital platform in partnership with Telio Group. The system enhances monitoring of prisoner telephone calls through improved technology capability, including restrictions on redirection services, AI-enabled transcription and translation, keyword search functionality, and enhanced business analytics for reporting. Training has been delivered to intelligence staff to support implementation. The solution represents a significant uplift in the identification, monitoring, and reporting of domestic and family violence-related intelligence, strengthening assurance and risk management.

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Protecting students from bullying (Report 6: 2024–25)

Entity progress on implementation

Recommendation 1		
The Department of Education clearly documents its approach to bullying. This should include the supports available for state schools to implement evidence-based prevention and response strategies. As part of this it should develop a plan for how it will implement its strategy and monitor its effectiveness.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Education	Fully implemented	The department introduced the following initiatives: Queensland Anti-bullying Expert Advisory Panel, to provide critical advice and guide implementation; Rapid Support teams, to assist schools responding to significant bullying incidents; additional funding for chaplains and student wellbeing officer services; support services for parents and carers, including expanding Parentline and introducing the Parent Navigator; and new and updated professional development resources.

Recommendation 2		
The Department of Education supports more effective communication of schools' codes of conduct through: • redeveloping the prevention and response to bullying requirements in the State Schools Student Code of Conduct to align with current evidence-based practice and departmental procedures • monitoring schools' documentation of the code of conduct • ensuring schools provide sufficient information online to demonstrate the currency of codes of conduct.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Education	Partially implemented	The department is progressing work as part of the discipline procedure review, which includes the *Student Code of Conduct*. Consultation with key stakeholders on the review is underway.

Recommendation 3		
The Department of Education, as part of delivering on its commitment to address recommendations from the *Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability*, enhances its data collection to include information on students who experience bullying and cyber bullying.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Education	Fully implemented	The department launched the behaviour insights dashboard within the School Online Reporting dashboard environment, which integrates multiple datasets into a single interactive, holistic view of student data in one centralised platform.

Recommendation 4

The Department of Education enhances its approach to monitoring student bullying by:

- improving its collection and analysis of information on the experiences of parents/carers, students, and staff specific to the management of student bullying
- establishing processes for monitoring schools' implementation of bullying policies and when and how a region would intervene to support a school that needs assistance to reduce bullying
- evaluating the effectiveness of its policies and resources to support schools to prevent and respond to bullying.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	In addition to the introduction of the Behaviour Insights Dashboard, which helps schools identify trends in student behaviour (including bullying) and proactively address bullying risks (see recommendation 3), the department collects and analyses data from Rapid Support teams, the Parent Navigator service, and Parentline.

Recommendation 5

The Department of Education reviews the Parent and Community Engagement framework to include:

- up-to-date, contemporary approaches to engaging working parents/carers
- specific guidance on engaging with parents/carers on complex policy issues such as bullying.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Partially implemented	The *Parent and Community Engagement Framework* (PACE Framework) is currently being refreshed, with a phased release of updated and new resources for schools scheduled for 2026–27.

Recommendation 6

The Department of Education makes readily available access to professional learning, teaching resources, and information for school staff about preventing and responding to bullying behaviour, including:

- how to identify bullying behaviour
- effective approaches for responding to and reporting different types of bullying, including cyber bullying.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	The department has refreshed and introduced new professional learning self-paced modules and a capability suite for use by teachers, school, and corporate staff, which include school-facilitated modules on anti-bullying topics, with support to tailor resources to school contexts.

Governance, Energy and Finance Committee

Investing in vocational education and training (Report 1: 2019–20)

Entity progress on implementation

Recommendation 7		
TAFE Queensland, in consultation with the Department of Employment, Small Business and Training finalises specific and measurable strategies and plans to improve the financial sustainability of its training delivery, including: • strategies for increasing its student revenue and market share • workforce management plans that support program delivery outcomes and financial sustainability.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
TAFE Queensland	Fully implemented	TAFE Queensland implemented a coordinated program of financial sustainability initiatives through its Financial Sustainability and Resilience Plan (FSRP). Key actions included improving student conversion rates and revenue capture, expanding higher education and commercial offerings, strengthening data quality and funding compliance, and improving efficiency in training delivery and support services. Enabling programs such as the customer experience project and education planning system enhanced demand management and workforce planning. Workforce strategies were aligned to delivery requirements through improved visibility of educator capacity. Insights from the FSRP have enabled the development of the financial strategy, providing an integrated, organisation-wide framework for financial decision-making within business-as-usual operations.

Appointing and renewing government boards (Report 17: 2021–22)

In this report, we addressed recommendation 5 to 4 departments that manage the recruitment process for ministers responsible for large government boards. These are the Department of Health; the Department of Youth Justice, Employment, Small Business and Training; the Department of Regional Development, Manufacturing and Water; and Queensland Treasury. The Department of Regional Development, Manufacturing and Water was renamed to the Department of Local Government, Water and Volunteers following the November 2024 machinery of government changes. We received the responses below from entities that had outstanding recommendations.

Entity progress on implementation

Recommendation 2

The Department of the Premier and Cabinet develops, in collaboration with Queensland Treasury and relevant departments, a whole-of-government, overarching framework (aligned to better practice as outlined by the ASX Corporate Governance Council and the Australian Institute of Company Directors) for the appointment process for large boards that includes:

a. requiring departments to request boards complete a formal skills matrix (including qualifications) to inform performance evaluation, succession planning and to determine the skills needed for each vacancy
b. requiring departments to request board members have a performance evaluation completed prior to reappointment
c. providing advice to boards on how to determine if a member's long tenure has affected their independence
d. providing advice to ministers and departments on the benefits of improving transparency and the applicant pool, by publicly advertising vacancies
e. requiring checks of the academic qualifications of candidates
f. involving board chairs more closely in the appointment and renewal process, to allow candidates to conduct their own due diligence and discuss potential conflicts of interest and determine if they can be successfully managed
g. proposing indicative time frames for each phase of the appointment process, including for approval
h. setting timeliness performance targets to evaluate the effectiveness of the appointment process.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of the Premier and Cabinet	Partially implemented	The Department of the Premier and Cabinet's proposed revised *Welcome Aboard* and appointment guidance material is pending further consideration.

Recommendation 5

Departments managing the recruitment process for ministers responsible for large government boards implement the whole-of-government framework developed by the Department of the Premier and Cabinet in Recommendation 2.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	Action completed, noting that the Department of the Premier and Cabinet (DPC) is yet to release the guideline. The Department of Health has a process in place to identify when the guideline is approved and we will implement it once released by DPC. Recommendation cannot be progressed any further and there is a process in place to identify when the DPC guideline is released.
Department of Local Government, Water and Volunteers	Fully implemented	Given the age of this recommendation (3 years) and the department's commitment to implementing the requirements of the new framework, once established by the Department of the Premier and Cabinet (DPC), the department considers this recommendation to be closed.

Improving grants management (Report 2: 2022–23)

In this report, we addressed recommendations 1 and 2 to Queensland Treasury and recommendation 5 to the Department of State Development, Infrastructure, Local Government and Planning (the department). We addressed the remaining recommendations to all departments and the Queensland Reconstruction Authority to review their grant management practices. The department was renamed to Department of State Development, Infrastructure and Planning following the November 2024 machinery of government changes.

While the Queensland Reconstruction Authority is not a department, it is required to publish information on the Open Data website due to the significant grants it provides after natural disasters.

We received the responses below from entities that had outstanding recommendations.

Entity progress on implementation

Recommendation 3

When agencies initially assess grant applications, we recommend they collect all information that is required to be published on the Open Data website as part of the *Queensland Government Investment Portal – Expenditure Data*. We also recommend agencies check the completeness of grant information provided to Queensland Treasury for publishing to ensure there is no missing information.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Partially implemented	Queensland Police Service (QPS) provided grant information to Queensland Treasury via the investment portal. The data is quality-assured and endorsed by the QPS Chief Financial Officer prior to submission. Databases are reviewed and updated on an annual basis.

Recommendation 4

All departments should use the grants management maturity model available on our website to self-assess the strengths and improvement opportunities of their grant programs. The result of the maturity assessment should be reported to audit committees or other relevant oversight bodies.
Where the results do not meet performance expectations, a plan should be developed and implemented to strengthen internal controls over a specific period. This should include working closely with other departments on whole-of-government grants initiatives.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Housing and Public Works	Fully implemented	As a whole-of-department assessment against the grants maturity model could not be undertaken due to the varied nature of grant programs, a plan has been developed and approved to implement the grants management maturity model across business areas responsible for major departmental grant programs (annual budget more than $5 million) over a 3-year cycle, monitored through the Chief Financial Officer assurance project. The Resilient Homes Fund program and Household Resilience Program business areas completed a grants maturity self-assessment in 2023 and 2024 respectively. These results were reported to the audit and risk committee. These assessments will be refreshed as part of the 3-year cycle.

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism	Partially implemented	The department adopted the Queensland Audit Office grants management maturity model as a best practice tool. It plans to establish a consistent baseline following machinery of government changes before completing its self-assessment and identifying opportunities for improvement. It has implemented the 2025 grants management framework, is undertaking assurance activities on fraud, grants and risk management, and reports risks and improvements to committees.^
Queensland Police Service	Partially implemented	Queensland Police Service is reviewing its grants management policy and plans to strengthen its grants management and service level agreements.
Queensland Reconstruction Authority	Fully implemented	Queensland Reconstruction Authority (QRA) has self-assessed against the model to identify and address improvement opportunities in the administration and delivery of Disaster Recovery Funding Arrangements grants. QRA will now adopt target ratings across all 5 attributes to work towards and review progress annually.

Recommendation 6

All departments assess the risks of grant programs from the perspective of:

- performance – the risk of decisions not being based on complete and accurate information, or of not achieving program objectives and therefore department or government objectives
- finance – the risk of insufficient funding, or of fraud or error
- compliance – the risk of not complying with relevant legislation, of not obtaining appropriate approvals, or of conflicts of interest not being appropriately managed
- operations – the risk of staff not being available to assess applications promptly and appropriately.

All departments should document these risks in a register, identify the individuals who will be responsible for ensuring the risks are appropriately addressed, and clearly outline the actions required to address the risks and how they will be monitored.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Partially implemented	Queensland Police Service includes risk management processes in all grants programs.

Recommendation 7

All departments enhance the acquittal of grants by:

- assessing if existing acquittal processes address the risks in the grant program
- implementing online systems for recipients to submit grant acquittals
- automating the monitoring of grant acquittals and of outstanding deliverables
- obtaining sufficient evidence to demonstrate if the grant was used according to the funding agreements before making further instalments.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Trade, Employment and Training	Fully implemented	The Department of Trade, Employment and Training (DTET) initiated a systems approach to automating grant administration, including acquittals across the agency. DTET is not progressing an automated monitoring system of grant acquittals and outstanding deliverables, as it currently has strong acquittal processes in place that provide a high level of assurance.

Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism	Partially implemented	A grants policy and procedure was implemented in December 2025, aligned with Australian accounting standards, Queensland Treasury financial reporting requirements, and relevant legislation. The policy strengthens acquittal and monitoring requirements by clarifying recipient obligations, evidentiary standards, and oversight responsibilities to ensure grant funds are used in accordance with funding agreements.
Queensland Police Service	Partially implemented	Queensland Police Service is reviewing its grants management policy and plans to strengthen its grants management and service level agreements.

Recommendation 8

All departments with significant grant programs ensure they develop and periodically monitor key performance metrics to measure:

- their performance in delivering a grant program
- the achievement of milestones and deliverables by grant recipients
- the grant program's ability to achieve outcomes.

For similar programs across government, consistent performance metrics should be developed, to enable benchmarking across government. This will support ongoing improvements in the efficiency and effectiveness of grant programs.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of the Environment, Tourism, Science and Innovation	Fully implemented	The department has strengthened its grants administration framework to require the definition and monitoring of performance metrics across grant delivery, recipient milestones, and outcomes. Program evaluation guidance, key performance indicator (KPI) templates, and milestone reporting requirements are embedded within the framework and supported by system tools.
Queensland Police Service	Partially implemented	Queensland Police Service is reviewing its grants management policy and plans to strengthen its grants management and service level agreements.

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Managing workforce agility in the Queensland public sector (Report 6: 2022–23)

In this report, we made 7 recommendations. We addressed recommendations 1 to 4 to the Public Service Commission. The Public Service Commission has since been renamed to the Public Sector Commission. We addressed the remaining 3 (recommendations 5 to 7) to all departments. We received the responses below from entities that had outstanding recommendations.

Entity progress on implementation

Recommendation 2

The Public Service Commission develops contemporary recruitment and selection practices that support the timely recruitment of a diverse workforce. This includes revisiting the sector's employment value proposition.

Entity	Status	Entity's self-assessment response or where necessary a summary
Public Sector Commission	Partially implemented	Research from the employee value proposition project has been shared with the sector to inform agency-specific recruitment and selection practices.

Recommendation 4

The Public Service Commission champions cross-sector workforce mobility programs and common job descriptions to build and nurture a capable and adaptable workforce.

Entity	Status	Entity's self-assessment response or where necessary a summary
Public Sector Commission	Fully implemented	The commission has strengthened the policy framework for mobility through the mobility directive, effective 10 September 2025, supported by practical guidance and resources to assist consistent implementation across the sector. While common job descriptions may support mobility, their broad application across the sector is impractical due to the diversity of agency functions, roles, and operating environments.

Recommendation 5

All Queensland Government departments ensure strategic workforce planning is driven by leaders and integrated with organisational planning. This includes considering their workforces as part of the broader sector workforce to support greater mobility.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Housing and Public Works	Fully implemented	A departmental workforce planning community of practice (CoP) with leadership representation from all divisions was operationalised in December 2024 and met bi-monthly. Key outcomes included undertaking a workforce planning maturity survey to determine current state, inform priorities, measure progress, and provide advice, support, and tools; conducting an environmental scan across business areas to identify strategic workforce risks, challenges, opportunities, and critical roles and capabilities; developing and approving the department's *Strategic Workforce Plan 2025–28*; and allocating shared accountability to all business areas for implementing the *Strategic Workforce Plan 2025–28*.

Department of Justice	Fully implemented	The Department of Justice *Strategic Workforce Plan 2025–29* (SWP) was approved and published by 1 July. The strategy was endorsed and led by leaders across the department. This plan includes strategies to increase mobility of staff within the department and the sector. To guide implementation, a strategic workforce implementation plan has been approved. In addition, divisions within the department will report implementation of related activities through the business plan process.
Department of Sport, Racing and Olympic and Paralympic Games	Partially implemented	The department launched a strategic workforce plan and began to implement changes in workplace culture, talent management, workplace transformation, diversity and inclusion, and capability development. The department is embedding initiatives from the Public Sector Commission about workforce mobility and collaborating on a strategic approach to planning and managing fixed-term roles linked to the Brisbane Games.^
Department of the Premier and Cabinet	Fully implemented	The Department of the Premier and Cabinet (DPC) embedded strategic workforce planning within its annual integrated business planning cycle. Performance reporting of the strategic workforce plan is provided to DPC's executive leadership team through the strategic workforce subcommittee. The plan focuses on enabling our people to support the public sector and deliver outcomes for Queenslanders; building a highly capable, influential workforce led by strong, future-focused leaders; and maintaining a safe, diverse, and inclusive workplace that meets the needs of our people.
Public Sector Commission	Partially implemented	The Public Sector Commission is finalising its 2026 to 2030 strategic workforce plan, informed by its operating model, environmental scan, and organisational planning.

Recommendation 6

All Queensland Government departments implement better strategies to address challenges and create a skilled workforce. This includes:

a. undertaking a robust assessment of existing and future workforce skills needed to meet goals, and identifying any skills gaps
b. assessing the impact of emerging technology and digital transformation on service delivery, workplace infrastructure, and workforce demand.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice	Fully implemented	Key achievements to date include the approval of the Department of Justice learning and development strategy (2025–2029) in November 2024; development of a learning and development action plan to operationalise the strategy, currently in draft and scheduled for approval by December 2025; publication of the strategic workforce plan on 1 July, which includes targeted strategies to support digital transformation through capability building and effective change management; and identification of the most critical strategic capabilities required over the next 4 years.
Department of Sport, Racing and Olympic and Paralympic Games	Partially implemented	The department created a critical roles information guide, which has been piloted and will roll out across the department. It developed a workforce planning information sheet, a human resources workforce metrics dashboard, and a human resources business partnership model. The department has not yet evaluated the effects of emerging technology on service delivery, workplace infrastructure, and workforce demand.^

Department of the Premier and Cabinet	Fully implemented	To create a skilled workforce, and identify current and future skills needs, the Department of the Premier and Cabinet (DPC) has expanded the Future Leaders graduate program beyond policy to other public sector functions; strengthened workforce planning, with an emphasis on capability development and succession planning; implemented a new recruitment and selection training module; delivered structured capability and leadership programs to support employee development and build capability in priority areas; and provided the DPC Leadership Impact series across the sector to promote contemporary leadership practices and share insights to enhance mobility and build capability.
Public Sector Commission	Partially implemented	Public Sector Commission's new operating model commenced on 5 January 2026. In developing the model, functions were aligned across the organisation and skills and capabilities for roles were identified.
Queensland Police Service	Partially implemented	Queensland Police Service (QPS) is strengthening workforce demand and supply modelling, data integration, and budget modernisation to support evidence-based workforce planning and financial sustainability. These efforts will guide decisions on future workforce size, skills, composition, and transition pathways, including the impact of emerging technologies. In parallel, QPS is continuing work to finalise its digital and data strategy, which outlines foundational approaches to uplift workforce and service capability across the organisation. This will help ensure the organisation can effectively leverage emerging technologies and contemporary data and digital practices.

Recommendation 7

All Queensland Government departments move from traditional recruitment practices to contemporary talent acquisition approaches. This includes

a. modernising and simplifying job roles that focus on skill needs, facilitate mobility across the sector, and better align with comparable private sector roles
b. finding more innovative ways to attract and retain talent.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Housing and Public Works	Fully implemented	An attraction and recruitment project was undertaken as part of the department's strategic workforce plan 2025–28. The project operationalised more streamlined recruitment processes that enhanced fairness, built capability, and strengthened the department's ability to attract and retain talent, through updated role profile and applicant guide templates; redesigned intranet resources for accessible guidance for hiring managers; an e-learning course for recruitment panels and delegates; redesigned recruitment and selection in-person training; and automated communications to panel chairpersons to streamline access to guidance and resources.

Department of Justice	Fully implemented	Department of Justice (DOJ) continues to modernise its approach to talent acquisition (including strategic attraction, recruitment, selection, and onboarding approach) by consulting key stakeholders to define priorities and improve recruitment materials and training. DoJ has updated intranet resources on writing contemporary job ads to improve attraction, recruitment, and selection; developed a central role description hub; piloted LinkedIn job slots and recruiter products to enhance attraction activities; conducted surveys to understand why candidates applied for roles; gained approval for a DoJ Law and Justice graduate program; and increased work-integrated learning opportunities and internships for university students.
Department of Sport, Racing and Olympic and Paralympic Games	Partially implemented	The department updated and enhanced its recruitment and selection documents. It provides support, advice, and training to hiring managers, selection panels, and delegates. It piloted simplified role descriptions and supports workforce mobility.^
Department of the Premier and Cabinet	Fully implemented	Department of the Premier and Cabinet (DPC) progressed the following actions to support contemporary talent acquisition approaches: targeted recruitment in our Future Leaders cohort and redesign and consideration of AI use in recruitment; refreshed role description template and job advertisements; implemented strengths-based development practices to support employee growth and retention; analysed annual Working for Queensland survey results to identify opportunities to improve employee engagement and target attraction and retention initiatives; and defined DPC's employee value proposition, supported by promotional material, to strengthen recruitment activities. The chief human resources officer manages all Senior Executive Service recruitment activity.

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Implementing machinery of government changes (Report 17: 2022–23)

In this report, we made 7 recommendations. We addressed recommendations 1 to 4 to the Public Sector Commission and recommendation 5 to Queensland Treasury. We addressed recommendations 6 and 7 to all departments. We sought responses to recommendations 2 and 4 from those departments significantly impacted by the December 2023 machinery of government changes.

We received the responses below from entities that had outstanding recommendations.

Entity progress on implementation

Recommendation 2

When future machinery of government changes are being implemented, the Public Sector Commission and departments consistently apply the principles in the Public Sector Commission's *A framework to support preparations and implementation of machinery of government (MoG) changes* and have reference to the corporate services thresholds in assessing the allocation of employees between departments. This should ensure each department has a minimum viable corporate services function, and should overcome any ongoing challenges from past changes. This should be overseen by the Public Sector Governance Council, consistent with its responsibilities under the *Public Sector Act 2022*.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	A machinery of government (MoG) change in 2024 incorporated Arts Queensland (AQ) into the Department of Education.

Recommendation 4

The Public Sector Commission develops a suite of templates for departments to use when implementing machinery of government changes, including for project plans, terms of reference for project groups, risk registers, management reporting, and lessons learned. The Public Sector Commission's *A framework to support preparations and implementation of machinery of government (MoG) changes* should be expanded to include worked examples and case studies that incorporate these templates. This should also help departments to focus on areas that need more attention after a change, including culture and records.

We recommend departments:

- improve their documentation of key processes and actions performed as part of their implementation of machinery of government changes
- as part of the finalisation of the project, assess lessons learned in order to inform management and central agencies of what went well and of areas requiring further improvement.

This will assist in the transfer of knowledge and experience in preparation for a future machinery of government change.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Partially implemented	The department utilised existing resources, such as the Queensland Treasury's *Guidelines for the Implementation of Machinery of Government (MoG) Changes*, the Public Service Commission's *Machinery of government handbook*, and the Queensland Audit Office's *Checklist for managing machinery of government changes*, to guide the transition. An internal audit of the MoG change process to incorporate Arts Queensland (AQ) into the department was conducted in November 2024. The objective was to assess the effectiveness of the transition process for integrating AQ functions into the department while ensuring operational flexibility to support potential future separation. The department is currently considering and implementing the findings and recommendations.

Department of Sport, Racing and Olympic and Paralympic Games	Fully implemented	The department developed a tailored checklist, which was updated during the June 2025 machinery of government change that established the Olympic and Paralympic Games Office. The department met the change deadline, kept extensive records, and reviewed the lessons learned.^

Recommendation 6

All departments:

- identify the information they hold in physical and electronic form
- in consultation with Queensland State Archives, develop digitisation policies and prepare a plan to digitise paper records that are required to be retained
- prioritise digitisation of processes so that records are created in approved business applications and systems
- implement a records disposal program (that reviews records held by departments against an approved retention and disposal schedule) to ensure records are disposed of appropriately and at the correct time
- ensure all records that belong to another government department as a result of previous machinery of government changes are appropriately transferred.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Housing and Public Works	Partially implemented	The department has reviewed ways of working to identify electronic records in shared drives and SharePoint, supporting recordkeeping compliance. This has informed the next phase of assessing high-value, high-risk physical records for digitisation. Engagement with business areas has also identified records for transfer arising from machinery of government changes. The records disposal program is underway in consultation with the business and is actively monitored. Where functions have already transitioned, associated records have been transferred. Remaining records will be identified and transitioned through future activity as Housing and Public Works support arrangements conclude.
Department of Justice	Partially implemented	The Department of Justice (DoJ) is developing a content services platform (CSP), which will include a correspondence approval system and core information management system. DoJ completed an information management maturity assessment and identified improvements. Document transfer is being negotiated in response to the November 2024 machinery of government changes. The department also maintains a comprehensive delegation instrument for disposal of public records.
Department of Sport, Racing and Olympic and Paralympic Games	Partially implemented	The 2025 machinery of government (MoG) change saw the successful transfer of records for the Olympic and Paralympic Games Office into the department.
Department of Trade, Employment and Training	Partially implemented	The department reviewed and updated its digitisation policy and supporting documents, which have been reviewed by legal services. The department uses an electronic document management system that supports records retention and disposal.^
Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism	Partially implemented	A financial records management policy was implemented in December 2025, requiring financial records to be created, maintained, retained, and disposed of in accordance with applicable legislation, standards, and the Public Records Act 2023. The department is continuing to identify all information assets, which will ensure any assets that belong to another government department are identified and appropriately transferred.

Queensland Corrective Services	Partially implemented	Queensland Corrective Services developed digitisation policies and plans in consultation with Queensland State Archives. It uses a record management system and has a retention and disposal schedule.^
Queensland Fire Department	Partially implemented	Queensland Fire Department uses a stand-alone information asset register. It has developed a draft digitisation disposal policy and is developing a digital-first approach. It uses a records management system, with schedules for retention and disposal, but needs to accelerate disposal of low-risk records. Records transfer related to a machinery of government change is underway, and a memorandum of understanding is in place to manage physical records for Queensland Ambulance Service.^
Queensland Police Service	Partially implemented	Queensland Police Service (QPS) has strengthened its records management framework through the authorisation of an updated records retention and disposal schedule by Queensland State Archives in November 2025. This enables the integration of QPS-specific electronic records into the disposal program. QPS has also ensured records affected by machinery of government changes can be appropriately transferred to relevant departments.

Recommendation 7

All departments prioritise implementing whole-of-government systems, or systems that are compatible with those used by other Queensland Government departments, and meet minimum records management requirements. This should ensure recordkeeping is in accordance with government policy, and allow for the transfer of records following a machinery of government change. Technologies could then be leveraged that provide a greater ability to access records across multiple systems.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Housing and Public Works	Partially implemented	The department continues to promote the use of electronic document and records management systems (eDRMS) capability and upskills staff for adoption of Content Manager. This application aligns to government policy and is used by most divisions. Due to some inconsistency in record-keeping practice across divisions and the industry shift towards records-in-place, a project was established to adopt Microsoft Purview in combination with SharePoint. The project delivered a proof of concept that ratified the benefits and helped define requirements for implementation.
Department of Justice	Partially implemented	Department of Justice (DoJ) is developing a content services platform (CSP) that will ensure records management standards are met across its content. The CSP is built on DoJ's Microsoft SharePoint online platform. DoJ have now contracted with vendors for integrated solutions with CSP for records management (RM) and SharePoint lifecycle governance. These integrated solutions ensure that the DoJ CSP continues to meet minimum records management requirements. The RM plug-in will manage retention and disposal and information lifecycle, as well as supporting the transfer of records following a machinery of government change.

Queensland Corrective Services	Fully implemented	Completed. Queensland Corrective Services (QCS) prioritises the use of applications commonly adopted across government to support business functions, such as SAP for finance, ServiceNow for IT service and facilities management, MinCor for ministerial correspondence, Recfind for records management, and Integrum for workplace health and safety solution. When new IT solutions are being requested, QCS's first principle is to leverage existing government investments. The *Queensland Procurement Policy 2026* also requires agencies to utilise common use supply arrangements. Maintaining standardised applications ensures recordkeeping aligns with policy requirements and supports the efficient transfer of records during machinery of government changes.
Queensland Fire Department	Partially implemented	Electronic records are currently stored within approved trusted systems, the majority of which reside in Microsoft 365. The primary system for the storage of electronic records is Microsoft SharePoint. SharePoint is available across all agencies and supports tenant-to-tenant migrations of content should inter-agency transfer of records be required. This is in accordance with the recommendations of Queensland State Archives and the Queensland Government Enterprise Architecture framework. Investigation into the introduction of an electronic document and records management system to further enhance electronic records management has commenced. Preliminary efforts have been undertaken to raise awareness and educate staff on best practices.
Queensland Police Service	Partially implemented	Queensland Police Service actively reviews and assesses the functionality and capabilities of its systems and processes. This provides opportunities to enhance the degree of alignment they have with the principles of the *Records Governance Policy* and other regulatory instruments applicable to information and records management.

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Central agencies' coordination of the state budget (Report 3: 2024–25)

In this report, we made 8 recommendations. We addressed recommendations 3 and 4 to Queensland Treasury and the Department of the Premier and Cabinet. We also addressed recommendation 3 to all departments. We addressed the remaining recommendations to Queensland Treasury.

We received responses below from the entities.

