

## C. Types of recommendations

We grouped the recommendations issued to entities in 2022–23 into 10 categories, which are explained in Figure C1. These categories are consistent with last year's report *2023 status of Auditor-General's recommendations* (Report 3: 2023–24). Our interactive dashboard captures all recommendation categories from prior years and is available on our website at [www.qao.qld.gov.au/status-auditor-generals-recommendations-dashboard](http://www.qao.qld.gov.au/status-auditor-generals-recommendations-dashboard).

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

Recommendation category	Description
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.
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.
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.
Regulation and oversight	For entities to provide effective regulation and oversight, they need to ensure minimum prescribed standards are met and regulatory practices are risk-based and intelligence-led.
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.
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 380 recommendations to public sector entities from 9 reports (8 reports tabled in 2022–23 and our *Conserving threatened species* report tabled in 2018–19). The recommendations are listed by recommendation category.

**Figure C2**  
**Status by recommendation category**

Recommendation category	Fully implemented	Partially implemented	Not implemented	No longer applicable	Total
Governance	27	26	1	2	56
Information systems and data management	45	18	2	4	69
Interagency coordination and information sharing	15	10	4	–	29
Performance monitoring and reporting	12	11	1	2	26
Procurement, contract, and project management	6	–	–	–	6
Regulation and oversight	10	3	2	1	16
Reviews and evaluations	22	12	2	2	38
Risk management	20	20	2	2	44
Strategic planning	11	9	3	1	24
Workforce capability and planning	43	28	1	–	72
<b>Total</b>	<b>211</b>	<b>137</b>	<b>18</b>	<b>14</b>	<b>380</b>

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