

C. Status of prior recommendations

The following tables provide the current status of the issues raised in our prior reports.

Figure C1
Status of recommendations from our report *Education 2021* (Report 19: 2021–22)

Understand the cost of service delivery to make informed decisions about future services and efficiencies in operations (TAFE Queensland)		Partially implemented
REC 1	<p>In order to remain sustainable in the longer term, TAFE Queensland needs to continue to develop its understanding of the value of its services and the costs of delivering them.</p> <p>It should use this understanding to decide whether to invest in training that is more efficient or of greater value to students, standardise processes, and to continue to implement strategies for increasing its student revenue and market share.</p> <p>TAFE Queensland should continue to work alongside the Department of Employment, Small Business and Training¹ and Queensland Treasury to design and implement strategies to support its broader financial sustainability.</p>	<p>TAFE Queensland is still working on projects and initiatives to better understand its costs for service delivery, and expects these to be completed by 2023–24.</p> <p>It continues to work alongside Queensland Treasury and the Department of Youth Justice, Employment, Small Business and Training in the development of a longer-term Queensland vocational education and training strategy aimed at improving its sustainability.</p>
Complete regular and timely assessments of the condition of assets (Department of Education and Department of Employment, Small Business and Training¹)		Partially implemented
REC 2	<p>Both departments should ensure that condition assessments for their buildings are completed as soon as possible. The information from these assessments should be used to inform their maintenance budgets and long-term asset management strategies, which should consider both physical assets and digital infrastructure.</p> <p>These assessments should be undertaken regularly to ensure existing assets continue to be fit for purpose and to address changing learning styles.</p>	<p>The Department of Education implemented a condition assessment program consisting of 19 tranches – 12 tranches have been completed. The department is aiming to finalise the assessments across all applicable school sites by the end of 2023.</p> <p>The Department of Youth Justice, Employment, Small Business and Training is taking a risk-based approach to assessing the condition of its assets. It identified 9 critical areas – out of 30 building categories – that will be assessed over a 3-year period to 2024. The department has begun the condition assessment over the first critical area.</p>

Note:

¹ Renamed Department of Youth Justice, Employment, Small Business and Training following *Administrative Arrangements Order (No. 1)* 2023 on 18 May 2023.

Source: Queensland Audit Office.

Figure C2
Status of recommendations from our report *Education 2020* (Report 18: 2020–21)

Strengthen the security of information systems (all entities)		Further action needs to be taken
<p>REC 1</p>	<p>All entities should strengthen the security of their information systems. They rely heavily on technology, and increasingly, they must be prepared for cyber attacks. Any unauthorised access could result in fraud or error, and significant reputational damage.</p> <p>Their workplace culture, through their people and processes, must emphasise strong security practices to provide a foundation for the security of information systems. These practices must also be aware of other users, such as students, to ensure all networks are as secure as possible.</p> <p>Entities should:</p> <ul style="list-style-type: none"> • provide security training for employees so they understand the importance of maintaining strong information systems, and their roles in keeping them secure • assign employees only the minimum access required to perform their job, and ensure important stages of each process are not performed by the same person • regularly review user access to ensure it remains appropriate • monitor activities performed by employees with privileged access (allowing them to access sensitive data and modify information) to ensure they are appropriately approved • implement strong password practices and multifactor authentication (for example, a username and password, plus a code sent to a mobile), particularly for systems that record sensitive information • encrypt sensitive information to protect it • patch vulnerabilities in systems in a timely manner, as upgrades and solutions are made available by software providers to address known security weaknesses that could be exploited by external parties. <p>Entities should also self-assess against all of the recommendations in <i>Managing cyber security risks</i> (Report 3: 2019–20) to ensure their systems are appropriately secured.</p>	<p>We continue to identify and track internal control deficiencies in entities' information systems.</p> <p>This year, we identified 34 new issues. Of the 55 open issues in 2021, 29 were resolved (leaving a total of 60 open issues in 2022).</p> <p>Cyber attacks continue to be a significant risk, given ongoing changes in entities' working environments (such as employees working from home).</p> <p>We recommend all education entities continue implementing policies and processes to strengthen the security of their information systems.</p>

Source: Queensland Audit Office.

Recommendation status definitions

Where a recommendation is specific to an entity, we have reported on the action that entity has taken and whether the issue is considered to be *fully implemented*, *partially implemented*, *not implemented* or *no longer applicable*.



Status	Definition
Fully implemented	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	Recommendation accepted 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.
	Recommendation not accepted The government or the agency did not accept 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.

Where a general recommendation has been made for all entities to consider, we have assessed action on issues reported to specific entities in the prior year, as well as any further issues identified in the current year. On this basis, we have concluded whether *appropriate action has been taken* across the sector, or if *further action needs to be taken* to address the risk identified.

Status	Definition
Appropriate action has been taken	Recommendations made to individual entities have been implemented, or alternative action has been taken that addresses the underlying issues, and no further action is required. No new issues have been identified across the sector that indicate an ongoing underlying risk to the sector that requires reporting to parliament.
Further action needs to be taken	Recommendations made to individual entities have not been fully implemented, and/or new recommendations have been made to individual entities, indicating further action is required to address the underlying risk.