Entity progress on implementation

Recommendation 1

Queensland Treasury strengthens the security of its revenue projection models by implementing enhanced data integrity controls to reduce the potential for inappropriate access or errors.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Treasury	Fully implemented	Enhanced data integrity controls have been applied to all revenue projection models, including password protection; restricting access to only persons directly involved in developing the forecasts; and ensuring data descriptions and update frequencies are clear.

Recommendation 2

Queensland Treasury strengthens its assistance to agencies by providing detailed guidance materials on the financial information to support their budget submissions, including costing methodologies, staffing needs, and consultation.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Treasury	Fully implemented	Costings guidelines were released to agencies in January 2025, with an information session run in February 2025. These were provided for use by agencies and Treasury analysts in the 2025–26 Budget process.

Recommendation 3

Queensland Treasury, the Department of the Premier and Cabinet, and agencies engage early in the submission development phase to facilitate a thorough review and timely feedback, with agencies adhering to lodgement timelines.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Customer Services, Open Data and Small and Family Business	Fully implemented	In relation to budget submissions lodged through the recent annual budget and Mid-Year Fiscal and Economic Review (MYFER) processes, managed through BudgetPlus, the department continues to engage and work with the central agencies and lodge within required timeframes. In relation to stand-alone Cabinet Budget Review Committee budget submissions, the department similarly engages with central agencies, in addition to undertaking thorough consultation with stakeholders.
Department of Education	No longer applicable	The department already has practices in place to engage early in submission development to facilitate a thorough review and timely feedback, to ensure we adhere to lodgement timelines.

Department of Families, Seniors, Disability Services and Child Safety	Fully implemented	Compliance with budget timeframes has been ensured, as advised by Queensland Treasury.
Department of Health	Fully implemented	This recommendation has been addressed through existing processes which are embedded in business-as-usual practices. The Department of Health's budget processes are outlined to the executive leadership team and departmental divisions prior to the budget and aligns to advice from Queensland Treasury. This includes using the documented budget development framework and submission guidelines and timelines being made available to support early engagement, coordinated development, and timely lodgement of agency submissions. Lodgement timelines set out in Queensland Health Electronic Publishing Service and budget guidance support consistent communication and monitoring, supporting agencies to submit complete and compliant materials in accordance with agreed milestones.^
Department of Housing and Public Works	Fully implemented	The department has established a process to actively seek early and ongoing engagement with Queensland Treasury (QT) and the Department of the Premier and Cabinet (DPC) throughout the submission development process. Feedback is regularly sought and incorporated at key stages of the budget process to support robust and well-informed proposals. The department provides regular updates on our progress and due dates, maintaining open communication channels to ensure timely input and alignment with central agency expectations.
Department of Justice	Fully implemented	The recommendation is already in place and has been for some time. We have regular contact with both Queensland Treasury and the Department of the Premier and Cabinet in the development of all budget submissions. We organise meetings with them ahead of scheduled submission deadlines and take them through the submissions with the relevant subject matter experts as well as provide full costings.
Department of Local Government, Water and Volunteers	Fully implemented	Included as part of the standard state budget processes for the department – early engagement in the submission phase, and subsequent timely lodgement.
Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development	Fully implemented	Development of a departmental approach to state budget submissions aligned to strategy. Early and ongoing consultation with central agencies throughout the state budget submission process, meeting and exceeding consultation requirements. Compliance with consultation requirements noted in submission templates.
Department of Primary Industries	Fully implemented	No further action required, as the Department of Primary Industries (DPI) has executed an established planning process since 2023. Planning tasks significantly in advance of submission deadlines and standard/strong Treasury communication is the focus of DPI’s approach. DPI submits proposals using the BudgetPlus system. Budget submission development commences internally from November. High-level discussions are held with the Treasury in January and/or February. Once director-general approval is received, draft submissions are provided to the Treasury and Department of the Premier and Cabinet (DPC) for feedback. Any Treasury and DPC feedback is incorporated into final submissions where appropriate.

Department of Sport, Racing and Olympic and Paralympic Games	Partially implemented	As part of the development of a budget submission, the department consults with all relevant agencies, including Queensland Treasury (QT) and the Department of the Premier and Cabinet (DPC). Following lodgement of the 2025–26 budget submission, the department delivered a presentation to officers of QT and DPC to provide further information.
Department of State Development, Infrastructure and Planning	Fully implemented	Department of State Development, Infrastructure and Planning (DSDIP) actively engages with Queensland Treasury (QT) during the development of budget submissions, including regular (fortnightly) meetings and sharing draft bid registers and submissions to support early review and feedback. QT has endorsed DSDIP's costing methodology, and QT-approved templates are applied consistently across submissions to promote clarity and efficiency, underpinned by robust internal preparation and review timeframes aligned with lodgement requirements.
Department of the Environment, Tourism, Science and Innovation	Fully implemented	Department of the Environment, Tourism, Science and Innovation (DETSI) have effective working relationships with Queensland Treasury and Department of the Premier and Cabinet (DPC), with the intent to facilitate proactive engagement for routine departmental business as well as to support budget submissions progression. DETSI seeks to have proactive meetings with central agencies and share approved submissions through development phase where possible.
Department of the Premier and Cabinet	Fully implemented	Implemented communications to central agency policy staff regarding early engagement on agency budget responses.
Department of Trade, Employment and Training	Fully implemented	Department of Trade, Employment and Training (DTET) consistently works diligently to support central agencies in the submission development phase of the state budget. Further, as far as reasonably practical, DTET adheres to lodgement timelines given and provides timely feedback as required.
Department of Transport and Main Roads	Fully implemented	Department of Transport and Main Roads (TMR) engages early with Queensland Treasury and the Department of the Premier and Cabinet to discuss proposed budget items and the department's current financial performance and risks. TMR also provides an early copy of its budget submission prior to lodgement to receive any early feedback to incorporate into the submission. This enables TMR to meet its internal timescales for lodgement.
Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism	Fully implemented	On immediate receipt of the Treasury guidelines on the development of the 2026–27 budget, the department initiated an internal budget submission process that adhered to the guidelines and was submitted on schedule.
Department of Youth Justice and Victim Support	Fully implemented	The department worked collaboratively with central agencies to ensure adherence to budget submission lodgement timeframes.
Queensland Corrective Services	Fully implemented	Queensland Corrective Services (QCS) continues to meet with central agencies monthly to ensure awareness and understanding of QCS operating environment.

Queensland Fire Department	Fully implemented	The Queensland Fire Department (QFD) takes a proactive approach to the development of state budget submissions through the early identification of critical projects and programs that are beyond QFD's capacity to self-fund. QFD undertakes early project scoping and seeks ministerial support and endorsement for identified state budget submissions. QFD works collaboratively with the Queensland Treasury (QT) and the Department of the Premier and Cabinet (DPC) to seek feedback on submissions prior to the lodgement deadline. QFD ensures that there is sufficient time for the relevant approval processes to ensure the state budget submission is lodged prior to the deadline.
Queensland Police Service	Fully implemented	Queensland Police Service continues to engage with Queensland Treasury (QT) and the Department of the Premier and Cabinet (DPC) at a very early stage through a range of mechanisms, including face-to-face meetings, virtual forums, written communication, and early-stage briefings, to discuss proposed annual state budget and Mid-Year Fiscal and Economic Review bid lists, drafts of submissions, and broader policy issues.
Queensland Treasury	Fully implemented	Early engagement with the Department of the Premier and Cabinet and agencies to provide feedback is a key strategy employed by Queensland Treasury (QT). This process will be supported by enhancements currently being developed in BudgetPlus to enable agencies to share an early draft of budget proposals with QT prior to submission.

Recommendation 4

Queensland Treasury and the Department of the Premier and Cabinet evaluate if stand-alone submissions that are made outside of the main budget can use the BudgetPlus system for preparing funding proposals.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of the Premier and Cabinet	Fully implemented	Central agencies evaluated whether stand-alone submissions can use the BudgetPlus system. It was concluded that no change would be made during implementation of the new Financial Reporting and Management Enhanced Systems (FRaMES) system and that maintaining Cabinet security protocols was paramount.
Queensland Treasury	Fully implemented	Evaluation concluded that it was prudent to avoid making this change during implementation of the new Financial Reporting and Management Enhanced Systems (FRaMES) system and in the context of existing protocols around Cabinet material. During evaluation it was identified that there is a potential benefit in using BudgetPlus to generate standardised funding tables for inclusion in stand-alone submissions. Subsequent budget processes have been amended, with all bids being lodged as stand-alone Cabinet submissions.

Recommendation 5

Queensland Treasury provides clarity to the Cabinet Budget Review Committee on whether costings have been reviewed and agreed upon in submissions.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Treasury	Fully implemented	Guidance is provided to Treasury analysts on the approach to take when preparing briefings on agency budget submissions (i.e. budget briefing approach). As part of the 2025–26 budget process, Treasury analysts were directed that, where additional funding was being sought, the brief needed to outline the key drivers of these costs and to clarify where the costs were reasonable and required to deliver the product or service.

Recommendation 6

Queensland Treasury enhances the budget submission review process by implementing standard operating procedures that include:

- clarifying how it agrees financial information with agencies
- describing the activities Treasury Analysts need to perform when reviewing submissions, including objectives, financial information, staffing needs, and consultation
- standardising the recording of review activities and documents in its information management system.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Treasury	Fully implemented	Queensland Treasury has released budget operating procedures. These are designed to enhance the budget submission review process by consolidating and streamlining current guidance material and developing enhanced standard operating procedures. The first iteration of the procedures was released to Treasury analysts for use as part of the 2025–26 budget process.

Recommendation 7

Queensland Treasury implements government-endorsed savings reviews, conducts and coordinates other targeted reviews, and uses independent program evaluations to identify opportunities for more efficient and effective service delivery.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Treasury	Partially implemented	A financial efficiencies function has been established within Treasury's Finance and Investment Division. A savings work program, led by the finance and investment division, in partnership with agencies, has commenced.

Recommendation 8

Queensland Treasury clarifies its strategic objectives, especially its current objective to improve outcomes and agency performance.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Treasury	Fully implemented	Queensland Treasury has reviewed this strategic objective as part of its 2025–29 strategic planning process.

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Health, Environment and Innovation Committee

Follow-up of Managing water quality in Great Barrier Reef catchments (Report 16: 2017–18)

In this report, we made 3 recommendations to the Department of Environment and Science. The department was renamed to the Department of the Environment, Tourism, Science and Innovation following the November 2024 machinery of government changes.

Entity progress on implementation

Recommendation 3

The Department of Environment and Science work with the Commonwealth Department of Environment and Energy, to refine over time the land management targets in the *Reef 2050 Water Quality Improvement Plan 2017–2022* to define the increase in the percentage of riparian vegetation and the increase in stakeholder engagement targeted.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of the Environment, Tourism, Science and Innovation	Partially implemented	Substantial progress has been made on this recommendation, which continues to be implemented on an ongoing basis, reflecting that extensive new science is required to set a specific percentage increase in riparian vegetation for the whole reef catchment to realise required water quality improvements. The department has made substantial progress in partnership with the Australian Government and the Department of Primary Industries. The department, in partnership with the Australian Government, has completed the review of the *Reef 2050 Water Quality Improvement Plan* and developed a draft catchment water quality strategy that includes new water quality targets and vegetation indicators.

Conserving threatened species (Report 7: 2018–19)

In this report, we made 7 recommendations to the Department of Environment and Science. Following the machinery of government changes in November 2024, the Department of Environment and Science was renamed to the Department of the Environment, Tourism, Science and Innovation.

Entity progress on implementation

Recommendation 7

The Department of Environment and Science monitor and report on the population and trends of threatened species by:

- prioritising species for monitoring to make the most of available resources
- developing data collection protocols to ensure consistency and rigour
- improving data management and access
- reporting on recovery activities within government and by external partners
- reporting on the effectiveness of conservation management outcomes.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of the Environment, Tourism, Science and Innovation	Fully implemented	The department reassessed 547 species whose conservation status was inconsistent with the Australian Government's listing and modernised its WildNet platform, which is used to query species information. The department reports on recovery activities and conservation management via its website, annual report, protected area strategy report card, and state of the environment report.^

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Planning for sustainable health services (Report 16: 2020–21)

We addressed recommendations 1 to 4 to the Department of Health and recommendations 5 to 7 to all hospital and health services (HHSs). We asked the Department of Health and HHSs to self-assess their progress in implementing these recommendations. The Gold Coast Hospital and Health Service did not accept recommendation 5 from this report; as such, we did not ask it to self-assess its progress against it. We received the responses below from the entities with outstanding recommendations

Entity progress on implementation

Recommendation 6

All hospital and health services expand the scope of implementing recommendation 14 of the Queensland Health governance review by developing integrated plans at their level, also incorporating environmental action plans that align with the proposed framework in our recommendation 1 and statewide plans.

Entity	Status	Entity's self-assessment response or where necessary a summary
Central Queensland Hospital and Health Service	Partially implemented	Significant structural progress has been made since the 2020–21 audit. Infrastructure master planning for Gladstone, Rockhampton, and Capricorn Coast has been presented to the board and is progressing through the capital Gate process. The integrated electronic medical record (ieMR) business case is underway. A sustainability committee is being established to provide governance oversight for the environmental action plan component, which remains the outstanding element.
Central West Hospital and Health Service	Partially implemented	The hospital and health service considers sustainability during planning. It improved energy efficiency by installing LED lights and applied sustainable infrastructure principles when building new staff accommodation.^
Darling Downs Hospital and Health Service	Partially implemented	Darling Downs Hospital and Health Service (Darling Downs HHS) has an integrated planning framework that includes our health service plan, a suite of other enabling plans (workforce strategy, safety and wellbeing, digital), and other plans (strategic plan and operational plans, health equity). As evidence of our growing planning maturity, Darling Downs HHS is now developing a sustainability strategy, which will take effect July 2026. A review of our health service plan will be conducted in late 2026 to update the document to reflect the Hospital Rescue Plan as it relates to the new Toowoomba Hospital and Building Rural and Remote Hospitals Program decisions due in mid 2026.
Metro South Hospital and Health Service	Fully implemented	Metro South Hospital and Health Service (Metro South HHS) updated its integrated planning framework in August 2024. The framework outlines the structure for, and approach to, strategic and integrated planning activities across Metro South HHS. This links planning activities across and within the organisation and functions to support the achievement of strategic priorities. The Metro South HHS Environmental Sustainability Plan 2025–2030 was published in August 2025.

Recommendation 7		
All hospital and health services develop appropriate performance indicators for health service and enabling plans, regularly evaluate the success of long-term plans, and use learnings in future plans.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Central Queensland Hospital and Health Service	Partially implemented	Implement a functioning performance reporting infrastructure.

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Measuring emergency department patient wait time (Report 2: 2021–22)

We made recommendations to the Department of Health and all 16 hospital and health services (HHSs) in this report. We sought responses from the Department of Health and all HHSs, except for 2 HHSs that did not accept a recommendation. These were North West Hospital and Health Service and Central West Hospital and Health Service. We received the responses below from the entities with outstanding recommendations.

Entity progress on implementation

Recommendation 2

The Department of Health (including the Queensland Ambulance Service (QAS), and hospital and health services (HHSs)) improves how patient off stretcher time is recorded or reported, including:
- implementing validation controls for recording arrival and handover times
- resuming the system integration project to improve real-time (instant) sharing of QAS data with EDs.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	First bullet point: as reported in prior self-assessment on 29 May 2024, the first bullet point has been fully implemented. Second bullet point: on 19 January 2026, Queensland Health and Queensland Ambulance Service (QAS) successfully launched electronic ambulance report form (eARF) access via Queensland Health's The Viewer application. This enabled QAS's eARF information to be transferred and visible in The Viewer to support the transfer of patient care from QAS to Queensland Health emergency departments.

Recommendation 4

The Department of Health (including the Queensland Ambulance Service (QAS), and hospital and health services (HHSs)) develops and implements guidelines for HHSs to identify measures of success before starting improvement initiatives and to evaluate the effectiveness of initiatives to improve ED performance.

Entity	Status	Entity's self-assessment response or where necessary a summary
Wide Bay Hospital and Health Service	Fully implemented	The hospital and health service uses Department of Health guidelines to measure emergency department stays and patient off-stretcher time. It appointed patient flow coordinators and conducts monthly flow meetings. It provided staff training to support accurate data entry.^

Recommendation 5

The Department of Health (including the Queensland Ambulance Service (QAS), and hospital and health services (HHSs)): monitors and reports on the use of short-term treatment areas within EDs (such as short stay units, clinical decision units, and any other equivalent units that stop the clock on measuring emergency length of stay).

Entity	Status	Entity's self-assessment response or where necessary a summary
Wide Bay Hospital and Health Service	Fully implemented	Full compliance with *Emergency Department Short Term Treatment Areas* (EDSTTA) Guideline. Power BI reporting has been developed, which shows reporting on the use of the short-term treatment areas within emergency departments. This report is seen by the executive and the emergency clinical director (Bundaberg and Fraser Coast). This reporting identifies those patients where they have been converted from EDSTTA to inpatients. Business Practice Improvement Officer (BPIO) has the ability to pull down this data. The clinical decision unit (CDU) movement (swapping EDSTTA with 'awaiting ward allocation') has been completed and embedded.

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Growing ecotourism in Queensland (Report 12: 2022–23)

In this report, we made 4 recommendations to the entities with responsibility to manage tourism in Queensland. These are the Department of Environment and Science (DES); the Department of Tourism, Innovation and Sport; and Tourism and Events Queensland. Following the machinery of government changes in November 2024, the Department of Environment and Science was renamed to the Department of the Environment, Tourism, Science and Innovation. As a result of these changes, responsibility for tourism was transferred to the Department of the Environment, Tourism, Science and Innovation. We received the responses below from entities that had outstanding recommendations.

Entity progress on implementation

Recommendation 1

The Department of Tourism, Innovation and Sport and the Department of Environment and Science, in consultation with the Department of the Premier and Cabinet, develop an overarching statewide policy position on ecotourism for both on and off protected areas that:

- clearly defines ecotourism, and the scales and types of ecotourism development acceptable to the state
- identifies the state's priorities for ecotourism opportunities both on and off protected areas. This should include any differences in priorities and tolerances for developments within and outside national parks while respecting the cultural and traditional ownership of First Nations people
- sets a clear direction for achieving the vision of Queensland becoming a world leader in ecotourism, providing improved consistency and clarity for government entities, industry operators, and potential developers in understanding and implementing government's ecotourism priorities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of the Environment, Tourism, Science and Innovation	Fully implemented	*Destination 2045: Delivering Queensland's Tourism Future* and *45 by 45: Getting Ecotourism Moving in Queensland (Queensland's ecotourism policy)* were released on 2 June 2025. The ecotourism policy outlines what ecotourism is, our approach to ecotourism in Queensland, priorities for both on and off protected areas, and how we will engage with proponents to achieve our aspiration of becoming the world's leading ecotourism destination.

Recommendation 2

- The Department of Tourism, Innovation and Sport leads the development and implementation of an ecotourism roadmap for Queensland (aligned under the *Towards Tourism 2032 – Transforming Queensland's visitor economy future* strategy), with a focus on supporting private investment and development in ecotourism outside Queensland's protected areas
- The Department of Environment and Science leads the implementation of ecotourism in protected areas through its *Ecotourism Plan for Queensland's Protected Areas 2023–2028*.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of the Environment, Tourism, Science and Innovation	Fully implemented	*Destination 2045* is the overarching plan for tourism in Queensland, which provides a roadmap through initiatives and activities that will be prioritised over the next 20 years, and success measures to track the impact of the plan. There are 9 key initiatives under the ecotourism pillar of *Destination 2045* to support these success measures, and the initiatives will be achieved through 22 activities, which is providing clarity and transparency for industry.

Recommendation 3

The Department of Tourism, Innovation and Sport; the Department of Environment and Science; and Tourism and Events Queensland develop, finalise, or update individual plans that clearly define how they will achieve the government's vision of Queensland becoming a world leader in ecotourism, within their area of responsibility.
This includes:

- aligning individual ecotourism-related strategies and plans with the *Towards Tourism 2032 – Transforming Queensland's visitor economy future* strategy and the statewide policy position on ecotourism and ecotourism roadmap (once developed)
- developing investment priorities to ensure government funding is directed to/aligned with the vision and policy position on ecotourism
- using available information on nature visitor preferences for planning and prioritising ecotourism facilities, activities, and projects
- having clear goals, measurable indicators of success, and performance targets in all strategies and plans and regularly monitoring and reporting on progress.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of the Environment, Tourism, Science and Innovation	Fully implemented	The department released *Destination 2045* and the Queensland Ecotourism Policy to provide an overarching framework for ecotourism. Individual agency plans were revised in line with Destination 2045. Tourism and Events Queensland is updating its nature-based tourism strategy.
Tourism and Events Queensland	Partially implemented	Tourism and Events Queensland (TEQ) is currently progressing an update to its Nature-based Tourism Strategy, which will articulate how the Queensland Government's vision will be delivered within TEQ's remit. This work commenced following the completion of *Destination 2045* and the Ecotourism Policy and is scheduled for completion by mid 2026.^

Recommendation 4

The Department of Environment and Science, in consultation with the Department of Tourism, Innovation and Sport:

- consider ways to further reduce the complexity of obtaining government approvals for ecotourism facilities
- provide greater support to proponents in navigating the legislative, engagement, and approval processes for ecotourism facilities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of the Environment, Tourism, Science and Innovation	Fully implemented	The department released *Destination 2045*, an overarching framework for tourism, including ecotourism. It simplified approvals for developing and operating ecotourism and visitor facilities. The department developed an information guide for ecotourism proposals in protected areas and launched a tourism support hub.^

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Health outcomes for First Nations people (Report 14: 2022–23)

In this report, we made 6 recommendations. We addressed recommendations 1 and 2 to all 16 hospital and health services. We addressed recommendations 3 to 6 to the Department of Health.
We received the responses below from entities that had outstanding recommendations.

Entity progress on implementation

Recommendation 1

All hospital and health services publish health equity strategy implementation plans that:
a. include specific details on how each action will be delivered and achieved
b. state when each action will be completed, and the expected cost.

Entity	Status	Entity's self-assessment response or where necessary a summary
Torres and Cape Hospital and Health Service	Fully implemented	The hospital and health service finalised its health equity implementation plan for 2025–28 following extensive community consultation. Its key focus areas include removing racial discrimination, delivering culturally safe care, and strengthening the Aboriginal and Torres Strait Islander workforce.^

Recommendation 2

All hospital and health services provide a local service catalogue to communities as part of their Local Area Needs Assessment process. The catalogues should clearly set out what health services are available in each community.

Entity	Status	Entity's self-assessment response or where necessary a summary
Central Queensland Hospital and Health Service	Partially implemented	The key enabling action is now in place – from my understanding we have recruited a senior community engagement project officer whose primary mandate includes developing community-accessible service information consistent with this recommendation.
Gold Coast Hospital and Health Service	Fully implemented	Gold Coast Hospital and Health Service has implemented a multi-channel service directory approach, centred on the Aboriginal and Torres Strait Islander health and wellbeing micro-site and supported by internal referral information, General Practitioner liaison communications, Gold Coast Primary Health Network–Healthdirect service directory integration, and Karulbo partner navigation.
Metro South Hospital and Health Service	Fully implemented	Metro South Hospital and Health Service has progressed work toward a local service catalogue for First Nations communities through the development and launch of the *Journey Onwards* brochure, a culturally responsive health service directory created for Aboriginal and Torres Strait Islander communities across the Metro South region. *Journey Onwards* clearly sets out the health services available to communities across the Metro South region, directly fulfilling the intent of this recommendation.

Wide Bay Hospital and Health Service	Partially implemented	Wide Bay Hospital and Health Service (Wide Bay HHS) has published on its external website services that exist within each facility. Due to changes in the process for the local area needs assessment (transition to joint regional needs assessment), the development of the service catalogue may need to be postponed until these service area needs are finalised. River Nations has developed a document titled the *Seekers Tree* which lists services outside of the Wide Bay HHS but within Bundaberg and rural communities. Work has commenced with the Regional Leaders Network to develop a tool that includes services across Wide Bay, North Burnett, and South Burnett.

Recommendation 3

The Department of Health works in partnership with each hospital and health service to develop and implement a coordinated strategy to reduce the number of First Nations people from remote and rural areas failing to attend specialist outpatient appointments. This should:

a. identify the total number of First Nations patients who miss appointments and where they are located
b. use culturally appropriate measures (such as liaison officers) to connect First Nations patients with outpatient clinics across the state.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	Action completed, noting continuing action against this recommendation is embedded in business-as-usual activities, as evidenced by the inclusion of racism reporting in RiskMan and associated guide; quarterly reporting on missed opportunity to treat (MOTT) disaggregated by First Nations status, through hospital and health service (HHS) performance review meetings; final report detailing further actions taken across HHSs and declines in MOTT rates.

Recommendation 4

The Department of Health works in partnership with each hospital and health service to implement a systematic way of measuring how effectively Queensland Health delivers culturally appropriate care. This should:

a. recognise and assess the root causes behind First Nations people not attending appointments, discharging from hospital against medical advice, and not waiting to be seen in emergency departments
b. monitor patient complaints and identify opportunities to improve how Queensland Health delivers culturally appropriate care
c. share lessons, success stories, and areas for improvement across the health system.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	Action completed, noting continuing action against this recommendation is embedded in business-as-usual activities, as evidenced by the new patient reported experience measure survey, implemented on 1 September 2025; quarterly reporting on patient reported experience measures through hospital and health service performance review meetings. The final report also details further actions taken across the system to understand and address leave events and improve cultural safety.

Recommendation 5

The Department of Health works in partnership with each hospital and health service to implement an updated workforce strategy that addresses the key barriers to increasing the First Nations workforce. This should include provisions for recruiting and retaining Indigenous liaison officers, including having:
a. target ratio for Indigenous liaison officers to First Nations patients in each hospital and health service
b. model that requires adequate Indigenous liaison officer coverage outside of standard hours
c. adequate and secure funding to resource this function.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	Action complete, with ongoing activity embedded in business-as-usual practices. This is evidenced through inclusion of First Nations workforce initiatives in the *Department of Health Strategic Plan 2025–2028* and multiple actions in the department's operational plan, including professional development programs, workforce growth and training pathways, and support for school-based training and cadetships. Progress is monitored through quarterly reporting at hospital and health service performance review meetings. As at 30 June 2025, First Nations workforce representation increased by more than 43 per cent since 2022–23, reaching 2.8 per cent of the total workforce. Further actions focus on workforce pipelines, retention, and leadership development.

Recommendation 6

The Department of Health works in partnership with each hospital and health service to improve how they help First Nations people who must travel for healthcare, including:
a. identifying the actual number of First Nations patients accessing travel support
b. making travel support easy and simple to access, with culturally appropriate processes
c. formalising how it provides extra travel support for First Nations patients and making this information public.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	Action complete and remains an area of business-as-usual focus, as evidenced by Patient Travel Subsidy Scheme (PTSS) funding announcement; PTSS guide for First Nations patients; PTSS poster for First Nations patients; Chief Financial Officer (CFO) memo regarding PTSS budget and repatriation changes; and CFO memo detailing distribution of additional funding. The final report details further actions taken across the Department of Health and hospital and health services to assist First Nations people to travel for healthcare or receive care in community.

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Justice, Integrity and Community Safety Committee

Delivering forensic services (Report 21: 2018–19)

Forensic Science Queensland was transferred from the Department of Health to the Department of Justice in July 2024. We received the responses below from entities that had outstanding recommendations.

