



AUDIT INSIGHTS

31 October 2022

# 2022 status of Auditor-General's recommendations

## Report 4: 2022–23

As the independent auditor of the Queensland public sector, including local governments, the Queensland Audit Office:

- provides professional audit services, which include our audit opinions on the accuracy and reliability of the financial statements of public sector entities
- provides entities with insights on their 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, and on our insights, advice, and recommendations for improvement
- supports our reports with graphics, tables, and other visualisations, which connect our insights to regions and communities
- conducts investigations into claims of financial waste and mismanagement raised by elected members, state and local government employees, and the public
- shares wider learnings and best practice from our work with state and local government entities, our professional networks, industry, and peers.

We conduct all our audits and reports to parliament under the *Auditor-General Act 2009* (the Act). Our work complies with the *Auditor-General Auditing Standards* and the Australian standards relevant to assurance engagements.

- Financial audit reports summarise the results of our audits of over 400 state and local government entities.
- Performance audit reports cover our evaluation of some, or all, of the entities' efficiency, effectiveness, and economy in providing public services.

Learn more about our publications on our website at [www.qao.qld.gov.au/reports-resources/fact-sheets](http://www.qao.qld.gov.au/reports-resources/fact-sheets).

The Honourable C Pitt MP  
Speaker of the Legislative Assembly  
Parliament House  
BRISBANE QLD 4000

31 October 2022

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



Brendan Worrall  
Auditor-General



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# Contents

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<b>Auditor-General’s foreword</b>	<b>1</b>
<b>Report on a page</b>	<b>4</b>
<b>1. Insights – recommendations and responses</b>	<b>5</b>
<b>2. Status of implementation</b>	<b>9</b>
<b>Appendices</b>	<b>21</b>
A. Entity responses	22
B. Implementation of recommendations by report	25
C. Types of recommendations	116
D. How we prepared this report	118

# Auditor-General's foreword

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The Queensland Audit Office is in a unique position to provide advice and insights from our work across the public sector. This perspective can help entities respond better to existing issues, take advantage of improvement opportunities, and prepare for inevitable future challenges. This is more important than ever given the increasingly complex risks the public sector is facing, including growing global uncertainty, climate change, threats to supply chains, limited resources, rapid advancements in technology, and issues related to cybercrime.

My annual report on the status of Auditor-General's recommendations is one of the ways I share my wider learnings. In this report, I summarise the progress that entities are making in addressing my recommendations. I also share trends, challenges, and insights across the public sector.

This is the second report I have tabled on the status of recommendations included in reports to parliament. This report summarises entities' progress in implementing recommendations from 2018–19 and 2019–20, and outstanding recommendations (partially implemented and not implemented recommendations) from last year's report.

## My key reflections over the past 5 years

Five years ago, I took up my appointment as Auditor-General. Over this period, I have tabled 94 reports and made 325 recommendations. These reports have covered a broad range of topics and entities. I have prioritised audit topics based on the strategic risks facing the public sector. As I reflect on this time, some common and recurring issues emerge – many of which are systemic across government.

One of the key themes identified in Professor Coaldrake's 2022 *Review of culture and accountability in the Queensland public sector* (Coaldrake review) is the importance of effective leadership within public sector entities. Effective leadership is vital to ensuring an entity's culture focuses on integrity, accountability, and achieving excellence in service delivery.

It is also important that entities accept the need for change and learn from past experiences to improve the delivery of public services. My experience has been that entities are either unwilling to learn from the past or each other, or lack the systems or corporate knowledge to understand the reasons for past failings. In some instances, the fear of repeating past failures is resulting in entities missing opportunities to implement new systems and technologies. There is also a lack of information and data sharing within and between entities that would enable them to learn from the mistakes of others and prevent them from reoccurring.

I have explored these themes further, under the following 4 areas:

- strengthening governance and oversight
- using information technology and data better
- managing contracts and projects effectively
- understanding the impact of government restructuring.

## Strengthening governance and oversight

The Coaldrake review noted the government is not meeting the public's rising expectations that it is accountable and transparent, and acts with integrity. To do this, public sector entities must uphold high standards of governance and must not see governance as mere compliance.

Good governance promotes accountability, integrity, and transparency, and can help entities to continuously improve. It can be a source of innovation and efficiencies in helping entities achieve their objectives. Despite these benefits, entities struggle to implement performance improvement frameworks with appropriate governance arrangements and robust internal controls.



Each year since my appointment, I have stressed the importance of effective audit committees and internal audit functions to the overall control environment of entities. For example, in my annual local government report I have repeatedly recommended that local councils have an audit committee. An effective audit committee plays a pivotal role in ensuring entities manage their responsibilities relating to financial reporting, internal control, systems, risk management, and internal audit. Nevertheless, 15 local councils still do not have an audit committee. This is a gap they need to address.

Further, my previous recommendations that Queensland Treasury updates its *Audit Committee Guidelines* to strengthen the independence and oversight of audit committees for state public sector entities is scheduled to be implemented by the end of 2022. The independence of audit committees is critical. Too often, I find audit committees of departments with large numbers of internal members (meaning staff employed by the entity). This, in effect, renders them merely a management committee, and makes it difficult for them to independently challenge management's actions and hold management to account. Implementing my recommendations for strengthening audit committees would be consistent with the key themes of enhancing transparency and accountability raised in Professor Coaldrake's report.

A cornerstone of good governance is accurate and timely reporting. Transparency is vital if a government is to maintain the public's trust. The Coaldrake review highlighted a reluctance within the Queensland Government to be open and transparent. The review focused on the proactive release of information, such as cabinet submissions. Equally important is the timely and accurate reporting of performance.

Decision-makers rely on timely and accurate performance reporting to drive improvement. But, my audits have repeatedly found gaps in how entities monitor and report their performance. This has been both at a program and system level. Entities have failed to develop specific performance targets that are relevant, achievable, and measurable. In many cases, their performance targets and reporting practices focus on outputs, rather than outcomes. As such, they do not shine light on the effectiveness of their performance. Too often, entities only report success stories and fail to report areas of underperformance.

While Queensland public sector entities have made continuous improvements to their financial reporting processes, the timely release of annual reports has been an issue. Continued delays in releasing this information is not consistent with the community's expectations of timeliness and transparency in government.

## Using information technology and data better

Our society is now more data-driven than ever before. Technology is advancing rapidly, bringing new opportunities. New information technology systems can help entities to deliver their services more efficiently. But to draw on these benefits, entities need to keep abreast of technology developments. They need to explore whether they have the right systems and are using them in the right way. In addition, they need to understand their data and use it to make more informed decisions.

Too often, I find entities are relying on legacy systems that are not fit for purpose and result in duplication. Legacy systems are particularly susceptible to cyber attacks. In many cases, these systems do not talk to each other, and data remains siloed. A lack of integration can restrict entities from having a complete view of performance and present a barrier to the timely sharing of information. It often leads to ineffective and inefficient processes, which are further compounded by periodic machinery of government changes.

The use and analysis of data within and across entities would benefit from a common data dictionary and data lake (a centralised repository to store structured and unstructured data). This would enable public sector entities to use a variety of government data sets as well as data external to government. In combination, this data could provide greater insights into the performance of government services, better inform risk, and allow for more targeted, timely and cost-effective policy responses.

## Managing contracts and projects effectively

Over the past 5 years, I have found that entities fail to manage their contracts effectively. In many cases, this is due to inadequate governance and lack of forward planning, poor contract management practices, and a lack of skills and experience in managing contracts. This has resulted in delays, overspend, and, in some instances, systems that are not fit for purpose.





Managing contracts can be difficult, and this is particularly the case for infrastructure and information and communication technology (ICT) project contracts. But there is opportunity for entities to learn from past failings. Entities can introduce more robust planning, ensure they have the appropriate capability, and strengthen their risk management practices. While these actions alone will not negate the risks associated with managing large contracts, they will enable entities to better tackle unforeseen challenges and help ensure that projects achieve value for money and their intended outcomes.

The Queensland Government intends to spend \$52.2 billion on infrastructure projects over the next 4 years. It is currently spending \$1.5 billion on ICT projects. It is therefore critical that entities examine past mistakes and use these learnings as the building blocks for future contracts. This is even more important as Queensland prepares for the 2032 Olympic and Paralympic Games.

## Understanding the impact of government restructuring

Governments need to ensure that the public service has the capacity to implement change and focus on longer-term goals and strategies. In his report, Professor Coaldrake identified a loss of capacity in the Queensland public service.

This loss of capacity may be attributable, in part, to the regular restructuring of government functions. While restructuring is the prerogative of government, restructures are rarely quick, inexpensive, or simple. Common impacts of these changes include:

- the need for entities to re-establish workplace culture and internal controls, thereby reducing the ability for them to develop and mature
- the existence of outdated legacy systems developed to meet the specific needs of a previous department or structure
- difficulty in assessing financial and performance information of departments over time
- confusion over responsibilities for the delivery of government programs and objectives
- entities directing their resources and attention to implementing change, rather than day-to-day operations and long-term strategic objectives.

## My concluding thoughts

Since my appointment, I have focused on helping governments to deliver better public services for Queenslanders. This will continue for the remainder of my term. Over the next 2 years, I will prioritise audits that centre on improving the aspects of government service delivery described above and the focus areas identified in my *Forward work plan 2022–25*, plus other areas or risks that emerge.

I hope my reports to parliament are a catalyst for positive change. While I always ask entities if they agree with the recommendations in my reports, I cannot force implementation. Real change requires the resolve and action of public sector entities themselves through a culture of learning and self-improvement, rather than being forced into action by my public reporting.

Entities will thrive in an environment that encourages the public service to challenge the way they have done things in the past and looks at how to improve in an uncertain future. The benefits of innovation and automation should motivate entities, not the fear of failure.

I hope public sector entities recognise the value of audit, welcome the scrutiny, and act on my recommendations to foster a culture of change and continuous improvement.

I trust this report gives parliamentarians, parliamentary committees, and members of the public a more complete picture of the progress entities are making in delivering my recommendations on government service delivery.



Brendan Worrall  
Auditor-General



# Report on a page

The Queensland Audit Office makes recommendations to state and local government entities to support better delivery of public services and make a difference to the lives of Queenslanders.

Our analysis of entities' reported progress against the different types of recommendations we make highlights some common challenges and opportunities for the public sector. We offer insights about where all entities can improve their systems and practices.

Our recommendations focus on many different aspects of public service delivery. We ensure our recommendations are client focused, address the root cause, and add value to the public sector.

## What did we examine?



## What did we find?

Entities reported the following progress with implementing our recommendations:



[Appendix B](#) summarises entities' self-assessed progress in implementing our recommendations. The best way to explore their reported progress on each recommendation is via our interactive dashboard available at [www.qao.qld.gov.au](http://www.qao.qld.gov.au).

### Insights from entities' responses

1. Entities need to strengthen their governance and oversight arrangements. We made 56 governance-related recommendations in 2018–19 and 2019–20. These were the most common type of recommendations that entities failed to implement.
2. Entities need to continue to enhance their performance monitoring and reporting practices. These were the most common type of recommendations we made over this period, and they had the second-highest number of outstanding recommendations.
3. Entities are keeping better track of the recommendations we make. However, some still do not have adequate processes or systems to monitor and report their progress. This limits their ability to drive improvement. Audit committees should oversee how entities are tracking progress and hold them to account.

# 1. Insights – recommendations and responses

We design our recommendations to help our clients improve their service delivery and learn from the better practices of others.

We consult with entities on our draft recommendations before we table a report in parliament, and we ask entities to confirm whether they agree with our recommendations. We cannot make entities implement our recommendations, but we can track, report, and share insights on their progress.

For this report, we asked 56 public sector entities, including local governments, to self-assess their progress in implementing the performance audit recommendations we issued from:

- 17 reports tabled in 2018–19 and 2019–20
- 17 reports from earlier years that had outstanding recommendations (we define 'outstanding recommendations' as those either not implemented or partially implemented from last year's report).

Entities reported their progress to us in June and July 2022. This report, therefore, reflects the status of entities' self-assessed progress in implementing our recommendations at that time. We have not audited the action they have taken, and therefore cannot provide assurance over their responses.

We asked entities to assess whether they had fully, partially, or not implemented our recommendations, or whether they assessed the recommendations as no longer applicable (using the criteria detailed in [Appendix D](#)). Where entities report fully implementing our recommendations, we expect their actions to address the issue that we identified and to be operating effectively, not to be a plan to address the issue.

## Insights into our most frequent recommendations

Although we examine many different aspects of the public sector, the same issues often emerge, resulting in similar recommendations.

We analysed all the recommendations we made in 2018–19 and 2019–20 to identify those we made most often. This gives us some indication of what entities find most challenging.

We grouped our recommendations into 10 categories, as shown in Figure 1A.

**Figure 1A**  
**Recommendation categories**

• Complying with and reviewing legislation	• Reviews and evaluations
• Governance	• Risk management
• Interagency coordination and information sharing	• Strategic planning
• Performance monitoring and reporting	• Information systems and data management
• Procurement, contract, and project management	• Workforce capability and planning

Note: We acknowledge that some of the categories above, like risk management, form part of governance. We have separated these to allow for richer analysis.

Source: Queensland Audit Office.




[Appendix C](#) explains these categories and shows entities' reported progress against them.





Figure 1B shows the 3 most common categories of recommendations we made in 2018–19 and 2019–20 and the underlying issues our recommendations sought to address.

**Figure 1B**  
**3 most common categories of recommendations made**

Number of recommendations by category		Underlying issues
 <b>70</b> performance monitoring and reporting recommendations		<ul style="list-style-type: none"> <li>• No agreed performance targets</li> <li>• Targets focused solely on outputs (not outcomes)</li> <li>• Irregular performance reporting</li> </ul>
 <b>66</b> procurement, contract, and project management recommendations		<ul style="list-style-type: none"> <li>• Poorly defined goals and objectives</li> <li>• Inadequate monitoring of costs</li> <li>• Lack of timely review and evaluation</li> </ul>
 <b>56</b> governance recommendations		<ul style="list-style-type: none"> <li>• Unclear roles and responsibilities</li> <li>• Limited system oversight</li> <li>• Lack of transparency over decision-making</li> </ul>

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




## Insights into outstanding recommendations

We also analysed the 10 categories to identify which had the highest number of outstanding recommendations.

The most common type of outstanding recommendations related to governance, followed closely by performance monitoring and reporting, and risk management.

Figure 1C shows the status of the 3 most common categories of outstanding recommendations in 2018–19 and 2019–20.

**Figure 1C**  
**3 most common categories of outstanding recommendations**

Recommendation category	Number of outstanding recommendations	Percentage of all outstanding recommendations
 Governance	18	21
 Performance monitoring and reporting	15	18
 Risk management	10	12
<b>Total</b>	<b>43</b>	<b>51</b>

Note: There were 83 outstanding recommendations in 2018–19 and 2019–20. Strategic planning recommendations had 10 outstanding recommendations and were equal with risk management as the third most common category. We selected risk management because, in the current environment, it provides more valuable insights.

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

## Governance



Entities need effective governance arrangements to be transparent and accountable, and to drive improvement. We made 56 governance-related recommendations from 14 reports to parliament tabled in 2018–19 and 2019–20.

Entities reported implementing 68 per cent (38) of the 56 recommendations, with 32 per cent (18) of the recommendations still outstanding. We identified opportunities where entities could strengthen their governance arrangements by:

- improving transparency over decision-making
- clarifying and formally communicating roles, responsibilities, and accountability for services
- creating governance structures with adequate authority to manage system performance.

Entities need to implement these outstanding recommendations quickly and effectively. The longer they leave it, the greater the risk that these gaps will grow. Inadequate governance can result in poor performance, a lack of accountability, and may make an entity more susceptible to corruption.

We will continue to prioritise audits that focus on entities' internal controls and governance arrangements. In 2023–24, we plan to examine the effectiveness of local government audit committees.

## Performance monitoring and reporting



Entities need strong performance monitoring and reporting practices to assess whether they are efficient, effective, economical, and providing value for money in the ways they deliver services. In 2018–19 and 2019–20, we made 70 performance monitoring and reporting recommendations from 9 reports to parliament. We recommended that entities enhance their performance monitoring and reporting, including:

- agreeing on performance targets
- developing targets that measure both outputs and outcomes
- reporting regularly on their performance to key decision-makers.

Entities reported that 21 per cent (15) of the 70 recommendations were still outstanding. As we reported last year in our report *2021 status of Auditor-General's recommendations* (Report 4: 2021–22), these recommendations are not normally difficult, time consuming, or costly to implement. However, entities have not implemented a significant number of them. As such, key decision-makers are not getting the information they require to make informed decisions. They are likely relying on 'gut-feel' rather than evidence, limiting their ability to deliver efficient and effective services.

## Risk management



Strong and robust risk management practices are more important than ever. Increasing global uncertainty, climate change, threats to global supply chains, limited resources, cybercrime, data protection, and privacy are just some of the challenges facing entities. Entities must be proactive to effectively manage risks.

We made a variety of recommendations to strengthen how entities manage their risk, including:

- identifying areas of greatest risk and potential harm
- developing a framework for managing risk and applying it consistently
- developing and implementing a methodology for identifying and assessing risk.

We made 23 recommendations about how entities manage risk. Entities reported implementing 57 per cent (13) of these recommendations.

Most of the outstanding risk management recommendations were from our report on *Managing cyber security risks* (Report 3: 2019–20). While entities reported partially implementing the report's recommendations, they are planning to take additional action to enhance their risk management practices.



Later in this report, we discuss in more detail entities' progress in implementing the recommendations from the *Managing cyber security risks* audit.

## Insights from entities' responses

In most cases, we found that entities are keeping better track of our recommendations and have more mature processes for monitoring implementation. Some entities keep a register of all our recommendations, and recommendations from other integrity agency reviews and evaluations. Nevertheless, some entities still do not have adequate systems and processes for tracking their progress. They were uncertain about their progress and, therefore, vague in their responses.

Some entities have established working groups and cross-agency committees to help oversee and coordinate implementation. This can be useful, particularly where we address recommendations to multiple entities that require a coordinated approach. However, this can also be problematic if it leads to an expectation that these groups are accountable for the recommendations. Accountability for implementing our recommendations rests with the relevant organisation we make them to. This is why we ask the head of each entity (the chief executive officer) to sign their entity's self-assessment.

### The important oversight role of audit committees

Audit committees play a critical role in the governance of an entity. They promote accountability, integrity, and transparency. They also hold management to account by monitoring the effectiveness of their performance and overseeing the implementation of audit recommendations. It is important that audit committees examine what entities have done, rather than what they intend to do, before closing a recommendation.

Case study 1 highlights how audit and risk committees can help entities to monitor their performance.

**Figure 1D**  
**Case study 1**

#### The value of audit committees

Audit and risk committees can help entities to monitor their performance. They can also hold entities to account and drive improvement. To do this, they need to keep a detailed record of the recommendations that arise from reviews, evaluations, and audits. These recommendations may arise from internal audits or from an external agency like us. They also need to include members that are independent from management. The right independent members can help entities identify gaps and weaknesses in their governance systems.

The audit and risk committee for Children's Health Queensland Hospital and Health Service keeps a detailed register of audit recommendations. Its register records our financial and performance audit recommendations and its internal audit recommendations. It captures:

- recommendations and their status
- agreed actions
- accountable officers
- time frames for implementing recommendations.

The audit and risk committee meets quarterly and discusses the status of recommendations. This enables the committee to challenge management's response and progress in implementing the recommendations. It also assesses the risk of outstanding recommendations, which helps the committee to prioritise its efforts.

The committee is forward planning. It considers all the audits that we plan to undertake (not just ones that may involve it), and how they align to its internal audit plan. This helps it identify potential focus areas and prepare for future audits. This audit and risk committee is just one example of how committees can promote accountability and help provide oversight.

*Source: Queensland Audit Office using information supplied by the Children's Health Queensland Hospital and Health Service audit and risk committee.*

## 2. Status of implementation

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We make recommendations to help entities improve the public services they deliver. The recommendations may address performance gaps, inefficiencies, duplication, and unnecessary risk across the public sector. We may also identify better practices, which other entities could consider.

In this section, we discuss the progress that entities reported in implementing the recommendations from previous reports. This includes:

- 343 recommendations from 17 reports tabled in 2018–19 and 2019–20
- 111 recommendations from reports tabled between 2015–16 and 2017–18, which entities reported as outstanding (partially implemented and not implemented) in last year's report.

We begin with the overall status of implementation, then break it down into years and provide detailed analysis for specific reports. We selected these reports based on their number of outstanding recommendations or the important themes. We then report on the implementation of recommendations by departments, hospital and health services, local governments, and other entities.

### Overall status of implementation

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We asked 56 entities to self-assess their progress in implementing 454 performance audit recommendations from 34 reports between 2015–16 and 2019–20. [Appendix B](#) includes a list of the reports we asked entities to self-assess against, and a summary of entities' self-assessed progress.

Entities reported that they had:

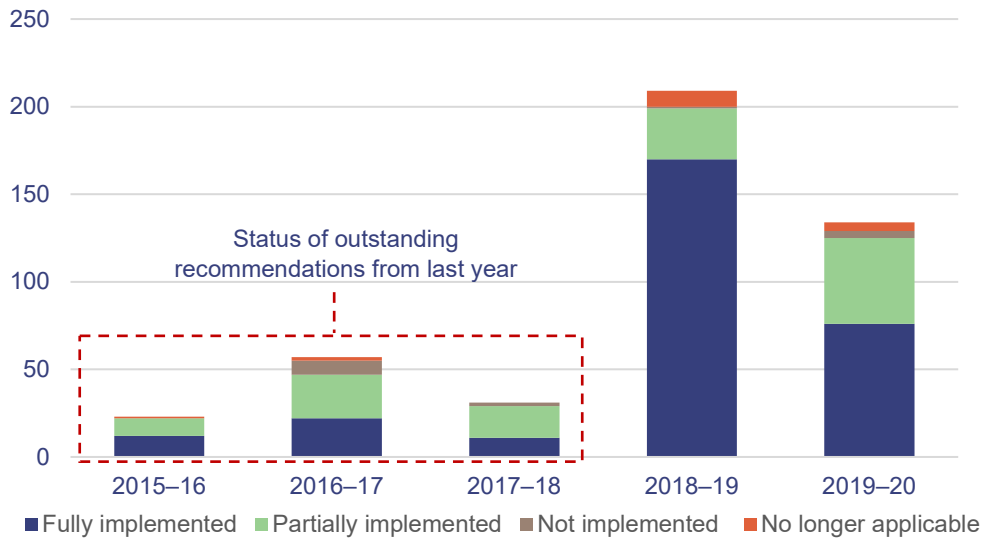
- fully implemented 64 per cent (291)
- partially implemented 29 per cent (131)
- not implemented 3 per cent (15).

They also reported that 4 per cent (17) of recommendations were no longer applicable to them.

Figure 2A shows the status of all recommendations we issued in 2018–19 and 2019–20, and the status of recommendations that entities reported were outstanding last year.



**Figure 2A**  
**Reported status by year (2015–16 to 2019–20)**



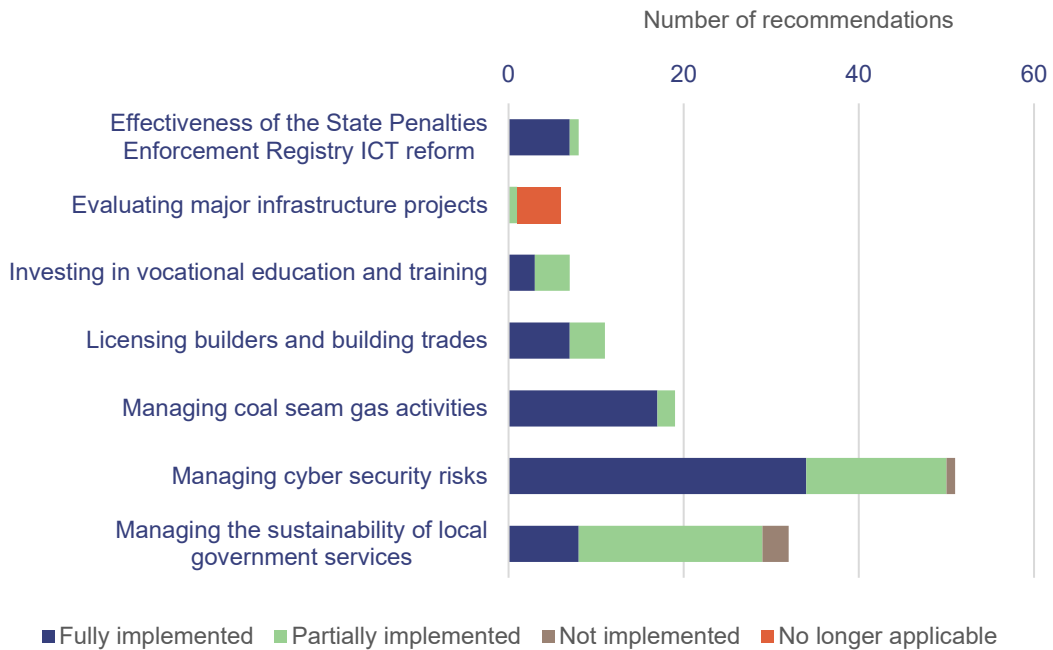
Source: Queensland Audit Office using data self-reported by entities.

## Status of recommendations from 2019–20

### 2019–20 reports to parliament with outstanding recommendations

Entities reported that all 7 reports to parliament from 2019–20 have outstanding recommendations. We show these in Figure 2B.

**Figure 2B**  
**2019–20 reports to parliament that have outstanding recommendations**



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

In the following section, we break down 2 reports selected based on the number of outstanding recommendations and the important themes they address.





## Managing the sustainability of local government services

Local governments (councils) deliver essential services such as roads, water, sewerage, and waste collection to Queensland communities. They must deliver their services sustainably, despite challenges such as population growth, budget constraints, rising costs, a supply crisis, skills shortages, limited resources, and increasing demands for their services.

### DEFINITION

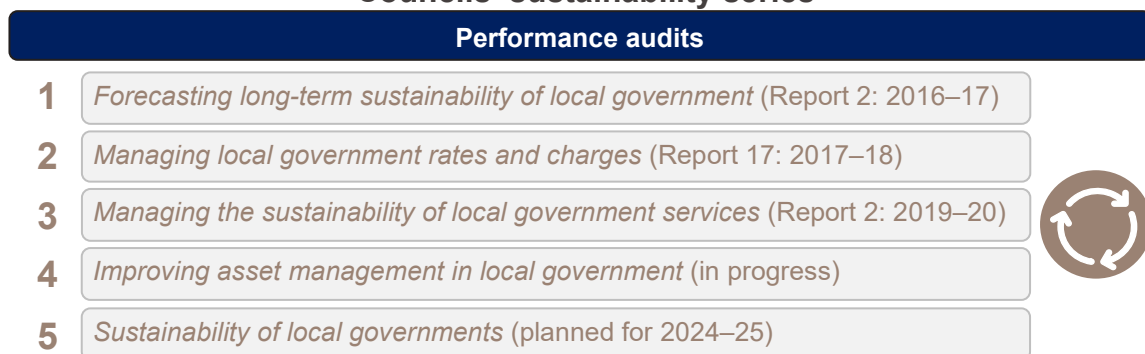
A sustainable council is socially responsible, and economically and environmentally sound. It delivers services that meet the needs of its current community without compromising future generations.

The financial sustainability of some councils is a major risk. For many councils, achieving financial sustainability can be difficult due to their location and small populations. Some have a low revenue base but a large infrastructure asset base to maintain. As a result, many councils rely on the support of the Queensland and Australian governments to sustain their operations.

In our report *Local government 2021* (Report 15: 2021–22), we highlighted that 45 councils (approximately 60 per cent of the sector) are at either a moderate or a high risk of not being financially sustainable. We show councils' latest financial sustainability ratios in our 2021 local government dashboard, available at [www.qao.qld.gov.au](http://www.qao.qld.gov.au)

We have conducted a series of performance audits to examine councils' sustainability. Our *Forward work plan 2022–25* identifies audits we intend to conduct in this area in future years. Figure 2C shows the series of audits on council sustainability.

**Figure 2C**  
**Councils' sustainability series**



Source: Queensland Audit Office.

*Managing the sustainability of local government services* (Report 2: 2019–20) was the third in our series of reports on this issue. Councils reported implementing 27 per cent (8) of the recommendations from this report. They have partially implemented 63 per cent (19) and have not implemented 10 per cent (3). Some local governments did not explain why they had not implemented recommendations.

For example, we recommended that councils undertake regular reviews to assess whether their services are affordable and meet their communities' current and future needs. Western Downs Regional Council did not explain why it had not implemented this recommendation. Instead, it reported undertaking 'ad hoc' reviews. Similarly, Noosa Shire Council reported that it does not monitor the effectiveness or efficiency of its services.

If councils are to be more sustainable, they must plan effectively to identify the type and level of service they can afford to provide their community. For example, the opening hours of a public swimming pool. They need to understand the full cost of delivering services, including the direct and indirect costs. Having the right information on their costs allows councils to make informed decisions on how they spend their money.

Equally, they must regularly review the performance of their services. This is particularly important with rising costs, supply shortages, and budget constraints. Regular review allows councils to prioritise services that are efficient and effective, and to consider alternative action for services not delivering value to their community.

## Managing cyber security risks

Cyber security risks now represent one of the most significant threats to organisations, with attacks increasing in intensity and frequency. The Australian Cyber Security Centre reported that, in 2020–21, cybercrime reports increased by 13 per cent, with organisations self-reporting cybercrime losses of \$33 billion. One-third of the entities affected by cyber security incidents are associated with Australia's critical infrastructure.

In *Managing cyber security risks* (Report 3: 2019–20), we examined whether 3 entities effectively managed their cyber security risks. We made 17 recommendations to all 3 entities.

We did not name the entities involved in this audit because:

- we did not want to compromise their security by publicly identifying their security vulnerabilities
- we wanted all entities, not just those included in the audit, to consider the recommendations and, where necessary, take action to strengthen their systems.

