D. How we prepared this report

About this report

This is the fourth report we have tabled on the status of recommendations. For this report, we asked 84 public sector entities to self-assess their progress implementing recommendations from:

- 9 new reports (8 tabled in 2022–23 and our *Conserving threatened species* report tabled in 2018–19)
- 31 reports from earlier years that had outstanding recommendations.

We did not follow up the recommendations from *Conserving threatened species* (Report 7: 2018–19) previously, because at the time we were undertaking a follow-up audit to assess entity progress. We have subsequently completed the follow-up audit, *Protecting our threatened animals and plants* (Report 9: 2022–23), and included the recommendations from *Conserving threatened species* in this year's self-assessment process.

These 40 reports to parliament included 181 unique recommendations. However, we made some of these recommendations to multiple entities, so overall we made 603 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 entities 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 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.

Also, we did not ask entities to self-assess their progress against the report *Queensland Regional Accommodation Centre (Wellcamp)* (Report 18: 2022–23). We made 3 recommendations in this report but have not included these in this year's status report because the report was drawn from the results of our financial audit work.

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 entity's self-assessment.

We received responses from entities at the end of May 2024. Appendix B contains a summary of the self-assessment responses we received for each recommendation.

Future self-assessments

Next year, we intend including recommendations from reports tabled in 2023–24, and we will continue to request information from entities on the progress of outstanding recommendations.