# D. How we prepared this report

## About this report

This is the second report we have tabled on the status of recommendations. For this report, we asked 56 public sector entities to self-assess their progress implementing recommendations from:

- 17 reports tabled in 2018–19 and 2019–20

- 17 reports from earlier years that had outstanding recommendations.

These 34 reports to parliament included 191 unique recommendations. However, we made some of these recommendations to multiple entities, so overall we made 454 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 they 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 would 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.

We also did not ask entities to self-assess their progress against the following reports to parliament:

- *Conserving threatened species* (Report 7: 2018–19) – we are currently undertaking a follow-up audit of this report, and therefore did not ask the Department of Environment and Science to self-assess its progress implementing the recommendations

- *Follow-up of Oversight of recurrent grants to non-state schools* (Report 15: 2018–19) – at the time of the follow-up audit, we assessed that the Non-State Schools Accreditation Board and the Department of Education had fully implemented all recommendations from the original report

- *Addressing mine dust lung disease* (Report 9: 2019–20) – we did not make any recommendations in this report to parliament.

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 entities' self-assessment.

We received responses from entities in June and July 2022. 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 2020–21 and 2021–22, and we will continue to request information from entities on the progress of outstanding recommendations.