We recommended that all entities self-assess against the findings of the report and, where relevant:

- develop a framework for managing cyber security risk
- classify information, and identify and assess cyber security risks
- review how they manage their information technology assets
- design strategies for mitigating cyber security risks
- monitor and log the use of devices.

The entities we audited reported good progress in implementing the recommendations from this audit. They reported fully implementing 67 per cent (34) and partially implementing 31 per cent (16) of the 51 recommendations. Only one entity reported not implementing one of our recommendations. However, it has implemented some controls to improve how it manages its ICT assets and has engaged a consultant to review its cyber security, including the recommendations from our report.

While many entities have increased their focus on cyber risk, every year we continue to find weaknesses in the security of their information systems. Public sector entities, small and large, must recognise this is a genuine risk to them and act to mitigate the risk. Their profile makes them a target. They need to maintain their vigilance and continue to strengthen their controls. Entities that rely on legacy systems are particularly susceptible. Our office will continue to focus on the security of public sector systems and information. In 2022–23, we will examine how entities respond to, and recover from, cyber attacks.

## Recommendations assessed as no longer applicable

The Department of State Development, Infrastructure, Local Government and Planning reported that 5 recommendations from the report *Evaluating major infrastructure projects* (Report 14: 2019–20) were no longer applicable.

It reported that these recommendations, addressed to Building Queensland, were no longer applicable because parliament dissolved Building Queensland in May 2021.

We agree that these recommendations are no longer applicable given they primarily related to Building Queensland's role, strategies, and processes.

## Status of recommendations from 2018–19

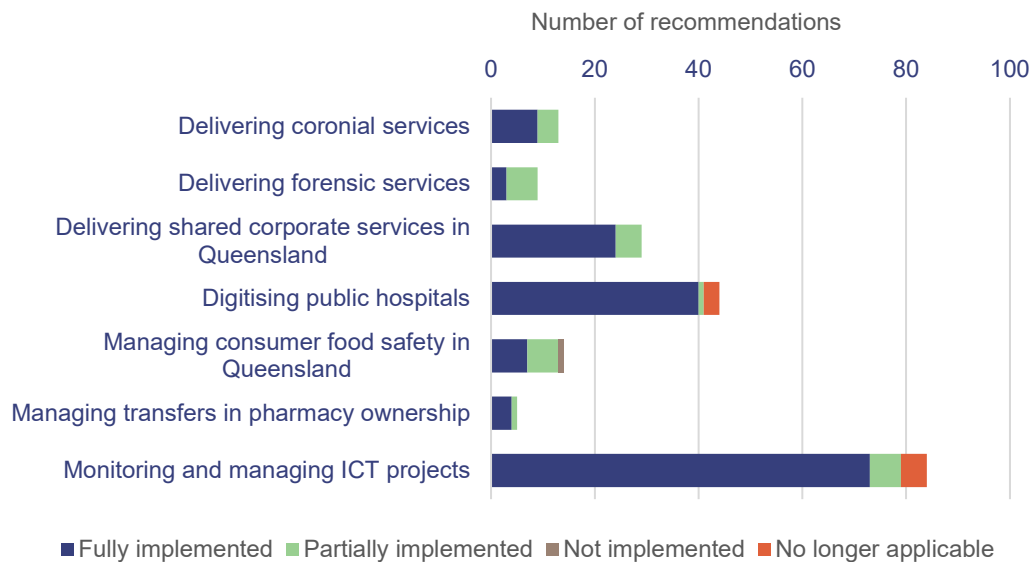
### Reports to parliament with no outstanding recommendations

Entities reported fully implementing all recommendations from 3 reports tabled in parliament in 2018–19 or assessed the remaining recommendations as no longer applicable. These included:

- *Access to the National Disability Insurance Scheme for people with impaired decision-making capacity* (Report 2: 2018–19)
- *Follow-up of Maintenance of public schools* (Report 16: 2018–19)
- *Market-led proposals* (Report 12: 2018–19).

Entities reported that the remaining 7 reports to parliament from 2018–19 have outstanding recommendations. We show these in Figure 2D.

**Figure 2D**  
**2018–19 reports to parliament that have outstanding recommendations**



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

In the following section, we break down 2 reports selected based on the number of outstanding recommendations and the important themes they address.

### Monitoring and managing ICT projects

Managing information and communication technology (ICT) projects can be complex and can present significant risks. Entities need to effectively manage ICT projects to ensure they are delivered on time and on budget and achieve their intended outcomes.

In *Monitoring and managing ICT projects* (Report 1: 2018–19), we made 8 recommendations, including:

- enhancing the Queensland government ICT dashboard and publishing guidelines
- implementing efficient and automated processes for collecting, collating, approving, and publishing dashboard data
- strengthening whole-of-government assurance frameworks for monitoring ICT projects
- considering the need for projects with high business impact to undergo periodic health checks
- using learnings from project health checks and gateway reviews in monitoring and managing programs and projects.

We made 4 of the 8 recommendations to 20 departments (80 recommendations in total). We addressed the remaining 4 recommendations to the Queensland Government Chief Information Office and the Department of Communities, Housing and Digital Economy.

Departments reported fully implementing 87 per cent (73) and partially implementing 7 per cent (6) of the 84 recommendations. Two departments assessed that 5 recommendations were no longer applicable.

Despite the good progress reported, we continue to find ICT projects that are over budget and delayed. Some projects fail. For example, the State Penalties Enforcement Registry spent more than \$52 million on an ICT system that it never implemented. We highlighted these deficiencies in our report *Effectiveness of the State Penalties Enforcement Registry ICT reform* (Report 10: 2019–20).

In our report *Energy 2021* (Report 7: 2021–22), we highlighted that Energy Queensland's new information technology project is expected to be \$77 million over budget. Energy Queensland recently announced that it now expects the project to be \$181 million over budget and delivered one year late.

We have published 2 better practice guides, *Learnings for ICT projects* and *Delivering successful technology projects*, to help entities manage their ICT projects.

Audit committees can play an important role helping entities monitor their ICT projects. In our report *Effectiveness of the State Penalties Enforcement Registry ICT reform*, we recommended that Queensland Treasury updates its *Audit Committee Guidelines* to ensure audit committees are required to monitor and receive reports from management on risks for major ICT projects. Treasury has partially implemented this recommendation. It advised it has commenced amending its guidelines and is consulting with relevant stakeholders about the proposed changes. In April 2022, it requested that we grant it an extension to update its guidelines. We have agreed to extend the date for issuing the updated guidelines to 31 December 2022.

## Delivering forensic services

Forensic services, such as DNA testing, play a critical role in criminal investigations. Police, prosecutors, and the courts rely on forensic services to help them identify, exonerate, prosecute, and convict people suspected of committing crimes.

In our audit *Delivering forensic services* (Report 21: 2018–19), we assessed whether agencies deliver forensic services efficiently and effectively in investigating crime and prosecuting offenders.

We recommended that the Queensland Police Service and Queensland Health implement a governance structure to effectively coordinate and provide accountability for managing forensic services across agencies.

Both entities reported only partially implementing this recommendation, despite receiving it more than 3 years ago. They reported they had drafted a memorandum of understanding but could not agree because it did not contain performance criteria and cost information. As such, the entities still have not formally agreed on their objectives or their expectations for delivering forensic services. This may result in uncertainty, conflicting priorities, and unnecessary work. It is important these agencies formalise this agreement as a matter of priority.

In June 2022, the Queensland Government announced an independent Commission of Inquiry into Forensic DNA Testing in Queensland. The Commission will report back to government on its findings in December 2022.

## Recommendations assessed as no longer applicable

Entities reported that 9 recommendations from 2018–19 were no longer applicable. The most common reason was due to changes in government policy. For example, 3 hospital and health services reported that 3 recommendations from the report *Digitising public hospitals* (Report 10: 2018–19) were no longer applicable, as Queensland Health stopped the rollout of the Integrated Electronic Medical Record program in December 2019.

The Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships reported that 4 recommendations from *Monitoring and managing ICT projects* (Report 1: 2018–19) were not applicable. It reported that it has a memorandum of understanding with another agency to manage and support its ICT services, which the recommendations related to.

We agree that these recommendations are no longer applicable.

## Status of outstanding recommendations from prior years

In our report *2021 status of Auditor-General's recommendations* (Report 4: 2021–22), we highlighted that 111 recommendations were outstanding.

Of these, entities reported that this year they:

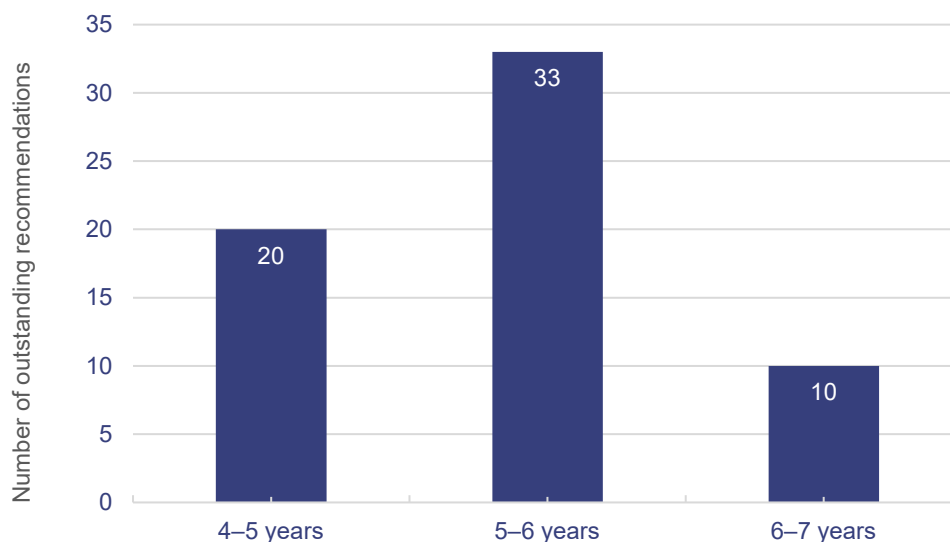
- fully implemented 40 per cent (45)
- partially implemented 48 per cent (53)
- had not implemented 9 per cent (10).

They reported that the remaining 3 per cent (3) of recommendations were no longer applicable.

### Age of outstanding recommendations

Figure 2E shows the age of the 63 outstanding recommendations.

**Figure 2E**  
**Age of outstanding recommendations from reports 2015–16 to 2017–18**



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

On average, these outstanding recommendations are 5 years old. Three recommendations made to local government remain only partially implemented from our report *Flood resilience of river catchments* (Report 16: 2015–16), despite being issued more than 6 years ago. Similarly, 22 recommendations from our report *Forecasting long-term sustainability of local government* (Report 2: 2016–17) remain outstanding despite being issued more than 5 years ago.

### Recommendations assessed as no longer applicable

Children's Health Queensland Hospital and Health Service reported that 2 recommendations from our report *Efficient and effective use of high value medical equipment* (Report 10: 2016–17) were not applicable to a paediatric operating environment.





Gold Coast Hospital and Health Service reported that one recommendation from our report *Queensland public hospital operating theatre efficiency* (Report 15: 2015–16) was no longer applicable. It took an alternative approach to address the underlying issue we raised.

We agree that these recommendations are no longer applicable.

## Progress of implementation by entity type

In the following section, we analyse reported progress in implementing recommendations by:

- departments
- hospital and health services (HHSs)
- local governments
- other entities.

### Departments

We asked departments to self-assess their progress in implementing 202 recommendations issued to them in 2018–19 and 2019–20 and 27 outstanding recommendations from last year's report.

They reported implementing 74 per cent of the 229 recommendations.

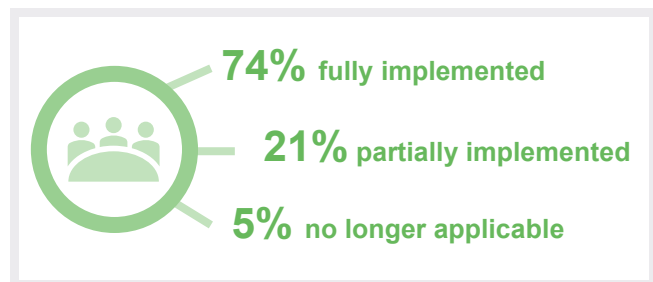
The following 10 departments reported implementing all recommendations:

- Department of Agriculture and Fisheries
- Department of Children, Youth Justice, and Multicultural Affairs
- Department of Education
- Department of Energy and Public Works
- Department of Regional Development, Manufacturing and Water
- Department of the Premier and Cabinet
- Department of Tourism, Innovation and Sport
- Department of Transport and Main Roads
- Public Service Commission
- The Public Trustee of Queensland.

The remaining 12 departments did not implement all their recommendations.

Figure 2G shows the departments that reported partially implementing and/or not implementing some of the recommendations.

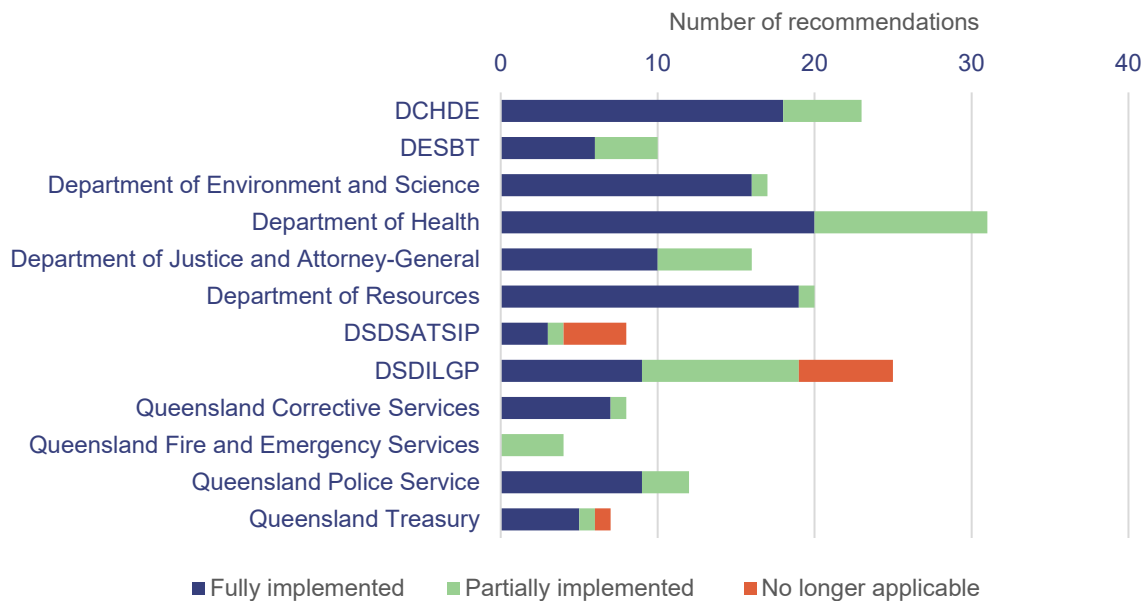
**Figure 2F**  
Departments' self-reported progress



Note: Figures show the status of recommendations made in 2018–19 and 2019–20 and outstanding recommendations from prior years.

Source: Queensland Audit Office.

**Figure 2G**  
**Departments with outstanding recommendations**



Notes: DCHDE – Department of Communities, Housing and Digital Economy; DESBT – Department of Employment, Small Business and Training; DSDSATSIP – Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships; DSDILGP – Department of State Development, Infrastructure, Local Government and Planning.

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

Some departments, such as the Department of Transport and Main Roads, provided detailed comments explaining the action they had taken and the outcomes of those actions. Others provided responses that lacked sufficient detail. For example, the Queensland Police Service reported that it had not implemented recommendation 5 from our report *Criminal justice system—reliability and integration of data* (Report 14: 2016–17). However, it did not explain why it had not implemented the recommendation or explain what additional action it intends to undertake.

Few entities clearly explained the outcome of their actions (despite being asked to). We do not know whether they failed to evaluate the outcome of their actions or whether they simply did not report on them. Evaluating the success of any program or activity is pivotal to continuous improvement. Timely and robust evaluations help entities determine what has worked well and what they can improve.

## Hospital and health services (HHSs)

We asked 11 HHSs to self-assess their progress implementing 36 recommendations made to them in 2018–19 and 2019–20 and 42 outstanding recommendations from last year’s report.

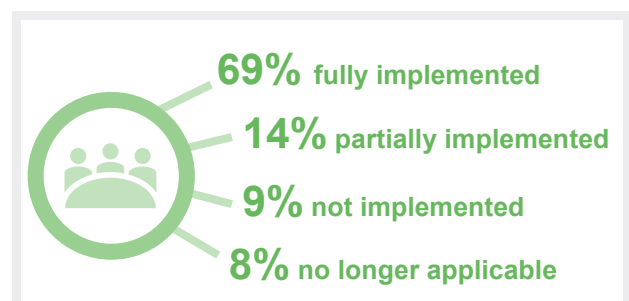
Five HHSs reported implementing all recommendations:

- Cairns and Hinterland HHS
- Darling Downs HHS
- Mackay HHS
- Metro North HHS
- Townsville HHS.

Six HHSs reported having outstanding recommendations.

Figure 2I shows the 6 HHSs that reported having outstanding recommendations.

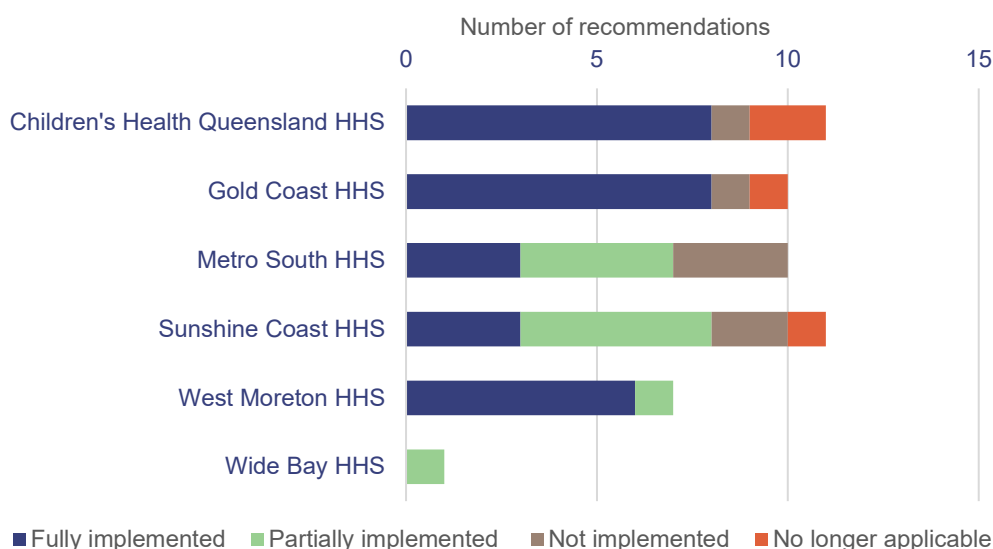
**Figure 2H**  
**HHSs’ self-reported progress**



Note: Figures show the status of recommendations made in 2018–19 and 2019–20 and outstanding recommendations from prior years.

Source: Queensland Audit Office.

**Figure 2I**  
**HHSs with outstanding recommendations**



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

We tabled one report, *Digitising public hospitals* (Report 10: 2018–19), that had recommendations addressed to HHSs in 2018–19 and 2019–20. We asked the 9 HHSs that participated in the rollout of the Integrated Electronic Medical Record (ieMR) program to self-assess their progress.

They reported implementing 89 per cent (32) of the 36 recommendations.

The Department of Health paused the rollout of the ieMR program in July 2019, as it sought to assess the benefits from the program. In June 2022, the Queensland Government announced an additional \$300 million to continue the program's rollout over the next 5 years. The government expects to implement ieMR across another 4 hospitals by 2027 (in addition to the 16 hospitals already using it) and upgrade the capability of one hospital that had intermediate ieMR capability.

## Local governments

We asked local governments (councils) to self-assess their progress implementing 37 recommendations made to them in 2018–19 and 2019–20 and 40 outstanding recommendations.

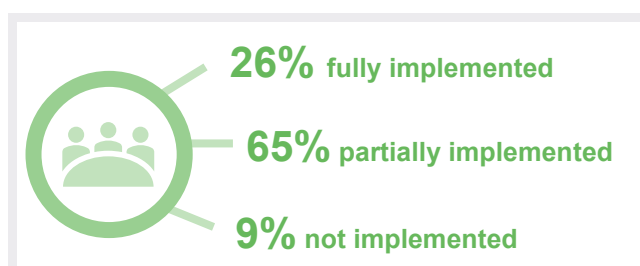
Two councils reported implementing all recommendations:

- Cairns Regional Council
- Gold Coast City Council.

Councils reported implementing 26 per cent (20) of the recommendations. The other 57 remain outstanding. Although councils reported a high number of outstanding recommendations, in many cases they are acting on them. The high percentage of partially implemented recommendations reflects this.

Figure 2K shows the status of recommendations by councils that reported having outstanding recommendations. Councils vary widely in their size and location, and in the range of community services they provide. To enable comparison, we have grouped them into 5 common segments used by the Local Government Association of Queensland: Coastal, Resources, Rural/Regional, Rural/Remote, and South East Queensland.

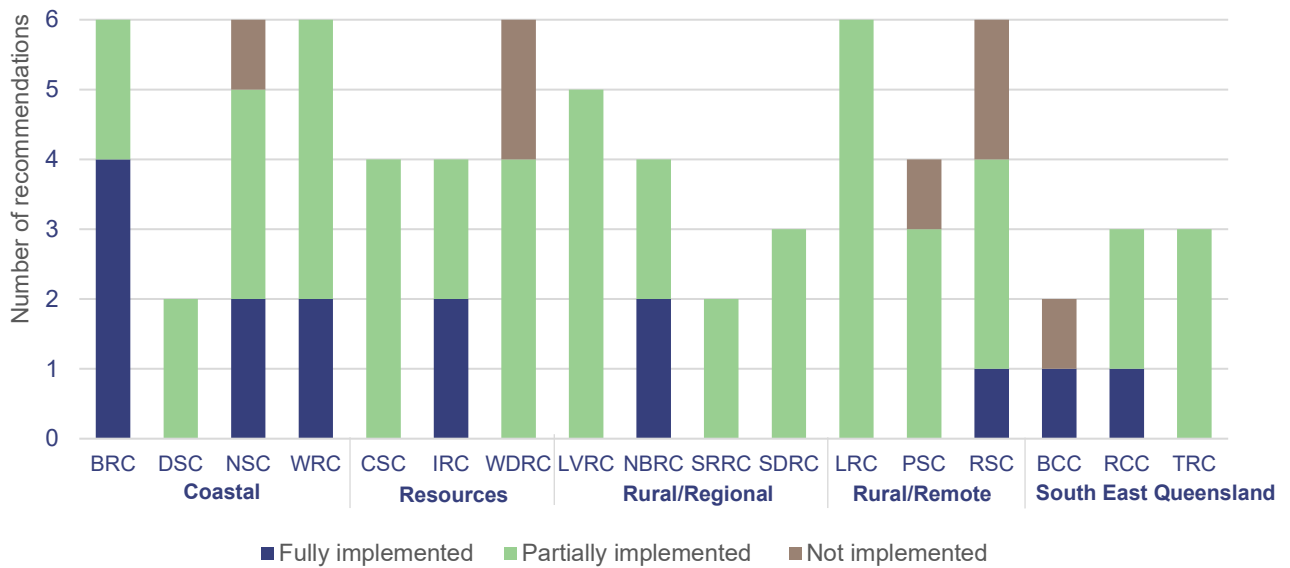
**Figure 2J**  
**Local governments' self-reported progress**



Note: Figures show the status of recommendations made in 2018–19 and 2019–20 and outstanding recommendations from prior years.

Source: Queensland Audit Office.

**Figure 2K**  
**Councils with outstanding recommendations by local government segment**



Note: BRC – Bundaberg Regional Council; DSC – Douglas Shire Council; NSC – Noosa Shire Council; WRC – Whitsunday Regional Council; CSC – Cook Shire Council; IRC – Isaac Regional Council; WDRC – Western Downs Regional Council; LVRC – Lockyer Valley Regional Council; NBRC – North Burnett Regional Council; SRRC – Scenic Rim Regional Council; SDRC – Southern Downs Regional Council; LRC – Longreach Regional Council; PSC – Paroo Shire Council; RSC – Richmond Shire Council; BCC – Brisbane City Council; RCC – Redland City Council; TRC – Toowoomba Regional Council.

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

Some councils provided detailed responses. For example, Cairns Regional Council provided detailed comments about its actions implementing recommendations from *Managing consumer food safety in Queensland* (Report 17: 2018–19). It also clearly explained the outcome of its actions.

Other councils provided responses that were inconsistent with the response they provided last year. For example, in our report *Forecasting long-term sustainability of local government* (Report 2: 2016–17) we recommended councils improve the quality of their long-term forecasts and financial planning by maintaining complete and accurate asset condition data and asset management plans. Last year, Paroo Shire Council reported that it had partially implemented this recommendation. This year it reported that it had not implemented the recommendation but did not explain why.

Similarly, in our report *Managing local government rates and charges* (Report 17: 2017–18), we recommended that all councils publish a hardship policy to assist ratepayers to seek a concession for hardship. Last year, Richmond Shire Council reported that it had partially implemented this recommendation. This year it reported that it had not implemented the recommendation. It also did not explain why.

These councils need to keep better track of the recommendations we make and the action they are taking.

### Other entities

We made 17 recommendations to the following entities:

- GasFields Commission Queensland
- Queensland Building and Construction Commission
- TAFE Queensland.

They reported implementing 65 per cent (11) of the recommendations and partially implementing 35 per cent (6).



## Status of recommendations from follow-up audit reports

Our follow-up audits examine entities' effectiveness in implementing the recommendations we made in our initial report. We report the detailed results of these follow-up audits separately to parliament.

In 2018–19, we tabled 3 follow-up reports:

- *Follow-up of Bushfire prevention and preparedness* (Report 5: 2018–19)
- *Follow-up of Maintenance of public schools* (Report 16: 2018–19)
- *Follow-up of Managing child safety information* (Report 20: 2018–19).

Our follow-up audits *Bushfire prevention and preparedness* and *Managing child safety information* did not contain any new recommendations. However, our findings highlighted that the in-scope entities had only partially implemented the recommendations from the original reports. As such, we asked the relevant entities to self-assess their progress against the outstanding recommendations we made in the original reports *Bushfire prevention and preparedness* (Report 10: 2014–15) and *Managing child safety information* (Report 17: 2014–15).

Queensland Fire and Emergency Services reported fully implementing the 2 outstanding recommendations from our report on bushfire prevention and preparedness. It provided detailed comments about its actions. This included establishing more than 50 area fire management groups to help mitigate Queensland's bushfire risk.

The Department of Children, Youth Justice and Multicultural Affairs reported fully implementing 3 recommendations from our report on managing child safety information. It has only partially implemented the remaining 3 recommendations. It is currently developing a new system to improve information sharing and collaboration with key stakeholders. It expects to complete this in 2024.

We made a new recommendation in our report *Follow-up of Maintenance of public schools* (Report 16: 2018–19). We recommended that the Department of Education supports all schools to develop 3-year maintenance plans for all school buildings with a replacement value greater than \$100,000. The department reported fully implementing this recommendation.

We use the information we obtain from entities' self-assessments, in conjunction with our other monitoring processes, to determine which follow-up audits we will undertake. Each year, we usually select one or 2 past audits to follow up to provide assurance over entity progress in implementing our recommendations.

We are currently undertaking a follow-up audit of *Conserving threatened species* (Report 7: 2018–19), which we expect to table in late 2022.

We will include any proposed follow-up audits in our upcoming Forward work plan 2023–26.





# Appendices

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<b>A.</b>	<b>Entity responses</b>	<b>22</b>
<b>B.</b>	<b>Implementation of recommendations by report</b>	<b>25</b>
<b>C.</b>	<b>Types of recommendations</b>	<b>116</b>
<b>D.</b>	<b>How we prepared this report</b>	<b>118</b>



# A. Entity responses

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As mandated in s. 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 and Minister for the Olympics
- chief executive officers of the 56 audited entities
- respective ministers for the 56 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 Education



Office of the  
Director-General

Department of  
Education

17 OCT 2022

Mr Brendan Worrall  
Auditor-General  
Queensland Audit Office  
Email: [gao@qao.qld.gov.au](mailto:gao@qao.qld.gov.au)

Dear Mr Worrall

Thank you for your email dated 28 September 2022 providing a copy of the proposed report to Parliament titled *2022 Status of Auditor-General's recommendations*.

I appreciate the opportunity to review and provide feedback on the proposed report and I thank you and your team for your collaborative approach. I understand that feedback has previously been provided on specific wording included in Appendix B, Implementation of recommendations by report, relevant to the Department of Education, and acknowledge that this feedback will be incorporated into the final report.

I also acknowledge that you intend to publish the results of entities' self-reported progress in an interactive dashboard on the Queensland Audit Office (QAO) website.

The report has provided some insights on trends, challenges and shared learnings across how entities implement the QAO audit recommendations.

If you or your team require any further information or assistance, I invite you to contact

Yours sincerely

A handwritten signature in blue ink, appearing to read "M. De'ATH".

**MICHAEL DE'ATH**  
Director-General

Ref: 22/685846

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Queensland 4000 Australia  
PO Box 15033 City East  
Queensland 4002 Australia  
Telephone +61 7 3034 4754  
Website [www.qed.qld.gov.au](http://www.qed.qld.gov.au)  
ABN 76 337 613 647

## Comments received from Director-General, Department of Employment, Small Business and Training



Department of  
Employment,  
Small Business  
and Training

Our ref: 02232/22  
Your ref: PRJ03583

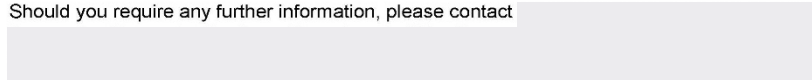
Mr Brendan Worrall  
Auditor-General  
Queensland Audit Office  
Email: [gao\\_mail@gao.qld.gov.au](mailto:gao_mail@gao.qld.gov.au)

Dear Mr Worrall

Thank you for your email dated 28 September 2022 regarding your report *2022 status of Auditor-General's recommendations* and for the opportunity to provide feedback on the report.