Entity progress on implementation

Recommendation 2

The Queensland Police Service and Queensland Health implement a process to coordinate and manage collecting, transporting, prioritising, and destroying illicit drugs. The revised process should reduce the risks to security, occupational health and safety, and the cost of unnecessary handling.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice	Partially implemented	In January 2026, it was agreed between Forensic Science Queensland (FSQ) and Queensland Police Service (QPS) that the recommendation would be most effectively addressed through a formal service level agreement (SLA) between FSQ and QPS. Initiatives planned, underway, or under consideration include development of an FSQ–QPS service level agreement; forensic register enhancements to support prioritisation and governance; implementation of an FSQ exhibit management booking system to support triaging; and legislative amendment to reduce testing scope. These initiatives are being progressed through a joint working group.
Queensland Police Service	Partially implemented	Queensland Police Service has advanced key initiatives to support recommendation 2, including completing the chapter 4 (Property) *Operational Procedures Manual* rewrite and progressing the electronic interface to strengthen forensic exhibit triage and prioritisation. Engagement with Forensic Science Queensland (FSQ) continues to improve coordination, prioritisation, and process alignment. The working group agreed to remain active to support finalisation of the service level agreement and related reform activities, including future funding, until the revised end-to-end coordination model is fully embedded.

Responding to complaints from people with impaired capacity—Part 1: The Public Trustee of Queensland (Report 5: 2020–21)

Entity progress on implementation

Recommendation 5		
The Public Trustee of Queensland improves complaints management training for staff including: • targeted training in handling complaints from customers with impaired capacity • reviewing training effectiveness to ensure it meets both organisational and staff needs.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
The Public Trustee of Queensland	Fully implemented	The Public Trustee reviewed and updated its mandatory customer complaints training module and included content about receiving a complaint from a customer's support person and providing assistance when complainants are unable to complain in writing. The Public Trustee's mandatory training addresses active listening, communicating with customers with impairments, positive communication, and managing behaviours of concern. The Public Trustee plans to offer additional staff training about communicating with grieving customers.^

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Deploying police resources (Report 4: 2023–24)

Entity progress on implementation

Recommendation 2

The Queensland Police Service improves its strategic workforce planning, including:

- establishing a workforce growth target using evidence-based analysis of future demand for service
- assessing the workforce skills needed to meet current and future demand, identifying any gaps
- reviewing tasks that need to be done by police officers and those than can be done by staff members
- periodically reviewing the mandatory retirement age requirements
- optimising the mix of police officers, and staff members, protective security officers, police liaison officers, and retiring police officers who wish to continue working
- assessing how current and emerging technology can improve service delivery and workforce demand
- identifying future needs and planning for equipment and fit-for-purpose building infrastructure.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Partially implemented	Queensland Police Service (QPS) is using current demand and supply data to inform workforce growth decisions, while progressing enhancements to forecasting, analytics, and workforce management capability. Dedicated modelling teams, aligned with the QPS 100-Day Review recommendations, are developing a demand management framework and service-wide forecasting approach. QPS is also exploring task reallocation to free up frontline police capacity, with any changes to be implemented following consultation with a broad range of stakeholders, including unions. QPS continues to assess current and emerging technologies to improve service delivery and address workforce demand through a revised, more holistic digital and data strategy and roadmap.

Recommendation 3

The Queensland Police Service improves its response to demand for service by:

- reviewing its service delivery model to identify and address challenges and improve its ability to meet demand
- reviewing how it handles calls from sources other than 000 to identify any process improvements that will reduce the despatch time for Code 1 and 2 calls
- regularly educating the public on the appropriate use of 000 and Policelink in reporting incidents
- using performance information to gain insights into service delivery and support informed decision-making. This includes
  - evaluating and assessing the reasons why police do not attend some Code 1 to 3 calls
  - determining why some regions are not meeting targets for Code 1 and 2 (urgent) calls and deciding whether to establish regional targets.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	To improve service responsiveness, Queensland Police Service (QPS) has implemented the severity, opportunity, likelihood, vulnerability and expectation (SOLVE) model to triage calls and reduce demand on frontline resources. QPS has adopted surge protocols during peak demand periods, commenced a roster review project, and is introducing a workforce management system to improve resource deployment. Priority call handling has been streamlined, and online reporting options for non-urgent matters have been expanded. A public education campaign on the appropriate use of Triple Zero commenced in 2025 and will continue annually. Further enhancements to demand-based rostering and supporting technology are scheduled for delivery from 2026.

Recommendation 4

The Queensland Police Service improves the usefulness and transparency of its public performance reporting on responding to calls for service by:

- reviewing its internal controls over publicly reported performance information
- reporting its performance on responding to Code 1 and 2 calls from all sources, not just 000 calls
- clearly explaining which types of calls for services are included and not included in its performance reporting for Codes 1 and 2 in its service delivery statements.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	Queensland Police Service (QPS) conducts internal controls reviews for service delivery statement (SDS) amendments through a 2-stage process: a review plan, outlining scope, stakeholders and consultation, approved by senior executives; and a review outcomes document, summarising findings and recommendations. Call response time measures have not been implemented due to inconsistent milestone data across non–Triple Zero systems. Call types are explained in the QPS data dictionary, updated annually and published on 1 July. The 2024–25 SDS measure title now specifies it applies only to Triple Zero calls.

Recommendation 5

The Queensland Police Service continues to develop consistent rostering practices to improve how it deploys available resources across the state. This should include:

- improving its rostering processes to align resources with demand
- rostering and resourcing at the patrol group level (clusters of stations), rather than at the individual station level, to enable more flexible deployment of staff and resources
- ensuring the availability of officers allocated to patrol groups and stations is enough to meet demand after considering time for leave and training
- analysing patterns of overtime to inform workforce planning
- ensuring all staff responsible for rostering are adequately trained in using the rostering system.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Partially implemented	Queensland Police Service is currently reviewing its rostering practices through the operational shift allowance and rostering review project, which has been established to examine processes and practices with a view to improving alignment of resources to demand. In parallel, the whole-of-government rostering time and attendance project will seek to establish a platform to enable optimisation of police resources against demand, including the provision of real-time data to inform workforce decision-making.

Minimising gambling harm (Report 9: 2023–24)

In this report, we made 10 recommendations addressed to the Department of Justice and Attorney-General. This department was renamed to the Department of Justice following the November 2024 machinery of government changes.

Entity progress on implementation

Recommendation 1

The Department of Justice and Attorney-General develops a plan to improve and sustain its understanding of gambling-related harm and its prevalence in Queensland. This should include:

- conducting regular and targeted studies to assess the extent and impact of gambling issues
- prioritising Queensland-specific research to identify key challenges and vulnerabilities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice	Partially implemented	Continued to publish additional data and insights snapshots from the *Queensland Gambling Survey 2023* (QGS). Finalised research on the engagement of young Queensland First Nations men with online gambling. Implemented a new mechanism (online panels) to capture regular data on the gambling behaviours and attitudes of Queenslanders, including First Nations adults, and completed qualitative research on the experiences of Queenslanders impacted by someone else's gambling (affected others), with a focus on women.

Recommendation 3

The Department of Justice and Attorney-General develops and implements strategies and initiatives aimed at preventing gambling-related harm in Queensland. This should include greater focus on at-risk groups and emerging gambling activities such as wagering.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice	Partially implemented	Continued to promote the 'Forget the bet. Enjoy the Game.' sports betting awareness campaign through partnerships with Queensland Rugby League and Queensland Cricket. Completed an evaluation of the 'Let's start yarning about gambling' campaign re-run. Commenced development of resources and materials for First Nations and multicultural communities. Delivered training to frontline First Nations community health and wellbeing services on identifying and responding to people impacted by gambling harm. Established specialist multicultural and First Nations gambling harm counselling and support services. Work is progressing on new safer gambling code(s) of practice.

Recommendation 4

The Department of Justice and Attorney-General completes its implementation of the recommendations from the 2021 review of gambling help services. This should include:

- tailoring support services to better meet the needs of at-risk groups and make them more accessible
- improving community education initiatives to reach more people at risk of gambling harm
- addressing challenges in accessing non-therapeutic counselling options like financial counselling and peer support
- designing and implementing outcomes-focused performance measures for gambling help services to enable more effective performance monitoring.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice	Fully implemented	Finalised report on the cultural capability of Queensland's Gambling Help services. Progressed development of multicultural community education and awareness resources. Launched a new gambling financial counselling service and multicultural and First Nation gambling harm counselling and support services. Delivered gambling harm awareness training to frontline First Nations health and community sector workers. Published an online training module to assist health and community professionals working with First Nations communities to recognise and respond to gambling harm. Commenced delivering the Wizards and Wagers gambling harm education to high-school aged young people. Developed resources to support Gambling Help services engage with First Nations communities.

Recommendation 5

The Department of Justice and Attorney-General works with relevant industry stakeholders to prioritise the development of a centralised self-exclusion system in Queensland. In doing this, it should ensure data- and privacy-related risks are known and effectively managed.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice	Not implemented	Published guidance for licensees about the use of facial recognition technology for exclusion management processes. An industry-led, multi-venue self-exclusion system was put on hold by industry leads. Active consideration is being given to alternative options; funding will be an important consideration for these options.

Recommendation 6

The Department of Justice and Attorney-General prioritises completing its review of the *Queensland responsible gambling Code of Practice* to align with its goal of implementing it as a mandatory requirement in Queensland. This should include:

- updating the code of practice to reflect current better practices and ensure that it promotes a safer gambling industry
- developing an enforcement mechanism that holds gambling operators accountable for breaches of the code of practice.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice	Partially implemented	Finalised documents delivered by an external contractor, commissioned to develop a contemporary safer gambling framework and principles for all Queensland gambling sectors, and drafted sector-specific codes of practice for the wagering and electronic gaming machine (EGM) sectors. The external contractor assessed the suitability of an industry-developed casino code of conduct created by casino operators.

Recommendation 10

The Department of Justice and Attorney-General improves its processes for evaluating the effectiveness of its strategies and their impact on gambling prevalence and harm. This should include:

- developing clear and measurable performance indicators that align with the broader strategy outcomes
- setting clear benchmarks or targets for performance measures to assess how well the department is performing against its goals
- collecting baseline data to assess the performance of its strategies and initiatives
- conducting regular evaluations of its strategies and initiatives, including assessing their impact on changes in behaviour over time.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice	Partially implemented	Developed a Gambling Harm Prevention and Minimisation Outcomes Framework with measurable performance indicators. A new data collection mechanism (quantitative survey) implemented to support monitoring and reporting of outcomes. Data collected through the new survey provided baseline data for a range of outcome measures, in addition to existing Queensland Gambling Survey data. Some preliminary benchmarks and targets aligned with the new outcome framework were set. Completed an end-point evaluation of the *Gambling Harm Minimisation Plan for Queensland 2021–25* to inform the development of a new plan.

Reducing serious youth crime (Report 15: 2023–24)

In this report, we made recommendations to 3 entities responsible for responding to youth crime. These are the Department of Youth Justice, Queensland Police Service, and Department of the Premier and Cabinet. The Department of Youth Justice was renamed to the Department of Youth Justice and Victim Support following the machinery of government changes in November 2024. We addressed recommendations 3, 6, 7, 10, 11, and 12 to the Department of Youth Justice and Victim Support, recommendations 4 and 9 to the Queensland Police Service, and recommendations 1 and 5 to the Department of the Premier and Cabinet. Recommendations 2 and 8 were addressed to both the Department of Youth Justice and Victim Support and Queensland Police Service. We asked all entities to self-assess their progress in implementing recommendations from this report.

We received the responses below from entities that had outstanding recommendations.

Entity progress on implementation

Recommendation 2

The Department of Youth Justice and the Queensland Police Service, in collaboration with other relevant stakeholders, strengthen their leadership and governance of the youth justice system (the system). This should include:

- ensuring relevant leadership committees, including the youth justice taskforce, are attended by appropriate entity delegates with appropriate decision-making authority
- identifying and prioritising key challenges across the system and implementing appropriate strategies and actions
- improving cross-entity collaboration to ensure entities share relevant information in a timely manner, including making the multi-agency collaborative panel data dashboard available to relevant entities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	Queensland Police Service (QPS) continues to work in collaboration with the Department of Youth Justice and Victim Support (DYJVS) and other agencies to strengthen leadership and governance and to deliver on government commitments. The multi-agency collaborative panel (MACP) system, of which QPS is a core member, is operating effectively at all levels and functioning as business as usual. The inter-departmental committee was established as the new strategic oversight body for the youth justice system, including the MACP system, replacing the Senior Officers Reference Group and Youth Justice Taskforce.

Recommendation 4

The Queensland Police Service finalises its youth justice strategy, ensuring it includes measurable objectives and aligns to the state strategy.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Partially implemented	In response to the release of the Queensland Police Service 100-Day Review report in July 2025, the draft youth crime strategy is being reviewed to align with the report's findings and whole-of-government youth justice priorities, providing a clear, evidence-based framework for strengthening operational responses and improve safety outcomes across Queensland.

Recommendation 6

The Department of Youth Justice formalises and executes a plan for measuring the effectiveness of programs using its outcomes framework.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Youth Justice and Victim Support	Partially implemented	The Department of Youth Justice and Victim Support (DYJVS) has implemented the outcomes framework functionality into the Unify system (DYJVS client database). Reporting of this information is expected to be implemented by December 2026.

Recommendation 7

The Department of Youth Justice strengthens its investment and procurement practices to ensure that all investment decisions are based on sound market analysis, with the rationale for decisions clearly documented in line with evidence. This should include:

- regularly mapping its investment against youth crime trends across Queensland
- ensuring its contracts contain sufficient performance measures and targets that assess outputs and outcomes
- developing a framework to build capability in the sector.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Youth Justice and Victim Support	Partially implemented	In late 2025, the department developed an outsourced service delivery investment plan, which involved mapping investment against youth crime trends and projections. A performance framework, due for endorsement in June 2026, will support contract management through performance measures, targets, and monitoring. A training needs analysis will inform sector capacity development.^

Recommendation 8

The Department of Youth Justice and the Queensland Police Service, in collaboration with relevant stakeholders and governance committees agree on a uniform, evidence-based approach to identifying those young offenders with the highest risk of reoffending and ensure this information is shared with relevant stakeholders across the system.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	Queensland Police Service (QPS) remains committed to working with partner agencies, including through the multi-agency collaborative panel (MACP) system and the QPS Youth Bail Framework and Response (YBFR), to ensure a consistent approach to identifying and responding to young people with the highest risk of reoffending. QPS continues to use evidence-based tools, including a risk-of-reoffending screener, to inform its response to youth on bail. The screener is consistent with the well-established and globally recognised tool used by the Department of Youth Justice and Victim Support to identify a young person's priority criminogenic needs and recidivism risk.

Recommendation 9

The Queensland Police Service monitors bail checks for serious repeat offenders to ensure timely and appropriate action.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	Queensland Police Service (QPS) has made significant enhancements to the consistency and timeliness of youth bail monitoring, including through the Youth Bail Framework and Response (YBFR), an enhanced and permanent youth co-responder team model, intensive bail supervision, high visibility policing, and State Flying Squad activities. QPS has concluded its evaluation of the YBFR pilot. The evaluation found that the YBFR provides QPS with a more consistent, evidence-based approach to monitoring youth on bail, blending local knowledge with rigorous risk assessment tools. The YBFR ensures high-harm and high-risk young offenders on bail are monitored to ensure timely and appropriate action.

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Delivering forensic medical examinations (follow-up audit) (Report 2: 2024–25)

Entity progress on implementation

Recommendation 1

Queensland Health implements its performance reporting framework to ensure victims of sexual assault are provided with timely and professional clinical care in accordance with the Ministerial Direction – *Crisis Care Process*. This should include:

- developing and implementing reporting tools that allow each HHS to consistently record the time a victim commences a clinical care pathway, and any reasons for delay
- regularly assessing whether HHSs are complying with the direction and delivering timely clinical care.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Partially implemented	Action ongoing. The draft Sexual Assault Services Performance Reporting Framework has been updated to reflect statewide consultation. Final technical costing input is pending, and once received, technical specifics and costs will be incorporated into the proposal for submission via the oversight committee to the Director-General, Queensland Health for decision.

Recommendation 2

Queensland Health ensures suitably trained forensic medical examiners are available across the state to provide timely forensic medical examinations to victims of sexual assault. This should include:

- monitoring the overall demand for forensic medical examinations across the state and implementing effective strategies to address any gaps in service
- ensuring there is appropriate numbers and distribution of qualified forensic medical examiners to meet local needs, including those who specialise in delivering paediatric services to child victims of sexual assault
- continuing to deliver training to doctors and nurses – including in regional, rural, and remote areas – in how to deliver forensic medical examinations, prepare court reports, and present evidence in court.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	Actions completed with supporting evidence, including implementation of sexual assault services reporting and Forensic Medicine Queensland's forensic examiner training program. Sexual assault service data is available through the Queensland Health performance reporting website. Each hospital and health service reports through a dedicated tab showing monthly key indicators such as service status, presence of a crisis care process, numbers of sexual assault disclosures, pathway commencements within 10 minutes, breaches, and responses. Reporting also outlines alignment with the framework, including completion of self-assessments, implementation progress, identified risks or issues, and corresponding mitigation actions. Program assurance and continuous improvement are supported through transparent, consistent monitoring.

Recommendation 3

Queensland Health improves its monitoring and reporting of the performance of HHSs in delivering forensic medical examinations to victims of sexual assault. This should include:

- developing and implementing reporting tools that allow each HHS to consistently record the time a hospital performs a forensic medical examination (as distinct from commencing a clinical care pathway), and the reasons for any delays
- regularly assessing whether HHSs deliver timely and effective forensic medical examinations
- ensuring forensic medical examiners are given feedback about the quality of the samples they take during an examination.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Partially implemented	Action under the performance framework remains ongoing, with the draft reporting framework being finalised for approval. The Office of the Chief Medical Officer receives monthly status reports from all hospital and health services. As at 30 November 2025, 86 per cent of newly established positions have been filled and 90 per cent compliance with the *Crisis Care Process*, with breaches investigated locally. Queensland Health receives regular feedback on forensic sample quality from Queensland Police Service and Forensic Science Queensland through monthly laboratory reports and Queensland Forensic Reform Group meetings. This supports issue identification, corrective action, and system-wide continuous improvement.^

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Local Government, Small Business and Customer Service Committee

Forecasting long-term sustainability of local government (Report 2: 2016–17)

This report included 4 recommendations to 4 councils and 5 recommendations to the Department of Infrastructure, Local Government and Planning. The department was renamed to the Department of Local Government, Water and Volunteers following the November 2024 machinery of government changes. Below are the responses from entities that had outstanding recommendations.

Entity progress on implementation

Recommendation 1

Councils improve the quality of their long-term forecasts and financial planning by maintaining complete and accurate asset condition data and asset management plans.

Entity	Status	Entity's self-assessment response or where necessary a summary
Redland City Council	Fully implemented	The council has continued to progress improvements to asset data quality, asset condition information, and asset management planning capability to support more reliable long-term forecasting and financial planning. Since last year's response, the council has focused on embedding sustainable business-as-usual practices, strengthening governance, and uplifting organisational capability to ensure improvements are maintained and continue to mature over time.
Southern Downs Regional Council	Fully implemented	Southern Downs Regional Council conducts periodic inspections of our assets and records the condition data against assets. The valuation cycle is utilised to validate the conditions assessments requiring the third-party valuation provider to assess the condition as part of the valuation process and provide their independent assessment against the recorded condition.

Recommendation 2

Councils improve the quality of their long-term forecasts and financial planning by implementing a scalable project decision making framework for all infrastructure asset investments.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cook Shire Council	Partially implemented	Cook Shire Council is progressing the development and implementation of a capital works decision-making framework aligned with the Queensland Treasury Corporation project decision framework principles. As part of the 2026–27 budget development process, councillors will be presented with a consolidated register of proposed capital works across all asset classes. The register documents currently identify capital expenditure requirements and provide a consistent basis for assessment and prioritisation of projects. Due to the council's limited financial capacity and significant reliance on external funding sources for the delivery of capital works programs, decision-making and budget allocation currently focus on the prioritisation of critical and high-risk projects.
Paroo Shire Council	Partially implemented	Council staff are in the process of making a project register.

Recommendation 3

Councils improve the quality of their long-term forecasts and financial planning by engaging directly with their communities on future service levels.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cook Shire Council	Fully implemented	Cook Shire Council revised its approach to community consultation and engagement during the 2026–27 budget preparation process. Consultation activities were delivered through a combination of online surveys and in-person community events. The engagement focused on understanding community priorities, affordability concerns, and expectations relating to council services and future budget planning and decision-making. A key aspect of the consultation process was identifying which council services the community considers most important and valuable, as well as services that are viewed as lower priority or less valued.
Paroo Shire Council	Partially implemented	The council did a major master plan for the sporting facility, also engages with community twice a year.
Redland City Council	Fully implemented	The council engages directly with its community to inform service priorities, future service levels, and financial planning as part of its budget and corporate planning processes. As part of the development of the 2026–27 budget, the council undertook a structured community engagement program to understand community preferences regarding current and future service levels, investment priorities, and potential trade-offs.
Southern Downs Regional Council	Fully implemented	The council engages with the community annually on its proposed budget and corporate plan. Future service levels to be decided as an outcome of the finance strategy. The council has a community engagement policy, which provides the framework for engaging its community to ensure it understands their requirements. As an example, the council had in excess of 1,800 responses to a qualitive survey to inform the corporate plan, operational plan and budget development.

Recommendation 4

Councils improve the quality of their long-term forecasts and financial planning by developing financial plans to explain their financial forecasts and how they intend to financially manage the council and its long-life assets.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cook Shire Council	Partially implemented	The council has worked with the Department of Local Government to implement a more suitable long-term forecasting tool tailored to the size and operational capacity of the council, improved monthly financial reporting of business-as-usual operations separate to Disaster Recovery Funding Arrangements-related activities, and commenced the implementation of an asset improvement plan as a shared initiative between the infrastructure and finance teams.

Paroo Shire Council	Partially implemented	The council has actively been engaged in driving schedules of works from the asset management plans to inform long-term financial plans.
Southern Downs Regional Council	Partially implemented	The 2026–27 operational plan introduces the finance strategy project.

Recommendation 8

The Department of Infrastructure, Local Government and Planning require councils to include in their annual budget or annual report statements:

- the long-term financial forecasts for at least three subsequent years after the budget year
- reporting analysis of actual to budget figures.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Local Government, Water and Volunteers	Fully implemented	The broader 10-year statutory review of the Local Government Regulation 2012 and the City of Brisbane Regulation 2012 has commenced. This recommendation will be addressed as part of that wider package of reforms which the department is committed to implementing as part of its business as usual. As such, there is no further action for the department to take, and the recommendation is considered closed – and is regarded as 'fully implemented' from a reporting perspective.

Managing local government rates and charges (Report 17: 2017–18)

We addressed recommendations 1 to 3 to the Department of Local Government, Racing and Multicultural Affairs. The department was renamed to the Department of Local Government, Water and Volunteers following the November 2024 machinery of government changes.

We addressed the remaining recommendations 4 to 9 to all councils. We sought responses from the councils that were in scope for the audit. These were: Toowoomba Regional Council, Douglas Shire Council, Isaac Regional Council, Richmond Shire Council, and North Burnett Regional Council.

We received responses below from entities with outstanding recommendations.

All recommendations about the *Local Government Act 2009* and the Local Government Regulation 2012 apply to the equivalent provisions in the *City of Brisbane Act 2010* and the City of Brisbane Regulation 2012 as relevant.

Entity progress on implementation

Recommendation 1

The Department of Local Government, Racing and Multicultural Affairs amends the Local Government Regulation 2012 (or equivalent) to:

- require councils to include in their revenue policies a long-term rates strategy
- require councils to include in their revenue statements how annual decisions on rates and charges support financial sustainability
- require a council's chief executive officer to certify to the mayor (in a prescribed form) that the council's final adopted budget complies with all legislative requirements.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Local Government, Water and Volunteers	Fully implemented	The broader 10-year statutory review of the Local Government Regulation 2012 and the City of Brisbane Regulation 2012 has commenced. This recommendation will be addressed as part of that wider package of reforms which the department is committed to implementing as part of its business as usual. As such, there is no further action for the department to take, and the recommendation is considered closed – and is regarded as 'fully implemented' from a reporting perspective.

Recommendation 3

The Department of Local Government, Racing and Multicultural Affairs develops resources and tools for councils on:

- best practice community engagement approaches to strengthen community understanding of, and input into, the rates decisions required to ensure continuation of services
- the budget documents and overdue rates and charges provisions of the *Local Government Act 2009* (or equivalent) and the Local Government Regulation 2012 (or equivalent)
- chapter 4 part 12 of the Local Government Regulation 2012 (or equivalent).

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Local Government, Water and Volunteers	Fully implemented	The broader 10-year statutory review of the Local Government Regulation 2012 and the City of Brisbane Regulation 2012 has commenced. This recommendation will be addressed as part of that wider package of reforms which the department is committed to implementing as part of its business as usual. As such, there is no further action for the department to take, and the recommendation is considered closed – and is regarded as 'fully implemented' from a reporting perspective.

Recommendation 4

All Queensland councils document the actions they are taking to support their financial forecast that are required to achieve or maintain sustainability:

- the actions should be specific, measurable, achievable, realistic, and time-bound, and be allocated to responsible officers
- the document should have a long-term focus (10 years) and include the assumptions on which the forecast is based, the risks that may impact on achieving the forecast, and the factors driving the forecast (including links to strategic asset management plans).

Entity	Status	Entity's self-assessment response or where necessary a summary
Douglas Shire Council	Partially implemented	The following actions have been taken and presented to councillors over 7 2026–27 budget development workshops led by the Chief Financial Officer: operating and capital assumptions and risks documented in the long-term financial plan (LTFP); rates model review conducted by independent expert consultant; internal review of fees and charges based on cost recovery principles; detailed workings and projections of depreciation following restoration of essential public assets and revaluations; alignment of capital works forecast and LTFP. The Chief Engineer has overseen the update of the asset management policy and implementation of the asset management system, with further condition assessments in progress to feed into predictive modelling.
North Burnett Regional Council	Partially implemented	The council implemented a budget stabilisation and financial repair strategy to address operating deficits and move towards financial sustainability. It increased rates and charges to better align revenue with the cost of delivering services and maintaining assets. The council aligned its budget with its corporate and operational plans but has not yet consolidated this work into a single action plan.^
Richmond Shire Council	Not implemented	The council continues to work towards documenting the steps taken for financial sustainability.

Recommendation 5

All Queensland councils implement an appropriate costing model to gain a clear understanding of the full cost of delivering utilities and use this information to annually review pricing.

Entity	Status	Entity's self-assessment response or where necessary a summary
Richmond Shire Council	Not implemented	The council has reviewed its water pricing in the past; however, this has not been done at a detailed level.
Toowoomba Regional Council	Fully implemented	The council has a costing model so it can understand the full cost of delivering waste services, and this information is used to inform annual reviews of fees and charges and utility charges.

Recommendation 6		
All Queensland councils implement appropriate community engagement approaches to strengthen community understanding of, and input into, the rates decisions required to ensure continuation of services.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Douglas Shire Council	Partially implemented	Douglas Shire Council's project decision-making framework ensures that stakeholders are considered. The council has a community engagement framework and consults with the community about large or contentious capital investments and service-level changes. This is led by the Community Engagement Officer.
Recommendation 9		
All Queensland councils train staff on all relevant requirements in the Local Government Regulation 2012 (or equivalent), and on better practice debt collection techniques.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Richmond Shire Council	Partially implemented	As this is a specialist area, we engage with either King and Company or Preston Law to help with debt recovery. The council continues to train staff.

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Managing the sustainability of local government services (Report 2: 2019–20)

In this report, we made recommendations to all 77 councils. We sought responses from the 5 councils included in the scope of the audit. These were: Bundaberg Regional Council, Longreach Regional Council, Noosa Shire Council, Western Downs Regional Council, and Whitsunday Regional Council. We received the responses below from councils that had outstanding recommendations.

Entity progress on implementation

Recommendation 1

All councils, especially those with a focus on improving sustainability consider whether they include sufficient details about their services within their existing planning documents or consider developing individual service plans. Details about services should be scaled to the size and complexity of council and include:

- how the service aligns to council's strategy
- the service level (for example, operating hours)
- the assets used to deliver the service
- operational risks for the service
- operating costs and overhead costs.

