B. Implementation of recommendations by report

Appendix B captures the implementation progress of recommendations by report.

In some reports, we made recommendations to all departments, councils and hospital and health services as these recommendations had, or have, broader applicability beyond the entities we audited. For this year's self-assessment, we sought a response from those directly in scope for the audit.

Against each report we provide the parliamentary committee that has current responsibility for the respective aspect of government. Due to changes in committees over time, our report may have originally been referred to a different committee.

In December 2017 and November 2020, the Queensland Government announced machinery of government changes that established some new departments and abolished and renamed others. We have taken into consideration these changes and sought responses from the entity currently responsible for the relevant functions of government. These are reflected below.

Machinery of government changes	
Previous entity with responsibility	**New entity with responsibility**
Department of Aboriginal and Torres Strait Islander Partnerships	Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
Department of Communities, Disability Services and Seniors	Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships
Department of Education and Training	Department of Education
Department of Energy and Water Supply	Department of Regional Development, Manufacturing and Water
Department of Housing and Public Works	Department of Energy and Public Works
Department of Infrastructure, Local Government and Planning	Department of State Development, Infrastructure, Local Government and Planning
Department of Local Government, Racing and Multicultural Affairs	Department of State Development, Infrastructure, Local Government and Planning
Department of Natural Resources and Mines	Department of Regional Development, Manufacturing and Water
Department of Science, Information Technology, and Innovation	Department of Communities, Housing and Digital Economy
Department of State Development	Department of State Development, Infrastructure, Local Government and Planning
Energex	Energy Queensland Limited
Public Safety Business Agency (PSBA)	PSBA was abolished on 1 July 2021 after submitting its response.

Source: Queensland Audit Office using information published by the Queensland Government.

Direct links to the reports in Appendix B

Tabling year	Report number	Report title	Page
2015–16	Report 2	*Road safety - traffic cameras*	27
	Report 3	*Agricultural science research, development and extension programs and projects*	30
	Report 4	*Royalties for the regions*	32
	Report 8	*Transport infrastructure projects*	34
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2016–17	Report 1	*Strategic procurement*	59
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	Report 10	*Efficient and effective use of high value medical equipment*	69
	Report 11	*Audit of Aurukun school partnership arrangement*	75
	Report 12	*Biosecurity Queensland's management of agricultural pests and diseases*	77
	Report 14	*Criminal justice system—reliability and integration of data*	79
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	Report 16	*Government advertising*	83
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2017–18	Report 2	*Managing the mental health of Queensland Police employees*	92
	Report 4	*Integrated transport planning*	94
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	Report 14	*The National Disability Insurance Scheme*	110
	Report 16	*Follow-up of Managing water quality in Great Barrier Reef catchments*	113
	Report 17	*Managing local government rates and charges*	114

Road safety - traffic cameras (Report 2: 2015–16)

Related parliamentary committee:

- Transport and Resources Committee

Entity progress on implementation

Recommendation		
1. Queensland Police Service (QPS) and Department of Transport and Main Roads (DTMR) address outstanding program improvement recommendations.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Transport and Main Roads	Fully implemented	DTMR updated the scheduling system so that cameras are more likely to be deployed in areas recommended by the system. Resources were deployed to clear the data backlog so decisions are made on up-to-date data. DTMR plans to review its system to identify opportunities for improvement.
Queensland Police Service	Fully implemented	QPS believes these recommendations have either been implemented or are no longer applicable. QPS has undertaken multiple evaluations. It continues to work with DTMR and other stakeholders to reduce the lag for road crash data and analysis, improve the capture and reporting of data, and reassess the distribution and mix of cameras.

Recommendation		
2. Queensland Police Service and Department of Transport and Main Roads reduce the length of time it takes to verify and analyse data so it can be used in a timely manner to inform program and deployment decisions.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Transport and Main Roads	Fully implemented	DTMR updated the scheduling system so that cameras are more likely to be deployed in areas recommended by the system. Resources were deployed to clear the data backlog so decisions are made on up-to-date data. DTMR plans to review its system to identify opportunities for improvement.
Queensland Police Service	Fully implemented	QPS believes these recommendations have either been implemented or are no longer applicable. QPS has undertaken multiple evaluations. It continues to work with DTMR and other stakeholders to reduce the lag for road crash data and analysis, improve the capture and reporting of data, and reassess the distribution and mix of cameras

Recommendation
3. Queensland Police Service and Department of Transport and Main Roads comprehensively review all approved mobile camera sites for their ongoing appropriateness.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	DTMR updated the scheduling system so that cameras are more likely to be deployed in areas recommended by the system. Resources were deployed to clear the data backlog so decisions are made on up-to-date data. DTMR plans to review its system to identify opportunities for improvement.
Queensland Police Service	Fully implemented	QPS believes these recommendations have either been implemented or are no longer applicable. QPS has undertaken multiple evaluations. It continues to work with DTMR and other stakeholders to reduce the lag for road crash data and analysis, improve the capture and reporting of data, and reassess the distribution and mix of cameras.