Following a review of the report, I note its findings and recommendations and thank you for the opportunity to provide comment. DESBT will continue to progress full implementation of the QAO's recommendations and continue to work in partnership with the QAO on these.

Should you require any further information, please contact



Yours sincerely

A handwritten signature in black ink, appearing to read "W Agnew".

Warwick Agnew  
Director-General  
Department of Employment, Small Business and Training

28/10/22

1 William Street Brisbane  
Queensland 4000 Australia  
PO Box 15483 City East  
Queensland 4002 Australia

ABN 84 375 484 963

## B. Implementation of recommendations by report

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

Against each report, we identify the parliamentary committee that has current responsibility for the respective aspect of government. Due to changes in committees over time, our report may have originally been referred to a different committee.

In December 2017 and November 2020, the Queensland Government announced machinery of government changes that established some new departments and abolished and renamed others. We have taken into consideration these changes and sought responses from the entity currently responsible for the relevant functions of government. We have reflected these below. We also note:

- Office of the Public Guardian is part of the Department of Justice and Attorney-General
- Queensland Government Chief Information Office is now called the Queensland Government Customer and Digital Group and is part of the Department of Communities, Housing and Digital Economy.

Machinery of government changes	
Previous entity with responsibility	New entity, or entities with responsibility
Building Queensland	Department of State Development, Infrastructure, Local Government and Planning
Department of Aboriginal and Torres Strait Islander Partnerships	Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
Department of Communities, Disability Services and Seniors	Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
Department of Education and Training	Department of Education
Department of Housing and Public Works	Department of Communities, Housing and Digital Economy
	Department of Energy and Public Works
Department of Infrastructure, Local Government and Planning	Department of State Development, Infrastructure, Local Government and Planning
Department of Justice and Attorney-General	Queensland Corrective Services
Department of Local Government, Racing and Multicultural Affairs	Department of State Development, Infrastructure, Local Government and Planning
Department of Natural Resources, Mines and Energy	Department of Regional Development, Manufacturing and Water
	Department of Resources
Department of State Development, Manufacturing, Infrastructure and Planning	Department of State Development, Infrastructure, Local Government and Planning

Source: Queensland Audit Office using information published by the Queensland Government.

## Reports tabled in 2018–19 and 2019–20

This table includes links to the reports we tabled in 2018–19 and 2019–20 and asked entities to self-assess against.

Tabling year	Report number	Report title	Page
2018–19	Report 1	<i>Monitoring and managing ICT projects</i>	<a href="#">28</a>
	Report 2	<i>Access to the National Disability Insurance Scheme for people with impaired decision-making capacity</i>	<a href="#">37</a>
	Report 3	<i>Delivering shared corporate services in Queensland</i>	<a href="#">39</a>
	Report 4	<i>Managing transfers in pharmacy ownership</i>	<a href="#">43</a>
	Report 6	<i>Delivering coronial services</i>	<a href="#">45</a>
	Report 10	<i>Digitising public hospitals</i>	<a href="#">49</a>
	Report 12	<i>Market-led proposals</i>	<a href="#">55</a>
	Report 16	<i>Follow-up of Maintenance of public schools</i>	<a href="#">57</a>
	Report 17	<i>Managing consumer food safety in Queensland</i>	<a href="#">58</a>
2019–20	Report 21	<i>Delivering forensic services</i>	<a href="#">62</a>
	Report 1	<i>Investing in vocational education and training</i>	<a href="#">64</a>
	Report 2	<i>Managing the sustainability of local government services</i>	<a href="#">67</a>
	Report 3	<i>Managing cyber security risks</i>	<a href="#">72</a>
	Report 10	<i>Effectiveness of the State Penalties Enforcement Registry ICT reform</i>	<a href="#">78</a>
	Report 12	<i>Managing coal seam gas activities</i>	<a href="#">81</a>
	Report 14	<i>Evaluating major infrastructure projects</i>	<a href="#">85</a>
Report 16	<i>Licensing builders and building trades</i>	<a href="#">87</a>	





## Reports with outstanding recommendations

This table includes links to the reports we tabled between 2015–16 and 2017–18 that have outstanding recommendations from last year's report.

Tabling year	Report number	Report title	Page
2015–16	Report 9	<i>Provision of court recording and transcription services</i>	<a href="#">90</a>
	Report 15	<i>Queensland public hospital operating theatre efficiency</i>	<a href="#">91</a>
	Report 16	<i>Flood resilience of river catchments</i>	<a href="#">94</a>
2016–17	Report 2	<i>Forecasting long-term sustainability of local government</i>	<a href="#">95</a>
	Report 4	<i>Criminal justice system—prison sentences</i>	<a href="#">99</a>
	Report 10	<i>Efficient and effective use of high value medical equipment</i>	<a href="#">100</a>
	Report 14	<i>Criminal justice system—reliability and integration of data</i>	<a href="#">103</a>
	Report 15	<i>Managing the performance of teachers in Queensland state schools</i>	<a href="#">104</a>
	Report 17	<i>Organisational structure and accountability</i>	<a href="#">105</a>
	Report 19	<i>Security of critical water infrastructure</i>	<a href="#">106</a>
	Report 20	<i>Education and employment outcomes for Aboriginal and Torres Strait Islander people</i>	<a href="#">107</a>
	2017–18	Report 4	<i>Integrated transport planning</i>
Report 8		<i>Confidentiality and disclosure of government contracts</i>	<a href="#">109</a>
Report 10		<i>Finalising unpaid fines</i>	<a href="#">110</a>
Report 14		<i>The National Disability Insurance Scheme</i>	<a href="#">111</a>
Report 16		<i>Follow-up of Managing water quality in Great Barrier Reef catchments</i>	<a href="#">112</a>
Report 17		<i>Managing local government rates and charges</i>	<a href="#">113</a>



## Monitoring and managing ICT projects (Report 1: 2018–19)

In this report, we addressed recommendation 3 to 6 to all departments. For this report, we asked relevant departments that have digital projects to self-assess their progress.

### Related parliamentary committee:

- Community Support and Services Committee

### Entity progress on implementation

Recommendation 1		
<p>The Queensland Government Chief Information Office enhances the ICT dashboard and updates the publishing guidelines by:</p> <ul style="list-style-type: none"> <li>• working with departments to publish one set of agreed criteria and supporting guidelines to be used by all departments</li> <li>• considering an increase in the estimated cost criteria of projects to be reported</li> <li>• including projects funded to initiate and or to develop a business case, with timelines and budgets for the initiate stage</li> <li>• including the ability to explain changes in projects in the delivery stage and provide information on outcomes and outputs achieved to date</li> <li>• requiring departments to include more information about key decisions and corrective actions for projects that change significantly (re-set or re-baseline)</li> <li>• automating controls to validate data when it is entered</li> <li>• expanding features on the dashboard to include links between projects, programs, and the DIGITAL1ST strategy.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Fully implemented	Department of Communities, Housing and Digital Economy (DCHDE) uses the updated digital projects dashboard to publish primary digital priority for each project or program and provide clear information about major changes and highlights.
Recommendation 2		
<p>The Queensland Government Chief Information Office strengthens whole-of-government assurance frameworks that currently complement departmental processes for monitoring ICT projects by:</p> <ul style="list-style-type: none"> <li>• defining the meanings of ICT, digital, or digitally-enabled projects, and projects with high business impact</li> <li>• reporting projects that are defined as high business impact and have not undergone the investment review process</li> <li>• analysing and reporting ICT project performance information to assess the effectiveness of the investment review and project assurance processes</li> <li>• encouraging departments to schedule sufficient project health checks in addition to gate reviews in the assurance plans for all high business impact projects, and following up on these if they don't occur on time</li> <li>• assisting departments in identifying root causes for project failures and successes, collating these, publishing information for learning, and encouraging departments to look for early warning signs so they can mitigate these risks.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Fully implemented	The Queensland Government Customer and Digital Group continues to mature its processes for data collection and triage. The assurance-level evaluation spreadsheet has been updated. Any projects that are not reviewed are captured via a quarterly report.

<b>Recommendation 3</b>		
All departments implement efficient and automated processes for collecting, collating, approving, and publishing dashboard data.		
Note: We sought responses from all major departments that have digital projects.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Agriculture and Fisheries	Fully implemented	Department of Agriculture and Fisheries (DAF) collates data from a single source, using a consistent process, for approval and publication.
Department of Children, Youth Justice and Multicultural Affairs	Fully implemented	Dashboard data is currently reported against the Unify Program. Data is collated by the program and then checked and published by the Program Management Office (PMO).
Department of Communities, Housing and Digital Economy	Fully implemented	DCHDE has updated its ICT dashboard reporting. The department is continuing to identify ways to streamline the digital projects dashboard reporting requirements.
Department of Education	Fully implemented	Department of Education (DoE) reviewed its ICT dashboard reporting process and implemented improvements to ensure data is timely, accurate, and complete. Centralised data collection was implemented.
Department of Employment, Small Business and Training	Partially implemented	Department of Employment, Small Business and Training (DESBT) has improved its data reporting; dashboard data collection is close to being fully implemented.
Department of Energy and Public Works	Fully implemented	Department of Energy and Public Works (DEPW) developed a dashboard data collection and publishing procedure, with a detailed process description. The dashboard is updated monthly, with checking and approval as per the procedure. The department has a comprehensive, sustainable process to collect, collate, approve, and publish dashboard data.
Department of Environment and Science	Fully implemented	Department of Environment and Science (DES) collates initiative data from a single source, using a consistent process, for approval and publication.
Department of Health	Fully implemented	eHealth Queensland of the Department of Health (DoH) upgraded the Digital Portfolio Management System, which included a digital portfolio performance reporting portal for all digital initiatives from April 2019. The Digital Portfolio Performance Dashboard provides a consolidated view of significant digital health initiatives. The portal allows DoH divisions and hospital and health services (HHSs) to report on the performance of their active digital initiatives and allows compliance with whole-of-government reporting including monthly reporting to the ICT dashboard. The Digital Portfolio Management System enables Queensland Health stakeholders to comply with the ICT profiling standard requirements.
Department of Justice and Attorney-General	Partially implemented	Department of Justice and Attorney-General (DJAG) has reviewed and improved the collection, collation, and review of project status data. Project status updates are requested monthly from project managers. Once approved by the Chief Information Officer, the updates are uploaded to the digital dashboard. The department meets the Queensland Government Customer and Digital Group publishing criteria.
Department of the Premier and Cabinet	Fully implemented	Department of the Premier and Cabinet (DPC) implemented a process to ensure data about ICT projects is collected and appropriately published. The department uses the ICT Profiling Assessment Tool to determine whether a project meets the criteria for publishing on the dashboard.



Department of Regional Development, Manufacturing and Water	Fully implemented	Department of Regional Development, Manufacturing and Water (DRDMW) uses a SharePoint system to collect, collate, and approve data for publishing to the dashboard, in compliance with whole-of-government guidelines.
Department of Resources	Fully implemented	Department of Resources (Resources) documented workflows for the publication process and will train additional officers.
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	No longer applicable	Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (DSDSATSIP) has a memorandum of understanding with the Department of Children, Youth Justice and Multicultural Affairs (DCYJMA) for managing and supporting all IT, IT policies and procedures, and software applications. DCYJMA is responsible for this recommendation.
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	Department of State Development, Infrastructure, Local Government and Planning (DSDILGP) follows Queensland Government Customer and Digital Group guidelines. Project dashboard reporting is managed on a case-by-case basis given the small number of projects that trigger dashboard reporting. The last reportable project was eGrants.
Department of Tourism, Innovation and Sport	Fully implemented	Department of Tourism, Innovation and Sport (DTIS) has established internal dashboards with a governance framework for relevant ICT projects. The dashboard automates the collection and collation of ICT project data. The internal dashboard is the source for centrally published dashboard data.
Department of Transport and Main Roads	Fully implemented	Department of Transport and Main Roads' (DTMR's) Portfolio Performance Office has updated SharePoint to provide the tools and templates used to monitor and manage ICT projects. The project highlight report has been changed to ensure efficient and automated information is provided to project teams. These changes have created efficiencies in collecting, collating, and approving the project details required for publishing into the Digital Projects Dashboard. The proof of concept for a portfolio project management tool has been completed.
Queensland Corrective Services	Fully implemented	Queensland Corrective Services (QCS) implemented internal processes to ensure updates to the dashboard are approved and accurately uploaded.
Queensland Fire and Emergency Services	Partially implemented	Responsibility for ICT project dashboard reporting is currently being established in Queensland Fire and Emergency Services (QFES) and the department is developing an ICT project delivery framework. All projects led by QFES will produce monthly highlight reports, which will be used as the source of information for publishing to the QFES Portfolio Performance Dashboard and the Queensland Government Projects Dashboard.
Queensland Police Service	Fully implemented	Queensland Police Service (QPS) uses the DAPTIV system for project information, and publishes applicable information to the digital dashboard.
Queensland Treasury	No longer applicable	No automation is required as Queensland Treasury (QT) undertakes few projects and a manual process is more effective.

#### Recommendation 4

All departments publish data to the dashboard that is consistent with the Queensland Government Chief Information Office publishing criteria and guidelines and provide sufficient detail in the explanatory notes when changes are made to projects' scope, time, or budget.

Note: We sought responses from all major departments that have digital projects.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Agriculture and Fisheries	Fully implemented	DAF adheres to publishing criteria and guidelines and provides relevant explanatory notes.
Department of Children, Youth Justice and Multicultural Affairs	Fully implemented	DCYJMA checks dashboard data against publishing criteria and reports data against its Unify Program, which has been recently updated. Staff are aware of the publishing criteria and seek advice where appropriate.
Department of Communities, Housing and Digital Economy	Fully implemented	DCHDE publishes information to the digital dashboard according to the publishing criteria and guidelines. The department conducts quality reviews of data prior to approvals for publishing. Ongoing training is provided to ensure consistency of reporting.
Department of Education	Fully implemented	DoE improved its ICT dashboard reporting to align with publishing criteria and guidelines. Explanatory notes have been standardised, and are published each month for each project. DoE introduced standardised business terminology.
Department of Employment, Small Business and Training	Fully implemented	All programs within DESBT now successfully report to the dashboard.
Department of Energy and Public Works	Fully implemented	DEPW implemented a dashboard data collection and publishing procedure and has embedded processes that will allow the publishing of data aligned with the relevant Queensland Government enterprise architecture publishing guideline 'Digital project dashboard – release 4'.
Department of Environment and Science	Fully implemented	DES follows relevant criteria and guidelines for publishing data to the dashboard and provides explanatory notes across the initiative life cycle.
Department of Health	Fully implemented	DoH publishes data to the Queensland Government ICT dashboard consistent with the QGCIO publishing criteria and guidelines. The department maintains a reporting threshold of \$1 million or greater.
Department of Justice and Attorney-General	Fully implemented	DJAG ensures reports comply with the relevant standard. Projects that meet the reporting criteria are published on the dashboard. Project updates are presented to ICT governing committees and discussed in monthly project highlight reports. The department will continue to meet the Queensland Government Customer and Digital Group publishing criteria.
Department of the Premier and Cabinet	Fully implemented	DPC data published on the dashboard is consistent with Queensland Customer and Digital Group guidelines.
Department of Regional Development, Manufacturing and Water	Fully implemented	DRDMW publishes data consistent with QGCIO's publishing criteria and guidelines.
Department of Resources	Fully implemented	Resources uses the ICT profiling standard to assess each new initiative.

Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	No longer applicable	DSDSATSIP has a memorandum of understanding with the Department of Children, Youth Justice and Multicultural Affairs (DCYJMA) for managing and supporting all IT, IT policies and procedures, and software applications. DCYJMA is responsible for this recommendation.
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	DSDILGP follows Queensland Government Customer and Digital Group guidelines. Project dashboard reporting is managed on a case-by-case basis given the small number of projects that trigger dashboard reporting. The last reportable project was eGrants.
Department of Tourism, Innovation and Sport	Fully implemented	DTIS publishes dashboard data that complies with the Queensland Government Customer and Digital Group criteria and guidelines. The department's Digital Information Working Group and Digital Information Steering Committee provide oversight.
Department of Transport and Main Roads	Fully implemented	DTMR's Portfolio Performance Office updated all ICT publishing data in line with QGCIO publishing standards and guidelines. Each project now reports a project journey for transparency about key decisions.
Queensland Corrective Services	Fully implemented	QCS publishes data in line with the relevant criteria and guidelines.
Queensland Fire and Emergency Services	Partially implemented	Responsibility for ICT project dashboard reporting is currently being established in QFES and the department is developing an ICT project delivery framework. All projects led by QFES are producing monthly highlight reports, which will be used as the source of information for publishing to the QFES Portfolio Performance Dashboard and the Queensland Government Projects Dashboard.
Queensland Police Service	Fully implemented	QPS continues to assess current publishing guidelines. Most QPS projects are classified as internally reportable.
Queensland Treasury	Fully implemented	QT publishes to the dashboard according to the Queensland Government Cyber Security Unit's guidelines.

### Recommendation 5

All departments consider the need for projects with high business impact to undergo periodic health checks in addition to gate reviews and that the focus of these health checks includes the financial management.

Note: We sought responses from all major departments that have digital projects.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Agriculture and Fisheries	Fully implemented	DAF advises that initiatives with high business impact will progressively undertake health checks in addition to gated reviews, with a strong focus on financial position.
Department of Children, Youth Justice and Multicultural Affairs	Fully implemented	In addition to the gated reviews for all projects with a high business impact, Internal Audit will provide additional assurance to the project boards. For the Unify Program, an assurance plan has been developed that includes agile assurance and deep dive reviews (including financial management).
Department of Communities, Housing and Digital Economy	Fully implemented	DCHDE projects with a high business impact have an assurance plan that includes project health checks, gate reviews, and financial management reviews.



Department of Education	Fully implemented	DoE conducts additional health checks as determined by the Queensland Government ICT program and project assurance framework. Health checks are activated according to the Queensland Government Customer and Digital Group standards. The ICT Project Management Office established a monthly pattern of internal review focused on indicator quality.
Department of Employment, Small Business and Training	Fully implemented	DESBT builds health checks and gate reviews into its programs.
Department of Energy and Public Works	Fully implemented	DEPW developed a guideline about the assurance requirements and the need for health checks. A standard assurance plan template, which includes considering a health check, is available to all project teams. The accountable officer and project board make decisions about health checks.
Department of Environment and Science	Fully implemented	Projects with high business impact are being progressively advised to undertake health checks in addition to gate reviews, with a strong focus on financial position.
Department of Health	Fully implemented	eHealth Queensland developed a framework to implement this recommendation. Project and program gate life cycles include required health checks at defined intervals. Health checks have defined triggers (such as when there is more than 6 months between a gated review). The framework is supported by guides, tools, and templates. The general health check reporting template includes a financial management section.
Department of Justice and Attorney-General	Fully implemented	DJAG implements regular checkpoint meetings to review project status and health. A formal health check is recommended if there are large gaps between assurance reviews or the project has revised baselines. Checkpoints and health checks support successful project delivery and now form part of the department's end-to-end project management life cycle.
Department of the Premier and Cabinet	Fully implemented	DPC has implemented a process to ensure projects with high business impact undergo periodic reviews. The department reviews its ICT program and project management process bi-annually to ensure ongoing alignment with whole-of-government policies and standards.
Department of Regional Development, Manufacturing and Water	Fully implemented	DRDMW monitors projects with high business impact through its information security, data, and digital committee. The committee can request health checks in addition to gate reviews.
Department of Resources	Fully implemented	Resources uses a project management framework to ensure appropriate governance reviews relative to project size and complexity.
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	No longer applicable	DSDSATSIP has a memorandum of understanding with the Department of Children, Youth Justice and Multicultural Affairs (DCYJMA) for managing and supporting all IT, IT policies and procedures, and software applications. DCYJMA is responsible for this recommendation.
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	DSDILGP follows Queensland Government Customer and Digital Group guidelines. Assurance planning is managed on a case-by-case basis given the small number of projects that trigger a formal gateway process. The last reportable project was eGrants.



Department of Tourism, Innovation and Sport	Fully implemented	DTIS complies with Queensland Government Customer and Digital Group requirements to determine the project assurance approach. ICT projects receive health checks and project assurance relevant to the project's level.
Department of Transport and Main Roads	Fully implemented	DTMR's Portfolio Performance Office updated its assurance toolbox sessions to ensure initiatives with high business impacts undergo periodic health checks, focusing on financial management, in addition to gate reviews. More than 100 project officers and senior management have participated in assurance toolbox sessions. Lessons learned from health checks and assurance reviews are a standing agenda item for the monthly program/project meetings and quarterly information systems committee (ISC) meetings. An assurance dashboard is used to highlight upcoming assurance schedules and health checks.
Queensland Corrective Services	Fully implemented	QCS performs gate reviews and health checks in line with government requirements.
Queensland Fire and Emergency Services	Partially implemented	QFES is currently developing an ICT project delivery framework, which includes assurance activities and health checks in line with the Queensland Government Customer and Digital Group requirements.
Queensland Police Service	Fully implemented	QPS has a framework for project health checks, with implementation based on priorities and resource capacity. External assurance gate reviews are initiated when relevant. QPS undertakes financial assurance through the project life cycle.
Queensland Treasury	Fully implemented	QT engages in gateway reviews for major programs and projects. Regular health checks have taken place and will continue until the benefits realisation target date for the Debt Recovery and Compliance Program as per advice from the Queensland Office of Assurance and Investment. The next planned health check is due in December 2022.

### Recommendation 6

All departments use learnings (including the Queensland Government Chief Information Office's summary of systemic issues) from project health checks and gate reviews in monitoring and managing programs and projects.

Note: We sought responses from all major departments that have digital projects.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Agriculture and Fisheries	Fully implemented	DAF provides a variety of resources to assist project managers in benefiting from previous learnings, including the required gate summary reports.
Department of Children, Youth Justice and Multicultural Affairs	Fully implemented	Lessons learned are shared across the ICT team. In November 2020, following the issue of a number of ICT Project reports, a lessons learned paper was prepared and shared with management and presented to the Audit and Risk Committee. The paper summarised the lessons learned and the department's response and actions.
Department of Communities, Housing and Digital Economy	Fully implemented	DCHDE developed information about investment review and project assurance, supported by training. DCHDE is planning to deliver training to educate managers and senior responsible officers in assurance activities, including lessons learned.
Department of Education	Fully implemented	The ICT Project Management Office runs monthly community of practice meetings, with lessons learned on its agenda. Learnings are shared through several channels.
Department of Employment, Small Business and Training	Fully implemented	DESBT builds health checks and gate reviews into its programs.

Department of Energy and Public Works	Fully implemented	DEPW establishes project boards to oversee and monitor programs and projects. These boards monitor recommendations and learnings from gate reviews and health checks. In addition, a Digital and ICT steering committee meets regularly and receives updates about gate reviews and health checks. Recommendations and learnings are shared at the program and project level and through governance forums.
Department of Environment and Science	Fully implemented	DES provides resources to help project managers benefit from previous learnings. DES plans to highlight gate summary reports as part of its ongoing education.
Department of Health	Fully implemented	eHealth Queensland coordinates a lessons learned process, and provides guidance to stakeholders about capturing and using lessons learned at the HHS and division level. This includes preparing a Queensland Health-wide lessons learned report.
Department of Justice and Attorney-General	Fully implemented	DJAG has a centralised lessons learned register, which is published on the department's intranet. The department is looking to share learnings across government through the Office of Assurance and Investment.
Department of the Premier and Cabinet	Fully implemented	DPC incorporated learnings from project health checks into processes to manage and monitor programs and projects and has developed a suite of tools to ensure a consistent approach.
Department of Regional Development, Manufacturing and Water	Fully implemented	DRDMW's information security, data, and digital committee reviews reports from ICT-enabled projects to understand the lessons learned and will consider QGCIO's gated assurance recommendations when they are tabled.
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	No longer applicable	DSDSATSIP has a memorandum of understanding with the Department of Children, Youth Justice and Multicultural Affairs (DCYJMA) for managing and supporting all IT, IT policies and procedures, and software applications. DCYJMA is responsible for this recommendation.
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	DSDILGP follows Queensland Government Customer and Digital Group guidelines on reportable project implementation. The last reportable project was eGrants.
Department of Tourism, Innovation and Sport	Fully implemented	DTIS produces an end-project report for complete ICT projects and maintains a lessons learned register.
Department of Transport and Main Roads	Fully implemented	DTMR's Portfolio Performance Office has developed a forward schedule and lessons learned register across the ICT portfolio. The department actively reviews and captures lessons from project health checks and gateway reviews.
Queensland Corrective Services	Fully implemented	QCS records lessons learned from each project and presents them to relevant stakeholders.



Queensland Fire and Emergency Services	Partially implemented	As a QFES service provider, Queensland Police Service (QPS) is responsible for capturing, monitoring, and reporting lessons learned on projects it leads for QFES. QPS uses a lessons learned register, and lessons are assigned to a responsible officer for action and review. QFES is currently developing an ICT project delivery framework, which will include lessons learned as a core component of project management practice. All lessons learned will be recorded in project registers and incorporated into a centralised register.
Queensland Police Service	Fully implemented	QPS captures lessons learned in the DAPTIV system, with processes that support continuous improvement.
Queensland Treasury	Fully implemented	QT considers outcomes from health checks and takes corrective action when necessary. Lessons learned are considered for future projects.

### Recommendation 7

For the HRIS program, the Department of Housing and Public Works undertakes a full analysis of the relevant end-to-end payroll and human capital management processes for the remaining entities:

- to assess proposed solutions
- to calculate cost estimates for the services.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Fully implemented	DCHDE ensures that payroll and human capital management projects incorporate as-is and to-be business process design into the solution. Projects focus on the change impact for each agency and inform appropriate interventions to support change. To-be processes are used to test solutions to ensure they are fit for purpose and lead to minimal disruption. Business cases for investment approval consider end-to-end processes and integration requirements.

### Recommendation 8

For the HRIS program, the Department of Housing and Public Works ensures the program continually assesses that it provides enough information to enable those charged with governance to make timely decisions.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Fully implemented	The HRIS program, which closed in August 2020, had a well-established governance process to ensure decision-makers are well informed and to facilitate timely decisions. Governance included reference groups, program boards, and an executive steering committee. During delivery, this was supported by independent assurance gateway reviews.

## Access to the National Disability Insurance Scheme for people with impaired decision-making capacity (Report 2: 2018–19)

### Related parliamentary committee:

- Community Support and Services Committee

### Entity progress on implementation

Recommendation 1		
<p>The Public Trustee of Queensland review its complaints management policies, guidance, and training materials to align with the new National Disability and Insurance Scheme (NDIS) Quality and Safeguarding Framework. The review should cover providing support to its clients (within the limitations of its legislative functions) to recognise when they have the basis for a complaint and how the complaints process works.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
The Public Trustee of Queensland	Fully implemented	The Public Trustee of Queensland reviewed and amended its complaints management policy, flowchart, and procedure, and implemented relevant training. The staff manual was updated to outline requirements in relation to the NDIS. At customers' annual file review, staff make efforts to obtain relevant NDIS plans.
Recommendation 2		
<p>The Public Guardian review its complaints management policies, guidance, and training materials to align with the new National Disability and Insurance Scheme Quality and Safeguarding Framework. The review should cover:</p> <ul style="list-style-type: none"> <li>• providing support to its clients (within the limitations of its legislative functions) to recognise when they have the basis for a complaint and how the complaints process works</li> <li>• considering referrals of complaints from or on behalf of NDIS participants about service providers under the NDIS National Quality and Safeguarding Framework</li> <li>• working with the NDIS Quality and Safeguards Commission on client data-sharing arrangements.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	The Office of the Public Guardian (OPG) developed an internal practice direction and all new staff are required to review it as part of their induction. The department met with OPG and the Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (DSDSATSIP) to discuss client data sharing, which is being led by DSDSATSIP. OPG developed a schedule for sharing data about NDIS complaints with the NDIS Quality and Safeguards Commission. Under the schedule, staff share data as needed, on a case-by-case basis.

**Recommendation 3**

The Department of Justice and Attorney-General analyses the adequacy of the resources allocated to the Office of the Public Guardian and the Queensland Civil and Administrative Tribunal to ensure people with impaired decision-making capacity are effectively supported in getting timely access to the supports available from the National Disability Insurance Scheme. The analysis should determine the resources necessary to:

- effectively manage the initial increase in applications in (2018–19 and 2019–20) to Queensland Civil and Administrative Tribunal for the appointment of the Public Guardian for a matter
- support people appointed a guardian in accessing the supports of the NDIS for the period of the appointment (maximum of five years).

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	The Queensland Government allocated additional funding for the Office of the Public Guardian (OPG) and the Queensland Civil and Administrative Tribunal (QCAT) to address demand. DJAG continues to monitor the resources allocated to OPG and QCAT, including specific demand arising from NDIS issues.

**Recommendation 4**

The Department of Communities, Disability Services and Seniors develops a statewide strategy to support people with disability access the National Disability Insurance Scheme. The strategy should include consideration of:

- the role of advocacy in supporting access to the NDIS
- actions to reduce the pressures on the guardianship system
- the results of the current review of the National Disability Advocacy Program to identify opportunities to improve coordination of Commonwealth and state-funded services.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Fully implemented	Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (DSDSATSIP) published the Queensland Disability Advocacy Strategy in mid-2019. Work on the national advocacy framework is ongoing. The state strategy will be reviewed and updated as the national advocacy framework progresses.



## Delivering shared corporate services in Queensland (Report 3: 2018–19)

In this report, we made recommendations to all Queensland Government shared corporate service providers and customers of a Queensland Government shared corporate service provider. We sought responses from relevant departments. This includes the Department of Agriculture and Fisheries, which provides business corporate partnership services such as telecommunications, information management, and fleet management to a range of entities.