Entity	Status	Entity's self-assessment response or where necessary a summary
Whitsunday Regional Council	Partially implemented	For the 2026–27 budget, the council has focused on reducing service levels across the council and articulating to councillors the risks and impacts of these decisions in order to improve the sustainability of the council. Preliminary draft business plans have been developed for the council's Commercial Businesses directorate identifying the services offered, market analysis, marketing and sales strategy, operations plan, and financial plan at a high level.

Recommendation 2

All councils, especially those with a focus on improving sustainability consider whether all existing services meet their community's current and future service needs and they deliver them at affordable levels by developing and undertaking regular reviews of existing services.

Entity	Status	Entity's self-assessment response or where necessary a summary
Whitsunday Regional Council	Partially implemented	Through the 2026–27 budget process, current and future service needs were reviewed in detail for general fund functions with the aim of reducing service levels to affordable levels. This detailed review undertaken isolated significant savings, which will impact current levels of services. Through councillor workshops, these have been discussed in detail, agreed upon moving forward to ensure long term sustainability, and factored into the council's long-term financial forecast.

Recommendation 6

All councils, especially those with a focus on improving sustainability consider whether they collect reliable and accurate information on the effectiveness and efficiency of their services.
Councils could develop a performance monitoring and reporting framework to support both internal management reporting to council and external reports to their communities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Bundaberg Regional Council	Fully implemented	Recommendations from the council's corporate planning and reporting framework audit implemented. Ongoing performance monitoring managed via branch business plans, and key performance indicators (KPI) performance recorded in Pulse corporate and KPI reporting system, with quarterly reporting to the council and the community.
Noosa Shire Council	Fully implemented	The council's corporate performance management (CPM) system has been implemented, introducing an integrated software solution to capture data and track project progress, enabling effective monitoring of performance measures and outcomes.
Whitsunday Regional Council	Partially implemented	A function catalogue is required to identify services and current service levels in order to collect reliable and accurate information on the effectiveness and efficiency of services provided by the council. Some parts of the organisation have defined levels of service and monitor the effectiveness and efficiency of their services; however, this progress has not been evident across the organisation. In reality, the current service levels are more defined by the budget allocated to the service or function. Where informal service levels are reflected, these are also subject to budget commitment and are being reviewed for priority through developing the upcoming 2026–27 budget.

Managing cyber security risks (Report 3: 2019–20)

We did not name the entities involved in this audit to avoid compromising their security by publicly identifying their vulnerabilities. We also wanted all entities, not just those included in the audit, to consider the recommendations and where necessary, take action to strengthen their systems. We received the responses below from the entities that had outstanding recommendations.

Entity progress on implementation

Recommendation 1

All entities self-assess against the findings of this report, and where relevant develop a framework for managing cyber security risks consistent with the Information security policy *(IS18:2018)*.
They should also have information security standards to ensure the framework is consistently applied throughout the entity at an operational level.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity F	Partially implemented	Entity F has an approved and published set of cyber security standards, supported by a high-level cyber security policy. Entity F continues to develop the suite of standards. The Cyber Security Improvements Program continues its work building and improving cyber security controls and operationalising standards.

Recommendation 2

All entities self-assess against the findings of this report, and where relevant develop and implement policies and procedures to identify and classify information assets, so they can effectively manage all their information assets that are at risk. This should include policies and procedures for:

- identifying and maintaining an inventory of information assets
- classifying information assets as per the 2018 *Queensland Government Information Security Classification Framework*.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity E	Partially implemented	Entity E has been adapting and modifying its records and information governance environment for the *Public Records Act 2023* implementation. An enterprise information asset register has been compiled and will be managed in accordance with the revised governance framework in perpetuity. An information security classification scheme was designed in accordance with the information security classification framework. It was approved by the information management steering committee and communicated to key internal stakeholders. It will be implemented with the revised metadata schema when the enterprise information asset governance project is completed on 30 June 2026.

Recommendation 4

All entities self-assess against the findings of this report, and where relevant review how they manage their ICT assets by:

- reviewing their list of ICT assets and checking if they are assigned to employees who no longer work there and, if necessary, recovering any ICT assets that have not been returned
- reviewing their employee separation process to ensure it includes updating the ICT asset register whenever an employee's employment ends.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity F	Fully implemented	Return of assets is incorporated into Entity F's staff departure checklist. An automated workflow is in place to ensure supervisors complete this checklist when their staff leave Entity F. Supervisors are responsible for returning devices to IT support, who update asset records. Entity F has a remote-wipe capability for all managed staff devices. The IT hardware asset Local Standard Operating Procedure defines controls, roles and responsibilities for staff computers and other IT hardware assets, including return of devices.

Recommendation 9

All entities self-assess against the findings of this report, and where relevant implement risk management practices for their use of third parties to deliver information technology services.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity E	Fully implemented	Entity E applies structured cyber security controls to all software onboarding, including formal risk assessment and approval processes. It also manages third-party cyber risk through annual supplier notifications and ongoing oversight. Where a supplier is identified as compromised, Entity E can restrict engagement and suspend transactions until risks are appropriately addressed. These measures support a consistent and proactive approach to safeguarding Entity E's systems and operations.

Recommendation 13

All entities self-assess against the findings of this report, and where relevant implement encryption on online services that communicate via an unencrypted channel.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity F	Fully implemented	Encryption of web traffic is completed. Email services are configured to encrypt emails classified as 'sensitive' or 'protected'. Insecure (unencrypted) remote access protocols are blocked by Entity F's border firewall. Insecure ciphers are disallowed on Entity F's major web sites. The data security controls standard specifies encryption requirements for Entity F's IT services.

Improving asset management in local government (Report 2: 2023–24)

In this report we made 9 recommendations to 6 entities. We addressed recommendations 1–5 to Cairns Regional Council, Central Highlands Regional Council, Ipswich City Council, Mareeba Shire Council, and Murweh Shire Council. We addressed recommendations 6–9 to the Department of State Development, Infrastructure, Local Government and Planning (DSDILGP). Responsibility for local government was transferred from DSDILGP to the Department of Local Government, Water and Volunteers following the November 2024 machinery of government changes.

Entity progress on implementation

Recommendation 1

All councils assess whether their governance structures and culture ensure a whole-of-council (finance, asset, and service teams) approach to asset management, including planning, operating and maintaining, disposing and monitoring performance of assets.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns Regional Council	Partially implemented	The council endorsed a strategic asset management plan. Development of prioritised asset management improvement plan. Development and endorsement by executive leadership team of an asset management accountability framework. Refreshment of the asset management policy. Maturity assessment of the council's asset management system against ISO 55000.
Central Highlands Regional Council	Partially implemented	Requirements to improve operating, maintaining, and monitoring of assets have been identified in each individual asset management plan and detailed in the endorsed asset management improvement plan.
Murweh Shire Council	Partially implemented	The council has implemented more regular executive workshops to evaluate upcoming project needs. The council has implemented a project steering committee for all major projects. This steering committee membership includes the Chief Executive Officer, senior corporate services officer, senior engineering officer and relevant project manager.

Recommendation 2

All councils assess whether their asset management plans are current and cover all major asset classes, including if:

- the data is consistent with the data in the long-term financial forecast and is based on the same assumptions
- the data needs to be updated because significant changes have reduced its accuracy
- the key performance measures accurately measure whether the council's assets are effectively delivering services aligned with the goals in the corporate plan.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns Regional Council	Partially implemented	Reporting of asset performance in service delivery for water and wastewater assets.

Central Highlands Regional Council	Partially implemented	A 10-year total asset management plan (TAMP) (2023–24 to 2032–33) and supporting subordinate asset management plans (AMPs) were presented to and endorsed by council on 13 December 2023 (resolution # 2023/12/13/007). At this meeting, an asset management improvement plan was also endorsed. A revised TAMP and AMPs for the period 2025–26 to 2034–35 are scheduled to be presented to council in July 2026. Annual state of asset reports and updated asset management improvement plans are presented to council on an annual basis.
Ipswich City Council	Partially implemented	The council has drafted a new suite of asset management plans (AMPs) for the 4 key asset classes – roads and transport, parks and open spaces, buildings and facilities, and drainage and flood mitigation. The AMPs identify the level of renewal funding required over the next 10 years to maintain the assets at their current service levels. The council has included this level of renewal funding in the 10-year long-term financial forecast to support a financially sustainable renewal program. The executive summaries for each plan will be adopted alongside the strategic asset management plan on 30 June 2026.
Mareeba Shire Council	Partially implemented	The council reviews its overall asset management plan annually. The council currently has individual asset management sub-plans in place for 5 major asset classes and is progressively developing sub-plans for additional asset classes each year. The asset management data is aligned with the council's long-term financial forecast and based on consistent assumptions.
Murweh Shire Council	Partially implemented	The council has reviewed its adopted asset management plans.

Recommendation 3

All councils assess whether their data, if stored in separate asset management information systems, is recorded in a way that can be and is reconciled to the financial asset register.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns Regional Council	Partially implemented	Draft asset information guideline has been developed. Documented the current process for guidance of the review of fully depreciated assets. Development and implementation of data improvement plan.
Central Highlands Regional Council	Partially implemented	The council is transitioning all asset data from Assetic My Data and Assetic Cloud into the council's finance system. This process commenced in 2025–26 and is scheduled for completion in 2026–27.
Ipswich City Council	Partially implemented	The council has developed and is implementing an asset data and information management plan, which will provide the governance to support data accuracy and consistency across systems. The asset and information management team, in collaboration with key stakeholders across the organisation, is also working towards the implementation of an asset and works management system, which will support reconciliation of all asset registers.
Murweh Shire Council	Partially implemented	The council has completed a review of the asset data that is available in the relevant information systems.

Recommendation 4

All councils assess whether their workforce plans and/or strategies identify the necessary asset management capabilities and the optional and mandatory training to be completed.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns Regional Council	Partially implemented	Key groups have developed a high performance workforce planning framework.
Central Highlands Regional Council	Partially implemented	The council has commenced development of a workforce plan, which is expected to be completed and implemented in 2026–27. This plan will identify responsibilities and capability requirements of each position.
Ipswich City Council	Partially implemented	Asset management maturity assessment has been carried out, and a road map has been generated to mature the organisation in asset management planning.
Murweh Shire Council	Not implemented	The council reported a status update but provided no commentary to justify the status.

Recommendation 5

All councils provide their assessments and associated action plans to address any of the above recommendations, where relevant, to their audit and risk committees to allow for regular progress reporting.

Entity	Status	Entity's self-assessment response or where necessary a summary
Central Highlands Regional Council	Partially implemented	An asset management improvement plan was endorsed by council in December 2023 and is updated and reported on an annual basis.
Murweh Shire Council	Not implemented	No audit committee is in place for the council.

Recommendation 9

The Department of State Development, Infrastructure, Local Government and Planning develops comprehensive better practice guidance for local government on the minimum requirements and templates for the following key asset management documents:

- asset management policy
- long-term asset management plan
- asset management plans (for individual asset classes).

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Local Government, Water and Volunteers	Fully implemented	The department developed the following guidelines and templates and published them on LG Central: asset management planning guideline for Queensland local government (includes a focus on asset leadership and governance and also identifies the key capabilities needed by asset managers); asset management policy; long-term asset management plan; asset management plans for individual asset classes. These were reviewed by the Institute of Public Works Engineers Australasia (IPWEA) and underwent peer review by council representatives and other agencies (including Queensland Audit Office) prior to publication.

Responding to and recovering from cyber attacks (Report 12: 2023–24)

In this report we made 14 recommendations. We addressed recommendations 1–6, 11, and 12 to entities that we cannot name in this report to avoid compromising their security. We addressed recommendations 7–10 and 13 to the Department of Transport and Main Roads – Cyber Security Unit and recommendation 14 to the Department of Housing, Local Government, Planning and Public Works (DHLGPPW).

The Cyber Security Unit was moved to the Department of Customer Services, Open Data and Small and Family Business following the November 2024 machinery of government changes. We sought responses from all entities in scope for the audit.

Entity progress on implementation

Recommendation 1

All public sector entities protect their systems and sensitive information by:

- maintaining a register of all systems and information assets and resources that are critical to their operations
- updating the register annually and whenever significant changes occur – either to their technology or to their organisational structure (for example, through machinery of government changes)
- identifying any 'entry points' or weaknesses through which threat actors (those who attack systems) could access information or disrupt services
- conducting regular risk assessments of all critical systems to identify security concerns
- considering the risks, and clearly specifying expectations and requirements, when setting up or extending contracts for cyber-related services with external organisations.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity G	Partially implemented	Entity G developed an application portfolio management master list, which is reviewed annually and as needed. In December 2025, it completed a cyber incident exercise. Entity G publishes an internal incident response plan, cyber-incident playbook, and responsibilities matrix. It has document controls to manage the security of service providers. It is developing a security operations centre and an information and event management solution, both planned for completion in the second half of 2026.^
Entity H	Partially implemented	Entity H has commenced work to strengthen its management of critical systems and information assets. Existing asset, risk, and vendor management processes provide a partial basis for implementation; however, work is still required to ensure registers are complete, consistently maintained, annually reviewed, and supported by documented risk assessments and contract requirements for all relevant cyber-related services.
Entity I	Fully implemented	Entity I uses an IT service management tool with a configuration management database and an asset register. It identifies entry points and weaknesses through technical risk assessments for new projects prior to going live and for legacy systems based on risk. It reviews contracts to ensure they include appropriate cyber security clauses.^

Recommendation 3

All public sector entities improve and test incident response plans by:

- reviewing their incident response plans (which are for identifying, eliminating, and responding to cyber incidents) annually against better practice frameworks and guidelines
- ensuring incident response plans integrate with other risk management strategies and plans (such as business continuity plans – which entities use to ensure they can continue to operate in the face of major business disruptions)
- producing playbooks (sets of procedures for responding to particular incidents) for a variety of risks and cyber incident scenarios
- ensuring they understand the conditions and requirements of any insurance they take out to protect themselves against cyber incidents. These should be incorporated into their plans
- testing their incident response and business continuity plans regularly against a range of cyber incident scenarios. This should include testing any external capabilities they plan to rely upon.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity G	Fully implemented	In 2025, Entity G analysed its incident response and business continuity plans against its cyber response plans and playbooks. In December 2025, it completed a cyber incident desktop exercise and finalised its incident response plan, playbooks, and responsibilities matrix.^
Entity H	Partially implemented	Entity H has reviewed its cyber security incident response plan and undertaken a tabletop exercise with an external party to test response arrangements. Basic playbooks are now in place for priority scenarios, and incident response processes are better aligned with business continuity arrangements. While maturity has improved, some business unit continuity plans still require further uplift, and broader testing is needed across a wider range of scenarios.

Recommendation 5

All public sector entities gain access to the technical skills required to respond to and recover from cyber incidents by:

- assessing their cyber capabilities (both those in-house and through external arrangements)
- developing training plans to address gaps, or obtaining access to specialist technical skillsets externally where required (through either the Cyber Security Unit – CSU – or other external providers).

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity G	Fully implemented	In 2025, Entity G conducted a capability assessment and developed a cyber skills uplift strategy. It analysed its incident response and business continuity plans against its cyber response plans and playbooks. In December 2025, it completed a cyber incident desktop exercise and finalised its revised incident response plan, playbooks, and responsibilities matrix.^
Entity H	Partially implemented	Entity H has established strong external partnerships to support cyber response and recovery, including with Queensland Government Cyber Security Unit (CSU), Australian Signals Directorate's Australian Cyber Security Centre, and its Managed Extended Detection and Response provider. Staff attend CSU information exchanges and have undertaken Essential Eight training. These arrangements, combined with internal information and communications technology capability, have strengthened access to specialist support and practical incident response capability, while further work continues to formalise capability assessment and training planning.

Recommendation 6

All public sector entities share cyber threat intelligence and lessons learnt with CSU and other public sector entities as quickly as possible.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity G	Fully implemented	Entity G's revised incident response plan, along with the cyber-incident playbooks, all include processes and procedures which directly support and or provide guidance on sharing cyber threat intelligence and lessons learnt with the Cyber Security Unit (and other public sector entities) as quickly as appropriate.
Entity I	Fully implemented	Entity I is committed to continuing to engage with the Cyber Security Unit (CSU) on security matters where required, such as digital forensics on incidents, tabletop training exercises, and information sharing. The security incident response plan (SIRP) has been updated to reflect the requirement to report to the CSU on all security incidents at Entity I. A manager has been appointed to the detect and respond roles to further develop threat management capability.

Recommendation 7

The Department of Transport and Main Roads – Cyber Security Unit improves awareness of its products and services and enhances its guidance for developing incident response plans by:

- developing and publishing its strategic plan
- creating greater awareness of its role and responsibilities and the services it offers
- refreshing its incident management guideline to reflect current better practice frameworks and guidelines, and enhancing it with practical examples (such as playbooks) for a range of common cyber incident scenarios.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Customer Services, Open Data and Small and Family Business	Fully implemented	The Cyber Security Unit (CSU) published its strategic plan and a product and service catalogue to the ForGov website. Practical material has been published to support the incident management guideline, including a range of playbooks, an enhanced incident response plan, and a readiness checklist. The incident management guideline update has been completed, and this document has been published. Incident playbook templates have been shared with agencies via communities of practice.

Recommendation 9

The Department of Transport and Main Roads – Cyber Security Unit increases public sector cyber skills and capabilities through:

- developing or adopting a cyber security capability framework that public sector entities can apply
- developing or adopting tools to assist public sector entities in understanding their capability gaps
- coordinating delivery of a training program that addresses identified capability gaps.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Customer Services, Open Data and Small and Family Business	Fully implemented	A cyber workforce strategy has been published. The strategy outlines the approach for adopting a core cyber skills matrix and promoting analysis of cyber skills gaps within agencies. As cyber skills gaps are identified by agency analysis, Cyber Security Unit (CSU) has continued to source training where common requirements exist. Training programs have been made available to public sector entities.

Recommendation 11

All statutory bodies document their assessment as to whether IS18:2018 is applicable to their circumstances, and report this information to CSU. If applicable, statutory bodies should apply and adopt IS18 requirements.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity I	Fully implemented	Entity I continues to use the *National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF) 2.0* as its core standard. The cyber risk, governance and compliance (GRC) team has also commenced testing of controls within the framework. As the NIST controls overlap with ISO27001, these are being tested alongside the NIST controls.

Recommendation 12

All government owned corporations and local governments document whether IS18:2018 is appropriate for their environments, and if not, which frameworks are being applied to manage information security risks.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity H	Partially implemented	Entity H utilises IS18:2018 as a key reference point for information security and references it within its policy framework. Entity H is also working to further align relevant policies, controls, and governance arrangements with IS18:2018 and ISO 27001. For incident response, Entity H has aligned its Cyber Security Incident Response Plan with National Institute of Standards and Technology (NIST) as a better fit-for-purpose framework. This provides a strong basis for managing information security risk, while some policy alignment, documentation, and formalisation work is still being progressed.

Recommendation 13

The Department of Transport and Main Roads – Cyber Security Unit shares cyber threat intelligence and lessons learnt by:

- developing and distributing a process for entities to share cyber threat intelligence from incidents, in a consistent format
- engaging with public sector entities (including statutory bodies, government owned corporations, and local governments) to raise awareness of communities of practice and to promote sharing of cyber threat intelligence
- using its unique position to compile and share examples of better practice templates and guidance, such as playbooks.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Customer Services, Open Data and Small and Family Business	Fully implemented	The incident reporting standard has been updated and published as part of IS18 review. The VERIS reporting framework has been adopted to support provision of enhanced agency reporting. Cyber Security Unit (CSU) has been working with public sector entities to increase awareness of state government support, including to local government authorities and statutory bodies. Practical material has been published, including a range of playbooks, an enhanced incident response plan, and a readiness checklist. A centralised platform has been deployed to enhance sharing of cyber threat information across the sector.

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Managing Queensland's regional water quality (Report 7: 2024–25)

In this report we made 11 recommendations. We addressed recommendations 1 to 4 to all councils who provide water services and the remaining recommendations to the Department of Local Government, Water and Volunteers

Entity progress on implementation

Recommendation 1

All councils assess their record keeping of essential activities for managing drinking water quality to ensure they are:

- maintaining up-to-date standard operating procedures
- recording maintenance and inspection results
- developing schedules and timelines for upcoming periodic activities
- recording verification monitoring (regular water testing) results and analysis of water quality trends

Entity	Status	Entity's self-assessment response or where necessary a summary
Aurukun Shire Council	Partially implemented	Water testing has been increased.
Balonne Shire Council	Fully implemented	A full review of standard operating procedures (SOPs) was undertaken, and new SOPs were developed to align with updated operations. All data collection is now managed through Statewide Water Information Management System (SWIM), Queensland Water Directorate's approved software. All water testing is conducted in compliance with the drinking water quality management plan (DWQMP). Maintenance schedules have also been developed and are currently in place.
Banana Shire Council	Fully implemented	These practices have been in place and under continuous review for a considerable time.
Barcaldine Regional Council	Partially implemented	Reviewed our standard operating procedures (SOPs); are starting to record maintenance activities; record inspections; developed schedules (partial); have always undertaken regular water testing.
Barcoo Shire Council	Partially implemented	Other than recording repairs to equipment, all actions have been competed as part of the council's drinking water quality management plan (DWQMP).
Blackall-Tambo Regional Council	Partially implemented	Blackall-Tambo Regional Council (BTRC) maintains and is currently updating recordkeeping systems for all essential drinking water quality management activities in accordance with the approved drinking water quality management plan (DWQMP) and the requirements of the *Water Supply (Safety and Reliability) Act 2008*. This includes current standard operating procedures, maintenance and inspection records, operational and verification monitoring schedules, and detailed monitoring and laboratory records.
Boulia Shire Council	Fully implemented	Reviewed by consultants and department with report updated to website April 2026.
Bulloo Shire Council	Fully implemented	Drinking water quality management plan (DWQMP) audit in May 2025.

Bundaberg Regional Council	Fully implemented	Standard operating procedures are stored in the corporate integrated management system, with defined review periods and reporting for overdue reviews. Maintenance activities and inspections are scheduled and recorded in the Focus works management system, including work order details, responses, and supporting documentation. Planned maintenance programs are configured in Focus and aligned with asset class plans. Water quality testing is verified by the National Association of Testing Authorities (NATA)–certified laboratory under the drinking water quality management plan (DWQMP), with records in the laboratory information management system. Compliance is monitored by the Water Services compliance team, with issues reported and investigated, and performance trends shared and documented annually.
Burdekin Shire Council	Fully implemented	A 10-year implementation period has been estimated; however, the correct date is expected to have been longer.
Burke Shire Council	Fully implemented	The council has maintained a drinking water review and safety process since 2 January 2009 as required by the *Water Supply (Safety and Reliability) Act 2008*. An approved drinking water quality management plan became operational around August 2013. As the process has been in place for a long time, the council cannot identify the exact implementation date. The process includes regular laboratory sampling, testing, and water quality monitoring.^
Cairns Regional Council	Fully implemented	Cairns Regional Council maintains a drinking water quality management system that addresses the aspects described and manages for public health and continued water supply as per legislative requirements.
Carpentaria Shire Council	Fully implemented	The council utilises the swimlocal platform for recording verification monitoring results, and for recording and scheduling maintenance and inspection results and timelines. Standard operating procedures (SOPs) are updated annually.
Cassowary Coast Regional Council	Partially implemented	Reviewed and improved record-keeping practices, including updating procedures, standardising maintenance and inspection records, scheduling routine activities, and strengthening water quality monitoring and data analysis.
Central Highlands Regional Council	Fully implemented	The council established standard operating procedures and a preventative maintenance system where it records inspection results. It provides schedules for upcoming activities. It conducts verification monitoring and routinely reviews water quality trends.^
Charters Towers Regional Council	Partially implemented	Operating procedures have been reviewed and are being added to our quality management system. Maintenance and inspection results: majority of inspections recorded. Planned maintenance schedule: started, in progress. Verification monitoring: daily sheets, then into monthly spreadsheets.
Cherbourg Aboriginal Shire Council	Fully implemented	Quarterly meetings have been set up with a consultant to discuss water compliance, data verification etc, discuss action plans, and review procedures.
Cloncurry Shire Council	Partially implemented	The council reviewed the process for data entry and data storage to one location and format for review efficiency. Included a data checking and review procedure to ensure data is up to date and accurate. Procedure for water quality data management was developed.



Cook Shire Council	Partially implemented	Cook Shire Council has taken steps to improve record keeping of essential activities for managing drinking water quality. Critical asset information, including failure workarounds and response timeframes, has been documented and is maintained as a live record across all 4 water schemes.
Croydon Shire Council	Partially implemented	The council developed standard operating procedures for managing drinking water quality and completed a risk management improvement program. It strengthened verification monitoring through routine recording and analysis of water quality tests.^
Diamantina Shire Council	Fully implemented	The council had fully implemented the record keeping of essential activities for managing drinking water.
Doomadgee Aboriginal Shire Council	Partially implemented	Monthly water testing, annual return on drinkable water report, constant manual testing due to aged equipment.
Douglas Shire Council	Fully implemented	Douglas Shire Council maintains a structured approach to record keeping for drinking water management. The standard operating procedures (SOPs) register is maintained and is subject to scheduled periodic reviews to ensure documents remain current. Maintenance and inspection activities are recorded through operational systems (Assetic), with scheduled programs in place for routine and periodic tasks. Verification monitoring results are captured and reviewed to identify potential water quality issues. Data is regularly assessed to support compliance with the drinking water quality management plan (DWQMP) and inform operational decision-making.
Etheridge Shire Council	Fully implemented	Adopted a drinking water quality management plan.
Flinders Shire Council	Partially implemented	The council has an established drinking water quality management plan (DWQMP) framework with documented monitoring programs, procedures, and record-keeping systems. Operational and verification monitoring is undertaken in accordance with the DWQMP; however, record keeping is currently a mix of paper-based logs, spreadsheets, and electronic storage (TRIM and S Drive). Standard operating procedures (SOPs) are under review and are not yet fully embedded, with operators relying partly on experience. Trend analysis is undertaken on an ad hoc basis. Improvements are underway to transition to more structured and digital systems.
Fraser Coast Regional Council	Fully implemented	Fully implemented. ISO-certified systems underpin controlled procedures, system-managed maintenance, and scheduling, and robust water quality monitoring with regular management oversight. Controls are embedded and consistently applied across operations.
Gladstone Regional Council	Partially implemented	The council's procedures are described in its drinking water quality management plan. It plans to introduce a risk-based approach to reviewing critical processes, with reviews at least every 2 years. It introduced a maintenance management framework and supporting plans. It provides schedules and timelines for maintenance work and records water quality testing and water quality trends.^
Gold Coast City Council	Fully implemented	The city updated its drinking water quality management plan (DWQMP). It maintains its water quality records and inspection results in its asset management and document management systems. It conducts programmed maintenance, verification monitoring, and compliance.^

Goondiwindi Regional Council	Fully implemented	The council has an approved drinking water quality management plan; this plan outlines the registered water supplier's responsibility's and complies with the Act.
Gympie Regional Council	Fully implemented	The council has strengthened record keeping and operational documentation for drinking water quality management through the continued use of electronic systems, including Assetic, customer request management workflows, and documented operational procedures. Preventive maintenance schedules, inspection records, and water quality monitoring results are maintained and regularly reviewed. Routine verification monitoring is undertaken in accordance with the drinking water quality management plan, with results analysed to identify trends and support operational decision-making. Staff training and process improvements have also been implemented to improve consistency and accountability across teams.
Hinchinbrook Shire Council	Partially implemented	A revised sampling and monitoring plan was developed and implemented to align with the drinking water quality management plan (DWQMP) requirements.
Hope Vale Aboriginal Shire Council	Fully implemented	Ongoing regular water testing and investment in water infrastructure.
Isaac Regional Council	Partially implemented	Operating manuals and complementary documentation have been updated and implemented across 5 of 8 water treatment plants (WTPs). There are major updates to plant processes at the remaining 3 WTPs, including manuals and documentation. Expected completion is by mid-2028. All internal and external maintenance and inspection results are recorded. All documentation is saved in enterprise management system. Thirty scheduled preventative maintenance programs are completed across the water and waste department, with timelines and reporting to council and 15 regulatory bodies as required. All results reported on swimlocal; National Association of Testing Authorities–accredited laboratory analytical reports are recorded and available for analysis.^
Kowanyama Aboriginal Shire Council	Partially implemented	Council reported a status update but provided no commentary to justify the status.
Livingstone Shire Council	Fully implemented	External regulatory audit of the council's drinking water quality management plan (DWQMP) completed on 23 October 2025.
Lockhart River Aboriginal Shire Council	Partially implemented	The council utilises standard operating procedures in water sampling and testing. Limited planned maintenance and lab testing schedules in Excel spreadsheets.
Logan City Council	Fully implemented	The council maintains and updates its standard operating procedures under the drinking water quality management plan, with reviews guided by the risk management improvement program. Maintenance and inspection activities are recorded in an enterprise system, with work underway to consolidate records into a centralised platform. Schedules for periodic activities are in place and managed by relevant work areas using existing tools, with plans to move these into enterprise systems over time. Verification monitoring results are recorded and used to support ongoing water quality trend analysis.^
Longreach Regional Council	Fully implemented	Being reviewed as part of our drinking water quality management plan reviews.