Recommendation
4. Queensland Police Service and Department of Transport and Main Roads increase covert deployment of mobile cameras to cabinet approved levels.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	DTMR reports deployment of mobile cameras is meeting the 30 per cent increase approved by Cabinet. The department proposes to increase use of mobile speed cameras. In 2020, DTMR and QPS established the Camera Detected Offence Program (CDOP) governance board to further enhance program oversight and management to achieve road safety outcomes.
Queensland Police Service	Fully implemented	QPS believes these recommendations have either been implemented or are no longer applicable. QPS has undertaken multiple evaluations. It continues to work with DTMR and other stakeholders to reduce the lag for road crash data and analysis, improve the capture and reporting of data, and reassess the distribution and mix of cameras.

Recommendation
5. Queensland Police Service and Department of Transport and Main Roads increase the rate of night time and weekend deployment of mobile cameras.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	The scheduling system was upgraded to ensure QPS deploys cameras in places of greatest crash risk (locations, days, and times).
Queensland Police Service	Fully implemented	QPS believes these recommendations have either been implemented or are no longer applicable. QPS has undertaken multiple evaluations. It continues to work with DTMR and other stakeholders to reduce the lag for road crash data and analysis, improve the capture and reporting of data, and reassess the distribution and mix of cameras.

Recommendation		
6. Queensland Police Service and Department of Transport and Main Roads identify and quantify the cause of unclear plates and address enforcement and design issues effecting the ability to issue infringements.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Transport and Main Roads	Fully implemented	QPS and DTMR worked with Personalised Plates Queensland to ensure plates achieve greater visibility. Plates designs now specify greater reflectivity and colour contrast to enable detection through the camera program.
Queensland Police Service	Fully implemented	QPS believes these recommendations have either been implemented or are no longer applicable. QPS has undertaken multiple evaluations. It continues to work with DTMR and other stakeholders to reduce the lag for road crash data and analysis, improve the capture and reporting of data, and reassess the distribution and mix of cameras.

Recommendation		
7. Queensland Police Service and Department of Transport and Main Roads put Automatic Number Plate Recognition (ANPR) cameras that also store images in more QPS cars and enforce vehicle registration compliance in the urban and suburban setting.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Transport and Main Roads	Fully implemented	DTMR supports this recommendation and worked closely with QPS. QPS holds responsibility for implementation.
Queensland Police Service	Fully implemented	QPS believes these recommendations have either been implemented or are no longer applicable. QPS has undertaken multiple evaluations. It continues to work with DTMR and other stakeholders to reduce the lag for road crash data and analysis, improve the capture and reporting of data, and reassess the distribution and mix of cameras

Recommendation		
8. Queensland Police Service[1] and Department of Transport and Main Roads fix the software recognition limitations to improve the efficiency of ANPR enforcement processes.		
Notes: [1] We did not seek a response from the Queensland Police Service as it did not agree with this recommendation.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Transport and Main Roads	Fully implemented	DTMR ensures regular software updates are implemented to continually improve Automatic Number Plate Recognition (ANPR) recognition rates.

Agricultural science research, development and extension programs and projects (Report 3: 2015–16)

Related parliamentary committee:

- State Development and Regional Industries Committee

Entity progress on implementation

Recommendation
1. Department of Agriculture and Fisheries (DAF) improves its research, development and extension (RD&E) plan so that it is sufficiently detailed to enable Agri-Science Queensland (ASQ) to make consistent and transparent investment decisions, including identifying the outcomes DAF seeks to achieve over the next 10 years (DAF's strategic objectives) and how they align to other state, national and industry priorities; defining DAF's investment criteria or principles to select which RD&E projects and programs to invest in; identifying the skills and capability required to deliver current and future projects; providing guidance on how DAF will prioritise when resource-constrained; and outlining how DAF will measure, monitor, and report progress towards achieving its strategic objectives.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Agriculture and Fisheries	Fully implemented	DAF launched a 10-year roadmap and action plan overseen by an inter-departmental committee (May 2018). By the end of 2020, 83 per cent of milestones were completed. DAF is seeking government endorsement for a Summarised Growing for Queensland strategy (2021). Agri-Science Queensland developed a blueprint for food and agribusiness research, development, and extension in response to COVID-19. The blueprint identifies 24 existing high-priority areas and six emerging initiatives. It provides re-prioritisation options to achieve fiscal targets and is with the director-general for approval.

Recommendation
2. Department of Agriculture and Fisheries reviews the Agri-Science Queensland (ASQ) portfolio of research, development and extension projects at appropriate intervals to ensure the projects still align to DAF's strategic priorities and the projects will achieve or contribute to DAF's strategic objectives.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Agriculture and Fisheries	Fully implemented	DAF implemented an impact and investment framework to measure and evaluate investments into the future. The framework will ensure ongoing relevance and impact of research, development, and extension programs.