### Related parliamentary committee:

- Community Support and Services Committee

### Entity progress on implementation

Recommendation 1		
<p>The Department of Housing and Public Works leads an initiative to prepare a proposal for government on a cross-government governance arrangement for the direction and performance of the Queensland Government's shared corporate services. The role of this arrangement should include monitoring performance, promoting collaboration and best use of resources, and developing the cultural change agenda required to complement technological advances.</p> <p>Interactions with existing governance arrangements, like the Chief Executive Leadership Board, the Government Shared Services Customer Board, and the responsibilities delegated to Chief Executives through the Financial Accountability Act 2009, should be considered as part of this process. We acknowledge that this is a whole-of-government initiative and therefore input from central agencies and all directors-general will be required.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Partially implemented	In 2019–20, DHPW reviewed shared ICT and corporate services operating models. In 2021, the Department of Communities, Housing and Digital Economy (DCHDE) established a sub-group to identify cost savings and efficiencies. This group identified core operating principles and reiterated the ongoing need for a high-level governance committee to oversee shared services.
Recommendation 2		
<p>The Department of Housing and Public Works leads an initiative to prepare a proposal to government to reset the vision, strategy, and principles guiding shared corporate services delivery in Queensland.</p> <p>This should include all Queensland Government shared corporate services operations, not just the shared corporate service providers included within the scope of this audit.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Partially implemented	DCHDE is assessing mechanisms for cross-government governance and considering the scope of a whole-of-government strategy for shared services. The department will develop a vision, strategy, and guiding principles for shared services delivery.
Recommendation 3		
<p>The Department of Housing and Public Works works with Queensland Treasury to propose options for a revenue and investment model for shared corporate service providers and customers.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Partially implemented	In 2021, DCHDE established a sub-group that identified core operating principles and reiterated the ongoing need for a high-level governance committee to oversee shared services. The department will develop a vision, strategy, and guiding principles for shared services delivery.



<b>Recommendation 4</b>		
The Department of Housing and Public Works coordinates the alignment of the government's technology (digitisation) strategy with shared corporate service providers plans for improvements and people strategies.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Communities, Housing and Digital Economy	Partially implemented	DCHDE is developing a core and common roadmap for shared services. The department established a workstream to consider common and collaborative digital and ICT systems to improve efficiencies and minimise duplication. Workplace health and safety and e-invoicing have been identified as pilot areas.
<b>Recommendation 5</b>		
The Public Service Commission works with all government agencies to ensure they effectively collaborate to plan, support, and manage those corporate services employees affected by automation.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Public Service Commission	Fully implemented	Public Service Commission (PSC) worked with the Strategic Workforce Council to develop a 3-year human capital strategic roadmap to renew the sector's commitment to employee mobility and a blended workforce enabled by technology. Agencies have access to data that supports strategic workforce planning and proactive management of employees affected by automation. All departments now have strategic workforce plans. PSC will continue to monitor and manage the impact of automation on corporate services employees.
<b>Recommendation 6</b>		
Each Queensland Government shared corporate service provider, for each service it provides:		
<ul style="list-style-type: none"> <li>• defines a clear strategy, acknowledging external factors (such as innovation in service delivery models and technology), user demand, and future funding challenges</li> <li>• establishes an understanding of the full cost per service</li> <li>• establishes and monitors standards for volume, quality, and time.</li> </ul>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Agriculture and Fisheries	Fully implemented	An external service provider developed a service delivery strategy for Department of Agriculture and Fisheries (DAF).
Department of Communities, Housing and Digital Economy	Fully implemented	Queensland Shared Services and CITEC provide service summaries for each service, with strategy, costs, and standards (for volume, quality, and time). The Corporate Administration Agency provides a service catalogue with product pricing and descriptions, key performance indicators, roles and responsibilities, and pricing principles.
Department of Environment and Science	Fully implemented	In August 2019, Department of Environment and Science (DES) management advised this recommendation was fully implemented.
Department of Resources	Fully implemented	Department of Resources (Resources) has a service level agreement with Queensland Shared Services, which includes services information and service management. The agreement is negotiated annually.
<b>Recommendation 7</b>		
Each Queensland Government shared corporate service provider, for each service it provides, maintains a well-defined catalogue of its services aligned to the Queensland Government's Business Service Classification Framework so that demand, efficiency savings, and performance standards can be compared across providers.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Agriculture and Fisheries	Fully implemented	DAF developed a service catalogue for shared corporate services, which provided greater clarity of service delivery, roles, and responsibilities.

Department of Communities, Housing and Digital Economy	Fully implemented	Queensland Shared Services and CITEC provide service schedules and a service catalogue that enables demand, efficiency savings, and performance standards to be compared across providers. The Corporate Administration Agency annually reviews the viability of each service provided.
Department of Environment and Science	Fully implemented	In August 2019, DES management advised this recommendation was fully implemented.
Department of Resources	Fully implemented	Resources worked with the Corporate Administration Agency to finalise a service catalogue. The department works within a Business and Corporate Partnership model and met with agencies to collectively address recommendations relating to the partnership service delivery model. Resources negotiates an annual service level agreement with Queensland Shared Services.

### Recommendation 8

Each Queensland Government shared corporate service provider, for each service it provides, establishes a transparent pricing strategy, if funded through fee for service, that includes efficiency, behavioural and sustainability objectives.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Agriculture and Fisheries	Fully implemented	DAF implemented a clear and transparent pricing strategy for services provided in Information and Technology Partners.
Department of Communities, Housing and Digital Economy	Fully implemented	Queensland Shared Services and CITEC delivered pricing strategies and principles, which have been revised and agreed by the customer base. The Corporate Administration Agency developed costing and pricing principles, which are outlined in its service catalogue.
Department of Environment and Science	Fully implemented	In August 2019, DES management advised this recommendation was fully implemented.
Department of Resources	Fully implemented	Resources worked with the Corporate Administration Agency to table costing and pricing principles. Within the Business and Corporate Partnership model, the Department of Agriculture and Fisheries implemented a clear pricing strategy in relation to IT services. Resources negotiates an annual service level agreement with Queensland Shared Services.

### Recommendation 9

Each Queensland Government shared corporate service provider, for each service it provides, formalises agreements with customers to clarify the type and range of services, performance standards, and exit criteria.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Agriculture and Fisheries	Fully implemented	An external service provider developed a performance management plan for shared corporate services across the business and corporate partnership.
Department of Communities, Housing and Digital Economy	Fully implemented	Queensland Shared Services and CITEC deliver annual service schedules, terms and conditions, price lists, service volumes, and costs. The Corporate Administration Agency has service-level agreements with its customers.
Department of Environment and Science	Fully implemented	DES establishes service-level agreements with customers. These agreements outline the type and range of services, roles and responsibilities, KPIs, and exit criteria.
Department of Resources	Fully implemented	Resources negotiates an annual service level agreement with Queensland Shared Services. The department sits within the Business and Corporate Partnership service delivery model; core and cooperative services delivered within the partnership are reviewed periodically.

**Recommendation 10**

Each Queensland Government shared corporate service provider, for each service it provides, works with the cross-government governance arrangement for the Queensland Government's shared corporate services to establish and maintain business, technology, and people strategies that are aligned to the ongoing success of shared corporate services at the whole-of-government level.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Agriculture and Fisheries	Fully implemented	Better sharing of inter-departmental information is achieved through a committee established by the Department of Housing and Public Works.
Department of Communities, Housing and Digital Economy	Partially implemented	In 2019–20, DHPW reviewed shared ICT and corporate services. In 2021, DCHDE formed a sub-group to identify cost savings and efficiencies. The Corporate Administration Agency has implemented several whole-of-government initiatives. The department will continue to consult with shared corporate services providers to ensure their business, technology, and people strategies are aligned for success.
Department of Environment and Science	Fully implemented	In August 2019, this recommendation was noted as fully implemented.
Department of Resources	Fully implemented	Resources meets regularly with Queensland Shared Services to discuss operational service deliverables. The department was represented on the Queensland Shared Services Customer Board. The department is part of the Business and Corporate Partnership service delivery model. Meetings are held periodically to review the core and cooperative services delivered within the model.

**Recommendation 11**

Each customer of a Queensland Government shared corporate service provider contribute to driving the effectiveness and efficiency of shared corporate services within Queensland Government by:

- providing shared service providers with quality inputs to their processes to aid efficient processing
- considering the effect on efficiencies and economies of scale of shared services at a whole-of-government level in any analysis rather than only at the individual customer level
- continuing to communicate any proposed changes to demand for services in a timely manner to allow the provider to make appropriate arrangements
- effectively monitoring performance of shared service providers in accordance with shared service level agreements
- continuing to collaborate on improvement initiatives.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Agriculture and Fisheries	Fully implemented	DAF has an account management system in place with Queensland Shared Services for both finance and human resource functions.
Department of Communities, Housing and Digital Economy	Fully implemented	DCHDE uses monthly and quarterly meetings to share knowledge and provide feedback about shared services activities. The department monitors the performance of shared services and promotes economies of scale across government. The department will continue to work closely with Queensland Shared Services to ensure participation in improvement projects.
Department of Environment and Science	Fully implemented	The Corporate Administration Agency established mechanisms to ensure effective and efficient services, including annual customer surveys.
Department of Resources	Fully implemented	Resources worked with service partners to share efficiencies and strengthen partnerships for continuous improvement. The department negotiates an annual service level agreement with Queensland Shared Services and meets to discuss performance and service deliverables.

## Managing transfers in pharmacy ownership (Report 4: 2018–19)

We made 6 recommendations in this report. We addressed recommendation 6 to the Health, Communities, Disability Services and Domestic and Family Violence Prevention Committee. We recommended the Minister for Health seek amendments to the *Pharmacy Business Ownership Act 2001* (the Act) to enable the department to more effectively manage the pharmacy ownership notification process. We note that Queensland Health is seeking to amend the Act, however this has been delayed by COVID-19.

### Related parliamentary committee:

- Health and Environment Committee

### Entity progress on implementation

Recommendation 1		
The Department of Health clarifies its role and obligations in the administration of the <i>Pharmacy Business Ownership Act 2001</i> (the Act) and the skills and resources it needs to fulfil its functions effectively.		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	Department of Health (DoH) allocated funds to establish a temporary project team within the Prevention Division. The team has developed the Pharmacy business ownership roles and responsibilities policy, which is publicly available. The policy details the statutory requirements incumbent on Queensland Health and how it intends to meet its responsibilities.
Recommendation 2		
The Department of Health re-designs its internal controls so it can effectively administer the Act. This should include:		
<ul style="list-style-type: none"> <li>• revising the <i>Pharmacy Ownership Business Rules</i> document and the notification checklist to include all relevant information relating to the notification process</li> <li>• determining whether decision support tools such as the Monitoring of Drugs of Dependence System (MODDS) database can be modified to better support its notification process or if new tools are required</li> <li>• defining checks to detect whether pharmacists have undeclared ownership interests in a pharmacy through a corporation.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Partially implemented	The Pharmacy Business Ownership Administration System went live in April 2021. It is a fit-for-purpose system with an external portal allowing pharmacy owners to submit notifications electronically. The Pharmacy Business Ownership in Queensland Guideline and supporting forms were published on the Queensland Health Pharmacy Ownership website to help pharmacy business owners understand the regulatory scheme. The Pharmacy Business Notification Procedures Manual and work instructions were also developed to help DoH comply with legislative requirements. The Chief Medical Officer and Healthcare Regulation Branch of DoH is responsible for the remaining action, which is to establish a permanent team to administer the Act. Following Cabinet authority to prepare new legislation, options will be considered to establish a permanent unit to administer the Act and implement a pharmacy licensing scheme. Funding for this has not yet been secured.



**Recommendation 3**

The Department of Health better defines the type of documents pharmacy owners need to provide to support the notification process.

This should include:

- requiring owners to provide documents that allow the department to thoroughly test all ownership requirements of the Act, including circumstances under which ownership of pharmacies can be made not legally binding due to control issues (139I)
- requesting all relevant documentation at the time of the notification submission, including information to validate an individual's identity such as date of birth
- keeping sufficient records to enable process validation.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	DoH developed and published the Pharmacy Business Ownership in Queensland Guideline and supporting forms (that is, for changes in interest in and ownership of a pharmacy business and changes in pharmacy business details) to assist pharmacy business owners to understand the regulatory scheme in Queensland. The guideline details the documentation required to support completion of the forms, including information to validate an individual's identity. The forms allow pharmacy owners to provide all documentation as part of the initial notification process.

**Recommendation 4**

The Department of Health implements a process to monitor pharmacies' ongoing compliance with the Act. This should include establishing a monitoring and compliance program to review pharmacy ownership at regular intervals, for example, conducting random inspections of pharmacies at the department's discretion.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	DoH reviewed pharmacy ownership arrangements and commercial agreements for compliance with existing legislation, however, many pharmacies chose not to participate. Current legislation limits the department's regulatory powers – and the department cannot compel pharmacy owners to provide information related to compliance monitoring. The proposed actions cannot be pursued further under current legislation.

**Recommendation 5**

The Department of Health develops and implements a risk-based strategy for testing that existing commercial arrangements comply with sections 139B, 139H and 139I of the Act.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	DoH reviewed pharmacy ownership arrangements and commercial agreements for compliance with existing legislation, however, many pharmacies chose not to participate. Current legislation limits the department's regulatory powers – the department cannot compel pharmacy owners to provide information related to compliance monitoring. The proposed actions cannot be pursued further under current legislation. The department expects licensing to be introduced within 2 years, and pharmacies will only be licensed if their commercial arrangements comply with the prevailing legislation.



## Delivering coronial services (Report 6: 2018–19)

### Related parliamentary committee:

- Legal Affairs and Safety Committee

### Entity progress on implementation

Recommendation 1		
<p>Department of Justice and Attorney-General, in collaboration with the Department of Health, Queensland Police Service, the Department of Premier and Cabinet, and the coroners establish effective governance arrangements across the coronial system by:</p> <ul style="list-style-type: none"> <li>• creating a governance board with adequate authority to be accountable for coordinating the agencies responsible for delivering coronial services and monitoring and managing the system's performance. This board could be directly accountable to a minister and could include the State Coroner and Chief Forensic Pathologist</li> <li>• more clearly defining agency responsibilities across the coronial process and ensuring each agency is adequately funded and resourced to deliver its services</li> <li>• establishing terms of reference for the interdepartmental working group to drive interagency collaboration and projects, with consideration of its reporting and accountability. This should include its accountability to the State Coroner and/or a governance board if established.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Partially implemented	Two new governance entities, the Coronial Systems Board (CSB) and the Coronial System Coordination Group (CSCG), commenced in mid-2021. These entities are responsible for implementing QAO recommendations. The coordination group is delivering the Coronial System Service Delivery Framework 2021–25, documenting agency roles and responsibilities, and considering system resourcing and budget proposals. While funding allocations remain a matter for government, the CSB and CSCG continue to monitor system resourcing and funding needs. The department secured funding to establish a cross-agency triage team to reduce the number of non-reportable deaths entering the coronial system. Through the new governance arrangements, agencies continue to identify opportunities to improve coordination and service delivery.
Recommendation 2		
<p>Department of Justice and Attorney-General, in collaboration with the Department of Health, Queensland Police Service, the Department of Premier and Cabinet, and the coroners evaluate the merits of establishing an independent statutory body with its own funding and resources to deliver effective medical services for Queensland's justice and coronial systems.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	The former governance board evaluated the merits of establishing an independent statutory body to deliver medical services for Queensland's justice and coronial system. The evaluation was conducted in line with Queensland Government policy and considered the Public Interest Map, a public sector governance model for establishing non-department government bodies in Queensland. The evaluation concluded the body did not pass the Queensland Government's threshold test. Two new governance bodies, the Coronial Systems Board and the Coronial System Coordination Group, commenced in mid-2021. These entities will provide accountable and effective governance arrangements and drive future action by implementing the Coronial System Service Delivery Framework 2021–2025.

### Recommendation 3

Department of Justice and Attorney-General, Department of Health, and the Queensland Police Service, in collaboration with coroners improve the systems and legislation supporting coronial service delivery by:

- identifying opportunities to interface their systems to more efficiently share coronial information, including police reports (form 1s), coroners orders and autopsy reports
- reviewing the Coroners Act 2003 to identify opportunities for improvement and to avoid unnecessary coronial investigations. This should include considering the legislative changes to provide pathologists and coronial nurses with the ability to undertake more detailed preliminary investigations (such as taking blood samples) as part of the triage process
- reviewing the Burials Assistance Act 1965 and the burials assistance scheme to identify opportunities for improvement and provide greater ability to recover funds. This should include a cost benefit analysis to determine the cost of administering the scheme against improved debt recovery avenues.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	Interfacing the Queensland Police Service data system (QPRIME) and the Coroners Court of Queensland's coronial case management system (CCMS) created efficiencies and improved the sharing of coronial information between agencies. The Regional Coronial Services Plan led by the Department of Health (DoH) is improving system integration and service delivery across regional Queensland. The Department of Justice and Attorney-General (DJAG) facilitated a review of the Coroners Act 2003, leading to legislation changes that enable pathologists and nurses to undertake preliminary examinations as part of the triage process. The Coroners Court of Queensland enhanced the Funeral Assistance Scheme. Review of the Burials Assistance Act 1965 has been referred to DJAG.
Department of Justice and Attorney-General	Fully implemented	DJAG worked with relevant agencies to automate data sharing between Queensland Police Service and the Coroners Court of Queensland, propose and implement legislated changes to the Coroners Act 2003 that provide pathologists and nurses with the ability to undertake examinations as part of the triage process, and deliver enhancements to the Funeral Assistance Scheme. The recommended review of the Burials Assistance Act 1965 has been referred to staff within DJAG for action. The Future Coronial Services System Interface project plan confirmed continued cross-agency commitment to improving and integrating coronial information processes.
Queensland Police Service	Fully implemented	Queensland Police Service (QPS) collaborated with the Department of Justice and Attorney-General to develop a direct import pathway for Form 1.

### Recommendation 4

Department of Justice and Attorney-General, Department of Health, and the Queensland Police Service, in collaboration with coroners improve processes and practices across the coronial system by:

- ensuring the Coroners Court of Queensland appoints appropriately experienced, trained and supported case managers to proactively manage entire investigations and be the central point of information for families. This should include formal agreement from all agencies of the central role and authority of these investigators
- ensuring there is a coordinated, statewide approach to triaging all deaths reported to coroners to help advise the coroner on the need for autopsy
- establishing processes to ensure families receive adequate and timely information throughout the coronial process. This should include notifying families at key stages of the process and periodically for investigations that are delayed at a stage in the process
- ensuring sufficient counselling services are available and coordinated across agencies to support families and inquest witnesses.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Partially implemented	The Coroners Court of Queensland revised operational guidelines to enhance service delivery to families. Amendments to the Coroners Act 2003 support effective triage of adult apparent natural causes (ANC) deaths and allow preliminary examination without the express consent of a coroner. The cross-agency triage team established by the Department of Justice and Attorney-General (DJAG) continues to strengthen triaging systems across agencies. Agencies implemented systems to support families and witnesses in contact with the coronial system, including personalised letters and emails and provision of consistent case management across the state. DJAG also developed guidelines for representatives of government departments who appear at inquests. A coronial system family strategy is under development. The intent of this strategy is to draw together relevant work being undertaken by partner agencies to improve support to families and explore best practice in other coronial jurisdictions.
Department of Justice and Attorney-General	Partially implemented	The Coroners Court of Queensland implemented revised operational guidelines to enhance services to families, including more family-focused, regular communication. Amendments to the Coroners Act 2003 support agency triaging of adult apparent natural causes deaths by allowing preliminary examination without the express consent of a coroner. Agencies have identified opportunities to tailor support for families and witnesses, better respond to their needs, strengthen referrals, and improve inter-agency coordination. Mapping a family journey through the system helped to identify system gaps and opportunities for improvement. DJAG is supporting improvement through workforce training and guidance. In November 2021, the Coronial Systems Board began work on a family strategy, which will draw together work by partner agencies to improve support to families and explore best practice.
Queensland Police Service	Fully implemented	QPS created a governance board in June 2019 and transitioned to a new framework in July 2021. Implementation of these recommendations continues through the Coronial Systems Board and the Coronial System Coordination Group.

### Recommendation 5

Department of Justice and Attorney-General, Department of Health, and the Queensland Police Service, in collaboration with coroners assess more thoroughly the implications of centralising pathology services and determine which forensic pathology model would have the best outcomes for the system, coroners, and regions, and the families of the deceased.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	A Regional Coronial Services Plan was endorsed in October 2020. It sets out a strategy for reducing conveyancing where appropriate by conducting preliminary examinations in regional hospitals, with local post-mortem computer tomography, medical record reviews, and fluid testing. Progress in implementing the plan includes the introduction of an operational service delivery model for trialling the delivery of preliminary examinations at 5 regional sites in Queensland. A fly-in, fly-out roster for provision of autopsy services has also been introduced for North Queensland. Progression of strategies is also supporting timely access to information for coronial nurses and counsellors to better support regional families.

Department of Justice and Attorney-General	Fully implemented	The Coroners Court of Queensland implemented revised operational guidelines to enhance services to families, including more family-focused, regular communication. Amendments to the Coroners Act 2003 support agency triaging of adult apparent natural causes deaths by allowing preliminary examination without the express consent of a coroner. Agencies have identified opportunities to tailor support for families and witnesses, better respond to their needs, strengthen referrals, and improve inter-agency coordination. Mapping a family journey through the system helped to identify system gaps and opportunities for improvement. DJAG is supporting improvement through workforce training and guidance. In November 2021, the Coronial Systems Board began work on a family strategy, which will draw together work by partner agencies to improve support to families and explore best practice.
Queensland Police Service	Fully implemented	Queensland Health tabled the regional coronial services plan in October 2020. Implementation of these recommendations continues through the Coronial Systems Board and the Coronial System Coordination Group.

### Recommendation 6

Department of Justice and Attorney-General implements a strategy and timeframe to address the growing backlog of outstanding coronial cases. In developing and implementing this strategy it should collaborate with the Department of Health, Queensland Police Service, and coroners.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Partially implemented	Since 2018–19, Coroners Court Queensland has made significant progress in reducing backlog. In December 2021, the Coronial System Coordination Group endorsed a strategy to address backlog, including a system approach with partners operating as a single coronial system. The action plan is expected to be approved by the board in October 2022. Performance against agreed targets will be monitored under the new coronial system governance arrangements.

### Recommendation 7

Department of Justice and Attorney-General improve the performance monitoring and management of government undertakers. This should include taking proactive action to address underperformance where necessary in accordance with the existing standing offer arrangements.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	The Coroners Court of Queensland developed and implemented a contract management plan to evaluate the performance of government undertakers.

## Digitising public hospitals (Report 10: 2018–19)

In this report, we made recommendations to all hospital and health services (HHSs) that participated in the Integrated Electronic Medical Record (ieMR) program. We asked 9 HHSs that participated in the rollout of the ieMR program to self-assess their progress.

### Related parliamentary committee:

- Health and Environment Committee

### Entity progress on implementation

Recommendation 1		
<p>The Department of Health and the hospital and health services that have implemented the ieMR solution continue to work together to identify the actual cost to date of implementing and operating ieMR.</p> <p>The Department of Health should:</p> <ul style="list-style-type: none"> <li>• use this information to update the Cabinet Budget Review Committee on the actual program cost to date. The information should form the basis for a more reliable estimate of what it will cost to complete the program and of the longer-term costs of maintaining the ieMR solution</li> <li>• in consultation with Hospital and Health Services, consider whether the level of investment by Hospital and Health Services to implement the ieMR solution is appropriate.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	eHealth Queensland of the Department of Health (DoH) collected and aggregated detailed expenditure data to refine total cost of ownership and cost assumptions, and developed a reliable ieMR program forecast cost estimate. The ieMR business case was updated in February 2019 with a revised total capital program investment. This formed part of a submission to the Cabinet Budget Review Committee (CBRC).
Recommendation 2		
<p>The Department of Health completes its refresh of the eHealth investment strategy based on the revised cost of the ieMR program and any impacts it has on the strategy for other programs.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	Following a refresh of the ieMR business case, the eHealth Investment Strategy was updated and endorsed in June 2019.
Recommendation 3		
<p>The Department of Health provides the Cabinet Budget Review Committee with:</p> <ul style="list-style-type: none"> <li>• updated timing for the realisation of benefits</li> <li>• a balanced assessment of benefits realised (and dis-benefits) across hospitals from all hospital and health services that have implemented the ieMR.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	The ieMR business case was updated in February 2019, including an assessment of benefits and dis-benefits. The updated 2020 business case validates pre-existing benefits, identifies 6 emergent benefits, and identifies 4 dis-benefits. It reaffirms the overall investment value of ieMR. The 2022 business case was submitted for CBRC consideration.

**Recommendation 4**

The Department of Health provides greater assurance that it is obtaining ongoing value for money from its ieMR vendor by:

- investigating options for demonstrating value-for-money pricing, including conducting comparative vendor price analysis where possible
- assessing and documenting the ieMR vendor's performance across its service contracts, with input from hospital and health services.

This should occur at appropriate intervals and, at a minimum, before each contract extension decision.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	An external independent assessment confirmed the prices paid by DoH to the ieMR vendor are comparable with those paid by other health service providers. Governance committees have been established to monitor the vendor's performance. The Digital Hospital Program Committee provided overarching program governance for the implementation of ieMR and committee meetings provided a platform for HHSs to raise concerns for discussion with members. A contract performance review committee was established in May 2019 to monitor and review the vendor's progress in implementing specific projects and to carry out other contract performance review activities.

**Recommendation 5**

The Department of Health re-visits the governance arrangements for the program as it moves from building, configuring, and implementing the ieMR solution to business-as-usual and optimising the solution.

This should include:

- re-visiting the focus and roles of the eHealth Executive Committee, eHealth Queensland, and other areas of the department such as the Clinical Excellence Division
- continuing to obtain an independent review of program benefits periodically.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	The ieMR Governance Framework was endorsed in August 2019, providing clarity about roles. The framework supports the senior responsible officer in governing the delivery and ongoing performance of the ieMR system capability. Since September 2021, the System ICT Governance Committee has provided strategic advice. Funded digital initiatives are managed under local governance arrangements.

**Recommendation 6**

The Department of Health develops and implements an engagement strategy for all current and planned eHealth programs to assess the effectiveness of its engagement with hospital staff and clinicians and the effectiveness of the system implementation. This should include:

- specific actions, performance measures, and data sources to enable the department to assess how effectively the department engages hospital staff and clinicians
- gathering information about concerns, risks, or dis-benefits that may inform the program about changes or modifications that need to be made to the program.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	DoH developed an engagement strategy for ieMR implementation, which outlines the activities and strategies to engage HHS executives and clinicians and a measurement approach for these activities. Enhancements were also made to the governance arrangements, including updating the terms of reference of the relevant governance committee and re-organising subcommittees. An internal audit of ieMR governance arrangements undertaken in late 2020 identified well-established governance processes.

<b>Recommendation 7</b>		
The Department of Health continues efforts to refine the business intelligence strategy and approach, and rollout solutions to hospital and health services to maximise the benefits from the ieMR implementation at each site.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Health	Fully implemented	DoH developed the Clinical and Business Intelligence Strategic Framework, which supports better data and insights across clinical and corporate information. The Statewide Data and Analytics Advisory Network was established to provide governance of data and analytics products.
<b>Recommendation 8</b>		
The Department of Health improves the preventative security controls of ieMR user accounts. This should include enforcing password complexity requirements and implementing a change management process to educate clinicians on appropriate password settings.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Health	Fully implemented	DoH improved password protection protocols in November 2020 and implemented a compensating control to disable accounts that are inactive for 90 days or more. Staff access is removed as part of the separation process.
<b>Recommendation 9</b>		
All hospital and health services participating in the ieMR program report regularly on their total ieMR project costs and broader costs associated with their digital transformation (separated from ieMR costs) to eHealth Queensland as well as to their own hospital and health service boards.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Cairns and Hinterland Hospital and Health Service	Fully implemented	Cairns and Hinterland Hospital and Health Service (CHHHS) complies with the reporting requirements of the statewide ieMR Expenditure Report Framework and has submitted a strategic asset management plan to eHealth Queensland seeking further ieMR funding.
Children's Health Queensland Hospital and Health Service	Fully implemented	Children's Health Queensland Hospital and Health Service (CHQHHS) reported its ieMR project costs to the CHQHHS Board and to eHealth Queensland to meet the mandatory reporting requirements.
Gold Coast Hospital and Health Service	Fully implemented	Gold Coast HHS worked with eHealth Queensland to regularly report on costs when ieMR was rolled out.
Mackay Hospital and Health Service	Fully implemented	Mackay HHS has provided all cost information to eHealth Queensland.
Metro South Hospital and Health Service	Fully implemented	Metro South HHS regularly reported throughout the ieMR project, with a full reconciliation of costs completed in 2018–19.
Metro North Hospital and Health Service	Fully implemented	Metro North HHS reports expenditure on ieMR to the Digital Hospital Program Committee and expects to recommence reporting when ieMR rollouts continue.
Sunshine Coast Hospital and Health Service	Fully implemented	Sunshine Coast HHS has expanded its ieMR footprint. Financial data is reported monthly, and expenditure of approved funds is fully visible.
Townsville Hospital and Health Service	No longer applicable	Townsville HHS reported ieMR costs to eHealth Queensland and its local executive and governance groups. In late 2019, the HHS transitioned to business as usual, and program costs are no longer individually recorded.