Mackay Regional Council	Fully implemented	Drinking water quality management plan was created in 2011. This is reviewed and amended when necessary. This plan is externally audited every 4 years. Verification data is available within monitoring software.
Mapoon Aboriginal Shire Council	Partially implemented	The council has commenced an analysis of compliance with record-keeping requirements and will address immediate vulnerabilities.
Maranoa Regional Council	Fully implemented	The council has reviewed its activities against the standards and identified that we are meeting the minimum standards.
Mareeba Shire Council	Fully implemented	The council implemented the use of the Statewide Water Information Management System (SWIMS), along with its Canary Historian database for the recording, monitoring, and reporting. Initiated a service agreement with Taggle Managed Services to assist with the ongoing accurate recording of supplied water usage.
McKinlay Shire Council	Fully implemented	The council has updated the drinking water quality management plan (DWQMP) and submitted it to the regulator. Operating procedures have been reviewed, inspections and testing documented. Verification monitoring undertaken and analysed, and trends reviewed.
Mornington Shire Council	Fully implemented	Using record-keeping resources by external provider (Queensland Water – swimlocal); ongoing regular testing, with samples sent off island, and schedules in place for staff for testing.
Mount Isa City Council	Partially implemented	Mount Isa City Council (MICC) is reasonably unique in that the Mount Isa Water Board (MIWB) owns and operates the bulk water storage and the treatment plant; MICC purchases treated water from them. However, we have a mature water quality testing process and have installed testing points across the city.
Murweh Shire Council	Partially implemented	The council has reviewed the record-keeping requirements of its drinking water quality management plan (DWQMP) and has taken practical steps to move beyond paper-based compliance. The 2026 DWQMP amendment addresses previous data gaps linked to loss of key staff and document control issues. The council now maintains water quality trend records and updates monitoring tables, operating and maintenance procedures, weekly bore/UV/reservoir checklists, and UV critical control documentation. The council has also developed an MVP DWQMP digital management portal to provide a single source of truth for sampling, testing, incidents, corrective actions, audit trails, maintenance records, and compliance reporting.
Napranum Aboriginal Shire Council	Fully implemented	Reports completed, staff trained, programs implemented with staff.



North Burnett Regional Council	Partially implemented	Standard operating procedures (SOPs): a review of existing standard operating procedures identified that a number were outdated and had not been subject to periodic review. The council has since assigned responsible officers to undertake a structured program of review, update, and development of SOPs to ensure currency, consistency, and alignment with operational requirements. Maintenance and inspection records: the council has implemented formalised maintenance logbooks (covering general, mechanical, and electrical activities) to systematically record all maintenance undertaken. In addition, inspection checklists have been introduced to support consistent completion and documentation of scheduled inspections across water infrastructure assets.
Northern Peninsula Area Regional Council	No longer applicable	Forms part of the standard operating procedures as part of the agreement with the operator.
Palm Island Aboriginal Shire Council	Partially implemented	All recommendations have been actioned, with the exception of recording maintenance and inspection results. Maintenance activities are routine and repetitive in nature, and formal inspection checklists are not maintained for each inspection. Other scheduled maintenance activities are outsourced to external contractors as required. Inspection findings are generally documented by contractors on service invoices, and any corrective actions identified are completed as recommended by the contractors.
Paroo Shire Council	Partially implemented	The council has an approved drinking water quality management plan in accordance with the *Water Supply (Safety and Reliability) Act 2008*, and the council undertakes the necessary actions to ensure compliance with the plan.
Pormpuraaw Aboriginal Shire Council	Partially implemented	Maintaining up-to-date standard operating procedures: standard operating procedures exist, some review and in-house training required. Recording maintenance and inspection results: copies of records are kept in house. Developing schedules and timelines for upcoming periodic activities: schedules and timelines for upcoming periodic events are documented. Recording verification monitoring (regular water testing) results and analysis of water quality trends: records from verification monitoring are uploaded into swimlocal by the lab.
Quilpie Shire Council	Partially implemented	We are currently updating the previous standard operating procedures (SOPs) while improving the process for our maintenance, inspection, and verification monitoring.
Redland City Council	Fully implemented	The council has implemented comprehensive systems to manage drinking water quality records. All drinking water quality management plan (DWQMP) procedures are current and subject to a formal 3-year review cycle, supported by automated reminders. Maintenance and inspection activities are recorded in Assetic, including checklists, photographic evidence, and supervisory review processes. A dedicated officer oversees planned maintenance programs, with automated scheduling of key activities such as mains flushing and asset inspections. Water quality monitoring data is captured, with real-time alerts for exceedances and ongoing trend analysis. Dashboards and reporting processes further support proactive monitoring, continuous improvement, and informed decision-making.
Richmond Shire Council	Fully implemented	The council meets all legislative requirements in regard to its water treatment plant and ensures that all recommendations are implemented.

Rockhampton Regional Council	Partially implemented	The council's 2024 drinking water quality management plan (DWQMP) audit identified 8 non-conformances, which have been addressed, including a comprehensive rewrite approved in May 2025. The Fitzroy River Water asset management team utilises the council's financial software for maintenance scheduling, work orders, inspections, and record keeping to support safe drinking water delivery. Tasks include equipment calibration, reservoir maintenance, inspections, asset servicing, and supplier agreements. Water quality testing is conducted in accordance with the DWQMP and recorded in swimlocal for compliance and risk analysis. A new Glenmore Water Treatment Plant operations manual, due June 2026, incorporates updated control processes and critical control point action plans following upgrades.
South Burnett Regional Council	Partially implemented	The council implements safe work instructions instead of standard operating procedures (SOPs), which are reviewed on a 3-year cycle. Laboratory SOPs reviewed annually. The council records for calibration and maintenance of water quality instrumentation are recorded on treatment plant operational sheets. Laboratory equipment is calibrated and verified 6-monthly, with records kept with the water and wastewater laboratory. The council's verification monitoring is undertaken as per the approved drinking water quality management plan (DWQMP), and analysis of water quality trends are reviewed annually.
Southern Downs Regional Council	Fully implemented	The council employed staff to review procedures, inspect assets, implement periodic activities, and program regular and emergency maintenance works. Water quality monitoring is supported by an electronic checklist and annual training.^
Tablelands Regional Council	Partially implemented	The council established systems and processes to record and manage essential drinking water activities. Due to resourcing constraints, formal reviews of these systems and processes are aligned with reviews of its drinking water quality management plan (DWQMP), and this is documented as an area for ongoing improvement. The council captures operational records, including maintenance and inspection activities, and verification monitoring.^
Torres Shire Council	Partially implemented	Most recordkeeping is up to date. Regular water testing is ongoing. There are still opportunities for improvement that the council is currently working on.
Torres Strait Island Regional Council	Partially implemented	Torres Strait Island Regional Council (TSIRC) has developed schedules and timelines for periodic activities; however, they need further refining, and more work in this area is required. All verification monitoring results are now either automatically uploaded from the Cairns National Association of Testing Authorities (NATA) laboratory into swimlocal (6-monthly and as required) or electronically recorded by operators in swimlocal if tested in-house (monthly). Water quality trends are reviewed at least annually during the annual reporting process or when required. Operational monitoring of daily field testing (also recorded in swimlocal) is done at least weekly. These results are reviewed weekly to flag issues.
Townsville City Council	Partially implemented	Procedures have been reviewed during a recent review and update of the council's drinking water quality management plan. Regular water testing and analysis is business as usual and recorded within the lab information management system (LIMS).

Western Downs Regional Council	Fully implemented	The council reviews its drinking water quality management plan every 5 years. It meets record-keeping requirements for maintenance and inspection, and provides schedules and timelines for periodic activities. Water verification monitoring data is available to all staff and is reviewed weekly by senior staff.^
Whitsunday Regional Council	Partially implemented	Our drinking water quality management plan (DWQMP) includes procedures and maintenance and monitoring schedules; procedures cover laboratory processes, monitoring schedules, and results handling; schedules exist for reporting, reviews, and external audit; operational and verification monitoring is routinely scheduled; water quality results are recorded for trending and analysis; transitioning from spreadsheets to swimlocal database; Reflect software application manages maintenance and inspections; standard operating procedures (SOPs) are reviewed weekly and audited annually.
Winton Shire Council	Fully implemented	The council drinking water quality management plan has specific procedures that addresses these items, of which compliance is externally audited as per regulatory requirements.
Woorabinda Aboriginal Shire Council	Fully implemented	Comply with guidance.
Wujal Wujal Aboriginal Shire Council	Fully implemented	New drinking water quality management plan updated and adopted. Updated procedures implemented. Recording regime developed. Additional staff engaged. Additional training of staff undertaken.
Yarrabah Aboriginal Shire Council	Partially implemented	Yarrabah Aboriginal Shire Council (YASC) currently in the process of upgrading water treatment plant. Plant upgrade will include safe operating procedure and asset management system. Drinking water quality management plan (DWQMP). Recording verification monitoring (regular water testing) results and analysis of water quality trends: daily reticulation monitoring collected and submitted on swimlocal to review and analyse; verification monitoring collected weekly and sent to independent National Association of Testing Authorities (NATA) lab.

Recommendation 2

All councils ensure appropriate oversight of compliance with management plans, risks to drinking water quality, improvement actions, and recommendations from independent audits.

Entity	Status	Entity's self-assessment response or where necessary a summary
Aurukun Shire Council	Partially implemented	The council's drinking water quality management plan has been updated in 2025.
Balonne Shire Council	Fully implemented	A drinking water quality management plan (DWQMP) audit was undertaken in 2025, resulting in a significant improvement compared to previous audits. All actions identified during the audit have been completed.
Banana Shire Council	Fully implemented	The council has updated its water management plan in line with the report's recommendations.

Barcaldine Regional Council	Fully implemented	As per our requirements, the council has undertaken a full review of the drinking water quality management plan, which includes reassessing the council's risks associated with this activity. This activity was undertaken with an independent third party consultant, engagement with the regulator, and staff.
Barcoo Shire Council	Partially implemented	Upgrades, replacement, and maintenance of defective equipment is an ongoing process.
Blackall-Tambo Regional Council	Partially implemented	Blackall-Tambo Regional Council has established oversight of drinking water quality management plan (DWQMP) compliance, risk management, improvement actions, and audit recommendations through senior management review, director-level oversight, active tracking of the risk management improvement program (RMIP), independent audits, incident reporting, complaint management, and regular internal and public reporting.
Boulia Shire Council	Fully implemented	Ongoing monitoring, testing, and reporting, with audit scheduled to assist with future requirements.
Bulloo Shire Council	Fully implemented	Drinking water quality management plan (DWQMP) audit in May 2025.
Bundaberg Regional Council	Fully implemented	Bundaberg Regional Council Water Services has a dedicated compliance team responsible for monitoring and compliance of water, wastewater, and recycled water. The team administers the drinking water quality management plan (DWQMP), oversees verification monitoring programs, and ensures non-compliances are reported to the appropriate regulator and investigated. Water quality trends are shared with the treatment team and documented in the annual return. The team also manages DWQMP reviews, risk assessments, audits, and plan improvements. Quarterly reviews are conducted with the broader Water Services team and relevant stakeholders.
Burdekin Shire Council	Fully implemented	New drinking water quality management plan approved.
Burke Shire Council	Fully implemented	As noted in recommendation 1; actions have already been built into council standard operating procedures for safe water management.
Cairns Regional Council	Fully implemented	Cairns Regional Council's drinking water quality management system is reviewed quarterly through coordination team meetings and overarching review from the Cairns Infrastructure and Assets directorate management team.
Carpentaria Shire Council	Fully implemented	The council has engaged a consultant to provide support service in relation to the drinking water supply to strengthen drinking water quality management and associated regulatory compliance.
Cassowary Coast Regional Council	Partially implemented	Implemented drinking water quality management plans, risk registers, compliance reporting, and initial tracking of audit findings.
Central Highlands Regional Council	Fully implemented	Drinking water quality management plans (DWQMPs) are regularly reviewed. Annual reports are submitted to regulator and DWQMPs are audited on (approximately) a 2-year basis. Progress against the risk management improvement program is tracked and reviewed, with completed actions closed out and risk assessments updated as required.

Charters Towers Regional Council	Partially implemented	Drinking water quality management plan reviewed and audited; drought management plan reviewed.
Cherbourg Aboriginal Shire Council	Fully implemented	Quarterly meetings have been set up with a consultant to discuss water compliance and discuss action plans.
Cloncurry Shire Council	Partially implemented	The council introduced a water management improvement strategy based on outcomes and recommendations from 2024 and 2025 drinking water quality management plan (DWQMP) independent audits, including updates to the DWQMP risk management processes and developing sites for swimlocal data collection.
Cook Shire Council	Fully implemented	Cook Shire Council has strengthened oversight of compliance with its management plans and risks to drinking water quality. A water and wastewater incident response plan has been developed and is maintained as a live document, establishing clear reporting lines, escalation procedures, and notification requirements. Quarterly water and wastewater reports are presented to council as a standing agenda item, covering water quality compliance, system reliability, key incidents, consumption trends, and emerging risks, ensuring those charged with governance are regularly informed. Internal audit actions are reported to council through the audit and risk committee.
Croydon Shire Council	Partially implemented	The council is currently undertaking an amendment to the drinking water quality management plan to further improve compliance and ensure all components of the plan remain current, relevant and effective. The review includes updating risk assessments, operational and maintenance procedures, risk management improvement program, and incident and emergency response plans.
Diamantina Shire Council	Fully implemented	The council had fully implemented actions to ensure appropriate oversight of compliance with management plans, managed risks to drinking water quality, and improvement actions.
Doomadgee Aboriginal Shire Council	Partially implemented	The council implemented all audit recommendations and training specifications.
Douglas Shire Council	Fully implemented	Douglas Shire Council uses drinking water quality management plan (DWQMP) as a risk-based management plan to ensure that the council can provide all customers with safe drinking water. Additionally, the council maintains oversight of drinking water quality through regular reporting aligned with regulations. The last DWQMP audit was conducted by Water Futures in 2025 with no nonconformities.
Etheridge Shire Council	Fully implemented	Implement the drinking water quality management plan.
Flinders Shire Council	Partially implemented	The council has governance and oversight arrangements in place through its drinking water quality management plan (DWQMP), with defined roles and responsibilities for management, monitoring, reporting, and incident response. Oversight is primarily undertaken by the Director of Engineering and Asset Management Coordinator, with periodic review through annual reporting and DWQMP updates. However, oversight of improvement actions, audit recommendations, and broader risk management is currently managed through a combination of DWQMP processes and informal tracking, with opportunities to further formalise and centralise these functions.

Fraser Coast Regional Council	Fully implemented	Fully implemented. Structured governance and oversight arrangements are in place to monitor compliance with management plans, drinking water risks, and improvement actions, including audit recommendations. Oversight is supported through the ISO-certified system, which includes formal reporting, defined accountability, and regular management review processes.
Gladstone Regional Council	Partially implemented	Risks are managed in accordance with the drinking water quality management plan and the council's risk management framework. Audit recommendations are recorded in Beakon, the council's risk and audit management software, with progress tracked and reported to the executive leadership team and the audit, risk, and improvement committee. The council recently established a water and wastewater service forum to drive priority, risk-based operational actions that improve water and wastewater service reliability, safety, asset performance, compliance, and decision certainty. A workshop was also held to review the drinking water quality management plan (DWQMP) risk assessment and update the risk register.
Gold Coast City Council	Fully implemented	The city's utilities program control group (PCG) terms of reference identify the drinking water quality management plan (DWQMP) as a core PCG item for compliance risks. Annual drinking water quality performance, compliance, risk, and awareness presentations are taken to both the PCG and the infrastructure steering committee (ISC) to provide visibility and oversight. Regulatory compliance monitoring with drinking water obligations is completed in line with the city's enterprise regulatory compliance framework, and drinking water quality management is also subject to reviews by the city's internal audit program.
Goondiwindi Regional Council	Fully implemented	The council has an approved drinking water quality management plan; this plan outlines the registered water supplier's responsibility's and complies with the Act.
Gympie Regional Council	Fully implemented	The council maintains oversight of drinking water quality compliance through regular review of the drinking water quality management plan every 2 years and external audit every 4 years, operational reporting, risk assessments, and audit outcomes. Water quality monitoring, incident management, and improvement actions are tracked and reviewed by relevant operational and leadership teams. Independent audit findings and recommendations are incorporated into improvement programs, with corrective actions monitored through established reporting and workflow systems. Risks to drinking water quality are routinely assessed to support proactive operational management and regulatory compliance.
Hinchinbrook Shire Council	Partially implemented	The drinking water quality management plan (DWQMP) is currently under review.
Hope Vale Aboriginal Shire Council	Fully implemented	Water quality and testing is an ongoing compliance requirement for the council.
Isaac Regional Council	Fully implemented	Robust risk management improvement programs implemented throughout 2024. Non-compliance with drinking water quality management plan reported, documented, and reported to regulator. Drinking water quality management (DWQM) system certified audit in 2022 and 2026 with 4-yearly reviews to continue. Additional Integrated Management System internal and external audits completed annually to ensure compliance with management plans and highlight risk or improvement actions for individual water treatment plants.

Kowanyama Aboriginal Shire Council	Partially implemented	Council reported a status update but provided no commentary to justify the status.
Livingstone Shire Council	Fully implemented	External regulatory audit of the council's drinking water quality management plan (DWQMP) completed on 23 October 2025.
Lockhart River Aboriginal Shire Council	Partially implemented	Completed and adopted drinking water quality management plan (DWQMP) that provides guidelines to the council's water team. Queensland Public Health carry out oversight inspection annually.
Logan City Council	Fully implemented	The drinking water quality management plan undergoes an internal review every 2 years as required by regulations, which includes a whole-of-drinking-water-system risk assessment.
Longreach Regional Council	Fully implemented	Drinking water quality management plans being audited by independent third-party auditors and consultants.
Mackay Regional Council	Fully implemented	Action plan is an appendix to our drinking water quality management plan. Independent audits of plan. Annual reports are prepared internally and published on council webpage for transparency. Annual reports include updates of improvement actions. Regular reviews and updates of the plan include updates of the council's drinking water risk register.
Mapoon Aboriginal Shire Council	Partially implemented	Critical frontline operations, such as potable water oversight, have been reviewed and controls put in place to ensure water safety.
Maranoa Regional Council	Fully implemented	The council has accepted any recommendations provided and made any necessary changes.
Mareeba Shire Council	Fully implemented	As a requirement under the council's enterprise risk management framework (ERMF), the council's risk register requires review on an annual basis. The approach to monitoring and review of enterprise risk management documents at a departmental level requires that section managers (as risk owners) review risks and treatments when data at the task level has changed. Regular reviews are undertaken (on all significant risks) and reported to the executive management team, who will review any changes to strategic and operational risks and report the results to the audit committee for endorsement.
McKinlay Shire Council	Fully implemented	The council engaged VIRIDIS Consulting Pty Ltd to undertake the independent regular audit of the drinking water quality management plan (DWQMP). The results from this audit have been considered as part of the review of the DWQMP on 26 April. The risk register has been reviewed in alignment with the new corporate register and methodology. The improvement action plan is implemented and actions tracked.
Mornington Shire Council	Fully implemented	Documentation has been improved and in final state now.
Mount Isa City Council	Partially implemented	Mount Isa City Council (MICC) has maintained a high-quality water resale across our connected network through regular independent testing. MICC has a significant water network capital budget and program going forward.

Murweh Shire Council	Partially implemented	The council has substantially improved the governance material around drinking water quality management plan (DWQMP) risks, compliance obligations, improvement actions, and independent audit findings. The 2026 DWQMP amendment was prepared following the regular DWQMP review, the 2025 independent audit, and a March 2026 risk workshop. It updates the risk assessment to reflect current operational reality across Charleville, Augathella, and Morven. The council has also engaged directly with the regulator on the amendment and related issues, and has used South West Queensland Water and Sewerage Alliance forums to consider DWQMP reviews, audits, Queensland Water Regional Alliance Program applications, infrastructure strategy, shared technical capacity, and regulator engagement.
Napranum Aboriginal Shire Council	Partially implemented	The council has strengthened oversight of its drinking water quality management plan through regular reviews of operational performance, compliance requirements, risk assessments, audit recommendations, and improvement actions. Management and operational staff meet regularly to discuss water quality outcomes, track outstanding actions, and ensure identified risks are appropriately managed and addressed.
North Burnett Regional Council	Partially implemented	The council is currently undertaking a comprehensive review of its drinking water quality management plan (DWQMP), including a reassessment and update of identified hazards and risks. To strengthen compliance and operational alignment, the council is translating key DWQMP requirements into site-specific standard operating procedures and work instructions. This approach is intended to improve accessibility, usability, and practical application of the plan by operational staff. The council is also progressing the implementation of improvement actions and recommendations arising from independent audits, with a focus on strengthening oversight, compliance assurance, and risk mitigation.
Northern Peninsula Area Regional Council	No longer applicable	Forms part of the standard operating procedures as part of the agreement with the operator.
Palm Island Aboriginal Shire Council	Partially implemented	The water quality management plan is implemented and followed, with the results of independent audits reported to the Chief Executive Officer. Recommendations arising from independent water quality audits are considered and actioned based on factors including cost, availability of grant funding, and current resourcing capacity.
Paroo Shire Council	Partially implemented	The council undertakes audits of its approved drinking water quality management plan in accordance with the *Water Supply (Safety and Reliability) Act 2008*. The most recent independent audit was undertaken in 2025.
Pormpuraaw Aboriginal Shire Council	Partially implemented	Drinking water quality management plan (DWQMP) has been reviewed this year and submitted to the regulator; next DWQMP is due for audit towards the end of 2026.
Quilpie Shire Council	Partially implemented	We were unfortunate to have a lack of plumbers, a water operations officer, and a water supervisor for a long duration in previous years. Now we have finally recruited a permanent water and sewage supervisor and 2 contract plumbers.

Redland City Council	Fully implemented	The council has established robust oversight mechanisms to ensure compliance with the drinking water quality management plan (DWQMP) and management of drinking water risks. A dedicated officer maintains business-as-usual compliance, supported by a risk management improvement plan with progress reported annually to the regulator. Independent audits are conducted every 4 years, with the most recent completed in September 2025. An audit action plan has been developed, with actions assigned to responsible staff and tracked. Oversight is further strengthened through the audit and risk management committee oversight of recommendations implementation. Future planning is supported through budget allocation for an external consultant to oversee the next risk assessment.
Richmond Shire Council	Fully implemented	The council has implemented recommendations from the audit of the water treatment plant.
Rockhampton Regional Council	Partially implemented	The comprehensive rewrite of the drinking water quality management plan (DWQMP) following the audit addressed identified deficiencies, increased awareness of recommendation 2, and established a framework for continuous improvement. Water quality testing results are recorded in the swimlocal database, enabling trend analysis, compliance monitoring, and identification of emerging risks. The system includes automated data validation that flags water quality parameter exceedances of critical or health thresholds, ensuring ongoing oversight. Additionally, DWQMP risk management improvement program actions are regularly reviewed and inform the development of annual capital works and operating budgets, supporting proactive planning and resource allocation.
South Burnett Regional Council	Fully implemented	The council has just amended and had approved the latest drinking water quality management plan (DWQMP), version 10.2. This has addressed any additional hazards and risks resulting from changes to *Australian Drinking Water Guidelines* health values. The amended plan incorporates improvement actions and recommendations from the most recent independent audit from 2025.
Southern Downs Regional Council	Fully implemented	The council monitors its water supply in line with its drinking water quality management plan. Water samples are tested and reviewed for compliance and trends, with an escalation process in place for any concerns. Water quality monitoring is supported by an electronic checklist and annual training. The council's risk register informs its 10-year capital and operational plans.^
Tablelands Regional Council	Partially implemented	Tablelands Regional Council (TRC) operates under an approved drinking water quality management plan (DWQMP), which provides a risk-based framework for managing drinking water quality. The DWQMP incorporates structured risk assessments, including system and catchment risks, and defines control measures, monitoring requirements, and improvement actions to manage identified risks. Oversight of compliance, risks to drinking water quality, and implementation of improvement actions are maintained through routine operational monitoring and review processes. Actions arising from internal reviews and independent audits are tracked and managed to completion through established systems, including swimlocal and TechnologyOne.
Torres Shire Council	Partially implemented	Keeping on top of reporting and ensuring compliance requirements. Mitigating identified risks.

Torres Strait Island Regional Council	Partially implemented	The council conducts biannual internal reviews of its drinking water quality management plan (DWQMP), which includes reviewing the risk assessment and risk management improvement plan (RMIP) actions. Review of actions in RMIP and from independent audits and compliance visits are done at least annually with annual reporting process.
Townsville City Council	Partially implemented	The council has a dedicated team responsible for managing the oversight of management plans etc. Third-party certification audit for ISO 9001 and ISO 14001 completed in May 2025. The water services area was recertified.
Western Downs Regional Council	Fully implemented	The council has established several internal review and audit groups to identify risks and develop action plans. This includes review of the drinking water quality management plan and risk management improvement plan. Audit reports and recommendations are routinely provided to the council's utilities governance committee, which includes the Chief Executive Officer and the executive leadership team.
Whitsunday Regional Council	Fully implemented	Drinking water quality management plan (DWQMP) reviewed biennially, last in September 2025; external audit completed March 2025 and submitted to regulator; audit outcomes incorporated into amended DWQMP (September 2025); regulator information request addressed within required timeframe; risk assessments and preventative actions embedded in DWQMP; annual compliance reporting provided to regulator.
Winton Shire Council	Partially implemented	Officers have prepared a number of briefing papers recommending the implementation of critical operational and infrastructure improvements, consistent with the findings and recommendations of independent external consultants. To date, these recommendations have encountered resistance from some elected members, limiting the council's ability to progress the proposed changes.
Woorabinda Aboriginal Shire Council	Fully implemented	Engagement of water experts.
Wujal Wujal Aboriginal Shire Council	Fully implemented	Adoption of new drinking water quality management plan (DWQMP). Completion of audit findings identified in the DWQMP.
Yarrabah Aboriginal Shire Council	Partially implemented	Water supply regulators engagement. Independent audits; review of drinking water quality management plan.

Recommendation 3

All councils assess and address identified capability and expertise gaps

Entity	Status	Entity's self-assessment response or where necessary a summary
Aurukun Shire Council	Partially implemented	Attracting and retaining qualified staff has been a major problem for the council, but we are continuing to seek qualified staff. The staff that the council has are provided with training opportunities.
Balonne Shire Council	Partially implemented	A training register has been implemented and is currently in progress. Four staff have completed a Certificate III in Water Treatment Operations, with an additional 6 staff enrolled. High-pressure jetting training has been completed by all staff. Confined space and working-at-heights training is scheduled for June.