Recommendation
3. Department of Agriculture and Fisheries schedules evaluations of significant Research, Development and Extension (RD&E) projects and/or programs to ensure the portfolio of projects is achieving strategic objectives, having an impact and ultimately benefitting industry and the community.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Agriculture and Fisheries	Fully implemented	DAF introduced an annual evaluation program in 2016–17. Impact assessments and benefit-cost analysis were conducted by an independent evaluator for six ASQ Research, Development and Extension (RD&E) programs and projects. Since 2017, 24 RD&E projects/programs have been independently analysed. The $94 million investment returned combined benefits of $716 million (benefit-cost ratio of 7.6:1). DAF has an annual program of independent evaluation for RD&E programs/projects.

Recommendation
4. Department of Agriculture and Fisheries implements a robust project management system that assists staff to manage RD&E projects and enables ASQ to manage and monitor the portfolio of projects, including: scalable project planning based on the nature, size, cost and risks associated with the project; a monitoring and reporting framework to track project delivery against the plan; consistent, accurate and comprehensive capture of project data for portfolio monitoring, reporting and evaluation.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Agriculture and Fisheries	Fully implemented	ASQ designed and implemented a project management tool (Portfolio Activity Reporting Information System (PARIS)) to track and report on key project deliverables and milestones (October 2019). The system incorporates task scheduling, risk assessments, and enhanced project reporting.

Recommendation
5. Department of Agriculture and Fisheries finalises and implements ASQ's project management guidelines and train relevant staff as required.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Agriculture and Fisheries	Fully implemented	DAF developed a user guide for its PARIS project management tool and conducted quarterly workshops with users about system enhancements and business practice. Data entered into PARIS is audited quarterly.

Royalties for the regions (Report 4: 2015–16)

Related parliamentary committee:

- State Development and Regional Industries Committee

Entity progress on implementation

Recommendation

1. Department of State Development use a two stage process—expression of interest, then detailed assessment to ensure:
   - councils only have to invest in developing business cases and detailed plans when they are successful in the expression of interest stage
   - grant assessors assess application eligibility first—then only assess eligible applications against the remaining grant assessment criteria. This will allow them to focus on the detailed assessment at the business case stage.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	As part of the Building Our Regions program, Department of State Development, Infrastructure, Local Government and Planning (DSDILGP) implemented a two-stage process for round two to allow an additional 10 weeks for councils to prepare their applications and enable the department to undertake any additional assessments.

Recommendation

2. Department of State Development advise councils if the guidelines change after they are published and give councils an opportunity to re-submit applications based on the revised criteria.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	DSDILGP implemented this principle into round one of Building Our Regions (completed 1 December 2015).

Recommendation

3. Department of State Development assess the cost benefit analysis of applications prior to approval and announcement of projects. And rigorously check that the figures and assumptions show the project is viable. This should include an emphasis on councils' ability to fund the operating costs and on-going maintenance.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	DSDILGP undertook a detailed cost-benefit analysis and due diligence before approving projects for round one of Building Our Regions. Cost-benefit analysis confirmed project viability and provided assurance that councils could fund ongoing maintenance. Completed 1 December 2015.

Recommendation
4. Department of State Development engage independent expertise on an as needs basis to give clear advice to decision-makers to inform the ranking of applications in terms of the grant criteria and program objectives.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	The director-general approved an existing standing offer arrangement to engage independent expertise and advice on project applications and provide advice to decision-makers in ranking applications. Completed 1 June 2016.

Recommendation
5. Department of State Development collect information from councils on both qualitative and quantitative benefits in project evaluation reports.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	DSDILGP implemented a benefits-realisation framework (including identifying qualitative and quantitative data from councils) in round one of Building Our Regions. This process is now required in project agreements and assists in measuring project benefits. Completed 1 December 2015.

Recommendation
6. Queensland Treasury (QT) revise advice to grant decision-makers to require decision-makers to demonstrate clearly that grant decisions are equitable, transparent and represent value for money. This includes recording the criteria on which their decisions were based and the reasons for the decisions. In particular, when they approve lower ranked applications over higher ranked applications.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Treasury	Fully implemented	QT inserted documentation requirements into the Financial Accountability Handbook Information Sheet 6.3 Grant Program Administration (February 2016).

Transport infrastructure projects (Report 8: 2015–16)

Related parliamentary committee:

- Transport and Resources Committee

Entity progress on implementation

Recommendation
1. Department of Transport and Main Roads clarifies the responsibilities of the Bruce Highway Upgrade Program (BHUP) governance bodies and key governance roles to ensure appropriate oversight, in particular over risk management.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	Department of Transport and Main Roads (DTMR) updated the Bruce Highway Risk and Opportunity Management Plan and other relevant plans and terms of reference. The updates clarify the governance bodies overseeing the program, including their roles, functions and risk management responsibilities.

