D. Focus areas for remediating IT control deficiencies

We encourage public sector entities and those charged with governance oversight responsibilities to consider the following questions to assess whether remediation plans are realistic and likely to deliver the intended outcomes. These questions also help audit committees determine whether remediation activities are reducing risk and strengthening controls.

Figure D1
Agency and audit committee focus areas

Area	Questions and actions for entities and audit committees
 **Agency focus** ➢ **Execution** ➢ **Delivery** ➢ **Ownership** ➢ **Operational effectiveness**	• Are findings prioritised based on risk and dependencies? • Have root causes been adequately addressed? • Are remediation milestones achievable and realistic? • Are delivery obstacles identified and managed? • Are interim controls reducing current risk exposure? • Are vendor dependencies actively managed? • Are remediation metrics demonstrating sufficient progress? • Have alternative remediation options been assessed? • Do accepted risks remain justified? • Are resources sufficient to deliver remediation? • Are overdue findings receiving executive attention? • What is preventing timely remediation closure?
 **Audit committee focus** ➢ **Oversight** ➢ **Assurance** ➢ **Sustainability** ➢ **Risk exposure** ➢ **Accountability**	• Will remediation sustainably address underlying risks? • Is the entity confident in delivery time frames? • How dependent is remediation on external factors? • Are delays increasing residual risk exposure? • Are interim controls operating effectively? • Is risk reduction proportionate to investment? • Are risks within appetite and tolerance? • What assurance supports remediation effectiveness? • Are recurring themes driving ageing findings? • Is additional intervention required for delivery? • Will residual risks remain after remediation? • Are remediation outcomes sustainable long term?

Source: Queensland Audit Office.