Banana Shire Council	Partially implemented	Training operators to fulfil vacant roles. Implement an accreditation and retention strategy.
Barcaldine Regional Council	Partially implemented	Training in progress for current staff; continue to try and fill vacancies.
Barcoo Shire Council	Partially implemented	Securing additional resources (staff) to assist with the implementation and future planning in accordance with the drinking water quality management plan (DWQMP).
Blackall-Tambo Regional Council	Partially implemented	Blackall-Tambo Regional Council assesses capability and expertise requirements for drinking water management through drinking water quality management plan (DWQMP) implementation and annual reviews. The council maintains technical capability through qualified staff, specialist consultants, staff training, laboratory upgrades, and budget allocation to address identified gaps.
Boulia Shire Council	Partially implemented	Resourcing of positions problematic: skills and accommodation along with adequate funds.
Bulloo Shire Council	Partially implemented	The council has undertaken an assessment and identified capability and expertise gaps within the organisation.
Bundaberg Regional Council	Fully implemented	Bundaberg Regional Council Water Services employs Certificate III–qualified treatment operators and network water industry workers and engages trainees. All Water Services staff undertake the Queensland Water Directorate's Blue Card for the education and appreciation of water quality minimum requirements. Capability and expertise requirements are addressed through drinking water quality management plan (DWQMP) risk assessments.
Burdekin Shire Council	Fully implemented	Workforce planning is in place, including ongoing training and skills gap analysis.
Burke Shire Council	Fully implemented	Ensure sufficiently qualified staff are employed and trained.
Cairns Regional Council	Fully implemented	Cairns Regional Council's drinking water quality management system is reviewed quarterly through coordination team meetings and overarching review from the Cairns Infrastructure and Assets management team.
Carpentaria Shire Council	Fully implemented	The council participated in the North West region skills assessment and gap analysis study.
Cassowary Coast Regional Council	Partially implemented	Audit and update of all competency profiles for all positions within the organisation was conducted during 2024 and early 2025. Accreditations, qualifications, and licences are also maintained in TechnologyOne; this enables a training needs analysis (TNA) to be conducted at any time to identify capability gaps. TNAs are conducted quarterly to determine training priorities for the upcoming quarter. An internal leadership program has been designed, developed, and implemented. A verification of current competency (VCC) process has been established. Achievement and development plans are in place. All employees are required to take place.

Central Highlands Regional Council	Partially implemented	Delivered the Certificate III in Water Industry Operations traineeship program in partnership with the training and development team, with 26 successful completions since 2023, strengthening workforce capability and addressing skill gaps. Commenced an internal growth program, led by supervisors, to support workforce development, with succession planning now being progressed in-house. Structured training and refresher programs are delivered as business as usual.
Charters Towers Regional Council	Partially implemented	Assessed and identified capability and expertise gaps; used external resources when internal resources not available; continued recruitment attempts for long-standing vacancies, particularly in trades (plumbers and electricians); planned recruitment for gaps.
Cherbourg Aboriginal Shire Council	Fully implemented	The team was assessed for the training needs and appropriate training was provided.
Cloncurry Shire Council	Partially implemented	Review the risk assessment addressing staff resourcing issues. Consider implementing updated training for new and current staff to ensure all drinking water quality management plan (DWQMP) requirements are being met.
Cook Shire Council	Fully implemented	Cook Shire Council implemented employee development plans to support cross-training of staff across all functions linked to water management, addressing identified capability and expertise challenges. The council also commenced an assessment of its asset management system capability to improve knowledge capture and management processes. As part of this work, critical operational knowledge that had previously been undocumented is being progressively formalised and incorporated into organisational systems and procedures.
Croydon Shire Council	Partially implemented	The council has skilled staff shortages and workforce capability risks within the drinking water quality management plan risk assessment matrix and risk management improvement program (RMIP). These risks relate to ensuring the council maintains a sufficient number of adequately trained and competent personnel to effectively operate and manage the drinking water supply system in accordance with all regulatory requirements.
Diamantina Shire Council	Partially implemented	The council engaged an independent consultant to assess and address identified capability and expertise gaps.
Doomadgee Aboriginal Shire Council	Partially implemented	New facility and ongoing training for the operators.
Douglas Shire Council	Fully implemented	Human Resources has undertaken a review of workforce capabilities and requirements across all teams in consultation with managers. This has included a creation of a training matrix, which outlines training requirements for each role within the Water and Wastewater team. Identified gaps in critical roles were prioritised with training programs and succession planning, which includes possibility for growth within certain positions. Additionally, internal development opportunities, mentoring, and access to external training and events have been expanded to build capability.
Etheridge Shire Council	Fully implemented	Mandatory training for staff.

Flinders Shire Council	Partially implemented	The council has identified capability and resourcing constraints typical of a small rural service provider, including reliance on a small operational team. While staff have strong practical experience, formal competency frameworks are still being strengthened. The council is actively addressing this through structured training, with 3 staff currently enrolled in a Certificate III in Water Industry Operations and 2 staff enrolled in a Certificate IV in Water Industry Operations.
Fraser Coast Regional Council	Fully implemented	Fully implemented. Capability and expertise requirements are formally defined, managed, and supported through an ISO-certified management system, incorporating workforce planning, training, and targeted resourcing to effectively support drinking water quality management activities.
Gladstone Regional Council	Not implemented	A formal assessment of capability and expertise gaps has not been undertaken. Position descriptions are reviewed frequently and vacancies filled as efficiently as possible with suitably qualified officers. Relevant mandatory training is scheduled and delivered. Quarterly drinking water quality technical group forum that includes representation from both the council and Gladstone Area Water Board operations, management, and Queensland Health has been held since 2018; meetings are formally minuted and an action register is maintained.
Gold Coast City Council	Fully implemented	The city maintains a skills matrix for core positions associated with drinking water quality. Water quality capability and expertise requirements are captured through position mapping, with mandatory training assigned to nominated city employees. The approved training offers have been sourced in collaboration with the city's water quality subject matter experts, ensuring alignment with the *Australian Drinking Water Guidelines* (ADWG) and the drinking water quality management plan (DWQMP).
Goondiwindi Regional Council	Fully implemented	Water and sewage department ensures operators and plumbers commence Certificate III training; an external consultant has also completed a 3P audit.
Gympie Regional Council	Fully implemented	The council continues to assess workforce capability and operational expertise requirements across water and wastewater services. Training programs such as Certificate III in Water Industry Operations, University of Queensland drinking water micro-credentials, Griffith University's Water Leadership Program, competency development, knowledge sharing, and succession planning initiatives have been implemented to support operational resilience and compliance. Recruitment activities have been undertaken to address identified resource gaps, with specialist support engaged where required. Standard operating procedures and documented workflows have also been strengthened to improve consistency and support staff capability development.
Hinchinbrook Shire Council	Partially implemented	Ongoing skills development through training and development for council staff.
Hope Vale Aboriginal Shire Council	Partially implemented	The council is working on a succession plan, recruiting a younger water operator and a number of young water operator trainees to fill in the gaps when current experienced operators retire.

Isaac Regional Council	Partially implemented	The council's Water and Waste (W&W) operator capabilities and training matrix has been reviewed internally with core, mandatory, and desirable needs and capabilities identified. Monthly reports of training gaps are circulated with identified needs addressed by both W&W and Learning and Development teams.
Kowanyama Aboriginal Shire Council	Partially implemented	Council reported a status update but provided no commentary to justify the status.
Livingstone Shire Council	Fully implemented	It is known that there will be a single point of failure within a smaller organisation. The mitigation measures that are in place are multiskilling of treatment plant operators across water testing and the review of results. Risk mitigated with multiple roles being able to undertake the responsibilities of water quality sampling and analysis of results.
Lockhart River Aboriginal Shire Council	Partially implemented	Currently engages Aestek Pty Ltd, who are external, independent, and experienced subcontractors. There is a reliable support from Public Health team.
Logan City Council	Partially implemented	Logan Water has a training matrix relevant to operational and field staff that is managed by a training and compliance coordinator. This matrix identifies and tracks training requirements. There is also an enterprise-level training record. Further training has been identified as an item in the risk management improvement program to include office-based staff.
Longreach Regional Council	Partially implemented	Skills were audited and gaps and succession planning identified.
Mackay Regional Council	Fully implemented	Annual review of current workforce to ensure we understand individual workforce capacity. Targeted training is organised when required. Ongoing development of a career and skills development plan to fast-track training and ensure retention and recruitment incentives. External consultants used when required for short-term or specialist work.
Mapoon Aboriginal Shire Council	Partially implemented	The council has worked with the water regulator to identify business process gaps and address high risks. This includes the engagement of specialist advice and targeted training of frontline water operations staff.
Maranoa Regional Council	Fully implemented	Where gaps in skills have been identified, training has been undertaken. The monitoring and delivery of training remains an ongoing activity.
Mareeba Shire Council	Fully implemented	Review the water business and apply any required amendments. Where no amendments are required, it is noted in the risk register to indicate that no changes have occurred to the risk profile. Drinking water quality management plan updated where applicable.
McKinlay Shire Council	Partially implemented	Capability and capacity has been a challenge and is identified in our improvement action plan. The council is working with the North West Queensland Regional Organisation of Councils Water Alliance on building capacity.
Mornington Shire Council	Partially implemented	The Manager of Water Projects is capable and has the expertise. Ongoing training of local staff occurring.
Mount Isa City Council	Partially implemented	Remote and regional councils will always find attracting and retaining human resources to be challenging. We continue to recruit and retain staff via a range of methods and will continue to invest in staff capability, with gaps being met with contractors where necessary.

Murweh Shire Council	Partially implemented	The council has assessed capability and expertise gaps through the drinking water quality management plan (DWQMP) review process, the water operator forum, and South West Queensland Water and Sewerage Alliance (SWQWSA) technical committee work. The water operator forum identified varied awareness of procedures and a lack of confidence in procedures and processes. Identified gaps included hot water operations, troubleshooting water plant, out-of-usual operations, accident/incident response, reservoir cleaning, pump station cleaning, hydrant testing and flushing, mains disinfection, contamination avoidance, and water sampling procedures. Through SWQWSA, the council has supported Certificate III training, water operator capacity building, joint DWQMP reviews and audits, and repeated attempts to procure a shared regional technical resource.
Napranum Aboriginal Shire Council	Partially implemented	The council has assessed capability and expertise requirements across its water and wastewater operations and continues to address identified gaps through recruitment, training, mentoring, and the use of specialist contractors where required. The council has experienced ongoing challenges in attracting and retaining suitably qualified staff due to competition from the local mining industry; however, efforts continue to build local capacity and maintain operational compliance through targeted workforce planning and professional development opportunities.
North Burnett Regional Council	Partially implemented	The council has undertaken initial steps to identify capability and expertise gaps within its water operations. Recruitment processes are underway to secure personnel with appropriate technical skills and qualifications. Where internal capability constraints exist, the council continues to engage suitably qualified external specialists to provide technical support and ensure continuity of compliant operations.
Northern Peninsula Area Regional Council	No longer applicable	Gap analysis study undertaken by the provider on behalf of the council, including asset management plans, minor works and maintenance.
Palm Island Aboriginal Shire Council	Fully implemented	All staff obtained or obtaining a Certificate III in Water.
Paroo Shire Council	Partially implemented	The council has been engaged in uplifting skills and provide staff with the expertise for the role they are in. Implemented targeted development, including training, mentoring, and professional development.
Pormpuraaw Aboriginal Shire Council	Partially implemented	The council has completed a review. An amendment to the organisation structure has been completed. Recruitment of specialist staff has commenced.
Quilpie Shire Council	Partially implemented	There had been a large capability and expertise gap identified in the past 2 years, which led to some non-compliance during the audit process.

Redland City Council	Fully implemented	The council has implemented a range of measures to address capability and expertise gaps. Mandatory training requirements are regularly reviewed by management to ensure staff maintain required competencies. The Water Quality Officer participates in industry working groups and ongoing training to remain current with regulatory changes and best practice. The council maintains active membership in Water Industry Operations Association of Australia, Australian Water Association and the Queensland Water Directorate, including participation in water skills forums. Position descriptions include defined mandatory and desirable qualifications and experience, which are reviewed and updated when role requirements change, ensuring alignment between workforce capability and operational and regulatory needs.
Richmond Shire Council	Partially implemented	As the council is a rural remote council, expertise gaps in some areas will occur. Where this happens, the council uses external suppliers to fill these gaps.
Rockhampton Regional Council	Partially implemented	Rockhampton Regional Council, through Fitzroy River Water (FRW), identified capability challenges in the water business and undertook a 2023 review of its water and wastewater structure. This resulted in a 20 per cent staff increase, strengthening technical, leadership, and trade capabilities, and shifting towards outcome-focused service delivery. However, some new roles remain unfunded, leading to a 'partially implemented' status for this assessment. Recruitment continues to be difficult, so FRW supports workforce development through a comprehensive apprentice and trainee program across multiple disciplines, including electrical, plumbing, mechanical, civil construction, administration, and treatment plant operations, to build future capability in the water sector.
South Burnett Regional Council	Partially implemented	All water and wastewater staff are trained to Certificate III in Water Industry Operations. However, gaps still exist in improving knowledge of existing treatment processes, due to accessibility and funding arrangements for accessing additional units of competency required.
Southern Downs Regional Council	Partially implemented	Water and Wastewater has engaged 2 specialist consultants, who are currently engaged in staff and business reviews of all aspects of the water business and its interactions with other council departments. This review will determine the appropriateness of the current structure and the roles therein. It also reviews the current pay rates against those in the private sector, due to ongoing retention and recruitment challenges.
Tablelands Regional Council	Partially implemented	The council has a drinking water quality management plan with established systems, procedures, and operational controls. It operates with constrained specialist resources. When required, the council engages external consultants to provide technical input, periodic reviews, and compliance.^
Torres Shire Council	Fully implemented	All water treatment plant operators fully trained in operations.
Torres Strait Island Regional Council	Partially implemented	The council has assessed its capability and expertise gaps; however, for reasons outlined in Queensland Audit Office's report, such as geographical remoteness and limited number of water operators and suitable supervisors, addressing the gaps has proven difficult. On-the-job training and mentoring has been undertaken internally by technical officers, and Queensland Health has assisted with some on-the-job training through the Safe and Healthy Drinking Water program (SHDWP).

Townsville City Council	Partially implemented	Training needs analysis undertaken for all roles related to water treatment and distribution. Recruitment focuses on additional support in water quality assessment and lab scientists.
Western Downs Regional Council	Fully implemented	The council has restructured the utilities department and increased field and technical resources to address identified skills gaps; however, these positions are difficult to recruit into due to industry-wide shortages of staff. The council has developed a career and skills development plan to fast-track training and provide a clear career path to encourage staff retention. Council utilises external consultants for short-term or specialist work where internal resources are limited.
Whitsunday Regional Council	Partially implemented	All vacant roles filled with qualified staff (trade waste officer in offer stage); skills gap assessments undertaken across workforce; micro-credential training delivered to staff; water industry worker training for network operators; certificate-level training for treatment plant staff; workforce planning study budgeted for 2026–27; planned third-party operational efficiency review.
Winton Shire Council	Partially implemented	The council regularly assesses workforce capability and expertise requirements through performance management, workforce planning, and operational reviews. Identified gaps are addressed through targeted training, professional development, recruitment, mentoring, and specialist support where required. This approach ensures the council maintains the skills, knowledge, and capacity necessary to deliver services effectively.
Woorabinda Aboriginal Shire Council	Fully implemented	Engaged experts to bridge in-house capability gaps.
Wujal Wujal Aboriginal Shire Council	Fully implemented	Essential services coordinator appointment.
Yarrabah Aboriginal Shire Council	Partially implemented	Water operators qualified and trained to operate existing plant. Water treatment plant upgrade will include ongoing training and operations handover. Operators attend regular workshop with water supply regulators.

Recommendation 4

All councils test their emergency response plans periodically for high-risk events, and train staff in how to respond.

Entity	Status	Entity's self-assessment response or where necessary a summary
Aurukun Shire Council	Partially implemented	The council is working with regulators to assist in applying appropriate training for staff.
Balonne Shire Council	Fully implemented	Emergency response and incident management training is delivered annually to all staff through workshops. Standard operating procedures (SOPs) related to incident scenarios are also reviewed during these sessions.
Banana Shire Council	Partially implemented	Emergency response plans have been developed and include a requirement for annual testing.
Barcaldine Regional Council	Partially implemented	Stood up a council hub in response to a flood event in March 2026. This was the first time we had done this. Documenting the procedures is in progress.
Barcoo Shire Council	Partially implemented	The council tested the emergency response actions following 2 flood events – one each in March 2025 and January 2026.

Blackall-Tambo Regional Council	Partially implemented	Blackall-Tambo Regional Council maintains emergency response arrangements through the local disaster management plan (LDMP) and drinking water quality management plan (DWQMP) incident response protocols. High-risk events are identified, response procedures are documented, staff are trained, and the council participates in local disaster management exercises to test preparedness.
Boulia Shire Council	Partially implemented	Tested during flooding events recently to manage outcomes; staff responded well in collaboration with consultants, department staff, and regulators.
Bulloo Shire Council	Not implemented	The council regularly tests its emergency response and incident management procedures for high-risk events. It provides training to staff to ensure they are prepared to respond to operational incidents. The council's water supply system has redundancies in place to maintain water quality and supply. This includes operating the system directly through the bores and having a reservoir with approximately 3 days of water supply. The council documents training requirements and redundancies in its drinking water quality management plan (DWQMP). It reports the plan to the regulator annually and updates it every 2 years.^
Bundaberg Regional Council	Partially implemented	Emergency response plans are included in the drinking water quality management plan (DWQMP) and include templates for 'boil water' and 'do not drink' public notifications. Annual disaster management response exercises entail a water quality event to invoke an incident escalation response for testing of compliance, regulatory, and media public notifications. This is usually conducted in August or September, prior to storm and cyclone season. This was omitted last year, due to turnover of key staff.
Burdekin Shire Council	Partially implemented	More can be done in this space.
Burke Shire Council	Partially implemented	On the basis of council being small and the limitation of obtained skilled operators, we do not test out emergency response plans on a regular basis currently. However, we have a process in place to deal with emergency events as they arise.
Cairns Regional Council	Fully implemented	Cairns Regional Council maintains an internal training schedule under the drinking water quality management system with aspects on incident response. Dam safety training and scenario testing is also undertaken in accordance with requirements for referable dam safety legislative requirements.
Carpentaria Shire Council	Fully implemented	The council Water department has had an incident and emergency response plan for some time. Water staff undertake incident and emergency response training annually.
Cassowary Coast Regional Council	Partially implemented	The council has an overall emergency response plan, and the Water and Wastewater department utilises this as well as having its own response plan.
Central Highlands Regional Council	Partially implemented	Emergency response training and refresher sessions completed; post-incident debriefs and lessons learned sessions conducted to identify improvements; emergency response arrangements are addressed within the drinking water quality management plans (DWQMPs).
Charters Towers Regional Council	Partially implemented	Developed and put into practice emergency response during flood impacts to raw water supply.

Cherbourg Aboriginal Shire Council	Partially implemented	Quarterly meetings have been set up with a consultant to discuss water compliance and test plans.
Cloncurry Shire Council	Partially implemented	The council carried out a review of all operational and maintenance procedures and plans in place, including emergency response plans. Was added to the risk management improvement program.
Cook Shire Council	Fully implemented	The council tested and strengthened its emergency response arrangements. Its plans address the provision of safe drinking water during disasters. In November 2025, it conducted a desktop exercise to test its response arrangements. It will conduct annual exercises.^
Croydon Shire Council	Not implemented	The council securing full standard operating procedures (SOPs) for water plant. It is working towards automation of plant, securing skilled staff and improving staff qualifications in water industry training. The council is updating the business continuity plan based on system upgrades and implementing test phase. It is improving cybersecurity resistance to the council's systems. It is updating position descriptions and potentially using workers on skilled visas to assist the council cover industry staff shortage.
Diamantina Shire Council	Fully implemented	Minimal staff and minimal incidence and constant vigilance.
Doomadgee Aboriginal Shire Council	Partially implemented	Identified, and currently working through required actions with our Work Health and Safety consultant to ensure required emergency response plans are in place with the associated training.
Douglas Shire Council	Fully implemented	The council has undertaken emergency preparedness and planning for emergency response. This is undertaken by the Water and Wastewater team, but additionally in a council-wide approach led by the Disaster Management team. Procedures have been developed, including an emergency procedure for water treatment plant and emergency preparedness for water and wastewater. The procedures aim to provide guidelines and information to effectively prepare, plan, and implement safe operational practices for any impending emergencies while ensuring compliance with the drinking water quality management plan (DWQMP), public health, and Workplace Health and Safety requirements. Different emergency response simulations and training sessions have been undertaken, including severe weather and flood, pandemic, and gas chlorine incidents.
Etheridge Shire Council	Fully implemented	Testing Emergency Response Plans regularly and train staff accordingly on how to respond.
Flinders Shire Council	Partially implemented	The council has documented incident and emergency response procedures within its drinking water quality management plan (DWQMP), including defined escalation processes, contact protocols, and response actions for water quality incidents. Staff are familiar with these procedures through day-to-day operations; however, formal testing of emergency response plans and structured training for high-risk scenarios is currently limited and largely undertaken on an ad hoc basis.
Fraser Coast Regional Council	Fully implemented	Fully implemented. Emergency response plans for drinking water incidents are established and regularly exercised to ensure organisational readiness for high-risk events, consistent with ISO 22000 accreditation requirements.

Gladstone Regional Council	Partially implemented	The council's emergency response plan was tested in collaboration with Gladstone Area Water Board on 6 November 2025 – a combined drinking water quality emergency exercise facilitated by Bligh Tanner, an engineering consultancy. Improvement actions identified during the exercise have been incorporated into ongoing drinking water quality management plan (DWQMP) improvement activities. Lessons learnt sessions are also undertaken following any activation of the emergency response plans.
Gold Coast City Council	Fully implemented	The city's emergency response plans and staff preparedness are tested each year when the city participates in Exercise Hydra, which is a collaborative South East Queensland Water Grid incident exercise.
Goondiwindi Regional Council	Partially implemented	The council has undertaken Business Continuity Plan testing across a range of areas. The council has also responded to some events in recent years, achieving good practical outcomes for the community.
Gympie Regional Council	Fully implemented	The council maintains emergency response plans for drinking water quality and operational incidents, including procedures for high-risk events such as contamination, treatment failure, power outages, natural disasters, and critical infrastructure failures. Emergency response processes are reviewed periodically and tested through operational exercises, incident response activities, and desktop scenarios. Staff receive training and participate in emergency response activities to strengthen preparedness, clarify responsibilities, and support effective incident management and communication. In addition to this, we have developed a business continuity plan for Gympie water treatment plant in the event of a catastrophic failure.
Hinchinbrook Shire Council	Partially implemented	Managing water supply systems through multiple wet weather and flood events has highlighted vulnerabilities and led to the identification of initiatives to improve system resilience.
Hope Vale Aboriginal Shire Council	Fully implemented	The council has demonstrated preparedness for cyclone emergency response in the 2025–26 cyclone events with a standing committee.
Isaac Regional Council	Fully implemented	The council's emergency response plans are reviewed through its internal audit program and annual process reviews at each plant. Process reviews are used to identify gaps and opportunities for improvement.^
Kowanyama Aboriginal Shire Council	Partially implemented	Council reported a status update but provided no commentary to justify the status.
Livingstone Shire Council	Fully implemented	A drinking water emergency incident scenario exercise was carried out on 16 July 2025.
Lockhart River Aboriginal Shire Council	Partially implemented	Drinking water quality management plan (DWQMP) provides for emergency response plans. These plans are tested before cyclone seasons only.
Logan City Council	Fully implemented	Logan Water's emergency response plan is tested during the South East Queensland–wide Hydra exercise. A business continuity plan has been established, and there is a project currently underway to enhance the plan by developing an overarching business continuity framework which includes scenarios and relevant response plans. These plans will be tested quarterly.

Longreach Regional Council	Partially implemented	Only response plan for water incidents and reporting to the regulator implemented.
Mackay Regional Council	Partially implemented	The council has a detailed business continuity plan to manage the continued delivery of service. The council has developed specific incident response plans for potential threats to the water supply, which are included as appendices in the business continuity plan. This is also included as part of our local management group meeting and water staff meeting discussions.
Mapoon Aboriginal Shire Council	Partially implemented	Using the Local Disaster Management Group framework, the council is testing its disaster response and business continuity plans to ensure continuity of critical services.
Maranoa Regional Council	Partially implemented	For lower-level emergency responses, the council regularly undertakes incident response activities; however, preparation is currently underway to develop and run higher risk emergency response scenarios.
Mareeba Shire Council	Fully implemented	As part of the council’s disaster management plan, report wastewater data to the WaTERS electronic database.
McKinlay Shire Council	Not implemented	The emergency response plan (ERP) has been reviewed and is identified in the council improvement action plan for a desktop test.
Mornington Shire Council	Partially implemented	Manager knows how to respond. Staff training yet to be implemented due to new plant being built.
Mount Isa City Council	Partially implemented	The nature of operating in a remote and regional council in Queensland is that you are regularly faced with a variety of challenges. Council staff are well experienced and resilient to these challenges.
Murweh Shire Council	Partially implemented	The council has updated incident and emergency response documentation through the 2026 drinking water quality management plan (DWQMP) amendment. The amendment includes a 3-level drinking water incident and emergency framework and an action plan for issues such as E. coli detections, regulator reporting, isolation and affected-area assessment, UV checks, flushing, sodium hypochlorite tank flushing, re-sampling, investigations, and corrective actions. The council has also added UV critical control procedure documentation for Morven and Augathella, including a critical UV limit, Supervisory Control and Data Acquisition system and weekly checks, fault alarms, monthly external servicing, and pre/post-UV E. coli testing.
Napranum Aboriginal Shire Council	Partially implemented	The council is currently finalising its documented emergency response procedures for drinking water incidents for high-risk events. While these processes are being completed, the current water operators have extensive knowledge of the system, understand the potential risks, and are experienced in responding quickly to issues to ensure the community's drinking water supply remains safe and reliable.

North Burnett Regional Council	Partially implemented	The council has strengthened its emergency response capability through investment in critical infrastructure and operational preparedness measures. This includes the procurement of standby pumps and generators to support continuity of service during high-risk events. Key water and wastewater assets have been equipped with generator connection points to enable rapid deployment of backup power during outages or emergency situations. Council maintains a 24/7 on-call roster of trained personnel to respond to incidents across treatment and reticulation systems, ensuring timely operational response to emergency events.
Northern Peninsula Area Regional Council	No longer applicable	Provider undertakes the responsibility of training their own staff. The council is actively involved in disasters and emergency events.
Palm Island Aboriginal Shire Council	Not implemented	There is no emergency response plan. The water quality management plan is followed, and the department is advised of reportable incidents and they are actioned and resolved.
Paroo Shire Council	Partially implemented	The council has re-adopted the updated business continuity plans and the local disaster management plan.
Pormpuraaw Aboriginal Shire Council	Not implemented	Nil to date.
Quilpie Shire Council	Not implemented	This is something we have not undertaken so far due to lack of staff resources, as described in previous answers.
Redland City Council	Fully implemented	The council has tested its water and wastewater emergency response plan (WWERP) through scheduled exercises, with the most recent conducted in February 2025 and a prior exercise in November 2021, in line with the 3-year testing requirement. In addition, key City Water staff participate annually in Seqwater's South East Queensland Water Grid emergency exercise, including contributing to scenario development to ensure realistic impacts on the Redland water network. These exercises enable staff to apply the WWERP in simulated high-risk events and strengthen operational readiness and response capability through regular, scenario-based training and inter-agency collaboration.
Richmond Shire Council	Fully implemented	The council has a fully implemented disaster management plan that has been reviewed and tested.
Rockhampton Regional Council	Partially implemented	Fitzroy River Water initiated a review of its business continuity plan and emergency response plan in response to the recommendation, with completion expected in late 2026 and ongoing testing to be scheduled thereafter. Rockhampton Regional Council also operates the Mount Morgan Dam, which is a referrable dam and consequently requires an emergency action plan. This plan is tested annually through facilitated exercises involving a broad cross-section of staff, providing training and preparedness for emergency events that may impact water quality.
South Burnett Regional Council	Partially implemented	The council undertakes training for operator competency as well as any refresher training related to the drinking water quality management plan (DWQMP) and any amendments, including incident management. Testing of emergency response plans is not routinely undertaken.