Recommendation
2. Department of Transport and Main Roads consolidates the existing reports on Bruce Highway Upgrade Program projects so that the Bruce Highway Program Board has access to key information that complements the current report on progress against milestones. This document should include, for each project in development and delivery: • total approved budget • expenditure to date • forecast cost from reporting date to completion.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	DTMR updated the Bruce Highway Program Implementation Plan to show total approved budget broken down by project (with expenditure to date, movement from prior period to current, and forecast from reporting date to completion). This improved and consolidated reporting.

Recommendation
3. Department of Transport and Main Roads develops a summary report covering the full $8.5 billion commitment of the Bruce Highway Upgrade Program to enable the Board to monitor the commitment at the program level, including aggregated expenditure to date and funds committed.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	DTMR updated the delivery performance report to highlight aggregated program expenditure and include committed funds. This improved program-level information about overall performance.

Recommendation		
4. Department of Transport and Main Roads applies its benefits management framework consistently across its programs and projects, including the Bruce Highway Upgrade Program, to maximise benefits. In particular it should define clear, measurable benefits, quantify the expected benefits, set targets and provide baseline data align variations in scope to program benefits.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Transport and Main Roads	Fully implemented	DTMR updated the benefits management strategy, benefits categorisation guide, and other templates. These provide clearer reporting and tracking against originally stated benefits. An internal audit identified further improvements for the benefits framework (2019–20).
Recommendation		
5. Department of Transport and Main Roads implements its program management approach for the BHUP to take advantage of improved project coordination and scheduling, consistent delivery and better value for money outcomes from procurement activities.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Transport and Main Roads	Fully implemented	DTMR updated its portfolio investment and programming, delivery performance report, and other plans and reports to show the total approved budget, expenditure to date, and forecast to completion. The updates have enabled clearer reporting and tracking against originally stated benefits.

Provision of court recording and transcription services (Report 9: 2015–16)

Related parliamentary committee:

- Legal Affairs and Safety Committee

Entity progress on implementation

Recommendation
1. Department of Justice and Attorney-General resolves known contract issues with Auscript as a matter of priority, and vary the contract as needed.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	Department of Justice and Attorney-General (DJAG) and Auscript agreed that any contract variations sought would be limited to things that benefit customers and related to ordering and distribution issues (2016). They used a change-management process to adjust operational activity without varying the contract. Benefits to DJAG include better managing demand and transcript costs, and improved service delivery to clients.

Recommendation
2. Department of Justice and Attorney-General ensures all contractual rights are appropriately exercised and obligations met, including as a priority: • approval of a suitable transition-out plan as required under the contract • independently verifying Auscript's performance and billing information, as provided for under the contract.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Partially implemented	DJAG provided the service provider with a transition-out plan, as required under the contract. In March 2020, the department engaged a supplier to manage successful transition to the new service delivery model for court recording and transcription. Audio recordings and transcript files have been transferred to DJAG for 2013–2020, with work underway to transfer remaining legacy records. Residual transfer of records, ramping down of services, and decommissioning of service provider equipment are focus activities for 2021–2022.

Recommendation
3. Department of Justice and Attorney-General assesses the effectiveness of existing contract performance measures and change as needed, including introducing incentives and penalties that will better drive performance and high quality service delivery.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	DJAG conducts monthly operational meetings with the service provider, where operational performance matters are raised, discussed, and resolved. DJAG maintains a dashboard of performance against contracted key performance indicators. The service provider considers performance measures to be outside the contract scope. DJAG is currently implementing a new recording and transcription system, and new contracts will be negotiated with the successful suppliers.

Recommendation		
4. Department of Justice and Attorney-General conducts a cost benefit analysis, while considering full lifecycle costs, to determine if current services are cost effective and providing value for money, with a view to revisiting costs and how services are delivered where they are not.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Justice and Attorney-General	Fully implemented	DJAG gathered and analysed qualitative data, volumes and growth rates, performance, and costs to identify key findings and lessons. It benchmarked transcription fees across Australian jurisdictions. This analysis helped determine cost-effectiveness of the current service. Findings were presented to the project steering committee on 14 September 2018. The deputy director-general approved closing this recommendation on 31 October 2018.

Recommendation		
5. Department of Justice and Attorney-General immediately conducts a detailed assessment of service delivery requirements, user needs and market capability to identify future service delivery options.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Justice and Attorney-General	Fully implemented	DJAG analysed current operations, components of the recording and transcription service model, and user needs for future service delivery in consultation with internal and external stakeholders. The project team researched services models in other jurisdictions and engaged a firm to prepare a market sounding report (6 April 2018). The deputy director-general approved closing this recommendation on 17 September 2018.