West Moreton Hospital and Health Service	Fully implemented	West Moreton HHS regularly reported on total ieMR project costs and broader costs associated with digital transformation. The HHS reported to the relevant governance committees. The department is no longer rolling out ieMR. All reporting on the project costs associated with the digital transformation has now finished.
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### Recommendation 10

All hospital and health services participating in the ieMR program improve their employee termination processes to ensure they promptly remove an employee's ieMR access when an employee or temporary staff member terminates their employment with their hospital and health service.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns and Hinterland Hospital and Health Service	Fully implemented	CHHHS complies with DoH's inactive account management standard and provides training on the responsibilities of access to ieMR. An ieMR account monitoring dashboard was created to monitor staff with current access. Annual audits are used to monitor compliance.
Children's Health Queensland Hospital and Health Service	Fully implemented	CHQHHS removes ieMR access for terminated employees through the separation process. CHQHHS continues to work with the Identity Access Management Project.
Gold Coast Hospital and Health Service	Fully implemented	Gold Coast HHS has a process to audit staff with ieMR access and monitor inactive users.
Mackay Hospital and Health Service	Fully implemented	Mackay HHS has a procedure relating to employment separation. Managers are required to request changes to system access.
Metro North Hospital and Health Service	Fully implemented	Metro North HHS developed a procedure to mitigate this risk. The procedure specifies line manager responsibility and a checklist for employee separation. In addition, eHealth Queensland implemented an automated process to remove system access for separated employees and inactive accounts.
Metro South Hospital and Health Service	Fully implemented	Metro South HHS has a process to manage employee separations, overseen by HR. The process includes system access restrictions and removal at a local level, plus notification to eHealth Queensland.
Sunshine Coast Hospital and Health Service	Fully implemented	HR data about employee separations is used to remove ieMR access. Idle users are monitored and removed. An ieMR access end date is set for temporary employees when possible.
Townsville Hospital and Health Service	Fully implemented	Townsville HHS developed and implemented a process to remove account access for terminated or transferred staff. The HHS has a monitoring control in place to routinely review user access to ieMR. Audits are used to cross-match payroll data and ieMR access.
West Moreton Hospital and Health Service	Fully implemented	West Moreton HHS introduced local controls for user access with authority removal for terminated employees, view-only access for non-digital hospitals, periodic account review and removal, and end-dates for temporary staff and students.

### Recommendation 11

All hospital and health services participating in the ieMR program implement a process to monitor whether reviews of inappropriate user access to ieMR patient data are completed.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns and Hinterland Hospital and Health Service	Fully implemented	CHHHS implemented the ieMR P2 Sentinel Reporting and Investigation Procedure in April 2019. ieMR access is regularly audited. CHHHS escalates issues to the CHHHS Privacy Committee and reports regularly to the Crime and Corruption Commission.

Children's Health Queensland Hospital and Health Service	Fully implemented	CHQHHS uses the P2 Sentinel audit module to identify and report potential inappropriate access to patient records in ieMR, with follow-up performed using the Smart Auditor tool.
Gold Coast Hospital and Health Service	Fully implemented	Gold Coast HHS undertakes proactive reviews of any inappropriate user access to ieMR patient data.
Mackay Hospital and Health Service	Fully implemented	Mackay HHS has a HR policy that explains user access to ieMR. The health information unit receives monthly reports about unusual access. Any inappropriate staff access is immediately referred to HR for action.
Metro North Hospital and Health Service	Fully implemented	Metro North HHS developed a procedure to monitor inappropriate user access to ieMR patient data. Monthly reports are reviewed to highlight any potentially inappropriate access.
Metro South Hospital and Health Service	Fully implemented	Metro South HHS has a formalised process to audit appropriate access to ieMR and manage any inappropriate access.
Sunshine Coast Hospital and Health Service	Fully implemented	Sunshine Coast HHS runs regular reports to analyse and identify suspected inappropriate ieMR access. Access audits are conducted. All potential or confirmed inappropriate access is referred for investigation. Annual code of conduct training ensures staff understand their obligations.
Townsville Hospital and Health Service	Fully implemented	Townsville HHS has a monitoring guideline in place related to inappropriate ieMR access.
West Moreton Hospital and Health Service	Fully implemented	West Moreton HHS has implemented processes to monitor appropriate access, including monitoring, training, and ad hoc checks.

### Recommendation 12

All hospital and health services participating in the ieMR program report dis-benefits to the program so the program can learn from these and if necessary, modify the solution or implementation approach.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns and Hinterland Hospital and Health Service	Fully implemented	Statewide frameworks guide ieMR dis-benefits reporting and CHHHS will comply with relevant reporting requirements for all future ieMR releases.
Children's Health Queensland Hospital and Health Service	Fully implemented	CHQHHS completed benefits and dis-benefits reporting to ELT and the CHQHHS Board at 12 and 24 months after going live.
Gold Coast Hospital and Health Service	Fully implemented	The statewide ieMR program manager reviewed dis-benefits reports from existing sites and developed a statewide guideline for the definition, identification, capture, reporting, and monitoring of dis-benefits.
Mackay Hospital and Health Service	Fully implemented	Mackay HHS has reported lessons learned to the Department of Health and several other HHSs.
Metro North Hospital and Health Service	Fully implemented	The eHealth Benefits Realisation Management Framework was enhanced with a dis-benefits guideline. An ieMR benefit community of practice was established in March 2020 to analyse identified benefits and dis-benefits and apply lessons learned. Metro North HHS participated in this community of practice. Reporting mechanisms to recommence when ieMR rollouts continue.



Metro South Hospital and Health Service	Partially implemented	Metro South HHS provides data in relation to the benefits identified in the ieMR business case. Data relating to potential dis-benefits has not been requested by eHealth Queensland. The HHS has processes in place to manage any unforeseen issues in implementation.
Sunshine Coast Hospital and Health Service	No longer applicable	Sunshine Coast HHS contributed to eHealth Queensland's collation of ieMR benefits and dis-benefits. The monthly benefits community of practice is no longer active, and formalised reporting of benefits and dis-benefits has been discontinued.
Townsville Hospital and Health Service	No longer applicable	Townsville HHS was a member of the eHealth Queensland benefits community of practice, and reported both benefits and dis-benefits. The community of practice ended in late 2021, and issues with the system are now managed through the statewide clinical networks and system enhancement programs.
West Moreton Hospital and Health Service	Fully implemented	West Moreton HHS reported benefits, dis-benefits, and lessons learned to the finance and performance committee. Statewide reporting ceased when the Digital Health Program Committee was disbanded in 2021.



## Market-led proposals (Report 12: 2018–19)

### Related parliamentary committee:

- State Development and Regional Industries Committee

### Entity progress on implementation

Recommendation 1		
<p>The Department of State Development, Manufacturing, Infrastructure and Planning provides additional information to better inform proponents about how to improve their chances of success in the market-led proposals process. This should include:</p> <ul style="list-style-type: none"> <li>• publishing the reasons why market-led proposals are not successful</li> <li>• publishing the government's priority areas</li> <li>• updating the submission templates to prompt proponents to self-assess their proposals against the government's priorities.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	Exclusive transaction guidelines were approved in July 2019 and supported by new operational procedures and web content. Department of State Development, Infrastructure, Local Government and Planning (DSDILGP) reviewed and updated the guidelines in June 2020 and October 2021.
Recommendation 2		
<p>The Department of State Development, Manufacturing, Infrastructure and Planning improves the effectiveness and efficiency of the market-led proposal initiative by strengthening the guidelines for assessors and decision-makers and introducing quality assurance processes.</p> <p>This should include:</p> <ul style="list-style-type: none"> <li>• removing inconsistencies in the guidelines and supplementary material on the extent (threshold) to which assessment criteria must be met to justify proposals becoming market-led proposals and progressing through the stages</li> <li>• requiring all staff involved in the market-led proposal process to make conflict of interest declarations when proposals are first submitted for assessment</li> <li>• requiring assessment teams and decision-makers to use definitive language in justifying decisions about whether a proponent has met each criterion before progressing proposals to the next stage and decisions about proponents reimbursing government costs</li> <li>• having an external quality assurance process to provide reasonable assurance that process controls are effective and the policies and guidelines are applied consistently and appropriately at all stages of the market-led proposal process</li> <li>• setting clear target timeframes for decisions and resolving issues to ensure proposals are not delayed unnecessarily.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	Exclusive transaction guidelines were approved in July 2019 and supported by new operational procedures and web content. DSDILGP reviewed and updated the guidelines in June 2020 and October 2021.



<b>Recommendation 3</b>		
The Department of State Development, Manufacturing, Infrastructure and Planning consults local government (where relevant) earlier in the assessment process for the market-led proposal initiative.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	Exclusive transaction guidelines were approved in July 2019 and supported by new operational procedures and web content. DSDILGP reviewed and updated the guidelines in June 2020 and October 2021.
<b>Recommendation 4</b>		
The Department of State Development, Manufacturing, Infrastructure and Planning establishes clear protocols for communication about market-led proposals, ensuring that announcements occur once sufficient assessment has been undertaken to determine the project is suitable and sufficiently viable.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	Exclusive transaction guidelines were approved in July 2019 and supported by new operational procedures and web content. DSDILGP reviewed and updated the guidelines in June 2020 and October 2021.
<b>Recommendation 5</b>		
The Department of State Development, Manufacturing, Infrastructure and Planning improves the performance evaluation and reporting framework for the market-led proposal initiative. This should include:		
<ul style="list-style-type: none"> <li>• developing more outcome, effectiveness, and efficiency focused performance measures aligned to the initiative's high-level economic objective/s</li> <li>• monitoring and reporting on the costs of government's contribution to market-led proposals at all stages and on the recovery of costs from proponents</li> <li>• implementing a process for assessing the realisation of benefits with proponents.</li> </ul>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	Exclusive transaction guidelines were approved in July 2019 and supported by new operational procedures and web content. DSDILGP reviewed and updated the guidelines in June 2020 and October 2021.
<b>Recommendation 6</b>		
The Department of State Development, Manufacturing, Infrastructure and Planning thoroughly assesses the benefits and risks of applying the market-led proposal process to any future policy on government targeted initiatives.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of State Development, Infrastructure, Local Government and Planning	No longer applicable	The government decided not to pursue targeted proposals. The audit report was considered when developing the guidelines and operational procedures for the exclusive transactions guidelines in 2019. This recommendation is no longer applicable.

## Follow-up of Maintenance of public schools (Report 16: 2018–19)

### Related parliamentary committee:

- Education, Employment and Training Committee

### Entity progress on implementation

#### Recommendation 1

The Department of Education supports all schools to develop three-year maintenance plans for all school buildings with a replacement value greater than \$100,000.

This should include:

- schools and regional infrastructure managers developing a three-year maintenance plan during the next round of asset life cycle assessments
- ensuring the plans cover the key preventative maintenance elements, such as roofing, drainage and painting for the next three years
- aggregating the asset demand data at a regional and portfolio level to inform the development of its maintenance programs
- ensuring plans are in place to maintain school buildings at the expected standard of S3 or S4.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	Department of Education developed an information package to assist regional infrastructure staff to use asset life cycle data to develop maintenance plans. The school maintenance plan system went live in September 2021. School maintenance plans will be progressively rolled out over the next 2 years, supported by a change management strategy.



## Managing consumer food safety in Queensland (Report 17: 2018–19)

### Related parliamentary committee:

- Health and Environment Committee

#### Entity progress on implementation

Recommendation 1		
<p>The Department of Health, in collaboration with hospital and health services conducts a legislative review of the <i>Food Act 2006</i> (the Act) to ensure the Act enables effective responses to food safety risks.</p> <p>This should include:</p> <ul style="list-style-type: none"> <li>• clarifying Queensland Health's overall administration role of the Act and enforcement powers</li> <li>• evaluating the food safety risks, costs, and benefits of the current exemptions to the Act</li> <li>• making the definition of licensable food businesses clearer and aligning it more to food safety risks</li> <li>• establishing competency standards and availability requirements for food safety supervisors</li> <li>• considering public reporting of poor food safety practices or offences.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Partially implemented	Department of Health (DoH) developed a discussion paper in 2020, which was delayed due to COVID-19, but is now progressing for government consideration. The monitoring and enforcement guideline was updated and is currently going through the approval process for publication.
Recommendation 2		
<p>The Department of Health, in collaboration with hospital and health services ensures existing governance committees include representatives from local government and hospital and health services, in addition to the Department of Agriculture and Fisheries and Safe Food Production Queensland.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	The Health Protection Branch of DoH reviewed existing food safety governance committees and confirmed that existing food safety governance structures have the correct representation and include strong links with local government and HHSs. The current structures promote effective and efficient performance and coordination between food safety regulators. DoH will continue to monitor governance arrangements.
Recommendation 3		
<p>The Department of Health, in collaboration with hospital and health services in consultation with the Department of Local Government, Racing and Multicultural Affairs, implements a consistent statewide risk-based framework and standards for classifying and inspecting food businesses and for making enforcement decisions.</p> <p>This should include:</p> <ul style="list-style-type: none"> <li>• minimum standards for inspecting food businesses, investigating complaints, assessing inspection results, and making enforcement decisions, including documentation standards</li> <li>• redesigning the check audit regime including sampling methodology, timeframes, and capability of check auditors.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Partially implemented	The Health Protection Branch of DoH redesigned check audit regime and auditor renewal processes including ongoing implementation, monitoring and surveillance, and revised auditor guidelines in relation to the food auditor verification system, and published revised documents in October 2020. Monitoring and surveillance of food auditors was implemented. Discussions with the Department of State Development, Infrastructure, Local Government and Planning are continuing.



<b>Recommendation 4</b>		
The Department of Health, in collaboration with hospital and health services designs and implements a set of performance measures for statewide food safety outcomes such as reduction in foodborne illnesses over time, results of enforcement actions, and quality of compliance activities.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Health	Partially implemented	DoH drafted the Queensland foodborne illness reduction strategy and is progressing toward agreed actions. The Data Analytics Working Group is seeking to improve links between human health and food surveillance to target effective food safety interventions. A data sharing agreement between jurisdictions is being developed and research is ongoing into an integrated IT system for compiling trending and analysis data.
<b>Recommendation 5</b>		
The Department of Health, in collaboration with hospital and health services rectifies its data collection and reporting issues, including:		
<ul style="list-style-type: none"> <li>• providing local governments with better access to update the statewide mobile food business register</li> <li>• publishing annual reporting of local government food safety activities within a reasonable timeframe</li> <li>• improving the functionality and the timeliness, quality, and consistency of data capture of the Monitoring, Applications, Permits and Licensing Events (MAPLE) system</li> <li>• improving project governance and reporting for statewide compliance plan projects.</li> </ul>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Health	Partially implemented	DoH drafted the Queensland foodborne illness reduction strategy and is progressing toward agreed actions. The Data Analytics Working Group is seeking to improve links between human health and food surveillance to target effective food safety interventions. A data sharing agreement between jurisdictions is being developed and research is ongoing into an integrated IT system for compiling trending and analysis data.
<b>Recommendation 6</b>		
The Department of Health, in collaboration with hospital and health services investigates long-term technology solutions that can support a consistent statewide approach to detecting and managing foodborne illness outbreaks.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Health	Partially implemented	The Health Protection Branch of DoH developed a discussion paper and participated in the national working group for data analytics to coordinate sharing, collation, and analysis of data to strengthen intelligence in the food regulatory system to reduce foodborne illness in Australia. Technology solutions are subject to funding and resourcing arrangements. Ongoing communication strategies are in place.
<b>Recommendation 7</b>		
The Department of Health, in collaboration with hospital and health services identifies training requirements for authorised people to promote consistent regulatory outcomes. The requirements should include skills in gathering evidence, managing a prosecution event, and conducting a check audit.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Health	Partially implemented	DoH collated training requirements information into a Food Act training framework. A draft Food Act training module is complete and is under review.



<b>Recommendation 8</b>		
The Brisbane City Council reviews the risks associated with its licensing inspection processes for new food premises. It should consider whether additional procedures such as follow-up inspections are required within a reasonable timeframe after the food business becomes operational.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Brisbane City Council	Not implemented	In 2019, Brisbane City Council began to assess the work required to implement this recommendation. Disruptions caused by the COVID-19 pandemic made it impossible to resource the work required. The recommendation will be considered in future reviews.
<b>Recommendation 9</b>		
The Brisbane City Council ensures consistent adherence to its operating procedures on food safety programs.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Brisbane City Council	Fully implemented	Brisbane City Council reviewed and updated the standard operating procedures for food safety programs and provided refresher training to officers in November 2021.
<b>Recommendation 10</b>		
The Council of the City of Gold Coast improves the configuration of its systems to ensure they can adequately capture extensions granted in accordance with the legislation, effectively manage the backlog of licensing applications, and report on the council's food safety activities.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Gold Coast City Council	Fully implemented	Gold Coast City Council implemented enterprise system improvements to enable data capture of additional application milestone dates. A monthly audit report identifies whether it processes applications within legislative time frames.
<b>Recommendation 11</b>		
The Council of the City of Gold Coast ensures consistent adherence to its operating procedures on food safety programs.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Gold Coast City Council	Fully implemented	Gold Coast City Council implemented enterprise system improvements that provide better visibility of upcoming and overdue food safety program assessments. Team spreadsheets and status reports allow for efficient monitoring and reporting.
<b>Recommendation 12</b>		
The Cairns Regional Council continues to improve its food safety licensing and compliance processes and systems to effectively manage the backlog of overdue licensing applications and routine inspections, and ensure service levels can be maintained for local food businesses.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Cairns Regional Council	Fully implemented	Cairns Regional Council implemented this recommendation by cleansing data to remove errors, allocating an officer to help clear backlog applications, updating software to better track applications, and updating staff procedure and training manuals. Council recently completed a functional review and plans to consolidate its licensing, approvals and permit compliance teams. Council has reduced overdue applications to an average of 0–2 per cent.

### Recommendation 13

The Cairns Regional Council implements detailed council specific operating procedures to complement Queensland Health guidance for, and monitoring and analysis of:

- processing licence applications, including conducting assessments and accrediting food safety programs
- following up on non-compliance issues identified in food safety program audits
- inspecting food premises—including assessment standards
- taking enforcement action.

Entity	Status	Entity’s self-assessment response or where necessary a summary
Cairns Regional Council	Fully implemented	Cairns Regional Council developed documentation to provide greater consistency of enforcement and compliance matters, including relevant procedures, enforcement guidelines, and updated website content. Council has seen a reduction in overdue applications and improved assessment consistency.

### Recommendation 14

The Cairns Regional Council improves the configuration of the data management system to enable applications to be extended where appropriate in accordance with the legislation.

Entity	Status	Entity’s self-assessment response or where necessary a summary
Cairns Regional Council	Fully implemented	Cairns Regional Council amended its authority system structure to extend time frames when needed. The process has provided greater oversight and improved the management of statutory time frames for licensing applications.



## Delivering forensic services (Report 21: 2018–19)

### Related parliamentary committee:

- Legal Affairs and Safety Committee

### Entity progress on implementation

Recommendation 1		
<p>The Queensland Police Service and Queensland Health implement a governance structure to effectively coordinate and provide accountability for managing forensic services across agencies.</p> <p>The terms of reference should include:</p> <ul style="list-style-type: none"> <li>• identifying current and future demand and the required resources for forensic services</li> <li>• establishing processes to capture the extent and impact of delays from forensic services, including the impact on courts</li> <li>• implementing a performance framework to measure and report on the effectiveness and efficiency of forensic services. This should include ensuring each agency has appropriate performance targets</li> <li>• ongoing consultation with the Department of Justice and Attorney-General about the delivery of forensic services and impact on the justice system.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Partially implemented	Department of Health (DoH) led the establishment of a working group with members from Queensland Police Service and DoH Forensic Scientific Service (FSS) to progress a memorandum of understanding. Bi-monthly meetings are held to discuss emerging issues and facilitate collaboration.
Queensland Police Service	Partially implemented	Queensland Police Service (QPS) and Queensland Health have a regular meeting structure and are building terms of reference for these meetings.
Recommendation 2		
<p>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.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Partially implemented	DoH and QPS agreed to audit current illicit drug exhibit holdings to assist with reducing the backlog of illicit drugs submitted for testing (95 per cent complete). DoH and QPS will work together on an efficient process for destruction of illicit drugs identified through the audit; identify enhancements to the Forensic Register (FR) software that would be beneficial for illicit drug testing; improve communication processes for illicit drug samples requiring testing; use a new client portal to allow QPS to advise if testing is required.
Queensland Police Service	Partially implemented	QPS is working with Queensland Health to improve the analysis of illicit drugs. Outstanding drug analysis has been triaged and prioritised, and a new prioritisation schedule developed. Strategies were implemented to reduce the requirement for drug analysis.
Recommendation 3		
<p>The Queensland Police Service improves its quality assurance processes and practices to ensure all police property facilities conduct an annual audit of all property and exhibits. These audits should be standardised and documented, with findings reported to senior management.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	The operational procedures manual requires district officers to conduct an annual audit of property points under their control. QPS developed a property insights dashboard that enhances property management compliance.

### Recommendation 4

The Department of Health, in collaboration with the Queensland Police Service and all hospital and health services continues to develop and deliver reforms to forensic medical examinations to improve services to victims, including:

- implementing service agreements to deliver forensic medical examinations
- developing strategies to recruit and retain appropriately trained physicians and nurses for forensic medical examinations across the state
- implementing a range of reporting pathways and supporting processes for all victims requiring forensic medical examinations
- improving clinician's awareness of reporting options for victims of sexual assault
- improving the availability of, and access to, paediatric services for child victims of sexual assault
- establishing local interagency support services which better integrate clinicians, police and non-government services.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	DoH developed and published a health service directive (directive) about caring for people who disclose sexual assault, and produced supporting resources. The directive requires HHSs to take a consistent approach to managing the needs of people who have experienced sexual assault, including ensuring that victims of sexual assault are informed of their choices for forensic examinations and police reporting. Support materials and inter-agency guidelines were produced to support a consistent approach.

### Recommendation 5

The Queensland Police Service, Queensland Health and the Department of Justice and Attorney-General improve the prioritisation and timely sharing of case information between agencies. This should include establishing systems and processes (and where possible automation) to ensure there is real-time notification of changes in priority or status to avoid unnecessary analysis.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Partially implemented	DoH is working actively with relevant agencies to develop an automated case-sharing portal with Queensland Police Service and the Department of Public Prosecutions. A secure worksheet containing details of selected autopsy cases, pending reports, prosecutions information, and courts information was published and is in use.
Department of Justice and Attorney-General	Partially implemented	Queensland Health is working with agencies to develop an automated case-sharing portal through the Streamlining Criminal Justice working group. A secure worksheet containing details of selected autopsy cases, pending reports, prosecutions information, and court information has been published and is in use.
Queensland Police Service	Fully implemented	QPS and Queensland Health use the Forensic Register to manage exhibits and interactions. Work around triaging continues, but is hampered by the agencies' different IT systems. The Streamlining Criminal Justice Committee developed a shared database to enable agencies to share information about autopsy progress results and other post-mortem information.



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

### Related parliamentary committee:

- Education, Employment and Training Committee

### Entity progress on implementation

Recommendation 1		
<p>The Department of Employment, Small Business and Training finalises its draft Skills Strategy, ensuring it addresses:</p> <ul style="list-style-type: none"> <li>• Queensland's longer-term strategies for developing and sustaining the VET sector</li> <li>• clear roles, responsibilities, and the future purpose of VET public providers.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Employment, Small Business and Training	Fully implemented	In August 2019, Department of Employment, Small Business and Training (DESBT) released a plan for a skilled and adaptive workforce designed to build on the existing strengths of the vocational education and training (VET) system. DESBT has begun work on a new workforce strategy, which will have actions arising that will focus on Queensland's VET investment and the skills and training needs of industry and the community, and the role of the public provider.
Recommendation 2		
<p>The Department of Employment, Small Business and Training develops and applies performance measures supporting the expected public value of the State Contribution Grants.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Employment, Small Business and Training	Fully implemented	DESBT commissioned an external review to revalue the State Contribution Grant and identify suitable public value measures to track and monitor the impact of the investment. The review was finalised in April 2020. The department will refine public value measures annually.
Recommendation 3		
<p>The Department of Employment, Small Business and Training periodically reviews the methodology used to determine the value of State Contribution Grants to public providers to account for changes in the training environment and public providers' costs.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Employment, Small Business and Training	Fully implemented	DESBT commissioned an external review to revalue the State Contribution Grant and identify suitable public value measures to track and monitor the impact of the investment. The review was finalised in April 2020. The department will implement revised grant arrangements as approved through the state budget process.

<b>Recommendation 4</b>		
<p>The Department of Employment, Small Business and Training improves transparency over investment decision-making by clearly documenting information, data, and analysis used in developing and reviewing the annual investment plan and subsidy lists.</p>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Employment, Small Business and Training	Partially implemented	<p>DESBT publishes broad information relating to the training and skills portfolio through the budget process, annual report, and its website. Subsidy lists are compiled using a methodology published on the department's website, which remains consistent with previous years. Subsidy lists are reviewed regularly to reflect the latest advice from industry skill advisors. The possibility of making more information available is subject to the work (outlined above) on a new workforce strategy, which will have actions arising that will focus on Queensland's VET investment and the skills and training needs of industry and the community.</p>
<b>Recommendation 5</b>		
<p>The Department of Employment, Small Business and Training increases the effectiveness of the Skilling Queenslanders for Work program by:</p> <ul style="list-style-type: none"> <li>improving the grant process with the aim of reducing the time frame between the funding round opening and the announcement of the successful applicants—to help grant recipients better plan resources and service delivery</li> <li>requiring community-based organisations to provide evidence with their application that they have agreed on training delivery expectations with the selected pre-qualified supplier.</li> </ul>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Employment, Small Business and Training	Partially implemented	<p>DESBT reviewed timelines for funding rounds and improved timeliness in communicating decisions. Applicant organisations are required to submit evidence of partnership arrangements with pre-qualified suppliers. The department amended the Skilling Queenslanders for Work online application form. The department plans to publish a grant delivery schedule each financial year.</p>
<b>Recommendation 6</b>		
<p>The Department of Employment, Small Business and Training improves the efficiency and quality of the pre-qualified supplier contract-renewal process by:</p> <ul style="list-style-type: none"> <li>renewing the contracts at least one month before the new financial year start date to help suppliers better plan resources and training delivery</li> <li>extending the time frames of contracts for low-risk suppliers.</li> </ul>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Employment, Small Business and Training	Partially implemented	<p>DESBT introduced Skills Assure in 2020–21. Risks associated with investing in VET are assessed regularly. The renewal of contracts did not meet the target timeline due to the introduction of Skills Assure and the impacts of COVID-19. The department streamlined the contract renewal process for 2022–23, opening renewals in May 2022, but has not progressed longer-term contracts for low-risk suppliers. Recent Commonwealth Government reforms may impact VET funding in Queensland. Revised monitoring and compliance will be introduced in 2022–23.</p>





**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	Partially implemented	TAFE Queensland identified strategies to ensure its long-term financial sustainability and developed core business plans for major operations. TAFE Queensland has begun IT enhancement projects to improve student conversion rates and increase market share.



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

In this report, we made recommendations to all 77 local 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.

### Related parliamentary committee:

- State Development and Regional Industries Committee

### Entity progress on implementation

Recommendation 1		
<p>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:</p> <ul style="list-style-type: none"> <li>• how the service aligns to council's strategy</li> <li>• the service level (for example, operating hours)</li> <li>• the assets used to deliver the service</li> <li>• operational risks for the service</li> <li>• operating costs and overhead costs.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Bundaberg Regional Council	Fully implemented	Bundaberg Regional Council has prepared an individual service plan for stormwater drainage and confirmed it has suitable service plans for significant business units. The council continues to improve its documented service and maintenance standards but does not apply a uniform approach across all services. No further development of individual service plans is currently scheduled.
Longreach Regional Council	Partially implemented	Longreach Regional Council prepares service plans as part of its asset management plans, but these are not fully integrated into the council's operations. Council will create new service plans to better inform the costs, assets, and resources needed to provide the community with the required level of services. The council's service plans are at varying levels of maturity.
Noosa Shire Council	Fully implemented	Noosa Shire Council has a service-level catalogue that is updated in line with the budget and operational plan. Further refinement will occur when a new corporate plan is developed.
Western Downs Regional Council	Not implemented	Western Downs Regional Council undertook service mapping some years ago, which provided data on service provision. This data will need to be updated for council to develop a consistent approach to service planning. This recommendation remains on the External Audit Recommendations Register.
Whitsunday Regional Council	Partially implemented	Whitsunday Regional Council has developed service plans for high-risk asset services. Service planning is a key strategic priority. For 2022–23, council is focusing on its asset management security project, which has been prioritised over service planning.

**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
Bundaberg Regional Council	Fully implemented	Bundaberg Regional Council completed a whole-of-council, service-level review which resulted in changes to services and service levels being incorporated into the 2022–23 budget. These changes were immaterial compared to changes made by the Queensland Local Government Grants Commission and recent inflationary pressures. Given the changes to the distribution of the Financial Assistance Grants in Queensland, council will need to conduct further detailed reviews of services to balance the community's needs and council's capacity to pay.
Longreach Regional Council	Partially implemented	Longreach Regional Council undertakes a high-level review of services during the annual budget process. The council intends to improve its ability to analyse services and forecast demand.
Noosa Shire Council	Partially implemented	Noosa Shire Council reviews its service-level catalogue as part of the budgeting process. Further refinement will occur when a new corporate plan is developed.
Western Downs Regional Council	Not implemented	Services are reviewed on an ad hoc basis. No formal process is in place for regular reviews. This action remains on council's External Audit Recommendations Register.
Whitsunday Regional Council	Partially implemented	Whitsunday Regional Council undertook its first community satisfaction survey in 2021 and plans to undertake another survey in 2022–23. A draft service catalogue will be developed in 2023–24, with service-level agreements scheduled to be implemented in 2024–25.

**Recommendation 3**

All councils, especially those with a focus on improving sustainability, consider whether budget owners develop consistent individual business unit and service budgets by providing documented budget guidelines, templates, and training.

Entity	Status	Entity's self-assessment response or where necessary a summary
Bundaberg Regional Council	Fully implemented	Bundaberg Regional Council provides budget guidelines and relevant training for budget owners. Council operates a function-led structure, with budgets not explicitly linked to services and service levels. Council continues to review its budget methodology and strengthen the links between its corporate plan and resource allocations.
Longreach Regional Council	Partially implemented	Longreach Regional Council has made incremental improvements to the budget process in terms of communication and guidelines. Council is working to improve reporting and analysis to enable stakeholders to understand cost drivers, asset utilisation, and efficient operation. Council is also improving the way capital projects are selected and developed.
Noosa Shire Council	Partially implemented	Noosa Shire Council uses build-from-base budgeting and full cost pricing models for key business operations and provides relevant guidelines and training. Costs are reviewed each year. Council includes community consultation in its budgeting process. Council plans to further develop budget templates to improve monitoring and reporting.
Western Downs Regional Council	Partially implemented	Western Downs Regional Council has a formalised budgeting process but does not develop individual service-level budgets. The executive management team will review the implementation of a consistent approach to budget formulation. This action remains on council's External Audit Recommendations Register.