Southern Downs Regional Council	Partially implemented	An exercise was recently carried out under our emergency action plans (EAPs) to test our response to a failure of our 2 referable dams at the same time. This involved several departments across the council and was facilitated by the dam safety regulator. Generally, the exercise went well, with a few lessons learnt to improve the EAPs and make them more practical and achievable.
Tablelands Regional Council	Fully implemented	Tablelands Regional Council (TRC) maintains a business continuity plan (BCP) for the water and waste function, which includes arrangements for responding to high-risk and emergency events affecting drinking water infrastructure and operations. The BCP is tested periodically through seasonal operational events, including wet weather conditions, which provide practical validation of response procedures and escalation pathways. In addition, TRC organises organisation-wide disaster management training conducted annually, which includes scenario-based exercises relevant to critical water services, including treatment and reticulation operations. These arrangements support alignment with drinking water quality management plan (DWQMP) requirements and ensure staff are familiar with emergency roles, responsibilities, and response procedures.
Torres Shire Council	Not implemented	The council still needs to develop an emergency response plan.
Torres Strait Island Regional Council	Not implemented	The council maintains local disaster management plans, which include provisions about water supply. Its drinking water quality management plan includes an incident management plan for drinking water incidents. The plans are reviewed and updated annually. However, the council has not carried out training on these plans in recent years. Regular incident response provides staff with practical experience in applying the plans.^
Townsville City Council	Partially implemented	The council has reviewed the risk assessments and business continuity plans for water supply and quality-related events. The council has had a number of real-time events that have had potential to impact water quality and distribution and have been reviewed through lessons learnt processes.
Western Downs Regional Council	Fully implemented	The council has an established incident management plan included in the drinking water quality management plan, which prescribes emergency response activity. The broader organisation has developed local disaster management plans and business continuity plans, which are complementary and designed to operate together during a disaster event. Utilities staff are trained in the incident management response procedure. Plans have been implemented during disaster events and are therefore tested.
Whitsunday Regional Council	Fully implemented	Business continuity plan reviewed every 2 years alongside drinking water quality management plan (DWQMP) (last review May 2024); annual training conducted prior to wet season; yearly emergency response exercises (desktop and scenario-based); 2026 exercise delivered with Local Disaster Management Group, simulating the Peter Faust Dam failure; cross-functional discussions covering water and sewer infrastructure impacts.

Winton Shire Council	Fully implemented	The council's response to the recent failure of a critical artesian bore effectively tested emergency response procedures, communication protocols, and operational resilience. Staff successfully implemented contingency measures, coordinated specialist contractors, maintained water supply continuity, and gained valuable practical experience in responding to critical infrastructure failures.
Woorabinda Aboriginal Shire Council	Fully implemented	Engaged experts to develop community safety plan.
Wujal Wujal Aboriginal Shire Council	Partially implemented	Initial reviews undertaken.
Yarrabah Aboriginal Shire Council	Partially implemented	Managing risks (refer to section 9 in Yarrabah Aboriginal Shire Council (YASC) drinking water quality management plan (DWQMP)). Operation and maintenance procedures (refer to section 10 in YASC DWQMP). Management of incidents and emergencies (refer to section 11 in YASC DWQMP).

Recommendation 5

The Department of Local Government, Water and Volunteers improves coordination with its water regulation and local government functions, and across agencies by developing mechanisms to coordinate and share information, and promote workforce and infrastructure planning with providers.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Local Government, Water and Volunteers	Partially implemented	The department has implemented a cross-functional group with relevant business areas across the Department of Local Government, Water and Volunteers. Terms of reference and a standing agenda have been agreed and circulated to members. To complement information shared in meetings, a Microsoft Teams chat has been established for enhanced information sharing and collaboration in a timely manner. This cross-functional group includes members from water supply regulation, strategy policy and partnerships, engineering and project services, and local government functions. The department also meets regularly with Queensland Health.

Recommendation 6

The Department of Local Government, Water and Volunteers develops a pathway for adopting health-based targets by:

- assessing the regulatory impact of fully implementing the targets and the public health risks of not adopting them. This should include identifying the costs and benefits
- publishing an implementation plan with a timeline and communication strategy – to give councils more clarity for their infrastructure and operational planning.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Local Government, Water and Volunteers	Partially implemented	This is underway and is being led by Water Infrastructure Policy and Partnerships (WIPP), who have commenced procurement and are developing an options paper. Water Resource Management will contribute to discussions and provide technical input as required. The outcome of this assessment and subsequent implementation will have implications for workload and are yet to be determined. Initial discussions have taken place to identify time frame and scope of project.

Recommendation 7

The Department of Local Government, Water and Volunteers improves its risk-based approach to assessing and managing providers by:

- ensuring it completes its annual compliance risk assessment of providers
- recording more detailed documentation of the sources of information and explanations for the risk rating it gives to each provider when assessing whether they are likely to comply with their legislative obligations
- aligning its compliance risk assessments and plan to direct and prioritise resources
- developing further specific actions to manage high-risk providers.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Local Government, Water and Volunteers	Partially implemented	The department has developed an automated machine learning tool, incorporating annual data, that assesses and allocates a risk-categorisation score for all service providers. It will more efficiently identify high-risk providers and monitor providers who may become high-risk.

Recommendation 8

The Department of Local Government, Water and Volunteers enhances its workforce planning to ensure it has sufficient resources to deliver its compliance activities, meet the demand for responding to incidents, and review the providers' audit reports and annual reports in a timely manner.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Local Government, Water and Volunteers	Partially implemented	The department, specifically Water Supply Regulation (WSR), has established processes and key performance indicators to ensure timely review of annual reports and audit reports. In 2025, all service providers submitted their annual reports by 17 December 2025, allowing WSR time to complete all reviews by the targeted dates in 2026. Recruitment has been finalised for the 5 additional full-time employees allocated in the 2025–26 budget. With these funded positions in place, resources have been appropriately allocated to commence and progress work on Queensland Audit Office recommendations 5 to 11.

Recommendation 9

The Department of Local Government, Water and Volunteers evaluates its response to non-compliance and assesses the effectiveness of outcomes from its actions.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Local Government, Water and Volunteers	Partially implemented	This recommendation specifically involves the development of measurables and baseline data to undertake a meaningful evaluation plan. An initial project kick-off meeting has commenced and an initial project plan drafted. Further scoping and consideration of what measures may be used to analyse whether Water Supply Regulation is effective in regulating non-compliance will take time as a baseline will need to be established.

Recommendation 10

The Department of Local Government, Water and Volunteers enhances the data it collects on drinking water quality and implements a process to monitor and report on water quality.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Local Government, Water and Volunteers	Not implemented	The initial project kick-off meeting has been completed, with monthly project meetings and fortnightly updates scheduled. The initial project plan is drafted, and the project lead is undertaking consultation and scoping activities, e.g. exploring options for better capture of water quality data and scope (e.g. frequency and format), in consideration of what data measures are currently available and how this project might approach the recommendation.

Recommendation 11

The Department of Local Government, Water and Volunteers improves how it measures its performance and reports externally by:

- developing specific performance measures that align with its water quality outcome in its strategic plan
- setting clear benchmarks or targets for its performance measures and assessing its performance against these
- changing its approach to calculating non-compliance in its service delivery statements.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Local Government, Water and Volunteers	Partially implemented	The 2025–26 annual compliance plan (ACP) measures included targets, including for the review of high-risk service provider submissions for assessing their performance. The department, specifically Water Supply Regulation (WSR), has provided advice to Treasury about the current Service Delivery Statement measures, including a change in the calculation, but the recommendations were not accepted. WSR will provide further advice at the next review.

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Insights on audit committees in local government (Report 10: 2024–25)

In this report, we made 5 recommendations. We addressed recommendations 1 and 2 to all councils. We addressed the remaining recommendations to the Department of Local Government, Water and Volunteers.

Entity progress on implementation

Recommendation 1

All councils that do not have audit committees should critically assess the effectiveness of their current oversight of financial and governance responsibilities (including management of finances, risks, information technology, assets, projects, grants, and delivery of services), and re-evaluate the need for an audit committee.

Entity	Status	Entity's self-assessment response or where necessary a summary
Aurukun Shire Council	Partially implemented	Internal audit function is in place; replacement of the outdated financial system will occur in 2026–27; increase in training of staff; and additional staff positions created to allow backups when vacancies occur. What you haven't asked is what impediments exist in trying to achieve the above: in our case +50 per cent staff turnover; remote location makes attracting and retaining staff difficult; and the total reliance upon grant funding.
Barcoo Shire Council	Not implemented	The council does not currently have an audit committee. The council critically assesses the effectiveness of financial and governance responsibilities (including management of finances, risks, information technology, assets, projects, grants, and delivery of services) at each council meeting.
Carpentaria Shire Council	Fully implemented	The council resolved on 17 June 2026 to establish an audit committee.
Diamantina Shire Council	Fully implemented	Diamantina Shire Council currently has an audit and risk committee. The committee is scheduled to meet every quarter.
Doomadgee Aboriginal Shire Council	Partially implemented	Management, with internal auditors, assesses and manages the responsibilities.
Etheridge Shire Council	Fully implemented	Audit committee has been formed and meets multiple times a year.
Goondiwindi Regional Council	Fully implemented	The council has an internal process with external stakeholders engaged to undertake audits and report findings to the executive and council. The council has on several occasions reviewed the effectiveness of its internal audit function and sees no need to implement a formal committee.
Mapoon Aboriginal Shire Council	Not implemented	Administration is undertaking a review of our internal governance and overall legislative compliance.
McKinlay Shire Council	Partially implemented	Undertaken a review of the risk framework, which was presented to the council. Reviewed risks of the current financial and governance responsibilities and determined that a separate audit committee is not required. Our council is small, and we present findings of internal audit reports to the full council.

Mornington Shire Council	Not implemented	No action undertaken at this time. Focus has been getting on historical financial accounts up to date and improving governance.
Murweh Shire Council	Not implemented	The council has completed a review of the costs and benefits of an audit committee and has decided to continue without an audit committee in place, as this is not required under the *Local Government Act 2009*.
North Burnett Regional Council	No longer applicable	The council has an established and operational audit and risk committee, reinstated by resolution on 28 September 2022, with independent members appointed in 2023. The committee operates under a formal charter and provides independent oversight of financial reporting, risk management, internal controls, and audit functions. Accordingly, the council already meets the governance intent underpinning the recommendation. The relevant Queensland Audit Office guidance for councils with audit committees is instead to focus on self-assessment and continuous improvement of committee effectiveness, rather than reconsideration of its establishment.
Palm Island Aboriginal Shire Council	Fully implemented	Palm Island Aboriginal Shire Council has implemented an audit and risk committee and followed the following actions listed in Appendix D, except for documenting and performing a skills matrix on its members. However, it feels its audit and risk committee member mix currently satisfies the needs of the council.
Richmond Shire Council	Partially implemented	The council continues to move towards having an audit committee.
Woorabinda Aboriginal Shire Council	Not implemented	Undertaking to constitute an independent audit and risk committee in first half of FY2027.

Recommendation 2

All councils with audit committees should self-assess the performance of their audit committees against the actions listed in Appendix D and continue to improve the maturity and effectiveness of their committee.

Entity	Status	Entity's self-assessment response or where necessary a summary
Balonne Shire Council	Fully implemented	Balonne Shire Council has maintained a well-established audit and risk committee for over 10 years, evolving from a traditional audit committee to a contemporary audit and risk committee aligned with better practice guidance. The committee operates under a formal charter and consistently performs effectively across all actions outlined in Appendix D of Queensland Audit Office's *Insights on audit committees in local government* (Report 10: 2024–25). Regular self-assessments and performance reviews are undertaken against these actions to ensure ongoing effectiveness, continuous improvement, and alignment with sector expectations.
Banana Shire Council	Fully implemented	The effectiveness of the audit committee was reviewed following the release of the insights report, and recommendations for changes to the structure and operations of the committee were adopted by council in June 2025. The council completed the changes to the structure and operation in December 2025. The operation of the committee will be reviewed annually to ensure that information and reporting to the committee meet the needs of committee members, therefore ensuring that the committee provides sound and timely advice and assurance to the council.

Barcaldine Regional Council	Fully implemented	Audit committee chair was transferred from a councillor to an independent committee chair. Additionally, the charter was reviewed in 2025, and expanded information packs were included with the agenda.
Blackall-Tambo Regional Council	Fully implemented	The council's audit committee self-assessed to confirm its arrangements are largely consistent with the actions and better practice principles. Opportunities for continuous improvement include its charter update and ongoing capability development.^
Boulia Shire Council	Partially implemented	Close working relationship with audit chair and committee since May 2025.
Brisbane City Council	Fully implemented	Original report was tabled in March 2025. The council performed self-assessment and determined all actions were fully implemented and no further actions were required.
Bulloo Shire Council	Fully implemented	Review audit committee against Appendix D. Actions for council audit committees.
Bundaberg Regional Council	Fully implemented	To support the effectiveness of the audit and risk committee, the committee operates under an annually reviewed charter and risk-aligned annual work plan, informed by the council's risk register and external advisors. Meetings are held quarterly, supported by timely agendas and reports. Independent members are engaged through a formal selection process, and new members receive induction aligned to the charter and governance requirements. The Chief Executive Officer attends meetings and provides updates, alongside a standing emerging risks item. Committee minutes are reported to the council, and an annual self-assessment informs continuous improvement.
Burdekin Shire Council	Fully implemented	The council's audit committee conducts an annual self-assessment to review its performance. The results inform updates to the annual work plan and committee charter. It recently improved its processes for providing information to committee members and identified a need for updated induction and training.^
Burke Shire Council	Fully implemented	Audit committee performance was conducted in the first audit committee for 2026 with a process established and in place.
Cairns Regional Council	Fully implemented	The council's audit committee completes an annual self-assessment, and this is included on the audit committee's activity plan.
Cassowary Coast Regional Council	Fully implemented	The audit committee, at its 27 November 2024 meeting, resolved to undertake an annual self-assessment as per the Queensland Audit Office template. Each member anonymously submits their self-assessment, and results are collated, considered, and discussed during a closed session at the next ordinary meeting.
Central Highlands Regional Council	Fully implemented	The council reviewed its audit and risk committee charter, developed a committee work plan, and developed induction packages for committee members. The Chief Executive Officer attends committee meetings and meets informally with the chair. The committee provides an annual written report to the council and conducts an annual performance review.^

Charters Towers Regional Council	Fully implemented	The council already had processes in place prior to the release of this audit to self-assess the committee's performance as part of its annual work plan. The release of this audit recommendation triggered an internal review against the actions to ensure the council was receiving maximum value from the audit committee.
Cherbourg Aboriginal Shire Council	Fully implemented	We have had an active audit committee since 2022; it's working really well and meeting 4 times a year.
Cloncurry Shire Council	Partially implemented	Self-assessment questionnaire regarding the performance of the audit and risk committee distributed to members by the Audit and Risk Committee Chair on 22 October 2025 with responses to be provided to the chair and Chief Executive Officer.
Cook Shire Council	Fully implemented	The council's audit and risk committee conducts a biennial self-assessment, with the most recent review completed in May 2025, to ensure it is operating effectively and appropriately discharging its roles and responsibilities. To facilitate this review, a self-assessment guide and template derived from the Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance* (October 2023) was utilised. The guide and template were reviewed against Appendix D and updated accordingly, strengthening provisions relating to the membership skills matrix, inductions, and reporting to council.
Croydon Shire Council	Not implemented	The audit committee was implemented along with a framework and policy. Although not a requirement to have an audit committee, the council introduced its audit committee. Audit committee charter developed and accepted. In 2024 the committee reviewed its scope and introduced risk into the framework. Staff turnover and loss of key personnel have resulted in this function of the council lapsing and transfer of knowledge, process, and progress not occurring.
Douglas Shire Council	Fully implemented	The council's audit and risk committee self-assessed against the better practice actions. The committee's charter is reviewed biennially. It has an annual work plan, with quarterly meetings attended by the Chief Executive Officer and reported to council. Committee members are suitably qualified and receive appropriate induction and timely meeting information.^
Flinders Shire Council	Partially implemented	Audit committee meets twice a year. Due to the size of the council, resources are limited. A finance manager has recently joined the council and this will provide additional administration. The action list (Appendix D) is being used as a checklist to implement the required changes and to act as a reference point for elected members.
Fraser Coast Regional Council	Fully implemented	Fully implemented. Fraser Coast Regional Council self-assessed the performance of the audit committee and identified good practice areas and improvement opportunities.
Gladstone Regional Council	Fully implemented	An analysis of the current compliance status against the recommendations from the Queensland Audit Office (QAO) Insights Report was undertaken and presented to the council's audit, risk, and improvement committee at its 11 June 2025 meeting. The analysis indicated that the council was fully compliant with QAO's recommendations. Two improvements were identified in relation to recommendations 7 and 8.

Gold Coast City Council	Fully implemented	Self-assessment of the performance of the audit and risk committee against the actions listed in Appendix D of Queensland Audit Office's performance audit report was undertaken by the chief audit executive in consultation with the chair of the audit and risk committee. All actions were assessed as being implemented. The city annually assesses the effectiveness of its audit and risk committee to commit to continuous improvement and effective assurance practices.
Gympie Regional Council	Fully implemented	The council's audit and risk committee self-assessed against the better practice actions. It implemented an annual work plan and established a process for annual review of committee effectiveness.^
Hinchinbrook Shire Council	Partially implemented	The council's audit committee regularly monitors governance, risk, compliance, financial reporting, and audit matters, with progress tracked through routine reporting and reviews.
Hope Vale Aboriginal Shire Council	No longer applicable	The council has a contracted internal audit position with a firm of chartered accountants and a functional risk committee.
Ipswich City Council	Fully implemented	The council's audit and risk management committee updated its charter, with the next review due in November 2026. The committee sets an annual work plan and annually reviews its performance and membership.^
Isaac Regional Council	Fully implemented	The committee completes an annual survey confirming their assessment of the effectiveness and efficacy of the 8 actions. All actions have been implemented by the council, and the survey provides an opportunity for timely feedback.
Kowanyama Aboriginal Shire Council	Fully implemented	The majority of the recommendations were already being addressed through existing governance processes, particularly via the audit committee's established oversight and reporting requirements. As such, current practices were largely consistent with the intent of the recommendations. The only additional enhancement implemented was the formalisation of reporting arrangements to ensure that audit committee minutes are systematically tabled at the subsequent council meeting, thereby strengthening transparency, accountability, and council oversight.
Livingstone Shire Council	Fully implemented	The council's audit, risk, and improvement committee self-assessed against the better practice actions and confirmed that 6 of the 8 actions were well-established. The committee addressed 2 recommendations: a skills matrix for future member recruitment and enhancements to current reporting practices.^
Lockhart River Aboriginal Shire Council	Partially implemented	Audit committee is well established and active. The audit committee works collaboratively with Chief Executive Officer. The council has not carried out reviews on audit committee's performance and effectiveness.
Lockyer Valley Regional Council	Partially implemented	A self-assessment has been completed by management and the audit and risk management committee against the actions in recommendation 2, with findings reported to and discussed with council. The assessment identified that Lockyer Valley Regional Council is compliant with its charter, work plan, information requirements, member induction processes, and Chief Executive Officer engagement. Opportunities for improvement were identified in reporting to the council, membership appointments, and committee performance assessment processes.

Logan City Council	Fully implemented	Logan City Council's audit and risk committee (ARC) has undertaken an annual performance self-assessment since 2021 as part of its commitment to continuous improvement. In its most recent self-assessment exercise, completed in December 2025, the ARC expanded the scope of its review by incorporating additional actions outlined in Appendix D of Queensland Audit Office's report, to further enhance its maturity and ensure a comprehensive and robust evaluation of its effectiveness.
Longreach Regional Council	Fully implemented	Longreach Regional Council audit committee carries out an annual self-assessment of the performance of the committee using the checklist published by Queensland Treasury, which incorporates the actions listed in Appendix D.
Mackay Regional Council	Fully implemented	The original charter was created in 2011 and is reviewed every 3 years.
Maranoa Regional Council	Fully implemented	While it already had a robust approach in place for its audit committee at the time of the report's publication, the council has reviewed its policies and approach and made further enhancements to how the committee operates and is supported. Mechanisms are in place for regular reviews, there is improved flow of communication between stakeholders, and there is active engagement by the committee and the organisation in the activities of the committee, all of which has elevated the value provided by the council's audit and risk committee.
Mareeba Shire Council	Fully implemented	The council has for some time carried out the 8 actions listed in Appendix D as part of its established audit committee and governance practices. These actions are embedded within the committee's operations through its charter, meeting processes, reporting arrangements, oversight responsibilities, and continuous monitoring activities. The council periodically reviews these practices to ensure they remain effective and aligned with better practice principles and audit expectations.
Moreton Bay City Council	Fully implemented	The charter and annual work plan are established and subject to regular review. Agendas and meeting packs are provided for each quarterly meeting. The council appoints 3 independent members, including the chair. Comprehensive induction materials are provided to all new audit committee members. The Chief Executive Officer attends all audit committee meetings and holds regular meetings with the audit committee chair.
Mount Isa City Council	Partially implemented	The council has just appointed a new chair of the Audit and Risk Management Committee and a new independent member. We will complete a self-assessment once the new committee has had the opportunity to meet and establish its priorities.
Napranum Aboriginal Shire Council	No longer applicable	Council reported a status update but provided no commentary to justify the status.
Noosa Shire Council	Fully implemented	Performance assessment against Appendix D of the Queensland Audit Office report *Insights on audit committees in local government* conducted and tabled at the audit committee meeting on 30 May 2025. No further action was required, as all measures were already in place and operating effectively at the time of report release.
Northern Peninsula Area Regional Council	Not implemented	Council reported a status update but provided no commentary to justify the status.

Paroo Shire Council	Partially implemented	The council has an active audit and risk committee, which does tick the criteria of the Appendix D.
Pormpuraaw Aboriginal Shire Council	Fully implemented	The council undertakes an annual self-assessment of the performance of the audit committee using the Queensland Treasury model.
Quilpie Shire Council	Partially implemented	The council's audit committee self-assessed against the better practice actions. It identified opportunities for improvement, including a formal work plan, increased meeting frequency, additional induction training, and an annual review of the committee's performance.^
Redland City Council	Fully implemented	Redland City Council is fully compliant with all Queensland Audit Office recommendations for its audit and risk management committee. A completed self-assessment confirms that key governance structures are in place, including a biennial charter review and a formal work plan. Membership meets legislative standards, supported by comprehensive induction processes and a skills matrix. Chief Executive Officer engagement is formalised through quarterly meetings and an annual chairperson report to council. Regular performance self-assessments every 2 years ensure ongoing effectiveness.
Rockhampton Regional Council	Fully implemented	The audit committee has operated under a formal charter and established governance framework since prior to 2011, with ongoing refinement to support effectiveness, which has included formalised audit committee self-assessments. Appendix D activities are substantively addressed through a combination of established and progressively enhanced governance practices, including risk-informed work planning, structured agendas, provision of information, independent membership, induction processes, Chief Executive Officer engagement, and formal reporting to council. Committee effectiveness is considered through mechanisms including annual self-assessment and review of responsibilities, supported by documentation such as agendas, minutes, work plans, and policies.
Scenic Rim Regional Council	Fully implemented	Self-assessment has been undertaken and presented to the committee.
Somerset Regional Council	Partially implemented	Audit terms of reference have been established and policy reviewed. Committee membership has been reviewed with recruitment of new members undertaken. Audit plans developed with executive input. Chief Executive Officer attends all audit committee meetings. Information packs are distributed in advance of meetings.
South Burnett Regional Council	Fully implemented	The council's audit committee has implemented the recommendations provided in Appendix D and are continuing to improve the function of the audit committee on an ongoing basis.
Southern Downs Regional Council	Fully implemented	A new audit committee was established in late 2025. A skills-based recruitment process was implemented following review of former committee.
Sunshine Coast Regional Council	Fully implemented	The checklist was used in the formulation of a self-assessment survey, which was completed by members of the executive leadership team and the audit committee during March and April 2026. The results of the performance assessment are to be reported to the next audit committee meeting in June.

Tablelands Regional Council	Partially implemented	Tablelands Regional Council has an active audit, risk and improvement committee with an experienced independent chair. Recommendations 2, 3, 4, 6, and 8 are already embedded in the operations of this committee. Officers are presently working with the committee chair to review terms of reference and develop a charter and an induction and training pack for new members.
Toowoomba Regional Council	Fully implemented	Toowoomba Regional Council's audit committee conducts an annual self-assessment at its June meeting. The self-assessment considers whether an annual work plan is included each quarter as part of the audit meeting papers; agendas are provided to committee members in a timely manner each quarter; members are recruited using a skills matrix and relevant selection criteria; each member receives an induction upon commencement; the Chief Executive Officer engages with the committee and provides updates on emerging issues at each quarterly meeting; minutes are presented to council as soon as practicable after each quarterly meeting.
Torres Shire Council	Not implemented	Still to be actioned.
Torres Strait Island Regional Council	Partially implemented	The council previously undertook a self-assessment of its audit committee; however, this practice lapsed following the introduction of a new committee structure. The council has since reviewed and revamped the self-assessment form for audit committee approval. The self-assessment process has also been reinstated and included in the adopted forward audit committee work plan, with the assessment scheduled to be undertaken in November 2026.
Townsville City Council	Fully implemented	A substantial review of the audit and risk committee's terms of reference has been conducted as a result of this audit. As a result of that review, a skills matrix has been developed; the maximum number of independent members has been increased from 2 to 3; training for members has been specifically addressed; a summary written report to council has replaced our previous practice of escalating meeting minutes; and feedback mechanisms for individual committee members has been implemented, with the chair being responsible.
Western Downs Regional Council	Fully implemented	The council has, for a number of years, conducted self-assessments of its audit and risk committee. Slight modifications were made to the self-assessment tool following the publication of the report *Insights on audit committees in local government* (Report 10: 2024–2025).
Whitsunday Regional Council	Fully implemented	Following the appointment of a new chair of the council's audit, risk and improvement committee (ARIC) during 2025–26, a review has recently been undertaken on the terms of reference and the development of an annual plan to improve the committee's performance moving forward. An internal assessment has been undertaken against Appendix D to assess the effectiveness of the committee and tailor improvement initiatives.
Winton Shire Council	Partially implemented	The council recently revised audit committee terms of reference. There is strong Chief Executive Officer engagement and reporting to the audit committee.
Wujal Wujal Aboriginal Shire Council	No longer applicable	Council reported a status update but provided no commentary to justify the status.

Yarrabah Aboriginal Shire Council	Fully implemented	Independent, suitably qualified committee chair engaged. Existing audit committee charter reviewed and updated in April 2023.

Recommendation 3

The Department of Local Government, Water and Volunteers plans for all councils to have an audit committee and promotes the benefits of audit committees.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Local Government, Water and Volunteers	Fully implemented	The department's response supported this recommendation in principle and continues to promote the benefits of audit committees through proactive engagement with councils and by providing comprehensive resources designed to support their implementation. The department's focus remains on promoting best practice through guidance and the sharing of benefits, rather than through mandating the formation of an audit committee. An audit committee guideline document has been developed and uploaded onto LG Central. Given this, it is considered this recommendation has been implemented.

Recommendation 4

The Department of Local Government, Water and Volunteers facilitates the creation and effective operation of audit committees in local governments by:

- supporting councils to access highly skilled external audit committee members with the right expertise
- enabling collaborative approaches to share audit committee members, where appropriate.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Local Government, Water and Volunteers	Partially implemented	Actions to address this recommendation will be undertaken as part of the red tape reduction initiatives.

Recommendation 5

The Department of Local Government, Water and Volunteers provides councillor audit committee members with appropriate induction, training, and other resources to help them fulfil their audit committee roles.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Local Government, Water and Volunteers	Partially implemented	The department has undertaken consultation and engagement with stakeholders, to determine the appropriate level of support necessary to enhance councillor audit committee members effectiveness in their roles, noting that council-specific induction materials are the responsibility of the council.