Recommendation		
6. Department of Justice and Attorney-General evaluates feasible alternative service delivery options to determine the best value for money option in terms of cost, timeliness and quality.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Justice and Attorney-General	Fully implemented	DJAG shortlisted five alternative service delivery models based on criteria and findings from the current state analysis, market sounding, end-user needs, and stakeholder consultation. The department completed a cost-benefit analysis of the shortlisted models and selected the best service-delivery model option. The director-general approved the future service delivery model on 3 October 2018.

Recommendation		
7. Department of Justice and Attorney-General develops a strategy and plan to progress to the best value for money option at the end of the current contract.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Justice and Attorney-General	Fully implemented	DJAG developed an implementation strategy and baseline procurement and implementation plan for the recommended future recording and transcription service delivery model (approved 23 October 2018). Funding approval was obtained and the deputy director-general approved closing this recommendation on 31 October 2018.

Management of privately operated prisons (Report 11: 2015–16)

The Queensland Corrective Services was part of the Department of Justice and Attorney-General at the time we made these recommendations in November 2016. It was appropriate to seek a response from the Queensland Corrective Services following subsequent machinery of government changes.

Related parliamentary committee:

- Legal Affairs and Safety Committee

Entity progress on implementation

Recommendation		
1. Department of Justice and Attorney-General and Queensland Health complete a cost-benefit analysis of options for delivering medical services more cost-effectively in prisons.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Health	Fully implemented	Department of Health (DoH) engaged independent experts to develop a cost-benefit approach for the delivery of health services to prisons. Internal audit has reviewed the approach.
Queensland Corrective Services	No longer applicable	In March 2019, the Queensland Government announced its decision to transition the state's two privately operated prisons—Arthur Gorrie Correctional Centre (AGCC) and Southern Queensland Correctional Centre (SQCC)—back to public operation. AGCC transitioned from 1 July 2020 and SQCC is scheduled for transition from 1 July 2021.

Recommendation		
2. Department of Justice and Attorney-General and Queensland Health work together to agree terms for the delivery of health services in prisons.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Health	Fully implemented	DoH commissioned PwC to review offender health services with specific reference to cost-benefit assessment.
Queensland Corrective Services	No longer applicable	In March 2019, the Queensland Government announced its decision to transition the state's two privately operated prisons—Arthur Gorrie Correctional Centre (AGCC) and Southern Queensland Correctional Centre (SQCC)—back to public operation. AGCC transitioned from 1 July 2020 and SQCC is scheduled for transition from 1 July 2021.

Recommendation
3. Department of Justice and Attorney-General investigates ways to incentivise private operators to increase employment opportunities for prisoners.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Corrective Services	No longer applicable	In March 2019, the Queensland Government announced its decision to transition the state's two privately operated prisons—Arthur Gorrie Correctional Centre (AGCC) and Southern Queensland Correctional Centre (SQCC)—back to public operation. AGCC transitioned from 1 July 2020 and SQCC is scheduled for transition from 1 July 2021.

Recommendation
4. Department of Justice and Attorney-General compares and contrasts the operating standards of public and private prisons and where gaps exist, implement better practice operating standards in all public prisons.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Corrective Services	No longer applicable	In March 2019, the Queensland Government announced its decision to transition the state's two privately operated prisons—Arthur Gorrie Correctional Centre (AGCC) and Southern Queensland Correctional Centre (SQCC)—back to public operation. AGCC transitioned from 1 July 2020 and SQCC is scheduled for transition from 1 July 2021.

Recommendation
5. Department of Justice and Attorney-General develops an outcome-focused performance management system for private prison contracts which includes: • clearly defined contract objectives that are outcome-focused   • performance measures that address outcome-focused contract objectives.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Corrective Services	No longer applicable	In March 2019, the Queensland Government announced its decision to transition the state's two privately operated prisons—Arthur Gorrie Correctional Centre (AGCC) and Southern Queensland Correctional Centre (SQCC)—back to public operation. AGCC transitioned from 1 July 2020 and SQCC is scheduled for transition from 1 July 2021.

Recommendation
6. Department of Justice and Attorney-General enhances its management of operator performance by: • assessing the fraud risk that operators could overstate their performance and implementing preventive controls commensurate with the fraud risk profile   • recording, agreeing and monitoring the effectiveness of actions to address any operator performance deficiencies.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Corrective Services	No longer applicable	In March 2019, the Queensland Government announced its decision to transition the state's two privately operated prisons—Arthur Gorrie Correctional Centre (AGCC) and Southern Queensland Correctional Centre (SQCC)—back to public operation. AGCC transitioned from 1 July 2020 and SQCC is scheduled for transition from 1 July 2021.

Recommendation		
7. Queensland Health implements central governance over health services in all Queensland prisons.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Health	Fully implemented	DoH commissioned PwC to review offender health services with specific reference to cost-benefit assessment.