Whitsunday Regional Council	Fully implemented	Whitsunday Regional Council provides training, templates, and software to ensure budgets are developed consistently across business units. Improvements are continuously being implemented. In addition to this, council plans to develop a budget policy to establish guidelines and principles for the annual budget.
<b>Recommendation 4</b>		
All councils, especially those with a focus on improving sustainability, consider whether they benchmark their corporate overheads and allocate a reasonable proportion to services by developing and approving a corporate overhead methodology appropriate to the size and complexity of council.		
Entity	Status	Entity's self-assessment response or where necessary a summary
Bundaberg Regional Council	Fully implemented	Bundaberg Regional Council has increased its corporate overheads, resulting in a minor increase in cost of services. Council plans to annually review its corporate overheads.
Longreach Regional Council	Partially implemented	Longreach Regional Council has a methodology for allocating corporate overheads to services. The methodology will be reviewed to ensure its ongoing relevance and effectiveness.
Noosa Shire Council	Fully implemented	Noosa Shire Council has an internal charging policy and a comprehensive model to allocate corporate overheads across services. Council will refine the corporate overhead model and provide training to budget owners to provide better transparency, understanding, and ownership.
Western Downs Regional Council	Partially implemented	Historically, Western Downs Regional Council has applied a corporate overhead charge to business units with a commercial element, significant workforce, or significant IT resources. Costs are split to business units based on the most appropriate cost driver. Cost drivers are continually refined, and council is looking for a way to appropriately allocate costs. This action remains on council's External Audit Recommendations Register.
Whitsunday Regional Council	Fully implemented	Whitsunday Regional Council maintains an internal overhead model to allocate corporate overheads in a transparent and consistent manner. The model ensures improved sustainability and facilitates full cost recovery for business units within the council.
<b>Recommendation 5</b>		
All councils, especially those with a focus on improving sustainability, consider whether they make decisions to deliver new services or amend existing services (associated with new major capital projects) with an understanding of the whole-of-life costs and any impact on corporate overheads. Councils could develop their own or adopt an existing project decision framework that includes community engagement on the need for and level of new services. They could use the Queensland Treasury Corporation project decision framework and whole-of-life costing tool to develop their own framework or work together to share existing frameworks and tools.		
Entity	Status	Entity's self-assessment response or where necessary a summary
Bundaberg Regional Council	Partially implemented	Bundaberg Regional Council has established an Asset Management Steering Committee to oversee the continuous improvements in maturity of project decision framework and associated project prioritisation models.
Longreach Regional Council	Partially implemented	Longreach Regional Council has a project decision framework for analysing and recommending projects, which includes whole-of-life costing. Improvements are currently being made to how projects and services are reviewed, costed, and recommended. Council is developing a framework to ensure projects are selected to align with strategy, ready to be implemented when finance becomes available.
Noosa Shire Council	Partially implemented	Noosa Shire Council uses the Queensland Treasury Corporation project decision framework and whole-of-life costing tool to assess major projects. Community consultation is included in the annual budget process. Further work will involve education on whole-of-life costing and a review of the community consultation included in the annual budget process.

Western Downs Regional Council	Partially implemented	Western Downs Regional Council is implementing a whole-of-life costing model to highlight the impact on operational costs and overheads. This is not applied consistently at the service level. This action remains on council's External Audit Recommendations Register.
Whitsunday Regional Council	Partially implemented	Whitsunday Regional Council assesses whole-of-life costs in some parts of the organisation. An asset management maturity project is underway, and a consistent decision-making framework has been drafted. Council has also implemented a revised prioritisation tool for the capital works program for 2022–23.

### 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	Partially implemented	Bundaberg Regional Council is undertaking an internal audit of corporate planning and reporting. Council expects to source an integrated business planning system in 2023 to better link its information assets and improve data analytics and reporting.
Longreach Regional Council	Partially implemented	Longreach Regional Council is incrementally improving management reporting. Council is planning to improve its information collection, analytical, and reporting functions in a way that is sustainable.
Noosa Shire Council	Not implemented	Noosa Shire Council does not have a reporting framework to determine the effectiveness and efficiency of services. The corporate plan being developed in 2022–23 will provide the necessary KPIs to inform effectiveness measures. Existing service-level catalogues will be refined as part of the corporate planning process.
Western Downs Regional Council	Partially implemented	Western Downs Regional Council collects data on customer satisfaction through formalised surveys and engagement. Council plans to review processes for expanding the data collection and managing reporting of the results. This action remains on council's External Audit Recommendations Register.
Whitsunday Regional Council	Partially implemented	Whitsunday Regional Council reports its performance internally and externally in a consistent and transparent way. Council plans to develop a business intelligence reporting framework to guide the creation of internal dashboards. Council has identified significant opportunities to capture data across the organisation.

### Recommendation 7

The Department of Local Government, Racing and Multicultural Affairs supports councils to develop models, benchmarks, and tools that are scalable for differently sized councils to allocate their corporate overheads to their services.

The department could, where appropriate, provide examples (templates), access to technical expertise and facilitate the development of tools for groups of councils.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	Department of State Development, Infrastructure, Local Government and Planning (DSDILGP), in consultation with Queensland Treasury Corporation, developed a financial reporting tool for trial by Wujal Wujal Aboriginal Shire Council, supported by a suite of policies. This is now being converted to a generic template for other councils. A local government knowledge centre was launched in July 2022, and will house online training, policy templates, and other materials.

### Recommendation 8

The Department of Local Government, Racing and Multicultural Affairs supports councils to develop a set of measures of effectiveness and efficiency to help councils monitor the performance of their services.

The department could develop a set of standard measures of councils' common services for reference. It could also facilitate groups of similar councils to share existing resources or coordinate the development of new resources in partnership with existing council networks.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	DSDILGP funded Local Government Managers Australia to employ a local government governance advisor to assist councils with governance policies and procedures. DSDILGP also supports the Finance Officers Network. Queensland Treasury Corporation is developing a training module about service standards.



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

We did not name the 3 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.

### Related parliamentary committee:

- Community Support and Services Committee

### Entity progress on implementation

Recommendation 1		
<p>All entities self-assess against the findings of this report, and where relevant, develop a framework for managing cyber security risks consistent with the <i>Information security policy (IS18:2018)</i>. They should also have information security standards to ensure the framework is consistently applied throughout the entity at an operational level.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Entity D	Fully implemented	Entity D has an information security management system in place to ensure cyber security risks are managed according to policy requirements and are managed consistently across the entity.
Entity E	Partially implemented	Entity E has an approved framework, which is currently being reviewed and updated. The entity is committed to continued support and implementation of fit-for-purpose cyber frameworks.
Entity F	Partially implemented	Entity F developed a cyber security framework, procedure, and standards. The entity has a well-defined cyber security framework that addresses key risks and priorities. As part of future planning, Entity F will consider which frameworks to align with and undertake a gap analysis. An external review of cyber security is currently underway.
Recommendation 2		
<p>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:</p> <ul style="list-style-type: none"> <li>• identifying and maintaining an inventory of information assets</li> <li>• classifying information assets as per the 2018 <i>Queensland Government Information Security Classification Framework</i>.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Entity D	Fully implemented	Entity D reviewed information security assets and aligned them with the updated Queensland Government Information Security Classification Framework.
Entity E	Partially implemented	Entity E is working towards information asset classification. Further development depends on resourcing and prioritisation.
Entity F	Fully implemented	Entity F developed and implemented an information governance and management framework, policy, and procedure. Internal audit provides assurance and informs continuous improvement. The entity continues to enhance its policies and procedures.



### Recommendation 3

All entities self-assess against the findings of this report, and where relevant, develop and implement a methodology for identifying and assessing cyber security risks to their information assets. This should include:

- developing a risk assessment process for cyber security that integrates with their enterprise risk management framework
- developing risk appetite statements for cyber security
- identifying and assessing cyber security risks to their key information assets.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity D	Fully implemented	Entity D integrated a risk assessment process for cyber security into its enterprise risk management framework and developed a risk appetite statement for information security.
Entity E	Partially implemented	Entity E incorporates security assessment processes into IT change management and has reduced the risk to system and process onboarding. Full implementation is subject to resourcing and prioritisation.
Entity F	Partially implemented	Entity F's cyber risk management procedure aligns with the entity's enterprise risk management framework. The entity is currently updating the cyber security management procedures. The entity reports cyber security risk metrics quarterly to its risk management committees and has aligned IT processes to make risk management consistent and easier to understand. An external review of cyber security is currently underway.

### 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 D	Fully implemented	Entity D reviewed its asset register and updated its processes for assigning and reviewing asset owners. The entity includes an updated checklist with explicit instructions on the return of equipment in employment separation advice.
Entity E	Partially implemented	Entity E is strengthening controls over access to ICT assets, particularly when staff join the organisation. The entity is further developing its asset management process and auditing.
Entity F	Not implemented	Entity F's system has a calculated user that updates automatically based on usage. Some organisational units closely track the devices assigned to them. An annual asset audit is conducted for portable, attractive, and high-cost equipment. An external review of cyber security is currently underway.

### Recommendation 5

All entities self-assess against the findings of this report, and where relevant, assess the adequacy of their physical security to protect their ICT assets from unauthorised access.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity D	Fully implemented	Entity D reviewed buildings and physical security and implemented a targeted awareness campaign for staff.
Entity E	Fully implemented	Entity E secures its ICT assets by limiting employee access. A high-security model reduces the risk of data centre threats.



Entity F	Fully implemented	Entity F has several measures in place to protect physical ICT assets' security including locks on data centres and wiring centres, access restriction to buildings, and mandatory screen locks on computers. The entity has also improved the separation process for staff to ensure supervisors complete a checklist that covers returning entity's equipment.
<b>Recommendation 6</b>		
All entities self-assess against the findings of this report, and where relevant, design and implement an application whitelisting strategy.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Entity D	Fully implemented	Entity D has documented standard and technical controls in place, including application whitelisting (now called application control).
Entity E	Partially implemented	Entity E has introduced an initial layer of protection to its network and system and will make additional improvements when it moves to the Office 365 platform.
Entity F	Partially implemented	Entity F has implemented a defence industry security program and plans to assess the feasibility of whitelisting for managed fleet and servers. An external review of cyber security is currently underway.
<b>Recommendation 7</b>		
All entities self-assess against the findings of this report, and where relevant, design and implement a patch management strategy to cover the patching of vulnerabilities in operating systems, applications, drivers, and hardware devices.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Entity D	Fully implemented	Entity D has a vulnerability management standard in place and relevant technology components undergo patch management as appropriate. The whole-of-government vulnerability scanning service provides additional insights.
Entity E	Fully implemented	Entity E developed a patch management strategy that covers vulnerabilities in operating systems, applications, and infrastructure.
Entity F	Fully implemented	Entity F has a patch management procedure in place, a regular patching cycle, and a process for dealing with high-risk and emergency patches. The entity conducts regular software vulnerability scans. The entity is planning to implement an assurance process to identify non-compliance.
<b>Recommendation 8</b>		
All entities self-assess against the findings of this report, and where relevant, ensure they effectively minimise and restrict administrative privileges.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Entity D	Fully implemented	Entity D limits privileged accounts to required personnel, with regular reviews. The entity has partially implemented a privileged access workstation approach and will continue its rollout.
Entity E	Partially implemented	Entity E uses automated auditing of administrative privileges for IT-controlled systems. Further review and enhancement depends on resourcing and prioritisation.
Entity F	Fully implemented	Entity F has an access and privileges management framework and restricts administrative privileges on managed machines and servers. The entity plans to increase automation of access and privileges management.

**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 D	Fully implemented	Entity D enhanced its documentation to include third party supply chain security risk roles and responsibilities and enhance risk assessment processes for purchases against the department's security risk appetite statement. Dashboards have been enhanced to include a checklist item for security awareness training for third party vendors.
Entity E	Partially implemented	Entity E improved contract management and reduced the risk related to onboarding third parties and services. Further development depends on resourcing and prioritisation.
Entity F	Partially implemented	Entity F has processes and assessments to identify and manage risks associated with third party IT services, including a standard approach to contract terms that satisfies security requirements. As there are several risk points, Entity F does not rely on any one process. An external review of cyber security is currently underway.

**Recommendation 10**

All entities self-assess against the findings of this report, and where relevant, undertake a risk assessment to determine the most effective password policy and implement it as a priority.

Controls may include:

- blacklisting commonly breached passwords, dictionary words, and words about the context of the work environment (for example, entity name, services, and units)
- preventing the use of repetitive and sequential characters.

Better practice guidance that may help entities includes:

- National Institute of Standards and Technology (NIST) Special Publication 800-63B *Digital Identity Guidelines*
- *Australian Cyber Security Centre Information Security Manual*
- Queensland Government Enterprise Architecture Guideline: *Reducing password frustration for Queensland public servants*.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity D	Fully implemented	Entity D enhanced its password policy.
Entity E	Fully implemented	Entity E updated its password policy in line with the <i>Australian Cyber Security Centre Information Security Manual</i> . Further enhancement will occur through the entity's Microsoft E5 capability.
Entity F	Fully implemented	Entity F has an authentication framework for password complexity, rotation, and management. Additionally, Entity F provides general information for staff via the ICT Policy, cyber security web pages, and the culture change program.

**Recommendation 11**

All entities self-assess against the findings of this report, and where relevant, implement multi-factor authentication as a minimum on external services that allow login with their domain accounts, and for sensitive internal systems.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity D	Fully implemented	Entity D uses multi-factor authentication for external services. Technical review is underway for multi-factor authentication on internal systems. A technical gap analysis on internal systems will inform future security enhancement program activities.
Entity E	Fully implemented	Entity E requires multi-factor authentication for all remote access and recommends it for external and cloud-based systems.

Entity F	Partially implemented	Entity F has implemented multi-factor authentication to all staff on most critical systems. Entity F plans to review outstanding services to be connected to a single sign-on and is implementing multi-factor authentication in 2022. An external review of cyber security is currently underway.
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### Recommendation 12

All entities self-assess against the findings of this report, and where relevant, review all subdomains and consider whether they provide an indication of the entity's underlying technology or services, and modify existing subdomains to obscure exposing information.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity D	Fully implemented	Entity D configured infrastructure to obscure or remove underlying information for domains and subdomains. This approach is maintained for all new applications and domains.
Entity E	Fully implemented	Entity E applied encryption where possible and decommissioned outdated systems that used insecure domain names. The entity will continue to enhance secure encryption and update its systems.
Entity F	Fully implemented	Entity F's subdomains apply only to endpoints. Services only lie in the subdomain space if applicable to that subdomain.

### 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 D	Fully implemented	Entity D migrated all online services to encrypted channels.
Entity E	Partially implemented	Entity E updated its operating system and infrastructure to a supported level that includes secure encryption. Work is underway to embed further improvements.
Entity F	Partially implemented	Entity F has encrypted most services. The entity is currently undertaking assurance to identify unencrypted services and resolve issues. An external review of cyber security is currently underway.

### Recommendation 14

All entities self-assess against the findings of this report, and where relevant, segregate workstations located in publicly accessible areas from their corporate network.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity D	Fully implemented	Entity D has physical separation in place for most publicly accessible areas. Enhancements to network controls are being enhanced to prevent any unauthorised device from connecting to the corporate network.
Entity E	Fully implemented	Entity E segmented publicly accessible computers within the library network from direct access to the entity's corporate network.
Entity F	Partially implemented	Entity F has a segmented network with internal firewalling. The entity is implementing micro-segmentation of the network to increase security. An external review of cyber security is currently underway.

### Recommendation 15

All entities self-assess against the findings of this report, and where relevant, develop cyber security training and deliver it to all staff, with more targeted training to users who have access to sensitive data.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity D	Fully implemented	Entity D staff complete annual information security and privacy training. Additional resources are available to staff who access sensitive data.

Entity E	Fully implemented	Entity E implemented an awareness program that addresses cyber security threats and staff are aware of their obligations. The program will be continually updated.
Entity F	Partially implemented	Entity F provides mandatory cyber security training for all staff and more targeted cyber security training where relevant. Entity F also provides training around data governance and ethical data use. Entity F has identified a training gap for staff who deal with sensitive or protected data. An external review of cyber security is currently underway.

### Recommendation 16

All entities self-assess against the findings of this report, and where relevant, ensure security and awareness training includes:

- discouraging the use of corporate email addresses on external services
- education on the risks of posting information on social media that provides information on an entities' technology services
- education on phishing attacks
- education on the risk of physically 'tailgating' people into public sector buildings and offices.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity D	Fully implemented	Entity D updated mandatory staff information security training, with a section on tailgating awareness, phishing, and social media. A cyber security awareness plan is in place, and a targeted awareness campaign on tailgating risks was delivered to staff in buildings with a higher risk.
Entity E	Fully implemented	Entity E implemented an awareness program that addresses cyber security threats and staff are aware of their obligations. The program will be continually updated.
Entity F	Fully implemented	Entity F endeavours to connect all external services to the entity's single sign-on and is implementing a platform for phishing tests. The entity's mandatory training covers key cyber security risks.

### Recommendation 17

All entities self-assess against the findings of this report, and where relevant, introduce and configure end user device logging.

This should include configuring security logs and rules on end user devices (for example, computer desktops and laptops) for detecting malicious and anomalous behaviour and events.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity D	Fully implemented	Entity D implemented endpoint detection and response technology on all desktops and laptops. Security event logs are centralised, with rules in place for detecting malicious events.
Entity E	Fully implemented	Entity E implemented a CISCO portfolio to detect malicious behaviours, with an incident response tool. Further information security and event management capabilities are planned.
Entity F	Fully implemented	Entity F has extended detection and response on all endpoints and uses a private service provider to monitor IT infrastructure 24/7. The entity is investigating whether to ingest logs from critical applications into the managed security operations centre service.



## Effectiveness of the State Penalties Enforcement Registry ICT reform (Report 10: 2019–20)

### Related parliamentary committee:

- Economics and Governance Committee

### Entity progress on implementation

Recommendation 1		
<p>The Department of Housing and Public Works develops and implements a guideline to assist entities in establishing digital and ICT contracts (including software as a service contracts). This should include guidance on:</p> <ul style="list-style-type: none"> <li>• minimum vendor and product due diligence</li> <li>• clear contract milestones, break points, and pause options to 'stop and rethink'</li> <li>• minimum contract management requirements during implementation (including reviewing vendor performance) and post 'go-live'.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Fully implemented	Department of Communities, Housing and Digital Economy (DCHDE) updated relevant policies and procedures, developed a user guide for agency staff, and drafted a supplier management framework. The department promoted the changes through agency forums.
Recommendation 2		
<p>The Department of Housing and Public Works works together with the Public Service Commission on strategies to upskill staff within the public service in delivering and governing ICT projects.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Fully implemented	DCHDE worked through the Queensland Government Customer and Digital Group and the Public Service Commission to establish a digital project board governance program, provided through QUT, which equips senior executives with competencies and tools to become effective members of digital program governance boards and committees. The first 2 modules of the 3-module program were piloted in September 2020 with 38 participants.
Recommendation 3		
<p>The Department of Housing and Public Works works together with Queensland Treasury and the Department of the Premier and Cabinet to ensure that major ICT projects are established with appropriate governance arrangements before vendors are engaged. Project steering committees should:</p> <ul style="list-style-type: none"> <li>• be staffed with appropriate skills and experience</li> <li>• include whole-of-government representation where appropriate</li> <li>• include members who are independent of the entity</li> <li>• contribute to decisions about minimum assurance activities</li> <li>• integrate effectively with an entities' other governance groups and avoid duplication of membership across governance groups</li> <li>• understand the risks and benefits of alternative approaches to project delivery—iterative/agile versus large scale transformation and how to contract appropriately.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Fully implemented	DCHDE developed a process and templates to ensure appropriate review during concept and investment decision reviews. Governance considerations have been added to the initiative review template used by the Office of Assurance and Investment.

<b>Recommendation 4</b>		
<p>The Department of Housing and Public Works revises its investment review and project assurance guidance to:</p> <ul style="list-style-type: none"> <li>ensure project steering committee members understand that they are empowered to stop projects and rethink their position at every stage</li> <li>enhance the availability of reporting of historic recommendations and lessons learned.</li> </ul>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Communities, Housing and Digital Economy	Fully implemented	The digital project board governance program, provided through QUT, is building capability. Lessons learned and recommendations are published for all agencies to access and review.
<b>Recommendation 5</b>		
<p>The Department of Housing and Public Works improves transparency of major ICT projects by requiring all departments to publish data on the digital projects dashboard, and a more detailed report to the Office of Assurance and Investment, for projects that end prematurely. At a minimum, the data to be published on the digital project dashboard should include the following information about the project:</p> <ul style="list-style-type: none"> <li>project and department name</li> <li>investment objectives</li> <li>date the project started, key milestones, and significant project journey events such as scope change, cost re-evaluation and delivery delay events</li> <li>reasons explaining why the project ended prematurely.</li> </ul> <p>The report to the Office of Assurance and Investment should also include at a minimum:</p> <ul style="list-style-type: none"> <li>lessons learned</li> <li>the impact of not achieving the intended investment objectives within the originally stated time frames</li> <li>total costs incurred, broken down by sunk, capitalised and operational costs</li> <li>benefits achieved while the project was in-flight and whether the department will use some of the project deliverables.</li> </ul>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Communities, Housing and Digital Economy	Fully implemented	DCHDE has provided agencies with guidelines about recording information on the dashboard and updated relevant website content. For projects that end prematurely, the Office of Assurance and Investment requests that the closure report includes lessons learned, total costs, benefits, and the impact of not achieving the intended investment objectives.
<b>Recommendation 6</b>		
<p>Queensland Treasury updates its <i>Audit Committee Guidelines—Improving Accountability and Performance</i> for departments and statutory bodies to ensure audit committees are required to monitor and receive reports from management on risks for major ICT projects.</p>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Queensland Treasury	Partially implemented	Queensland Treasury (QT) will update the <i>Audit Committee Guidelines – Improving Accountability and Performance</i> . QT will consult with QAO on any revisions.
<b>Recommendation 7</b>		
<p>Queensland Treasury updates its own audit and risk management committee charter to ensure the committee monitors risks on Queensland Treasury's ICT projects, and reports its monitoring activities to Queensland Treasury's Executive Leadership Team.</p>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Queensland Treasury	Fully implemented	QT updated its audit and risk management committee charter to ensure the committee liaises with management to understand key risks. Material risk project governance guidance and assurance checklists were updated. A quarterly report is provided to the executive leadership team on material projects.



**Recommendation 8**

Queensland Treasury reviews its governance structure to:

- avoid conflicts of interest through duplicate memberships
- clarify the difference for its statutory officers between their legislative and management responsibilities
- ensure it has an appropriate mix of skills on its governance committees.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Treasury	Fully implemented	QT's audit and risk management committee has independent external members and an independent chair. The committee's charter ensures members collectively possess a broad range of relevant skills. QT strengthened its documents and processes related to declaration of interests. At the project and program level, material project risk reporting requires project reporting on assurance activities and governance arrangements. QT improved its oversight of material projects and project steering committees.



## Managing coal seam gas activities (Report 12: 2019–20)

### Related parliamentary committee:

- Transport and Resources Committee

### Entity progress on implementation

Recommendation 1		
<p>The Department of Natural Resources, Mines and Energy and the Department of Environment and Science make better use of their data to effectively deliver regulatory outcomes, by:</p> <ul style="list-style-type: none"> <li>• collecting and analysing data from across the regulators and the industry to identify current and emerging coal seam gas risks, trends and priorities</li> <li>• using insights from the data analysis to inform their compliance planning and engagement across all areas of the departments</li> <li>• training and supporting staff in further analysis and use of data to better target compliance activities</li> <li>• improving their reporting to develop a collective understanding of industry compliance and regulatory outcomes.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Environment and Science	Fully implemented	Department of Environment and Science (DES) and the Department of Resources (Resources) developed an operational tool that combines datasets to support coal seam gas regulatory activities. The tool is regularly updated and maintained to ensure the data is current. Data is shared between DES, Resources, and GasFields Commission Queensland.
Department of Resources	Fully implemented	Department of Resources (Resources) has a data and digital strategy focused on the effective and productive use of data. The department is upgrading existing data systems and transforming the way data is received and stored. The new systems will allow for easier data extraction and improved integration. The department uses a customer relationship management system for stakeholder engagement and compliance data, supported by relevant training and guidance materials. A memorandum of understanding supports data sharing between Resources and the Department of Environment and Science. Resources publishes an annual compliance report for the gas industry.
Recommendation 2		
<p>The Department of Natural Resources, Mines and Energy and the Department of Environment and Science enhance coordination between the departments to assist in providing greater clarity for applicants and stakeholders on the progress of tenure and environmental authority applications.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Environment and Science	Fully implemented	In January 2021, DES and the Department of Resources signed a memorandum of understanding, which led to developing a practice note, operational compliance alert, stakeholder report, and stakeholder engagement plan. Ongoing consultation meetings with stakeholders have been scheduled.
Department of Resources	Fully implemented	Resources and the Department of Environment and Science (DES) signed memoranda of understanding covering regulatory activities in the resources sector. These are reviewed to support better information sharing, improved processes, and clarity about contact points for clients. Resources has a well-established system for landholder information, complaints, and engagement. Resources and DES updated their memoranda of understanding to cover both coal seam gas and other resource sectors, delivering a more robust and consistent framework that ensures improved access to data and efficient information flows.



**Recommendation 3**

The Department of Natural Resources, Mines and Energy, the Department of Environment and Science, and the GasFields Commission Queensland develop and implement a coordinated data sharing framework for sharing information relating to their regulatory activities. This should include:

- establishing systems and processes (and automation, to the extent possible) to improve their ability to use the data
- agreeing on data requirements and a common identifier for coal seam gas related activities to better facilitate the exchange of information between the entities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Environment and Science	Fully implemented	DES and the Department of Resources have implemented monthly meetings to share operational data.
Department of Resources	Fully implemented	Resources, the Department of Environment and Science (DES) and GasFields Commission Queensland (GFCQ) reviewed their memoranda of understanding to establish processes for sharing information, data, and intelligence. Resources, DES, and GFCQ meet quarterly to share intelligence. Resources coordinates a multi-agency response to inspections of coal seam gas operators.
GasFields Commission Queensland	Fully implemented	GasFields Commission Queensland (GFCQ) signed a memorandum of understanding with the Department of Natural Resources, Mines and Energy and the Department of Environment and Science to establish a data sharing framework. The commission meets regularly with regulators, which have become more responsive to stakeholder needs. In late 2022, the commission will publish new information about regulatory activities and economic contributions utilising data obtained under new data sharing agreements.

**Recommendation 4**

The Department of Natural Resources, Mines and Energy, the Department of Environment and Science, and the GasFields Commission Queensland work with key stakeholders to further evaluate the adequacy of remedy for property owners neighbouring coal seam gas activities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Environment and Science	Fully implemented	DES completed a review of external-facing information in September 2020.
Department of Resources	Fully implemented	Resources reviewed communication to ensure landholders are aware of the regulatory framework and how it applies to neighbouring landholders. Website updates in 2020 provided information about landholder rights and the regulatory framework, with a new page on protection from environmental nuisance and landholders' entitlements to compensation.
GasFields Commission Queensland	Partially implemented	GFCQ has begun an evaluation process for this review. In response to emerging landholder concerns, the commission reviewed the adequacy of the regulatory framework associated coal seam gas (CSG)-induced with subsidence and established a research project to examine its potential consequences. The research will lead to a framework for assessing risk at a farm level. The review is expected to be complete in late 2022, including recommendations to government.

<b>Recommendation 5</b>		
<p>The Department of Natural Resources, Mines and Energy, the Department of Environment and Science, and the GasFields Commission Queensland evaluate their current collaborative engagement approach to determine its effectiveness and how they can better address the needs and concerns of stakeholders.</p>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Environment and Science	Fully implemented	DES developed a proactive approach to community consultation and developed a stakeholder engagement framework. The department shared the framework with stakeholders in February 2021. In addition to community engagement, the department now engages more actively with conservation groups.
Department of Resources	Fully implemented	Resources delivers a resource community information program that provides information to landholders and resources companies about the regulatory framework, and supports stakeholders to work together. The program is delivered in partnership with the Department of Environment and Science and the GasFields Commission Queensland. Feedback is sought about the information sessions and other engagement activities. Resources led an evaluation of stakeholder engagement, with feedback incorporated into future planning. A Resource Engagement Coordination Group has been established to ensure engagement is collaborative and effective.
GasFields Commission Queensland	Fully implemented	GFCQ enhanced its collaborative and structured engagement approach with key stakeholders through a stakeholder advisory group and a research engagement coordination group. The commission signed a memorandum of understanding with the Department of Natural Resources, Mines and Energy and the Department of Environment and Science, and improved collaborative engagement. The commission developed a strategic engagement framework and introduced better coordination and management of coexistence issues. The commission will survey its advisory and reference groups as part of business-as-usual activities.
<b>Recommendation 6</b>		
<p>The Department of Natural Resources, Mines and Energy, the Department of Environment and Science, and the GasFields Commission Queensland facilitate ways to further enhance the exchange of information between industry, government and landholders in situations where landholders have not been given the information to make an informed decision. This should consider potential legislative changes and commercial-in-confidence constraints.</p>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of Environment and Science	Fully implemented	DES participates in the GasFields Commission Queensland-led stakeholder advisory group to ensure a coordinated response to stakeholders. The group meets monthly. It identifies opportunities for coordinated engagement that considers the concerns of stakeholders and ensures subject matter experts share information. DES updated its website content to provide improved information about coal seam gas applications.
Department of Resources	Fully implemented	Resources participates in proactive engagement sessions with the Department of Environment and Science (DES), the GasFields Commission Queensland (GFCQ), and stakeholders. A cross-agency Resource Engagement Coordination Group was established, and a memorandum of understanding between Resources, DES and GFCQ supports information sharing. Resources continues to informally assist parties to resolve disputes and provides early advice to avoid potential disputes. Resources developed guidance on best practice approaches to entry notices to ensure landholders receive sufficient information.