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Primary Industries and Resources Committee

Regulating animal welfare services (Report 6: 2021–22)

In this report, we addressed recommendations 1 to 4 to the Department of Agriculture and Fisheries. We addressed recommendation 5 to all public sector regulators and oversight bodies to self-assess against better practices identified in Appendix C of the report. We made this recommendation to all public sector regulators and oversight bodies (not just those responsible for regulating animal welfare services) because the learnings were relevant to all entities with regulatory and oversight responsibilities.

In December 2021, we wrote to relevant entities informing them of the recommendation and advising that we would follow up on their progress in 2023. In 2023, we asked all government departments, 30 larger local governments (with regulatory responsibilities and populations over 20,000), and 18 statutory bodies with regulatory and oversight responsibilities to self-assess against the recommendation.

The Department of Agriculture and Fisheries was renamed to the Department of Primary Industries following the November 2024 machinery of government changes.

We received the responses below from entities that had outstanding recommendations this year.

Entity progress on implementation

Recommendation 2

The Department of Agriculture and Fisheries:

- establishes minimum performance and re-accreditation requirements for inspectors, and oversees inspectors' performance against the requirements
- maintains a register of current inspectors and implements controls over identity cards
- establishes minimum standards for the welfare of the majority of animal types RSPCA Queensland regulates
- increases its oversight and support of RSPCA Queensland investigations by regularly reviewing the investigations and providing feedback for improvement
- increases its oversight, and participates with RSPCA Queensland in decisions to prosecute
- actively monitors the outcomes of complaints about RSPCA Queensland investigations and inspectors
- oversees how RSPCA Queensland is managing conflicts of interest relating to its enforcement function.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Primary Industries	Fully implemented	The department worked with RSPCA Queensland to implement the recommendations. It established minimum performance requirements and conditions for inspector appointments under the *Animal Care and Protection Act 2001*, including mandatory training, annual accreditation and conflicts of interest. It maintains a central register of inspector appointments and controls inspector identity cards. It monitors animal welfare policy and continues to explore ways to improve animal welfare across Queensland. It actively monitors RSPCA Queensland investigations and outcomes, provides feedback to inspectors, and has a policy to manage inspector complaints. RSPCA Queensland reports on state government funding for animal welfare enforcement activities.^

Recommendation 5

All public sector regulators and oversight bodies self-assess against better practices in Appendix C of the Regulating animal welfare services report and, where necessary, implement changes to enhance their regulatory performance.

Entity	Status	Entity's self-assessment response or where necessary a summary
Bundaberg Regional Council	Not implemented	Due to changes in staffing and ongoing resourcing issues, the council has not been able to progress as intended. This body of work has been incorporated within the annual business plan for the compliance services team for 2026/27 financial year.
Cairns Regional Council	Fully implemented	The council adopted the licensing and compliance framework in December 2024 to provide a clear and consistent regulatory framework for the management of compliance, enforcement, decision-making, and regulatory functions.
Cassowary Coast Regional Council	Partially implemented	The council self-assessed against the better practices. It also implemented staff training, a risk management framework, compliance and monitoring arrangements, systems for data capture and reporting, and processes for customer feedback. The council is finalising risk-based compliance guidelines.^
Central Highlands Regional Council	Fully implemented	The council does not hold primary responsibility for enforcing animal welfare legislation, but it contributes to local animal welfare. The council aims to upgrade the Emerald and Blackwater animal management centres. It provides information about responsible pet ownership and is investigating options to improve rehoming pathways. The council maintains a risk register for animal management risks and periodically reviews relevant operating procedures.^
Gympie Regional Council	Partially implemented	Gympie Regional Council has the responsibility of regulating a number of practices including waste, food safety, animal management, and regulated parking.
Livingstone Shire Council	Partially implemented	Livingstone Shire Council reviewed its local laws against the better practices in Appendix C and thereafter facilitated community consultation. A workshop with councillors was facilitated on 20 May 2025 to review the proposed changes. Recommendations are to be taken to the table around other matters holding up the adoption.
Noosa Shire Council	Partially implemented	An acting local laws manager is in place, with recruitment underway to full-time arrangements. Agreement entered into with Sunshine Coast Council for the provision of animal shelter services. Training matrix developed for local laws officers and exposure to best practice models within Queensland. Compliance and legal training undertaken with regard to evidence gathering, developing briefs of evidence, and development of compliance notices.
Queensland Curriculum and Assessment Authority	Fully implemented	The Queensland Curriculum and Assessment Authority accepted and has implemented all recommendations from the internal audit of its risk management framework. This work will provide a clearer understanding of risk assessment and management.

Queensland Law Society Incorporated	Partially implemented	The Queensland Law Society (QLS) has partially implemented recommendation 5 of the *Regulating animal welfare services* report. The QLS has performed a self-assessment against Appendix C and has processes in place to carry out its regulatory responsibilities and monitor risk and compliance. Work has been undertaken to develop technologies and systems to improve data collection and analysis. This work will continue into the next year.
Queensland Rural and Industry Development Authority	Fully implemented	Data integrity review has been undertaken in 2024–25 by way of an internal audit. Significant progress has been made, with Queensland Rural and Industry Development Authority (QRIDA) maturing its data governance processes, reporting systems, and data warehousing. Remaining improvements are being implemented as part of QRIDA's business-as-usual activities.
Safe Food Production Queensland	Partially implemented	Safe Food Production Queensland has implemented all of the good regulatory practices outlined in Appendix C, except for 'Implement systems and plans that support effective data collection and use' (plan to be intelligence-led). This practice is being progressed through the development of an integrated digital and data solution (IDDS), which is currently being implemented within the agency with a view to being live by July 2026. Further information is available on Safe Food's website and in its annual report 2024–25.
South Burnett Regional Council	Not implemented	Implementation has not yet occurred. The council took over the running of the animal pound in July 2025 from RSPCA and has been focusing on this transition. A new coordinator is due to be appointed in the next few months due to a recent vacancy.
Southern Downs Regional Council	Partially implemented	Implementation of ongoing business improvement opportunities as they arise. New customer request system implemented.
Sunshine Coast Regional Council	Partially implemented	The council self-assessed against the better practices and continues to review and improve its policies and procedures to comply with legislation and better practice standards. Its compliance and enforcement policy is currently being reviewed to ensure it is operationally relevant and meets expectations. The council is updating its operating systems and will refine the new system to ensure appropriate data capture.^

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Managing invasive species (Report 1: 2023–24)

In this report, we made 8 recommendations to the Department of Agriculture and Fisheries. This department was renamed to the Department of Primary Industries following the November 2024 machinery of government changes.

Entity progress on implementation

Recommendation 1

The Department of Agriculture and Fisheries strengthens its leadership and coordination role for the biosecurity system by setting strategic priorities, prioritising funding, and coordinating and overseeing activities across Queensland.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Primary Industries	Fully implemented	The department set strategic direction for Queensland's biosecurity system through the *Department of Primary Industries – Strategic Plan 2025–2029*, the revised *Queensland Biosecurity Strategy 2024–2029*, and *Queensland Invasive Plants and Animals Strategy 2025–2030*. The general biosecurity obligation and the principle of shared responsibility underpin these strategies and outline the department's lead and coordination role and the roles of other partners. The department leads statewide committees and groups to support stakeholder communication, coordination, and oversight of biosecurity activities, contributing to a coordinated approach to managing invasive plants and animals across Queensland.^

Recommendation 2

The Department of Agriculture and Fisheries reviews the *Biosecurity Act 2014* in consultation with stakeholders, to ensure it has the necessary clarity, authority, and responsibility to effectively and efficiently lead, coordinate, and enforce Queensland's biosecurity system.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Primary Industries	Fully implemented	The *Biosecurity Act 2014* was reviewed and amended in the *Agriculture and Fisheries and Other Legislation Amendment Act 2024*. A key amendment enables local governments to apply to the Director-General to have locally declared invasive species declared as invasive biosecurity matter, which enables Biosecurity Act powers and functions. The *Biosecurity Act 2014* review resulted in updated prohibited and restricted matter lists and their movement to the Biosecurity Regulation 2016. In May 2026, the department began a sunset review of the Biosecurity Regulation 2016 to consider emerging biosecurity risks, to streamline regulatory processes and alignment with national frameworks.^

Recommendation 4

The Department of Agriculture and Fisheries improves the accuracy and level of detail it records about invasive species, their risk, and the activities it does to manage them. This should include:

- determining if the Biosecurity Online Resources and Information System has the required functionality
- regularly auditing and reporting on the quality, completeness, and accuracy of data in the Biosecurity Online Resources and Information System
- developing processes and measures for analysing its data for trends
- using its data in making decisions about how best to manage invasive species.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Primary Industries	Fully implemented	The Biosecurity Online Resources and Information System (BORIS) aids regulatory and legislative administration across all programs. It is not a dedicated system or tool for invasive species management; rather, it is one of several systems that support evidence-based decision-making. Practical enhancements to BORIS occur where required. The department also uses Climatch (risk profiling and national/global data repository), *Atlas of Living Australia* website, and the *Global Biodiversity Information Facility* website (national and global invasive species data repositories, other government agencies, citizen scientists for locational data). The department maintains pest species distribution and abundance spatial datasets, which are available through whole-of-government open data policies.^

Recommendation 5

The Department of Agriculture and Fisheries develops and implements a framework for assessing and mitigating the risk of new and established invasive species. The framework should include:

- an approach for regularly assessing, prioritising, and mitigating the risk of invasive species
- protocols for communicating the risk of invasive species and any changes in approach to managing those risks to relevant stakeholders.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Primary Industries	Fully implemented	The *Queensland Biosecurity Strategy 2024–2029* provides the overarching framework for assessing and mitigating invasive species. The strategy is delivered by a range of activities, research, and consultation, including biosecurity surveillance, prevention, and control. The department uses an evidence-based approach to identify species that pose the greatest risk to Queensland and prioritise operational effort. It reviewed and updated its lists of prohibited and restricted matter and publishes risk assessments for high-priority species. The department has developed an invasive species planning toolkit to assist local governments to assess and manage risk in their local areas.^

Recommendation 6

The Department of Agriculture and Fisheries provides greater education and awareness to local councils about how they can use the powers of the *Biosecurity Act 2014* to regulate the risk of invasive species. This should include:

- educating local councils on when and why they should issue biosecurity orders
- sharing better practice learnings about how local councils are regulating the risk of invasive species and the outcomes.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Primary Industries	Fully implemented	The department is delivering the Backing Local Governments project, a 3-year initiative (2024–2027), to support local governments through statewide education, training, tools, and peer-learning opportunities. Resources developed to support local governments to meet their obligations under the *Biosecurity Act 2014* include: the updated Invasive Species Planning Toolkit and templates; practical guidance on the use of Biosecurity Act powers, including biosecurity orders; online and on-demand training modules and other resources to support day-to-day biosecurity management. The resources will be available on the department's website.^

Recommendation 7

The Department of Agriculture and Fisheries strengthens its approach for assessing the progress and outcomes of the National Fire Ant Eradication Program. Decisions about what to do next should be guided by independent assessments grounded by scientific data and modelling. This should include periodically assessing whether it is technically feasible to eradicate fire ants from Queensland.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Primary Industries	Fully implemented	The assurance gateway strategic review independent assessment of the National Fire Ant Eradication Program (NFAEP) has concluded. The end-of-tranche-1 (2023–24 to 2024–25 period) Assurance Gate 0 strategic review of the *Fire Ant Response Plan 2023–27* was completed, with 19 strategic recommendations, which will be implemented by the department.

Recommendation 8

The Department of Agriculture and Fisheries reports its progress in eradicating fire ants from Queensland and the outcomes of its activities. This should include developing and reporting regularly on performance measures that show how well the program is achieving its outcomes, such as the size of the fire ant infestation over time.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Primary Industries	Fully implemented	Progress reporting mechanisms per the *Fire Ant Response Plan 2023–27* include the National Fire Ant Eradication Program (NFAEP) work plan and annual reports. Actions and key performance indicators from the tranche 1 Gateway review were incorporated into the updated *National Fire Ant Eradication Program work plan 2025–26*.

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

State Development, Infrastructure and Works Committee

Licensing builders and building trades (Report 16: 2019–20)

Entity progress on implementation

Recommendation 5		
The Queensland Building and Construction Commission ensures the *QBCC Quality Assurance Framework* and program of quality assurance reviews are implemented across all business units covered by the framework.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Queensland Building and Construction Commission	Partially implemented	Using guidance material and templates created by the regulatory assurance and audit (RAA) team provides a framework for Queensland Building and Construction Commission (QBCC) operational areas to follow and tools to support quality assurance (QA) practices. Operational areas throughout the QBCC are increasingly engaging in creating fit-for-purpose QA processes in their teams. RAA team continues to reinforce the need for QA in its audit reports as well.

Contract management for new infrastructure (Report 16: 2021–22)

In this report, we made recommendations to the Department of Energy and Public Works (DEPW) and the Department of Education. We addressed recommendation 11 to all departments to review their contract management policies and procedures. We received the below responses from departments with outstanding recommendations.

Entity progress on implementation

Recommendation 11

All government departments review their internal policies, procedures, and guidance for managing infrastructure contracts at least every 3 years and, where necessary, implement changes to enhance their contract management performance.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Sport, Racing and Olympic and Paralympic Games	Fully implemented	The department reviewed its procurement policy and procedures and associated documents to ensure they mirror the whole-of-government contract management framework. Staff involved in managing contracts completed relevant training. The department uses a contract management tool to register and manage contracts.^
Queensland Corrective Services	Partially implemented	Queensland Corrective Services (QCS) does not undertake contract management for new infrastructure. This role is undertaken by the Department of Housing and Public Works (DHPW). QCS and DHPW have developed internal processes that enable ongoing collaboration to measure and improve delivery performance in alignment with the principles of the inter-agency agreement. This is in lieu of the project management and contract management policies. The QCS draft infrastructure asset management policy has been completed and is under review.

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

Enhancing government procurement (Report 18: 2021–22)

In this report we made recommendations 1–3 to Queensland Treasury and Queensland Government Procurement, recommendation 4 to all departments, and recommendation 5 to Queensland Government Procurement. Following the November 2024 machinery of government changes, the Queensland Government procurement function was transferred from the abolished Department of Energy and Climate to the Department of Housing and Public Works. We reallocated recommendations 1–4 to the Department of Housing and Public Works. We received the responses below from entities that had outstanding recommendations.

Entity progress on implementation

Recommendation 2

Queensland Treasury and Queensland Government Procurement engage with departments to understand the costs and benefits (at a whole-of-government level) of moving to a universal and consistent system for classifying expenditure (such as the United Nations Standard Products and Services Code).
The introduction of new financial systems offers an opportunity to implement it, but it can also be used with existing financial systems.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Housing and Public Works	Fully implemented	Queensland Government Procurement (QGP) developed its own in-house artificial intelligence (AI): Categorization Architecture with Predictive Reasoning and Alignment (CAPRA). CAPRA is in its final stages of human validation and fine-tuning before its fairness, accountability, integrity, responsibility, and assurance (FAIRA) assessment is signed off. CAPRA can predict a United Nations Standard Products and Services Code for a given transaction record with 92 to 97 per cent accuracy (depending on the agency). Engagements and consultations were undertaken with the following departments (who represent most finance systems across Queensland Government): Queensland Shared Services; Natural Resources and Mines; Transport and Main Roads; Queensland Health; and Queensland Treasury.

Preparing for the Brisbane Games (Report 5: 2024–25)

Entity progress on implementation

Recommendation 1

The Games Independent Infrastructure and Coordination Authority and the Brisbane 2032 Organising Committee, in collaboration with the Department of Sport, Racing and Olympic and Paralympic Games, develop and implement a risk management program to effectively manage risk for the games. This should include:

- developing a risk register that identifies operational and delivery risks at both an entity and whole-of-games level and their likelihood and impact
- implementing effective mitigation controls to manage risk, including mapping interdependencies and developing strategies to manage them
- regularly monitoring the risk register and reporting any changes in risk to key decision-makers, including the appetite for risk.

Entity	Status	Entity's self-assessment response or where necessary a summary
Brisbane 2032 Organising Committee	Partially implemented	The Brisbane 2032 Organising Committee has implemented a comprehensive risk management program, including a detailed risk register with defined likelihood and impact, targeted mitigation controls, and regular monitoring and reporting to support informed decision-making. The Department of Sport, Racing and Olympic and Paralympic Games consolidates risks from Brisbane 2032 and all delivery partners into a single whole-of-games framework. Brisbane 2032 serves as the interface to the International Olympic Committee and International Paralympic Committee, ensuring aligned and consistent external reporting. Together, this integration provides a clear and unified risk narrative across the games ecosystem and key stakeholders.
Department of Sport, Racing and Olympic and Paralympic Games	Partially implemented	The department, in collaboration with the Brisbane 2032 Organising Committee and games delivery partners, has established a whole-of-games risk management framework, including a policy and procedure, that has been approved through relevant games governance groups. Work is ongoing in maturing the process of identifying and managing whole-of-games risks under the established framework.
Games Independent Infrastructure and Coordination Authority	Partially implemented	The authority developed a risk management strategy and framework and associated risk management policy. It established an enterprise-level strategic risk profile with a defined risk management process aligned with ISO 31000. It also established risk reporting expectations and embedded risk management functions.^

Recommendation 2

The Department of Sport, Racing and Olympic and Paralympic Games develops a consolidated whole-of-games budget. This should include developing detailed budgeting guidelines and clearly defining what costs are included and excluded from the games budget.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Sport, Racing and Olympic and Paralympic Games	Partially implemented	The department has engaged with all key service delivery agencies within Queensland Government to identify estimated operational costs related to the delivery of the games. This engagement is ongoing, with key decisions such as the finalisation of the 2032 sports program a barrier to finalising this work for government consideration.

Recommendation 3

The Department of Sport, Racing and Olympic and Paralympic Games monitors expenditure against the consolidated whole-of-games budget and reports the cost of the games to key decision-makers. This should include:

- planning for and delivering an audited Special Purpose Financial Report for the games that provides a consolidated view of financial resources used to plan and deliver the event and realise legacy benefits during the games period
- establishing agreements with relevant entities to regularly report their operational costs to the department, including in-kind contributions for games planning activities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Sport, Racing and Olympic and Paralympic Games	Partially implemented	The department has worked with state entities receiving funding for games-related activity to provide their related monthly spend data to Department of Sport, Racing and Olympic and Paralympic Games (DSROPG). This is data is captured by DSROPG to create central oversight of games-related spend.

Recommendation 4

The Brisbane 2032 Organising Committee, in collaboration with the Games Independent Infrastructure and Coordination Authority, ensures its sustainability strategy and plans provide clarity and transparency about what it means to deliver a more sustainable games. This should include:

- definitions, benchmarks, and targets to measure the sustainability outcomes of the games
- determining who is required to report emissions and from when, what will be included and excluded from CO2 emissions reporting, and who will be responsible for tracking and reporting progress against the sustainability targets.

Entity	Status	Entity's self-assessment response or where necessary a summary
Brisbane 2032 Organising Committee	Partially implemented	The organising committee finalised its sustainability and impact strategy, including its overarching ambitions, goals, and direction to minimise games-related emissions, address residual emissions, and encourage stakeholders to take climate actions. In consultation with games delivery partners and the International Olympic Committee, the organising committee confirmed the emissions are to be included in games carbon reporting. It will track and report relevant games-related emissions over the event life cycle, with games delivery partners supporting this task.^

Note: We have summarised entity responses that exceeded 100 words. A ^ identifies these summaries.

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.

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

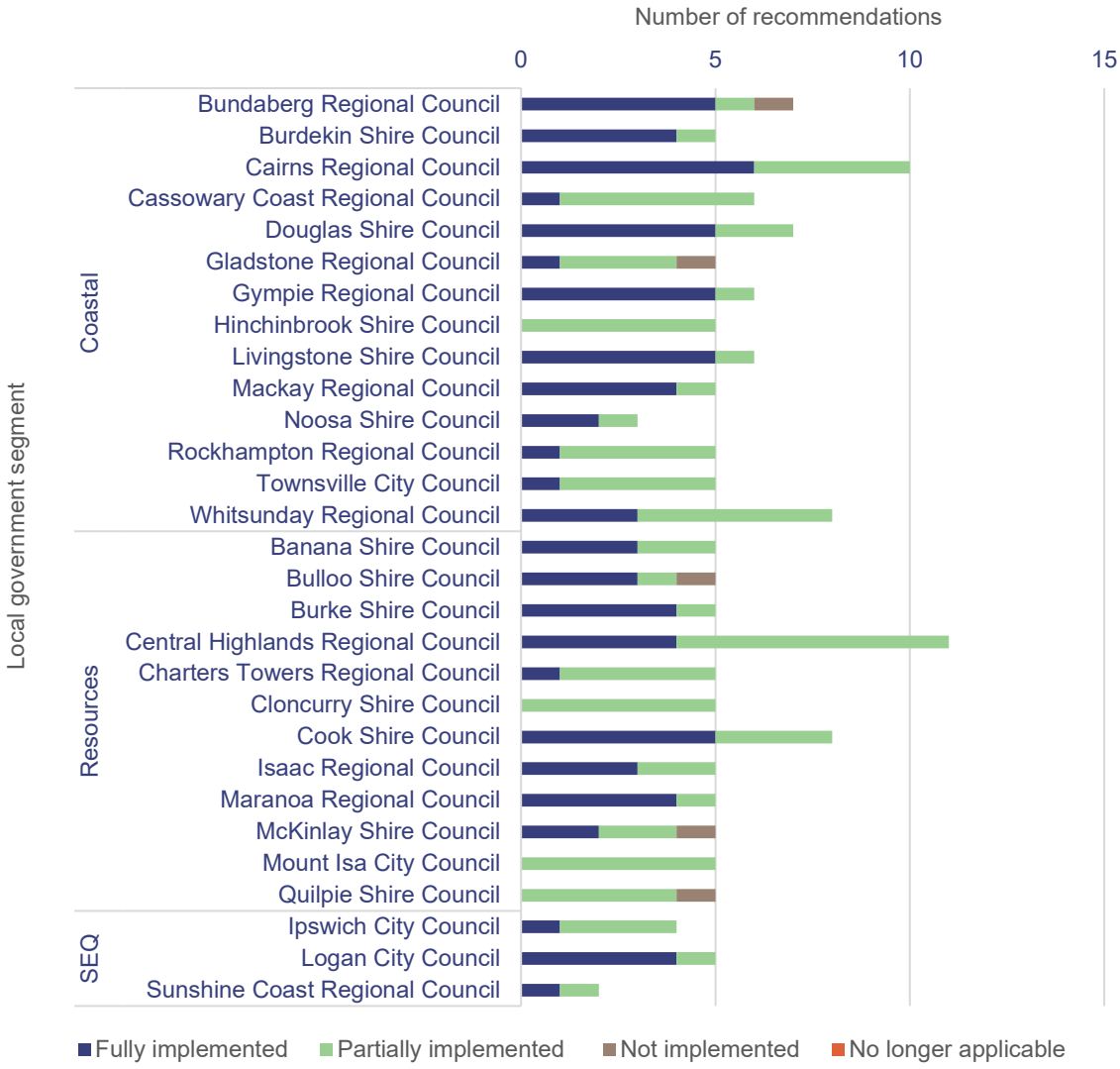
We obtained and reviewed relevant documents to assess whether evidence supported entities' reported implementation progress for the 2 selected reports. These included legislation, frameworks, procedures and guidelines, project contracts, and other correspondence.

E. Status of outstanding recommendations – local government

Appendix E shows the status of recommendations for the 67 councils with outstanding recommendations. We grouped these councils into 6 segments using the Local Government Association of Queensland's operational segment classification.

Figure E1 shows the status of recommendations for the 29 councils in the Coastal, Resources, and South East Queensland (SEQ) segments.

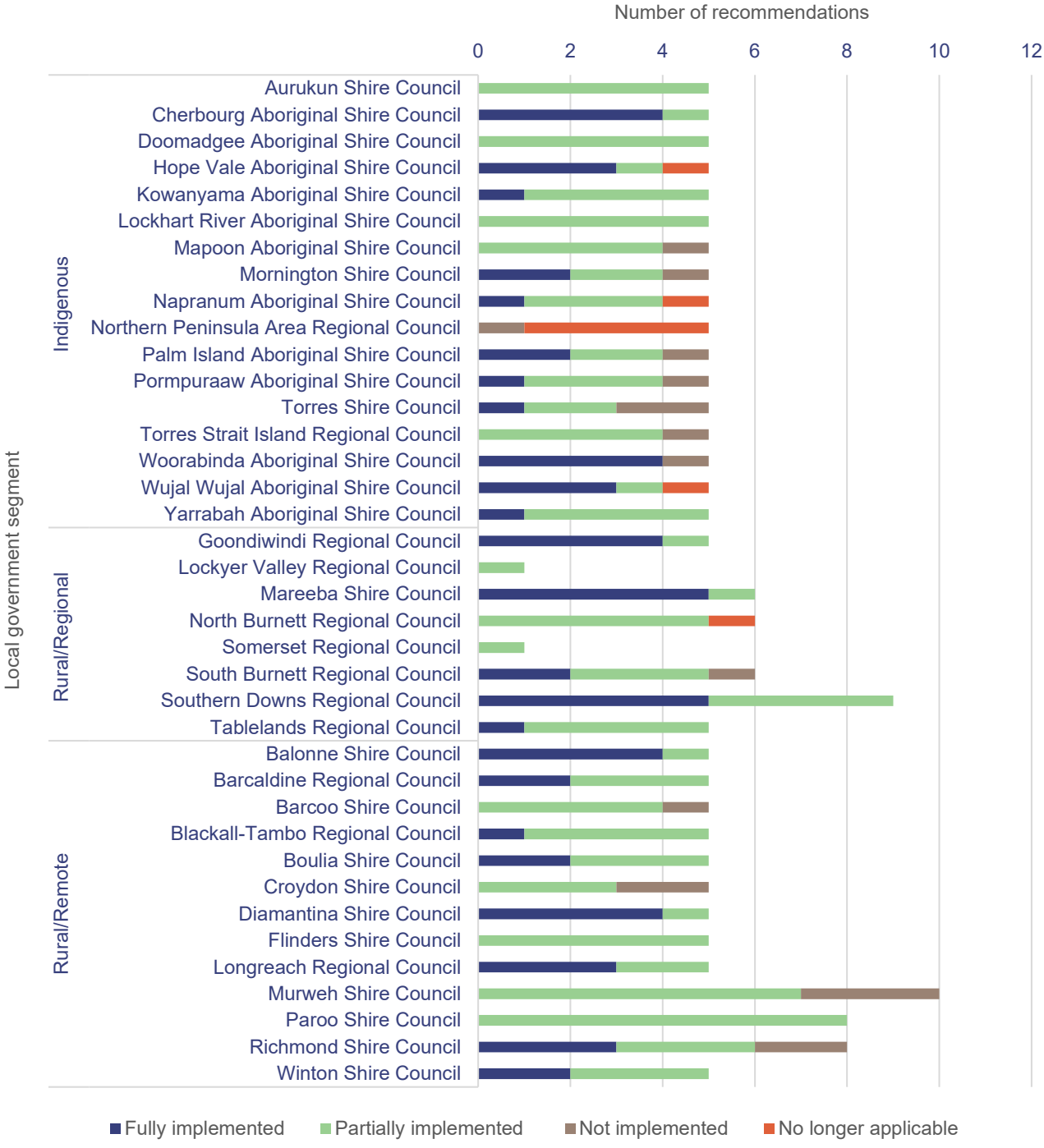
Figure E1
Councils with outstanding recommendations – Coastal, Resources, and SEQ segments



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

Figure E2 shows the status of recommendations for the 38 councils in the Indigenous, Rural/Regional, and Rural/Remote segments.

Figure E2
Councils with outstanding recommendations – Indigenous, Rural/Regional, and Rural/Remote segments



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



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