Cloud computing (Report 13: 2015–16)

Related parliamentary committee:

- Community Support and Services Committee

Entity progress on implementation

Recommendation
1. Queensland Government Chief Information Officer reviews and updates the cloud strategy, implementation model and relevant documents including:

- defining performance indicators and criteria for outcomes and benefits that meet the objective and vision of the cloud computing strategy and align with the Queensland Government Performance Management Framework
- setting realistic timeframes with consideration of the resource and cost implications, and then adapting a flexible style of delivery to provide timely direction and guidance to government as the market and departments mature in adopting the technology
- using existing whole-of-government ICT portfolio data to highlight to departments, services that represent maximum value and benefits at the lowest costs and risks for transitioning to cloud
- improving formal feedback and consultation process targeted to the cloud strategy and publishing information on lessons learnt from projects relating to cloud computing.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Fully implemented	Queensland Government Chief Information Officer (QGCIO) reviewed and updated the cloud strategy, implementation model, and relevant documents.

Recommendation
2. Queensland Government Chief Information Officer reviews departmental cloud implementation roadmaps to identify whole-of-government risks and opportunities and inform decision-making, and completes key frameworks and guidelines including:

- the ICT-as-a-service decision framework and guidelines
- prioritise, in conjunction with departments, the pre-requisite activities required for cloud service brokerage.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Fully implemented	Department of Communities, Housing and Digital Economy (DCHDE) implemented this recommendation as an ongoing activity in February 2018. Departments can seek additional as-a-service and cloud advice from industry via a panel of prequalified suppliers. Several departments have shared their cloud roadmaps. Assurance processes for new ICT investments were updated to include as-a-service and cloud-related issues. CITEC took steps to become an ICT as-a-service infrastructure broker.

Recommendation

3. Department of Science, Information Technology and Innovation improves the cloud sourcing approach by:
   - working with departments and the whole-of-government procurement team to obtain relevant data on cloud usage
   - providing relevant due diligence information that it gathers when establishing panels.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Fully implemented	DCHDE collected cloud take-up information annually until 2020. Data on cloud usage lacks a systematic model for agency reporting. Available data are provided for each agency and need to be consolidated to provide meaningful aggregated view. Data are displayed on the ICT console for trend analysis. Agency maturity on cloud procurement has increased to the point where cloud take-up information is no longer needed.

Recommendation

4. Queensland Government Chief Information Officer and the Department of Science, Information Technology and Innovation identify whole-of-government ICT workforce target capability and gaps in capabilities, and make transition plans to address these gaps.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Fully implemented	In February 2018, DCHDE implemented the Digital Queensland– Digital Professional Workforce Plan to support traineeships being offered through TAFE Certificate IV on Microsoft cloud computing. Agencies can access cloud computing training and other traineeships.

Recommendation

5. Queensland Government Chief Information Officer and the Department of Science, Information Technology and Innovation improve risk management practices by:
   - developing guidelines that departments can use to manage ICT services and operational risks in a cloud-computing environment
   - guiding departments on the types of assurance reports they need to obtain for various cloud deployment models
   - including any specific requirements relating to cloud computing services with the whole-of-government business continuity management and disaster recovery guide.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Fully implemented	In February 2018, DCHDE presented fact sheets and guidance to a range of stakeholders. These are published on the whole-of-government website and available to all government agencies. DCHDE continue to engage with other agencies, such as CCoP.

Recommendation		
6. All departments update their ICT strategies to articulate departmental drivers for adopting cloud and evaluate the current ICT assets and services portfolio to develop roadmaps and identified activities for transforming ICT service delivery incrementally.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Communities, Housing and Digital Economy	Fully implemented	DCHDE developed a digital strategy, including strategic settings to enable informed decision-making. It is regularly reviewed and updated.
Department of Education	Fully implemented	Department of Education (DoE) updated or created digital strategic plans and related documents to inform the cloud decision process, plus relevant strategic planning and governance documents.

Recommendation		
7. All departments identify the impact of cloud computing on their ICT operations and workforce capability and develop transition plans.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Communities, Housing and Digital Economy	Fully implemented	DCHDE's digital strategy contains decision-making processes on digital uplift and employee upskilling. The strategy is updated regularly.
Department of Education	Fully implemented	DoE's workforce management plan was updated to incorporate training, skilling, and hiring of the workforce required to accommodate any move to cloud services. The department developed a workforce strategy plan and related documents as a decision-making platform for placing workload on cloud services.

Recommendation		
8. All departments establish ICT due diligence and information management processes for user-initiated cloud solutions.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Communities, Housing and Digital Economy	Fully implemented	Information management leading practices are incorporated in Queensland Government Enterprise Architecture policies and instruments and published on the whole-of-government website. All agencies can access this material. Information management processes are reviewed and updated as required.
Department of Education	Fully implemented	DoE updated its procedures to inform and guide the cloud decision-making process to provide a tailored and targeted cloud decision framework for schools and business units. The department delivered a cloud assessment tool.