GasFields Commission Queensland	Fully implemented	GFCQ has enhanced information exchange between industry, government, landholders, and peak bodies through its advisory groups. The commission led an insurance working group that addressed landholder concerns about the impact of coal seam gas (CSG) activity on their ability to obtain public liability insurance and made recommendations to government about long-term public liability for remediated CSG infrastructure on private property. The commission has responded to concerns about the transparency of information exchange with landholders and facilitated improved outcomes. The commission continues to review and enhance its suite of information available to stakeholders.
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### Recommendation 7

The Department of Natural Resources, Mines and Energy publishes the weighting and any mandatory criteria used for assessing or excluding tender applications.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Resources	Fully implemented	Since May 2020, Resources has published weightings and mandatory criteria for all tender releases.

### Recommendation 8

The GasFields Commission Queensland reviews the assessment process identified under the *Regional Planning Interests Act 2014* to determine whether the process adequately manages coal seam gas activities in areas of regional interest. This should take into consideration stakeholders' concerns about inconsistent definitions of land and exceptions to the assessment process.

Entity	Status	Entity's self-assessment response or where necessary a summary
GasFields Commission Queensland	Fully implemented	GFCQ released its review of the <i>Regional Planning Interests Act 2014</i> assessment process, and made 7 recommendations to government on improving transparency, guidance, and accountability. In February 2022, the commission formally requested the Queensland Government provide details of its expectations on compliance and how resource companies are meeting statutory requirements under the Act. The commission established a regulatory review framework to guide its reviews and forward program.

### Recommendation 9

The Department of State Development, Manufacturing, Infrastructure and Planning determines the scope, future function and role of the GasFields Commission Queensland, taking into consideration industry maturity and consultation with the commission, regulators and industry.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Resources	Partially implemented	Included as part of Action 24 of the Queensland Resources Industry Development Plan (review land access and coexistence institutions). Resources expects to release a discussion paper in 2022.

## Evaluating major infrastructure projects (Report 14: 2019–20)

In June 2021, Building Queensland (BQ) transitioned into the Department of State Development, Infrastructure, Local Government and Planning (DSDILGP). As such, we asked DSDILGP to self-assess its progress in implementing the recommendations from the *Evaluating major infrastructure projects* report.

### Related parliamentary committee:

- State Development and Regional Industries Committee

### Entity progress on implementation

#### Recommendation 1

Building Queensland improves the design and application of its frameworks for developing business cases and providing assurance activities on business cases.

This should include:

- reviewing and refining its assurance framework to better reflect its current practices (that is, ensuring there is clearer alignment between Building Queensland's assurance framework and its actual assurance activities)
- improving how it manages any risks to its independence when it both leads the development of a business case and performs project assurance activities
- improving the process for quantifying and monetising benefits for social infrastructure projects that have less-developed datasets available
- improving timing and conduct of its assurance activities on business cases, to enable comprehensive reviews and timely resolution of issues before finalising a business case
- providing clear protocols for agencies to follow during the early stages of developing an infrastructure proposal, to ensure announcements occur once sufficient assessment has been undertaken to determine the project is suitable and sufficiently viable
- establishing and applying internal guidelines for developing business cases for investment proposals where the government has already decided to deliver a project.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	Building Queensland (BQ) transitioned to the Department of State Development, Infrastructure, Local Government and Planning (DSDILGP) from 2 June 2021. Prior to this, BQ updated its assurance framework. DSDILGP has provided the Infrastructure Proposal Development Policy to agencies, which establishes clear protocols for early infrastructure planning to assist agencies in aligning capital planning with whole-of-government objectives. The policy was publicly released and the department works with agencies to ensure announced proposals undergo robust analysis and development. The department is working to provide fit-for-purpose assistance and monetise the benefits of social infrastructure. The policy is currently under review. DSDILGP is working to implement the recommendations.

#### Recommendation 2

Building Queensland publishes information in its infrastructure pipeline reports on how it uses its assessment criteria to identify infrastructure proposals that it considers to be a priority for the state.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	No longer applicable	This recommendation is no longer applicable. The former Building Queensland's infrastructure pipeline report was discontinued when Building Queensland transitioned to DSDILGP.

<b>Recommendation 3</b>		
<p>Building Queensland develops and implements a strategy to improve its internal infrastructure knowledge and capability, so it can more effectively undertake its functions as required under the Building Queensland Act 2015 (BQ Act). The strategy should include plans for developing, retaining, and using internal capacity to undertake its core responsibilities, and optimising its mix of internal and external resources.</p>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of State Development, Infrastructure, Local Government and Planning	No longer applicable	This recommendation is no longer applicable. Under DSDILGP's integrated operating model, the department will not lead the development of an infrastructure proposal unless directed by the Minister for Infrastructure (in consultation with central agency ministers and the responsible portfolio minister) in exceptional circumstances.
<b>Recommendation 4</b>		
<p>Building Queensland performs cost-efficiency analysis of its business case development activities to enable efficiency improvements.</p> <p>This should include:</p> <ul style="list-style-type: none"> <li>• monitoring costs and time of internal resources used in developing business cases</li> <li>• improving the process for recording costs of external consultants used in developing business cases to ensure all costs are appropriately categorised.</li> </ul>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of State Development, Infrastructure, Local Government and Planning	No longer applicable	This recommendation is no longer applicable. DSDILGP does not develop business cases unless directed to do so under exceptional circumstances per response to recommendations 1 and 3.
<b>Recommendation 5</b>		
<p>Building Queensland (BQ) and the Department of State Development, Manufacturing, Infrastructure and Planning (DSDMIP) work together to assess the merits of developing both BQ's infrastructure pipeline and DSDMIP's State Infrastructure Plan.</p>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of State Development, Infrastructure, Local Government and Planning	No longer applicable	This recommendation is no longer applicable. Building Queensland's <i>Infrastructure Pipeline Report</i> was discontinued when Building Queensland transitioned to DSDILGP.
<b>Recommendation 6</b>		
<p>Building Queensland (BQ) and the Department of State Development, Manufacturing, Infrastructure and Planning (DSDMIP) work together to review and clarify BQ's role and obligations in fulfilling what is required under the BQ Act, to enable it to more effectively manage its functions. This should include reviewing the BQ Act and, where necessary, recommending to the Minister for State Development, Manufacturing, Infrastructure and Planning to amend the BQ Act and clarify its role of leading and developing business cases to ensure:</p> <ul style="list-style-type: none"> <li>• there is clearer alignment between BQ's current practices, and the obligations stated in the BQ Act (that is, BQ considers its role in developing business cases based on project risks and agencies' capability)</li> <li>• there is clarity on the distinction between BQ's role in leading business cases and providing project assurance.</li> </ul>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Department of State Development, Infrastructure, Local Government and Planning	No longer applicable	This recommendation is no longer applicable. DSDILGP does not develop business cases unless directed to do so under exceptional circumstances per response to recommendations 1 and 3.



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

### Related parliamentary committee:

- Transport and Resources Committee

### Entity progress on implementation

Recommendation 1		
<p>The Queensland Building and Construction Commission allocates enough resources to finalise and implement the steps needed to become an insights-driven regulator to enable it to prioritise regulatory effort where and when it is needed, including:</p> <ul style="list-style-type: none"> <li>• identifying areas of greatest risk and potential harm</li> <li>• focusing on high-value, high-complexity tasks.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Building and Construction Commission	Partially implemented	Queensland Building and Construction Commission (QBCC) developed an insights-driven regulator strategy roadmap and business case, and has delivered a data platform, compliance intelligence dashboard, early warning system, and process automation. The initiative will help QBCC to improve regulatory outcomes and manage sectoral risk.
Recommendation 2		
<p>The Queensland Building and Construction Commission reduces the risk of unauthorised system changes or fraud, by:</p> <ul style="list-style-type: none"> <li>• implementing a systematic process to remove and review the BUILD licence system access for staff who return to their substantive position once temporary roles are over.</li> <li>• regularly reviewing audit log reports to ensure no unauthorised changes are made to BUILD data.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Building and Construction Commission	Fully implemented	QBCC implemented a manual process in the Licensing Services Branch to ensure employees who leave the unit have their BUILD access removed. The manual process is now being rolled out across the regions and will be ongoing until an automated process can be installed. The Licensing Services Branch has an audit plan with monthly reviews. The database of BUILD users is updated regularly, minimising the opportunity for fraudulent use.
Recommendation 3		
<p>The Queensland Building and Construction Commission implements recommendation 4 of the 2019 Special Joint Taskforce report that requires licence applicants to provide certified proof of identity photo identification.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Building and Construction Commission	Fully implemented	QBCC has updated licensing forms to require certified photo identification.
Recommendation 4		
<p>The Queensland Building and Construction Commission allocates and commits enough resources, with the required capability and skill, to implement its internal project to address the issue of disparate information technology systems.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Building and Construction Commission	Fully implemented	This recommendation relates to a project that is now closed. The successor digital roadmap project, focuses on operational improvement to meet business outcomes.

<b>Recommendation 5</b>		
The Queensland Building and Construction Commission ensures the <i>QBCC Quality Assurance Framework</i> and program of quality assurance reviews are implemented across all business units covered by the framework.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Queensland Building and Construction Commission	Partially implemented	QBCC developed a quality assurance framework with reporting through the Risk and Governance Committee. The approach has been successfully implemented in some areas but has not been embedded successfully throughout the organisation. A revised approach to quality assurance is currently being developed.
<b>Recommendation 6</b>		
The Queensland Building and Construction Commission reviews and updates licence assessment training and support for staff, by:		
<ul style="list-style-type: none"> <li>reviewing procedural manuals and supporting tools to ensure they are up to date</li> <li>formalising the training program, including setting learning objectives, to ensure all staff receive consistent and relevant training.</li> </ul>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Queensland Building and Construction Commission	Fully implemented	QBCC regularly reviews its licensing services procedures manual. The licensing unit provides compulsory training for all staff. Ongoing development of training modules will further improve quality service delivery.
<b>Recommendation 7</b>		
The Queensland Building and Construction Commission finalises and implements the 2019–20 Customer and Communications Operational Plan and the supporting education and communication calendar. This should include allocating enough resources to deliver the program of activities.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Queensland Building and Construction Commission	Fully implemented	QBCC finalised its Customer and Communications Operational Plan and its Communication and Engagement Strategy. The plan enables QBCC to engage more productively with industry, staff, and the general public.
<b>Recommendation 8</b>		
The Queensland Building and Construction Commission considers ways to assess and report on the quality and effectiveness of support, education, and advice provided to licensees and consumers to inform continual improvement.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Queensland Building and Construction Commission	Fully implemented	QBCC implemented new customer insights initiatives to improve customer service and education effectiveness. A live dashboard provides insights about common enquiries. The Communication and Engagement Strategy is being implemented and enables QBCC to engage more productively with licensees and consumers.
<b>Recommendation 9</b>		
The Queensland Building and Construction Commission establishes clear milestones and firm time frames for implementing current and future planning activities, including:		
<ul style="list-style-type: none"> <li>determining regulatory strategies, outcomes, and goals</li> <li>undertaking and finalising corporate, special purpose, and operational planning, including budgeting, and resource planning and utilisation.</li> </ul>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Queensland Building and Construction Commission	Fully implemented	QBCC reviewed and updated its Business Planning Framework, resulting in an improved understanding of QBCC's workplan, program, and the interaction between divisions.

### Recommendation 10

The Queensland Building and Construction Commission develops and implements further elements of its performance management framework to improve accountability and adequately measure and report on its efficiency and effectiveness, including:

- using the activity-based costings developed to implement an internal costing framework, so that consistent, reliable, and timely cost information is available on its resources and service activities
- identifying clear service outcomes and measures to track the status and effectiveness of those goals, and management-level efficiency indicators to monitor and report on its operations and services
- having clear accountabilities for all senior officers.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Building and Construction Commission	Partially implemented	QBCC reviewed and updated its Enterprise Performance Management Framework and rolled out an Enterprise Performance Management System across the organisation. Modules include strategy, audit, risk, projects and workplace health and safety. QBCC's service delivery statement for 2022–23 has been prepared and submitted to Queensland Treasury. QBCC is conducting a financial sustainability benchmarking project and considering activity-based costing.

### Recommendation 11

The Queensland Building and Construction Commission develops the evaluation skills, capability, and processes needed for the formal assessment of the appropriateness, relevancy, process, effectiveness and/or efficiency of a program, service, initiative, or strategy.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Building and Construction Commission	Partially implemented	QBCC's business units regularly review skills evaluation activities to identify gaps and ongoing requirements. A reporting and analytics function has been established to report on efficiency and effectiveness measures that support the organisation's strategic planning documents. QBCC's learning and development team is enhancing the skills and capabilities of the workforce, identifying gaps, and offering training to eliminate deficiencies.



## Provision of court recording and transcription services (Report 9: 2015–16)

### Related parliamentary committee:

- Legal Affairs and Safety Committee

Entity progress on implementation

#### Recommendation 2

The Department of Justice and Attorney-General ensures all contractual rights are appropriately exercised and obligations met, including as a priority:

- approval of a suitable transition-out plan as required under the contract
- independently verifying Auscript's performance and billing information, as provided for under the contract.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	Department of Justice and Attorney-General (DJAG) provided a transition-out plan to Auscript prior to June 2019, which was confirmed on 6 May 2022. DJAG and Auscript have continued the transfer of audio recordings and transcript files to DJAG. Courts Services Queensland monitors the supplier's performance. Under the new service delivery model, the department will have full visibility of performance and billing information.



## Queensland public hospital operating theatre efficiency (Report 15: 2015–16)

We made recommendations to all 16 hospital and health services (HHSs) in this report. We sought responses from 12 HHSs that perform more than 300 elective surgeries each quarter. We excluded 4 HHSs that perform very little elective surgery. We received the responses below from HHSs that had outstanding recommendations.

### Related parliamentary committee:

- Health and Environment Committee

### Entity progress on implementation

Recommendation 1		
All Hospital and Health Services facilitated by the Department of Health, develop and implement a single suite of agreed upon definitions, performance measures and targets to support HHSs and hospitals to manage, benchmark and improve theatre performance.		
Entity	Status	Entity's self-assessment response or where necessary a summary
Sunshine Coast Hospital and Health Service	Partially implemented	Sunshine Coast HHS has an operating theatre efficiency dashboard. Reporting on indicators in the operating theatre efficiency guideline takes place at the local and executive level. Benchmarking with peers occurs through the health roundtable data. There are currently no agreed measures across the state, which would be useful for benchmarking.
Recommendation 2		
All Hospital and Health Services require their theatre management committees (or equivalent) to monitor the efficient use of theatres and to provide regular easy to read and relevant performance reports to their theatre staff. Reports should include upstream and downstream pressure points, such as delays in preparing the patient for the anaesthetic team and a lack of Intensive Care Unit beds.		
Entity	Status	Entity's self-assessment response or where necessary a summary
West Moreton Hospital and Health Service	Fully implemented	West Moreton HHS has created dashboard reporting, and the report is a standing agenda item for the perioperative committee. The committee monitors efficient use of theatres and provides performance reports to theatre staff.
Recommendation 3		
All Hospital and Health Services clarify and formally communicate roles, responsibilities and accountability for delivering efficient surgical services, both operationally and strategically.		
Entity	Status	Entity's self-assessment response or where necessary a summary
Metro South Hospital and Health Service	Partially implemented	Metro South HHS operates surgical services independently at each facility. The HHS is working with the directors of surgical services to clarify and enhance role accountability.
West Moreton Hospital and Health Service	Fully implemented	West Moreton HHS established positions for a nursing director and clinical director with updated position descriptions. These roles provide operational and professional leadership to the surgical stream. Positions have clarity of roles and responsibilities and are accountable for delivering efficient surgical services.

**Recommendation 5**

All Hospital and Health Services require their hospitals to regularly review their theatre schedules to ensure supply of specialty theatre sessions best matches their demand for services.

Entity	Status	Entity's self-assessment response or where necessary a summary
Children's Health Queensland Hospital and Health Service	Fully implemented	Children's Health Queensland Hospital and Health Service (CHQHHS) uses weekly theatre matrix meetings and monthly theatre management meetings to discuss demand and waiting lists. Any significant concerns are referred to the Executive Leadership Team (ELT).
Gold Coast Hospital and Health Service	Fully implemented	Gold Coast HHS has moved to Surginet within the ieMR system and invested in dashboard reporting to support theatre utilisation.

**Recommendation 6**

All Hospital and Health Services revise surgery staff rosters to minimise late starts, early finishes and hospital initiated cancellations on the day of surgery.

Entity	Status	Entity's self-assessment response or where necessary a summary
Gold Coast Hospital and Health Service	No longer applicable	This recommendation is no longer applicable. Under current industrial awards, there is limited flexibility to revise staff rosters on the day of surgery. Gold Coast HHS changed standard sessions to better meet workflows and industrial award conditions of theatre staff, resulting in a 25 per cent improvement on late starts.
Metro North Hospital and Health Service	Fully implemented	Metro North HHS reviewed its facility theatre template to optimise theatre session utilisation and align the schedule to surgical activity and waitlist demand. Staff rosters are monitored and amended as required. The HHS is pursuing flexible workforce initiatives, including enhanced HHS-wide recruitment to support elective surgery capacity.

**Recommendation 7**

All Hospital and Health Services undertake rigorous data quality audits and train staff to ensure they enter data consistently and accurately.

Entity	Status	Entity's self-assessment response or where necessary a summary
Gold Coast Hospital and Health Service	Fully implemented	Gold Coast HHS has a dedicated data quality officer for theatre operations. Additional reporting enhancements have been requested from eHealth Queensland, which will enable more effective data quality audits.

**Recommendation 8**

All Hospital and Health Services improve the framework supporting coding in hospitals by:

- ensuring their hospitals develop a comprehensive internal coding audit program, in conjunction with the HHS's internal audit function, that focuses on quality and standardisation
- undertaking a formalised and structured peer reviewing program.

Entity	Status	Entity's self-assessment response or where necessary a summary
Children's Health Queensland Hospital and Health Service	Fully implemented	CHQHHS provides coaching for new medical officers to ensure coding accurately captures the activity undertaken. Coding data is reviewed by a designated health informatics data administrator.
Darling Downs Hospital and Health Service	Fully implemented	Darling Downs HHS engaged an independent auditor to investigate coding complexity and efficiency. Darling Downs HHS uses PICQ software at Toowoomba Hospital to provide timely, case-based feedback to coders, and is considering deploying the software across all sites. The HHS uses a monthly roundtable to compare coded data against peer sites.

Metro South Hospital and Health Service	Partially implemented	Metro South HHS's clinical coding is audited externally. Governance will be matured through tabling clinical coding audit reports through relevant committees.
Sunshine Coast Hospital and Health Service	Partially implemented	Sunshine Coast HHS has established mechanisms to ensure coding quality, which are embedded within the working environment through the clinical coding framework. There is currently no inter-HHS peer review program within Queensland Health.
<b>Recommendation 9</b>		
All Hospital and Health Services improve the accuracy and timeliness of patient-level costing of hospital services and provide meaningful reports to directors and to the theatre management committee.		
Entity	Status	Entity's self-assessment response or where necessary a summary
Children's Health Queensland Hospital and Health Service	Fully implemented	CHQHHS does not use patient-level costing as a standard performance measure to improve theatre service. Patient-level costing can be requested, but does not drive the prioritisation of services. Activity and funding data are presented monthly to the ELT.
Mackay Hospital and Health Service	Fully implemented	Mackay HHS implemented a new costing system in June 2020 and provided meaningful reports to business units for data quality controls and improvement strategies.
Metro North Hospital and Health Service	Fully implemented	Metro North HHS has implemented H-Trak reporting at some sites and has a system in place to track costs for consumables and prostheses. Redcliffe Hospital will integrate H-Trak with its operating room management information systems in September 2022. Further workflow optimisation and report refinement is planned for late 2022.
Metro South Hospital and Health Service	Partially implemented	Metro South HHS has implemented a new costing system. Patient-level costing will be further improved by providing data to unit managers.
West Moreton Hospital and Health Service	Partially implemented	West Moreton HHS implemented a new clinical costing system. Clinical cost reporting capabilities need to be improved, and are being considered from a statewide perspective. Limited reporting is provided on patient-level costs.
Wide Bay Hospital and Health Service	Partially implemented	Wide Bay HHS has a system for assigning and reporting costs. Dashboard reporting is available to all staff on request. Costing activity is updated monthly. The data platform has increased the HHS's ability to track patient-level costing at a micro level. A recent organisational restructure to a facilities-based model increases the scope for the HHS to track indicators at a department or facility level. Further work is needed to improve the socialisation and use of available data and the dashboard.





## Flood resilience of river catchments (Report 16: 2015–16)

### Related parliamentary committee:

- State Development and Regional Industries Committee

### Entity progress on implementation

Recommendation 3		
The four councils develop floodplain management plans in accordance with Recommendation 2.12 of the Final Report of the Queensland Floods Commission of Inquiry.		
Entity	Status	Entity's self-assessment response or where necessary a summary
Lockyer Valley Regional Council	Partially implemented	Lockyer Valley Regional Council developed floodplain management plans as part of its new draft planning scheme. The plan will help to regulate development in flood prone areas, inform infrastructure development to mitigate flooding risk, and inform disaster management responses.
Scenic Rim Regional Council	Partially implemented	Scenic Rim Regional Council has reviewed the now available funding and plans to develop a flood management plan for consultation and testing. Council will work collaboratively on the Brisbane River Strategic Floodplain Management Plan.
Recommendation 4		
The Department of Natural Resources and Mines and the four councils work together to effectively and economically regulate levee banks.		
Entity	Status	Entity's self-assessment response or where necessary a summary
Scenic Rim Regional Council	Partially implemented	Scenic Rim Regional Council has reviewed the now available funding and plans to develop a flood management plan for consultation and testing. Council will work collaboratively on the Brisbane River Strategic Floodplain Management Plan.

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

### Related parliamentary committee:

- State Development and Regional Industries Committee

### Entity progress on implementation

<b>Recommendation 1</b>		
Councils improve the quality of their long-term forecasts and financial planning by maintaining complete and accurate asset condition data and asset management plans.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Cook Shire Council	Partially implemented	Cook Shire Council is developing a long-term asset management plan and has undertaken asset valuation. Updated asset data will be incorporated into infrastructure asset management strategies.
Lockyer Valley Regional Council	Partially implemented	Lockyer Valley Regional Council has an asset management steering committee and is in the process of developing an asset management framework. The council is focusing on links between the long-term financial forecast and asset management plans. Condition assessments of assets are ongoing and the asset management framework will continue to be developed.
Paroo Shire Council	Not implemented	Paroo Shire Council has identified an opportunity to improve its asset management plans. These plans will be fully reviewed and will feed into other long-term planning.
Redland City Council	Partially implemented	Redland City Council reviews its long-term forecasts through an annual asset planning process. Council developed a draft register for asset inspections, condition assessments, and valuation, which is expected to become part of business as usual. Council is currently developing a strategic asset management roadmap. Long-term planning is being improved to ensure that financial planning is linked to other plans to ensure financial sustainability.
Southern Downs Regional Council	Partially implemented	Southern Downs Regional Council developed asset management plans and undertook condition assessments of critical infrastructure assets. Council has developed more accurate long-term forecasting and improved its identification of future capital works programs. Council is progressing with ensuring that asset management plans are up to date, and will implement a rolling program of condition assessments.
<b>Recommendation 2</b>		
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.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Cook Shire Council	Partially implemented	Cook Shire Council has developed weighted criteria to assess capital works project proposals. Council will continue to develop its project decision-making and project management frameworks.
Lockyer Valley Regional Council	Partially implemented	Lockyer Valley Regional Council developed a project management framework, which is used to assess whether proposed capital projects provide benefits (economic, social, and environmental). This framework is used for all capital budget submissions. The framework will be further integrated into asset management planning.
Paroo Shire Council	Partially implemented	Paroo Shire Council is considering whole-of-life costing and assessments.

Redland City Council	Fully implemented	Redland City Council uses an asset management process to support community and corporate outcomes. To support improvements, council is developing a 3-year portfolio to develop an enterprise criticality framework that will enhance infrastructure asset investments.
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### 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	Partially implemented	Cook Shire Council consults with the community about its annual budget and corporate plan, and is developing an improved understanding of community expectations. Council will continue to advocate for funding to support remote councils in delivering basic services and meeting compliance obligations.
Lockyer Valley Regional Council	Partially implemented	Lockyer Valley Regional Council has taken a planned approach to reviewing services and deciding what services should be provided. Some former council-operated services have been leased to private operators. Sectors of the community were engaged in this decision-making.
Paroo Shire Council	Partially implemented	Paroo Shire Council has reviewed service levels and community expectations. Further community consultation is planned.
Redland City Council	Partially implemented	Redland City Council engages with the community about services, service levels, and costs. The corporate planning process includes extensive community consultation.
Southern Downs Regional Council	Partially implemented	Southern Downs Regional Council engages with the community through the budget process and links the budget to levels of service. A review of service levels will be undertaken in the near future.

### 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	Cook Shire Council has implemented improvements in forecasting and planning. Council will continue to advocate for funding to support remote councils in delivering basic services and meeting compliance obligations.
Lockyer Valley Regional Council	Partially implemented	Lockyer Valley Regional Council adopts a long-term financial plan as part of its budget. This is not the legislated long-term financial forecast, but is a best practice plan that provides the council with a framework to ensure sustainable financial management. It provides direction for financial sustainability.
Paroo Shire Council	Partially implemented	Paroo Shire Council has developed a long-term forecasting model and improved its financial oversight.
Southern Downs Regional Council	Partially implemented	Southern Downs Regional Council has internal strategies, such as the Waste Management Strategy and the Drought Management Strategy, that inform its decisions on financial forecasts. These strategies and asset management plans enhance the council's ability to manage its long-life assets. Council is investing in strategies that inform its financial sustainability and asset management.

**Recommendation 5**

The Department of Infrastructure, Local Government and Planning allow councils to set their own financial sustainability targets where they can justify that a different target is more appropriate for their long-term sustainability.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	Department of State Development, Infrastructure, Local Government and Planning (DSDILGP) released a draft discussion paper with proposed fit-for-purpose financial ratios. Submissions from the consultation process are currently being collated. Regulation changes are expected to occur in 2022–23, with implementation of the ratios deferred to 2023–24.

**Recommendation 6**

The Department of Infrastructure, Local Government and Planning strengthen their governance role, including analysing long-term planning documents, to allow the Minister to identify councils in, or becoming, financially stressed.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	DSDILGP worked with Queensland Treasury Corporation to develop a draft sustainability monitoring framework for councils and a draft discussion paper proposing fit-for-purpose financial ratios. Stakeholder engagement is underway. Implementation is planned for June 2023.

**Recommendation 7**

The Department of Infrastructure, Local Government and Planning support councils to strengthen their strategic planning by building their capability and capacity to produce 10-year financial forecasts and asset management plans that can be relied on, and are integrated with their annual budgetary processes. They should be renewed and updated at least every four years.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	DSDILGP implements ongoing capacity-building initiatives with councils. Financial management training will be rolled out when the financial sustainability guidelines are implemented. The guidelines are currently undergoing stakeholder engagement.

**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 State Development, Infrastructure, Local Government and Planning	Partially implemented	Legislative amendments to require budget-to-actual reporting have been included with the revised financial planning framework. Subject to ministerial approval, the targeted completion date is 30 September 2024.



**Recommendation 9**

The Department of Infrastructure, Local Government and Planning broaden the number of ratios required to be calculated over 10 years to include the asset renewal funding ratio, once councils have improved their asset condition data.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	DSDILGP released a discussion paper in October 2021 that proposed fit-for-purpose financial ratios. Feedback is being analysed, and stakeholder engagement continues on the draft financial sustainability guidelines. Subject to ministerial approval of regulation changes, implementation is planned for June 2023.



## *Criminal justice system—prison sentences (Report 4: 2016–17)*

### Related parliamentary committee:

- Legal Affairs and Safety Committee

#### Entity progress on implementation

<b>Recommendation 1</b>		
<p>The Department of Justice and Attorney-General in collaboration with the Queensland Police Service better integrate the sentencing administration processes and quality assurance to reduce the risk of error, including:</p> <ul style="list-style-type: none"> <li>• improving the sharing of sentencing information and documents across criminal justice entities</li> <li>• making greater use of technology such as remote (electronic) appearance of prisoners in court to reduce process, communication, and data entry errors associated with the transfer of prisoners; and providing means for direct entry of sentence orders into Queensland Wide Interlinked Courts system</li> <li>• strengthening quality assurance practices.</li> </ul>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Queensland Corrective Services	Fully implemented	Queensland Corrective Services (QCS) re-established the inter-departmental Lawful Detention Expert Reference Group to mitigate the risk of unlawful detention or discharge errors. QCS introduced electronic and operational assurance solutions for Sentence Management Services, and developed guidelines and training about lawful admission and sentence calculation. In 2019, the reference group completed a risk assessment of lawful detention factors.
<b>Recommendation 3</b>		
<p>The Department of Justice and Attorney-General in collaboration with the Queensland Police Service ensure the appropriate capacity, capability, and training of staff responsible for the calculation and administration of sentences across the criminal justice system is in place.</p>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Queensland Corrective Services	Fully implemented	QCS implemented a centralised model for sentence calculation and administration, supported by a training framework.
<b>Recommendation 5</b>		
<p>The Department of Justice and Attorney-General in collaboration with the Queensland Police Service formalise, implement, or update where necessary, policies and procedures for responding to, managing, reporting, and investigating discharge and detention errors. Policies and procedures should address as a minimum:</p> <ul style="list-style-type: none"> <li>• communication protocols for prisoners affected by, and individuals potentially at risk from, discharge and detention</li> <li>• assessment of risk to the community and individuals and where needed mitigation strategies</li> <li>• reporting requirements within individual entities and across the criminal justice system</li> <li>• investigation of discharge and detention errors (collaboratively where appropriate)</li> <li>• quality checks to ensure that processes are followed.</li> </ul>		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Queensland Corrective Services	Fully implemented	QCS implemented a communication protocol for prisoners affected by (or at risk from) discharge and detention errors. In consultation with Queensland Police Service, QCS developed a protocol for notification and risk assessment of prisoners discharged in error to prioritise their reaprehension. Practice directives relating to incident management were updated.

