

F. Status of prior recommendations

In our *Major projects 2023* (Report 7: 2023–24) report, we identified 2 recommendations for Queensland Treasury. Although some corrective actions have addressed parts of the recommendations, further action is needed.

Figure F1
Status of recommendations from last year's report

<p>Queensland Treasury strengthens disclosures in project summaries for public–private partnerships (agreements private sector companies enter into with the public sector to deliver services)</p>	<p>Recommendation accepted; not yet implemented</p>
<p>REC 1 We recommend that Queensland Treasury:</p> <ul style="list-style-type: none"> • updates the relevant guidelines to require more information to be included in project summaries of public–private partnership projects. These should include service payments, contributions from private sector companies, and details of the analysis of value for money • develops a project summary template for public–private partnerships to enable greater consistency and more conformity with relevant guidelines • updates the relevant guidelines to specify a time frame for publishing project summary reports. 	<p>Queensland Treasury has accepted our recommendation in principle and is underway with determining its implementation.</p>
<p>Queensland Treasury updates guidelines for preparing the capital statement (the annual overview of proposed capital expenditure)</p>	<p>Recommendation accepted; not yet implemented</p>
<p>REC 2 We recommend that Queensland Treasury:</p> <ul style="list-style-type: none"> • updates relevant guidelines to require agencies to be consistent when naming and presenting projects that continue over different financial years, or explain name changes and whether they signify a change in the scope of a project • updates relevant guidelines to require agencies to include an estimated project completion date in the capital statement • annually publishes a report of projects completed during the preceding financial year, in conjunction with the capital statement. This should include the project completion date and the total actual expenditure at the completion of the project. 	<p>Queensland Treasury has updated its guidelines for the capital statement in response to this recommendation. However, in 2024, we continue to find instances where agencies do not fully adhere to these guidelines. Agencies must apply more rigor in how they name and present projects in the capital statement.</p> <p>Queensland Treasury is working on how to implement this recommendation.</p>

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.	