Recommendation		
9. All departments evaluate the overall risks and control environment based on formal assurance reports from service providers, and implement controls and contingency plans where there are gaps.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Communities, Housing and Digital Economy	Fully implemented	Leading practice project and assurance methodologies are incorporated in Queensland Government Enterprise Architecture policies and guidelines published on the whole-of-government website. Individual agencies are responsible for implementing these approaches. DCHDE's Office of Assurance and Investment provides some assurance services. DCHDE is reviewing its whole-of-government digital and ICT governance and investment arrangements.
Department of Education	Fully implemented	DoE updated its ICT operational and departmental risk register framework to include cloud-based risks. Risk assessments adhere to the requirements of the National Safer Technology for Schools (ST4S) initiative. Other online services require risk and privacy assessments to be conducted, with controls and treatments to be documented in accordance with departmental policies and procedures.
Recommendation		
10. All departments implement processes to detect and monitor user-initiated cloud services and a user awareness program relating to information on the risks of unapproved cloud services.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Communities, Housing and Digital Economy	Fully implemented	Information security policy is incorporated in Queensland Government Enterprise Architecture policies and instruments published on the whole-of-government website for all agencies to access. The policy is reviewed and updated as required.
Department of Education	Fully implemented	DoE works with cloud service vendors to implement detection, monitoring, reporting, and escalation of cloud service usage within the department. The department performed an assessment of approved cloud service solutions. The department prepared training and resource materials for schools and business units about risks and risk mitigation strategies for the uptake of cloud services.

Financial risk management practices at Energex (Report 14: 2015–16)

Related parliamentary committee:

- Economics and Governance Committee

Entity progress on implementation

Recommendation
1. Queensland Treasury update the cost of capital guidelines to incorporate changed market principles and practices, including the following key variables: • cost of capital without any risks (risk free rate) • additional cost of capital representing business and project risks (market risk premium) • adjustments for taxation benefits available to an investor (gamma).

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Treasury	Fully implemented	Both previous and current versions of the cost of capital principles have included references to these key variables.

Recommendation
2. Energex updates its treasury policy to ensure it reflects changes in the business structure and current processes, and establish a treasury committee to identify and review purchasing and credit risks.

Entity	Status	Entity's self-assessment response or where necessary a summary
Energy Queensland Limited	Fully implemented	The Energy Queensland Limited Board approved the Energex treasury policy. Following the merger, the treasury policy now includes items which identify when treasury should be involved to minimise credit and purchasing risk and the inclusion of all three functions within finance results in reduced risk of items being missed. This policy is reviewed annually by the board.

Queensland public hospital operating theatre efficiency (Report 15: 2015–16)

We made recommendations to all 16 hospital and health services (HHSs) in this report. Given four HHSs perform very little elective surgery we have excluded them from our analysis. We analysed the responses for the 12 HHSs that perform more than 300 elective surgeries each quarter.

Related parliamentary committee:

- Health and Environment Committee

Entity progress on implementation

Recommendation
1. All Hospital and Health Services facilitated by the Department of Health, develop and implement a single suite of agreed upon definitions, performance measures and targets to support HHSs and hospitals to manage, benchmark and improve theatre performance.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	Department of Health (DoH) developed and endorsed the Operating Theatre Efficiency Guideline, published January 2017, as best practice for understanding and improving theatre efficiency, governance, and operational management. The Healthcare Improvement Unit (HIU), under the direction of the Theatre Efficiency Committee, is establishing operating-theatre data collection to accurately measure the required metrics and key performance indicators (KPIs), and to develop a dashboard to enable individual facilities to measure and report their own performance in line with statewide definitions.
Cairns and Hinterland Hospital and Health Service	Fully implemented	Key performance indicators (KPIs) have been agreed and published by DoH and incorporated into Cairns and Hinterland HHS measurement processes. Cairns and Hinterland HHS plans to conduct an internal audit on surgery planning and theatre efficiency
Central Queensland Hospital and Health Service	Fully implemented	Central Queensland HHS set key performance indicators (KPIs) which are reported through a scorecard, in conjunction with the SPR reports. The scorecard can be replicated at each facility or Central Queensland HHS level. The clinical network identifies areas that require specific attention. Central Queensland HHS analyses the scorecard for areas of improvement. The scorecard continues to be refined as services or KPIs change.
Children's Health Queensland Hospital and Health Service	Fully implemented	With the DoH single suite of agreed definitions now in place and applied across all HHSs, Children's Health Queensland HHS developed dashboards to present performance measures on theatre performance.
Darling Downs Hospital and Health Service	Fully implemented	Darling Downs HHS adopted the Operating Theatre Efficiency Guideline, published January 2017, as best practice for understanding and improving theatre efficiency, governance, and operational management.
Gold Coast Hospital and Health Service	Fully implemented	Gold Coast HHS adopted the Operating Theatre Efficiency Guideline, published January 2017, as best practice for understanding and improving theatre efficiency, governance, and operational management.