## Efficient and effective use of high value medical equipment (Report 10: 2016–17)

In this report, we made recommendations to all 16 Hospital and Health Services. We defined high value medical equipment as that which has an acquisition value of \$1 million or more. We analysed the responses of 7 HHSs that have 5 or more pieces of equipment of this value. Given some HHSs have no high value medical equipment, or very few pieces, we excluded them from our analysis. We received the responses below from HHSs that had outstanding recommendations.

### Related parliamentary committee:

- Health and Environment Committee

### Entity progress on implementation

Recommendation 4		
Hospital and Health Services develop or augment their strategic asset management plans according to the specific needs of their operational environment.		
Entity	Status	Entity's self-assessment response or where necessary a summary
Metro North Hospital and Health Service	Fully implemented	Metro North HHS works with the Department of Health to address funding shortfall and equipment utilisation. The HHS has spoken out about the funding shortfall faced through depreciating equipment. The HHS has planned and prioritised its capital expenditure requirement for clinical equipment over 10 years.
Sunshine Coast Hospital and Health Service	Partially implemented	Sunshine Coast HHS developed asset management plans for medical equipment and a replacement prioritisation model. This model will be applied to future equipment replacement programs and the strategic asset management plan. Further integration with the Department of Health and Health Service Planning is required.
Recommendation 5		
The Department of Health and Hospital and Health Services collaborate to develop guidelines to strategically plan for high value medical equipment assets, addressing key elements of the asset life cycle.		
Entity	Status	Entity's self-assessment response or where necessary a summary
Children's Health Queensland Hospital and Health Service	Fully implemented	Children's Health Queensland Hospital and Health Service (CHQHHS) submitted a 5-year forecast to the Department of Health to assist with budget and standing offer arrangements. CHQHHS commenced the process for planning and prioritising the Health Technology Equipment Replacement (HTER) for the coming 5 years and developed processes for assessing assets' useful lives.
Metro North Hospital and Health Service	Fully implemented	The Department of Health has developed a portal for high value medical equipment funding that allows HHSs to see where their application is up to. The department has developed user guides and guidelines.
Sunshine Coast Hospital and Health Service	Partially implemented	The Department of Health issued a framework for sustaining capital, which incorporates guidance and governance around eligibility and implementation. This will assist in better replacement planning. Sunshine Coast HHS will continue to data cleanse the HHS asset register and focus on life cycle planning.
Townsville Hospital and Health Service	Fully implemented	Townsville HHS has a strategic asset management plan aligned with Department of Health guidelines. The HHS's planning processes support asset planning, including the need to replace or purchase high value medical equipment.



<b>Recommendation 6</b>		
The Department of Health and Hospital and Health Services collaborate to consider standardising waitlist templates so all Hospital and Health Services are capturing and reporting on the same information—to enhance high value medical equipment planning.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Children's Health Queensland Hospital and Health Service	Not implemented	A standardised waitlist template has not been developed. CHQHHS supports this recommendation and will continue to work with DoH on its implementation.
Gold Coast Hospital and Health Service	Not implemented	Gold Coast HHS will support efforts by the Department of Health to standardise waitlist templates.
Metro North Hospital and Health Service	Fully implemented	Metro North HHS works with the procedures established by the Department of Health for the health technology equipment replacement program. The department introduced a new sustaining capital model, which includes a maintenance and asset renewal program.
Metro South Hospital and Health Service	Not implemented	The Department of Health established a working committee, with recommendations aligned to 5 streams of work including collaboration on the medical equipment renewal project. Metro South HHS was represented on this committee. While the working group considered the suggested action, this was not a recommended action from the working group.
Sunshine Coast Hospital and Health Service	Not implemented	Standardisation across HHSs is driven by the Department of Health. This work was delayed due to COVID-19.
<b>Recommendation 7</b>		
The Department of Health and Hospital and Health Services collaborate to standardise definitions for key data points (such as start and completion times) when using high value medical equipment.		
<b>Entity</b>	<b>Status</b>	<b>Entity's self-assessment response or where necessary a summary</b>
Cairns and Hinterland Hospital and Health Service	Fully implemented	Cairns and Hinterland Hospital and Health Service (CHHHS) uses locally identified key data points for high value medical equipment reporting; however, HHSs use different radiology information systems and do not report patient attendances and patient examinations in a standardised way. CHHHS will continue to consult with DoH, Medical Imaging Directors Association Queensland (MIDAQ), and Allied Health Professions' Office of Queensland (AHPOQ), to define data collection points and update the Health Support Queensland Radiology Reporting Procedure.
Children's Health Queensland Hospital and Health Service	No longer applicable	This recommendation is not applicable within the paediatric operating and service delivery context for CHQHHS. As CHQHHS is a paediatric facility, commencement and stop times of procedures are reliant upon patient cooperation which can be challenging.
Gold Coast Hospital and Health Service	Fully implemented	Gold Coast HHS incorporates data from the medical imaging information system into its reporting dashboards. The HHS uses an internal transfer pricing mechanism to allocate expenditure for high value medical equipment. The HHS is willing to collaborate with the Department of Health to develop standard definitions for key data points for use across the disparate radiology information system.



Metro South Hospital and Health Service	Not implemented	The Department of Health established a working committee, with recommendations aligned to 5 streams of work including collaboration on the medical equipment renewal project. Metro South HHS was represented on this committee. While the working group considered the suggested action, this was not a recommended action from the working group for Metro South HHS, as implementation would have duplicated existing processes.
Metro North Hospital and Health Service	Fully implemented	Metro North HHS will collaborate with the Department of Health to develop standardised processes and reporting. The HHS believes that medical imaging equipment decisions should be based on clinical needs, while considering workforce development and service planning.
Sunshine Coast Hospital and Health Service	Not implemented	Further work on data definitions requires coordination by the Department of Health.

### Recommendation 8

The Department of Health and Hospital and Health Services collaborate to identify key baseline performance metrics for high value medical equipment so the relevant data can be captured and reported on—to identify available equipment capacity and potential system-wide improvements.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns and Hinterland Hospital and Health Service	Fully implemented	CHHHS uses locally identified performance metrics. DoH identified key baseline performance metrics which have not yet been fully rolled out across the state. In 2020, the department's System Planning Branch provided recommended scanning targets for computed tomography sites. CHHHS is working with Queensland Health's Radiology Support Unit on meaningful benchmarks, data collection points, and HHS improvements.
Children's Health Queensland Hospital and Health Service	No longer applicable	As a specialised paediatric facility, CHQHHS's position is that the baseline measures do not apply to its patients or that its medical equipment can be transported and used by other adult facilities.
Gold Coast Hospital and Health Service	Fully implemented	Gold Coast HHS is using dashboards to provide data on activity, room utilisation, workload management, monitoring, and reporting of KPIs for magnetic resonance imaging and radiology information. A dashboard has been developed for medical imaging. Gold Coast HHS is willing to collaborate with the Department of Health to agree a standardised set of performance metrics.
Metro North Hospital and Health Service	Fully implemented	Metro North HHS will collaborate with the Department of Health to develop standardised definitions for key data points. The HHS believes that decisions about medical imaging equipment should be based on patient needs.
Metro South Hospital and Health Service	Not implemented	The Department of Health established a working committee, with recommendations aligned to 5 streams of work including collaboration on the medical equipment renewal project. Metro South HHS was represented on this committee. While the working group considered the suggested action, this was not a recommended action from the working group for Metro South HHS, as implementation would have duplicated existing processes.
Sunshine Coast Hospital and Health Service	Partially implemented	The Department of Health began addressing the capture and reporting of information, but the work stalled due to COVID-19. Further work is needed to capture and report information for magnetic resonance imaging (MRI) and computed tomography (CT) scanning devices.

## *Criminal justice system—reliability and integration of data* (Report 14: 2016–17)

### Related parliamentary committee:

- Legal Affairs and Safety Committee

#### Entity progress on implementation

Recommendation 5		
The Queensland Police Service and the Public Safety Business Agency include in reported crime statistics detail of what is included and excluded from the statistics. For example, noting that cleared offences includes both solved and withdrawn offences will improve the reader's understanding of what this measure is reporting.		
Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Partially implemented	Any formal crime statistics published by Queensland Police Service (QPS) include all caveats, data definitions, inclusions, exclusions, and contact details for further information. QPS has improved its reporting and statistical practices.



## *Managing the performance of teachers in Queensland state schools (Report 15: 2016–17)*

### Related parliamentary committee:

- Education, Employment and Training Committee

### Entity progress on implementation

Recommendation 4		
The Department of Education and Training considers defining and communicating its meaning of unsatisfactory performance. This will enable the department, school leaders and teachers to have a shared understanding of performance expectations.		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	Department of Education established a working group focused on the annual performance plan process. A fact sheet, leader pack, and flow chart are available to help employees and leaders apply positive performance management principles. DoE is updating HR policies and procedures, including the Positive Performance Management Directive 15/20.



## Organisational structure and accountability (Report 17: 2016–17)

### Related parliamentary committee:

- Economics and Governance Committee

Entity progress on implementation

Recommendation 4		
<p>All government departments establish clear alignment between accountability and strategic objectives by:</p> <ul style="list-style-type: none"> <li>• formally assigning strategic and operational objectives to individual accountable departmental officers with appropriate authority</li> <li>• agreeing specific performance measures and targets for each objective</li> <li>• measuring performance against specific targets and better incorporating performance monitoring into governance frameworks.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	<p>Department of Transport and Main Roads' (DTMR's) Executive Leadership Team (ELT) is collectively accountable and responsible for all objectives in the strategic plan. ELT members have specific actions individually assigned to them in their performance development plans to achieve DTMR's strategic objectives and performance measures which are linked to the Service Delivery Statement (SDS). All SDS measures have targets that are reported externally every year as well as internally every quarter to the ELT. Initial research has been undertaken to review and develop additional performance measures and targets in conjunction with the development of the next 4-yearly strategic planning cycle.</p>



## Security of critical water infrastructure (Report 19: 2016–17)

We did not name the entities involved in the audit to avoid compromising their security by publicly identifying 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.

### Related parliamentary committee:

- State Development and Regional Industries Committee

### Entity progress on implementation

Recommendation 3		
<p>The entities we audited improve oversight, identification and monitoring of information technology risks and cyber threats to water control systems.</p> <p>This should include:</p> <ul style="list-style-type: none"> <li>• clearly articulating and assigning roles and responsibilities for all parties, including any external service providers in securing the systems</li> <li>• maintaining a complete and up-to-date list of assets for water control systems and assessing the risk exposure of each asset</li> <li>• developing and implementing a security plan for water control systems based on risk assessments</li> <li>• implementing appropriate user access and authentication policies</li> <li>• using a phased approach to implementing the Australian Government's 'essential eight' security controls based on each entity's risk assessment</li> <li>• establishing performance indicators for security and periodically testing these controls to monitor the maturity and strength of defences built into the information technology control environment</li> <li>• improving understanding of how to manage information technology risks and how they relate to other forms of operational risks.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Entity A	Fully implemented	Entity A implemented these recommendations. In 2021–22, the entity finalised implementation by clearly articulating and assigning roles and responsibilities through an operational level agreement, and establishing performance indicators for security that are periodically tested for maturity and strength.
Entity B	Fully implemented	Entity B established an information security policy, and it clearly defines roles and responsibilities of all parties, including external service providers. Entity B's Cyber Resilience Executive Committee exercises cyber risk management oversight. For waste and water, the entity has adopted an all-hazards approach, which includes cyber risks. It undertakes assurance assessments periodically.

## Education and employment outcomes for Aboriginal and Torres Strait Islander people (Report 20: 2016–17)

### Related parliamentary committee:

- Education, Employment and Training Committee

### Entity progress on implementation

Recommendation 1		
<p>The Department of Education and Training improves the Senior Education and Training planning process. Improvements should include a process at the end of Year 11 for schools to review all student files to ensure that they have a Senior Education and Training plan. DET should also develop a standard OneSchool report to identify students that do not have a Senior Education and Training plan.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	Senior Education and Training (SET) plans are mandatory for all Year 10 students. Department of Education is enhancing the planning tool in OneSchool from 2022 to improve monitoring a cohort's progress through SET planning processes. School principals decide how SET planning is implemented and documented in each school.
Recommendation 4		
<p>The Department of Aboriginal and Torres Strait Islander Partnerships commences early engagement on the Youth Employment Program. The memorandum of understanding for the Youth Employment Program between DET and DATSIP should be jointly reviewed by both agencies to facilitate ease of access to schools. Engagement should commence before students undertake the Senior Education and Training plan and should be informed by local job opportunities.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Fully implemented	Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (DSDSATSIP) continues to support the lead agency in pursuing better post-school transitions and improving engagement with Aboriginal and Torres Strait Islander students.
Recommendation 5		
<p>The Department of Aboriginal and Torres Strait Islander Partnerships reviews, in collaboration with DET, how its existing suite of economic development strategies supports disengaged Aboriginal and Torres Strait Islander students, who leave school early, to re-engage with education and training. The review should include the scope of programs to support disengaged young Aboriginal and Torres Strait Islander students who leave school early in collaboration with DET to identify ways to support students to stay at school.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Fully implemented	DSDSATSIP continues to support the lead agency in pursuing better post-school transitions and improving engagement with Aboriginal and Torres Strait Islander students.



## Integrated transport planning (Report 4: 2017–18)

### Related parliamentary committee:

- Transport and Resources Committee

### Entity progress on implementation

Recommendation 8		
<p>The Department of Transport and Main Roads develops an integrated performance report to track progress against the transport coordination plan objectives. Department of Transport and Main Roads should periodically publish performance results against the transport coordination plan to show the extent to which it achieves the plan's objectives.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	Department of Transport and Main Roads' (DTMR's) Transport Coordination Plan (TCP), key challenges, opportunities, objectives, performance measures and customer sentiment are published and publicly available. Performance against the TCP has been reported internally to the Infrastructure Investment Committee for the last 4 years. A request to externally publish a report covering 24 of the 29 key performance indicators from the TCP, every 2 years, has been submitted for consideration. An integrated performance management framework is being developed and reviewed. The framework will help the department monitor performance against relevant objectives in a more holistic and structured way.
Recommendation 12		
<p>The Department of Transport and Main Roads assesses and analyses the risks of not achieving the preferred transport future in <i>ShapingSEQ</i> and reports it to the Department of Infrastructure, Local Government and Planning, where relevant, for the purpose of monitoring and reporting on the performance of the plan.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	The South East Queensland (SEQ) Multi-modal Planning Study is underway. Stages 1 and 2 have been completed. Stage 1 included the development of the SEQ Multi-modal Planning evaluation framework and a visualisation tool concept to quantify transport and land use scenario models and understand how it meets <i>ShapingSEQ</i> and strategic transport planning objectives. Stage 2 included the development of a visualisation tool as a minimum viable product. Stage 3 is underway, and it involves examining different transport and land use scenarios to understand how successful scenarios are meeting broader government outcomes.
Recommendation 13		
<p>The Department of Infrastructure, Local Government and Planning works with the Department of Transport and Main Roads to improve the completeness of evidence retained to support key decisions made in developing land use plans. When testing planning scenarios, documentation for transport modelling should summarise the objectives, scope, assumptions, results, conclusions, any limitations, and any decisions made.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	DTMR and the University of Queensland are currently progressing model development and testing of a prototype model (Model for Urban Land Use and Transport Interaction (MULTI)). The University of Queensland delivered the initial framework and model prototype to DTMR in August 2022. DTMR are now finalising the overall model and framework modules for general use (anticipated early 2023).

## Confidentiality and disclosure of government contracts (Report 8: 2017–18)

### Related parliamentary committee:

- Economics and Governance Committee

#### Entity progress on implementation

Recommendation 3		
<p>All agencies meet all mandatory requirements set out in <i>Procurement Guidelines—Contract Disclosure</i>. This includes ensuring that:</p> <ul style="list-style-type: none"> <li>• agency procurement policies and procedures include these requirements for contract disclosure</li> <li>• disclosure requirements are communicated to and enacted by officers undertaking procurement activities.</li> </ul>		
Entity	Status	Entity’s self-assessment response or where necessary a summary
Department of Resources	Fully implemented	Department of Resources (Resources) publishes compliant contract disclosure data on the open data portal and meets all mandatory requirements set out in the procurement guidelines. Disclosure requirements are published on the intranet and managed by procurement services.
Recommendation 4		
<p>All agencies improve their contract registers or contract management systems to ensure a complete record of all awarded contracts. The enhancements should include:</p> <ul style="list-style-type: none"> <li>• consolidating all contracts in one record, or where a decentralised model is elected, maintaining this information in a consistent format so that it can be consolidated</li> <li>• documenting whether a contract has specific confidentiality provisions and the reasons for their use</li> <li>• documenting reasons for non-disclosure of contracts.</li> </ul>		
Entity	Status	Entity’s self-assessment response or where necessary a summary
Department of Resources	Fully implemented	Resources operates a consolidated contracts register, which notes confidentiality provisions and disclosure status. An improved contracts register was introduced in July 2022.



## Finalising unpaid fines (Report 10: 2017–18)

### Related parliamentary committee:

- Economics and Governance Committee

### Entity progress on implementation

Recommendation 4		
All entities, led by the Penalty Debt Management Council develop processes and practices to provide magistrates with access to offender debt history to inform magistrates about a person's capacity to pay a fine, consistent with their obligations under the <i>Penalties and Sentences Act 1992</i> .		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Partially implemented	Department of Justice and Attorney-General (DJAG) has contributed to preliminary discussions and supported Penalty Debt Management Council (PDMC) agencies to understand complexities associated with implementing this recommendation. The department understands that agencies can access some information from Queensland Police Service (QPS) via a new QPS portal for information sharing. The department is not leading this work, and will continue to contribute to future actions considered by PDMC agencies.
Department of Transport and Main Roads	Fully implemented	DTMR provides all required documentation when an offender or recipient of a fine is prosecuted. This action is primarily the responsibility of DJAG and State Penalties Enforcement Registry (SPER).



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

### Related parliamentary committee:

- Community Support and Services Committee

#### Entity progress on implementation

Recommendation 6		
<p>The Department of Communities, Disability Services and Seniors, as lead agency for Queensland Government's National Disability Insurance Scheme establishes the framework, key performance indicators, and data it needs to monitor the outcomes of Queensland National Disability Insurance Scheme participants and value for money.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Partially implemented	Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (DSDSATSIP) has drafted a NDIS assurance framework, which will undergo targeted sector consultation during 2022 prior to progressing to government for final approval. The framework includes key performance indicators and data required to monitor outcomes for participants and value for money for Queensland's investment.
Recommendation 7		
<p>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.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Corrective Services	Partially implemented	Queensland Corrective Services (QCS) established a disability working group to strengthen internal governance and reporting arrangements at the service level. Three newly-established positions provide stronger agency oversight of activities supporting people who are accessing the NDIS. The team devised an internal data reporting arrangement with daily updating of NDIS data. Negotiations are underway with the National Disability Insurance Agency to finalise a data sharing agreement.



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

### Related parliamentary committee:

- Health and Environment Committee

### Entity progress on implementation

Recommendation 3		
<p>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 <i>Reef 2050 Water Quality Improvement Plan 2017–2022</i> to define the increase in the percentage of riparian vegetation and the increase in stakeholder engagement targeted.</p>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Environment and Science	Partially implemented	The <i>Reef 2050 Water Quality Improvement Plan 2017–2022</i> review has commenced with the technical review of the targets including the riparian vegetation extent target. New targets are to be proposed at the end of 2023 for incorporation into the new plan in 2024. Stakeholder and partner engagement will be undertaken as part of the <i>Reef 2050 Water Quality Improvement Plan</i> review.



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

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.

### Related parliamentary committee:

- State Development and Regional Industries Committee

### Entity progress on implementation

Recommendation 1		
<p>The Department of Local Government, Racing and Multicultural Affairs amends the Local Government Regulation 2012 (or equivalent) to:</p> <ul style="list-style-type: none"> <li>• require councils to include in their revenue policies a long-term rates strategy</li> <li>• require councils to include in their revenue statements how annual decisions on rates and charges support financial sustainability</li> <li>• 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.</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	Department of State Development, Infrastructure, Local Government and Planning (DSDILGP) consulted with the local government sector regarding proposed amendments to the overall financial planning regime. However, this recommendation is part of a wider package of reforms to be considered as part of the broader 10-year statutory review of the Local Government Regulation 2012 and the City of Brisbane Regulation 2012. Subject to ministerial approval, the targeted completion date is 30 September 2024.
Recommendation 3		
<p>The Department of Local Government, Racing and Multicultural Affairs develops resources and tools for councils on:</p> <ul style="list-style-type: none"> <li>• best practice community engagement approaches to strengthen community understanding of, and input into, the rates decisions required to ensure continuation of services</li> <li>• the budget documents and overdue rates and charges provisions of the <i>Local Government Act 2009</i> (or equivalent) and the Local Government Regulation 2012 (or equivalent)</li> <li>• chapter 4 part 12 of the Local Government Regulation 2012 (or equivalent).</li> </ul>		
Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	DSDILGP prepared guidelines about best practice community engagement on budgets, including rating decisions. However, this recommendation is part of a wider package of reforms to be considered as part of the broader 10-year statutory review of the Local Government Regulation 2012, and the City of Brisbane Regulation 2012. Subject to ministerial approval, the targeted completion date is 30 September 2024.
Recommendation 4		
<p>All Queensland councils document the actions they are taking to support their financial forecast that are required to achieve or maintain sustainability:</p> <ul style="list-style-type: none"> <li>• the actions should be specific, measurable, achievable, realistic, and time-bound, and be allocated to responsible officers</li> <li>• 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).</li> </ul>		



Entity	Status	Entity's self-assessment response or where necessary a summary
Douglas Shire Council	Partially implemented	Douglas Shire Council is implementing an asset management system and aligning the 10-year capital works plan with its long-term financial plan. Financial decision-making will be driven more by asset condition, ensuring greater long-term sustainability.
Isaac Regional Council	Partially implemented	Isaac Regional Council developed a 10-year financial forecast, with annual review and scenario testing undertaken. In December 2020, the council adopted a strategic asset management plan, with a 3-year plan for improvement and implementation. The council publishes future-year rates percentage increases in the 10-year financial forecast. The council has progressed individual asset management plans and continues to align its different plans.
North Burnett Regional Council	Partially implemented	North Burnett Regional Council completed a service delivery review. The council is conducting community forums about its current financial position and service levels. Council has developed a long-term financial plan and is maturing its suite of corporate documents, including asset management plans. An inspection of council infrastructure has been completed to inform its asset management plan.
Richmond Shire Council	Partially implemented	Richmond Shire Council is looking at documentation that supports financial forecasts and is working with third parties to develop financial sustainability.
Toowoomba Regional Council	Partially implemented	Toowoomba Regional Council maintains a link between budget, environmental factors, and capital works to inform the long-term financial forecast. The long-term financial forecast is reviewed at each budget cycle. The council is focusing on maturing its model and the links with its 3-year capital works program.

### 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
Isaac Regional Council	Fully implemented	Isaac Regional Council undertook fund accounting for operating revenue and expenditure. Budgeting includes corporate overheads and national competition policy requirements. The rates modelling for utility charges intends to achieve full cost recovery. Council continues to review corporate overheads as part of its budgetary process.
North Burnett Regional Council	Fully implemented	North Burnett Regional Council developed costing models for the full cost of delivering utilities. This information is used to test the reasonableness of annual utility pricing. Council will continue to gather data and mature its costing models.
Richmond Shire Council	Not implemented	Richmond Shire Council plans to look at full costing in future years.
Toowoomba Regional Council	Partially implemented	Toowoomba Regional Council undertook a full cost pricing review of the water and wastewater business and worked with Queensland Treasury Corporation to develop an analysis, action plan, and proposed price path. Findings will be implemented over the next 3 years. Council has begun to develop a full cost recovery model for waste services.

### 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 considered submissions about its rating model, with an independent consultant conducting a review. Councillors are planning community engagement sessions around the shire for the 2022–23 financial year budget.



Isaac Regional Council	Partially implemented	Isaac Regional Council conducted engagement with industry stakeholders in reviewing its rating methodology and undertakes post-budget communication. The council conducts community satisfaction surveys and engagement around budget and service priorities. Council will continue to communicate with not-for-profit organisations about opportunities for rates concessions and continue to identify opportunities for improved community engagement.
Richmond Shire Council	Partially implemented	Richmond Shire Council is working with the community to strengthen its understanding of council decisions. Council plans to introduce community workshops and community budget newsletters.
Toowoomba Regional Council	Partially implemented	Toowoomba Regional Council undertakes a community survey every 2 years and is currently planning to increase its community engagement. Engagement specific to the budget is not currently undertaken, and this will be reviewed.

### Recommendation 7

All Queensland councils publish a hardship policy to assist ratepayers to seek a concession for hardship as allowed by section 120(1)(c) of the Local Government Regulation 2012 (or equivalent).

Entity	Status	Entity's self-assessment response or where necessary a summary
North Burnett Regional Council	Partially implemented	North Burnett Regional Council updated its debt recovery policy. A hardship policy is currently being drafted and will be tabled for consideration in December 2022.
Richmond Shire Council	Not implemented	Richmond Shire Council plans to adopt a hardship policy in 2022–23.

### Recommendation 8

All Queensland councils ensure that all future budget documents and resolutions and rates and charges resolutions comply with all requirements in the *Local Government Act 2009* and the Local Government Regulation 2012 (or equivalent).

Entity	Status	Entity's self-assessment response or where necessary a summary
Richmond Shire Council	Fully implemented	Richmond Shire Council ensures that budgets meet the requirements of the Act and regulation.

### 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
Isaac Regional Council	Fully implemented	Isaac Regional Council staff participate in relevant training about unpaid rates and debt collection. The council uses an external debt collection service provider, which has also delivered training to staff and continues to provide guidance.
North Burnett Regional Council	Fully implemented	North Burnett Regional Council trained personnel in best practice debt collection techniques and relevant regulations. Regular training for staff will continue.
Richmond Shire Council	Partially implemented	Richmond Shire Council is working with a third party to ensure debt collection meets requirements. Council continues to train staff in debt collection techniques.



## C. Types of recommendations

We grouped the recommendations we issued to entities in 2018–19 and 2019–20 into 10 categories, which are explained in Figure C1. These categories are consistent with last year's report *2021 status of Auditor-General's recommendations* (Report 4: 2021–22).

**Figure C1**  
**Recommendation category and description**

Recommendation category	Description
Complying with and reviewing legislation	For entities to be effective, they must understand and deliver on their legislative responsibilities and ensure their legislation enables them to fulfil their roles efficiently.
Governance	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.
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.
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 mature risk management practices. This includes identifying and assessing risks, developing appropriate mitigation controls, and monitoring and reporting on risks.
Strategic planning	For entities to improve their performance and respond to challenges as they emerge, they must plan strategically. This may include developing a plan; setting goals or objectives; and assessing their strengths, weaknesses, opportunities, and threats.
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.
Workforce capability and planning	For entities to deliver on their priorities (both now and in the future) and 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 the 343 recommendations issued to public sector entities in 2018–19 and 2019–20, by recommendation type.

**Figure C2**  
**Status by recommendation type**

Recommendation type	Fully implemented	Partially implemented	Not implemented	No longer applicable	Total
Performance monitoring and reporting	51	14	1	4	70
Procurement, contract, and project management	53	9	–	4	66
Governance	38	17	1	–	56
Information systems and data management	40	6	–	–	46
Reviews and evaluations	15	6	1	4	26
Risk management	13	9	1	–	23
Strategic planning	10	9	1	–	20
Interagency coordination and information sharing	13	4	–	–	17
Workforce capability and planning	6	3	–	1	10
Complying with and reviewing legislation	7	1	–	1	9
<b>Total</b>	<b>246</b>	<b>78</b>	<b>5</b>	<b>14</b>	<b>343</b>

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



# D. How we prepared this report

## About this report

This is the second report we have tabled on the status of recommendations. For this report, we asked 56 public sector entities to self-assess their progress implementing recommendations from:

- 17 reports tabled in 2018–19 and 2019–20
- 17 reports from earlier years that had outstanding recommendations.

These 34 reports to parliament included 191 unique recommendations. However, we made some of these recommendations to multiple entities, so overall we made 454 individual recommendations. [Appendix B](#) contains a list of the reports to parliament against which we asked entities to self-assess.

We have not audited the action they have taken, and therefore cannot provide assurance over their responses. We have always asked entities to self-assess their progress in addressing our recommendations and have collated and assessed the information they provide to determine which audits we would select to follow up.

## Scope and methods

We did not ask entities to self-assess their progress against any financial audit recommendations. We may ask for this in the future.

We also did not ask entities to self-assess their progress against the following reports to parliament:

- *Conserving threatened species* (Report 7: 2018–19) – we are currently undertaking a follow-up audit of this report, and therefore did not ask the Department of Environment and Science to self-assess its progress implementing the recommendations
- *Follow-up of Oversight of recurrent grants to non-state schools* (Report 15: 2018–19) – at the time of the follow-up audit, we assessed that the Non-State Schools Accreditation Board and the Department of Education had fully implemented all recommendations from the original report
- *Addressing mine dust lung disease* (Report 9: 2019–20) – we did not make any recommendations in this report to parliament.

We asked entities to assess the status of each recommendation using the criteria in Figure D1 below:

**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 summarise the actions they had taken to address each of the recommendations, the outcome of those actions, and any plans for future action. Where they had not taken any action to address a recommendation, we asked them to explain why this was the case. Our self-assessment system included mandatory fields to ensure they 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 entities' self-assessment.

We received responses from entities in June and July 2022. [Appendix B](#) contains a summary of the self-assessment responses we received for each recommendation.

## Future self-assessments

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Next year, we intend including recommendations from reports tabled in 2020–21 and 2021–22, and we will continue to request information from entities on the progress of outstanding recommendations.









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