Report on a page

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

In this report, we share insights from our analysis of entities' reported progress against the recommendations we made. We highlight common challenges and opportunities for the public sector and how 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?

We asked	To report on	From
84 entities	**603** individual recommendations	**40** reports to parliament

Note: These 40 reports to parliament included 181 unique recommendations. However, we made some of these recommendations to multiple entities, which we count as individual recommendations. So overall, we made 603 individual recommendations.

What did we find?

Entities reported the following progress with implementing our recommendations.

- **52%** fully implemented
- **41%** partially implemented
- **4%** not implemented
- **3%** no longer applicable

- **10** of 84 entities reported fully implementing our recommendations.
- **30** of 40 reports to parliament have outstanding recommendations.
- Entities reported fully implementing **45% (101)** of the 223 outstanding recommendations from last year's report.

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.

Insights from entities' responses

1. Entities need mature systems and processes to support the distribution of grants to community groups, local governments, businesses, and others ($3.1 billion in 2023). Entities reported implementing 60 per cent (68) of our recommendations on grants management, with 40 per cent (45) partially implemented or no longer applicable. Entities could reduce risk in how they allocate grants and strengthen how they collect and publish all the relevant information on where the funds went by assessing the maturity of their systems.

2. Entities need to be prepared for restructures of government functions, from one entity to another. Entities reported implementing 57 per cent (41) of the 72 recommendations in our report *Implementing machinery of government changes* (Report 17: 2022–23). Entities need effective strategies to manage the change process and mitigate the risks that restructures can present.

3. Robust workforce planning ensures the public sector builds an agile, diverse, and collaborative workforce. Entities reported implementing 60 per cent (43) of the recommendations, with 40 per cent (29) still outstanding. Implementing these recommendations will support the public sector to develop more flexible work practices that meet both organisational and employee needs.