Mackay Hospital and Health Service	Fully implemented	Mackay HHS adopted the Operating Theatre Efficiency Guideline, published January 2017, as best practice for understanding and improving theatre efficiency, governance, and operational management.
Metro North Hospital and Health Service	Fully implemented	Metro North HHS adopted the Operating Theatre Efficiency Guideline, published January 2017, as best practice for understanding and improving theatre efficiency, governance, and operational management.
Metro South Hospital and Health Service	Fully implemented	Metro South HHS adopted the Operating Theatre Efficiency Guideline, published January 2017, as best practice for understanding and improving theatre efficiency, governance, and operational management.
Sunshine Coast Hospital and Health Service	Partially implemented	Benchmarking for operating theatre efficiency is not yet finalised. Agreed definitions are included in the department's operating theatre efficiency guideline but are not yet fully implemented. The locally developed operating theatre efficiency dashboard will be scaled up and shared to enable statewide comparison.
Townsville Hospital and Health Service	Fully implemented	Townsville HHS adopted the Operating Theatre Efficiency Guideline, published January 2017, as best practice for understanding and improving theatre efficiency, governance, and operational management.
West Moreton Hospital and Health Service	Fully implemented	West Moreton HHS adopted the Operating Theatre Efficiency Guideline, published January 2017, as best practice for understanding and improving theatre efficiency, governance, and operational management. The HHS continues to work to improve benchmarks.
Wide Bay Hospital and Health Service	Fully implemented	Wide Bay HHS reports key performance indicators (KPIs) to the department at monthly performance meetings. The nursing director follows up weekly with nurse unit managers. Wide Bay HHS is working to increase the start-on-time percentage rate and decrease turnaround times.

Recommendation

2. All Hospital and Health Services require their theatre management committees (or equivalent) to monitor the efficient use of theatres and to provide regular easy to read and relevant performance reports to their theatre staff. Reports should include upstream and downstream pressure points, such as delays in preparing the patient for the anaesthetic team and a lack of Intensive Care Unit beds.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns and Hinterland Hospital and Health Service	Fully implemented	Cairns and Hinterland HHS has a theatre management committee that meets monthly to discuss performance, strategies and initiatives regarding the efficient use of theatres. It also has a theatre scheduling and utilisation governance committee that meets weekly. Cairns and Hinterland HHS plans to conduct an internal audit of surgery planning and theatre efficiency.
Central Queensland Hospital and Health Service	Fully implemented	Central Queensland HHS set up a clinical network to identify and drive clinical practice improvements, redesign service delivery, and contribute to annual planning. Central Queensland HHS implemented an operational plan for the surgical services area.

Children's Health Queensland Hospital and Health Service	Fully implemented	Children's Health Queensland HHS has a formal reporting structure for theatre performance management. Weekly theatre matrix meetings are used for forward planning and review. Monthly theatre management meetings address elective surgery activity, waitlists, operating theatre utilisation, and closures. Monthly service performance meetings assess financial and patient activity information.
Darling Downs Hospital and Health Service	Fully implemented	Darling Downs HHS has a mature theatre management committee which has assessed demand and capacity variables since 2012. The committee meets weekly. Reports have been developed into a dashboard.
Gold Coast Hospital and Health Service	Fully implemented	Gold Coast HHS has a performance analysis and reporting unit that reports daily on broad theatre efficiency. More detailed reporting is provided via divisionally accessible reports.
Mackay Hospital and Health Service	Fully implemented	Mackay HHS established a perioperative multidisciplinary management committee that meets monthly to monitor and improve theatre utilisation and efficiency. The theatre and surgical specialties management meeting supports operational review of upstream and downstream risk management.
Metro North Hospital and Health Service	Fully implemented	Metro North HHS provides regular reports on theatre efficiency. Local management committees include theatre efficiency in their regular reports. The HHS has a theatre management committee with terms of reference that include operating theatre efficiency.
Metro South Hospital and Health Service	Fully implemented	Metro South HHS has a theatre management committee within each facility that focuses on the efficiency and effectiveness of operating theatres.
Sunshine Coast Hospital and Health Service	Fully implemented	Sunshine Coast HHS has a perioperative governance committee that meets monthly to discuss longer-term plans and strategies, and a weekly elective surgery huddle that provides oversight of operational issues. The weekly elective operational meeting examines operating theatre performance. The HHS reports against all indicators in the operating theatre efficiency guideline.
Townsville Hospital and Health Service	Fully implemented	Townsville HHS has a theatre management committee that measures effectiveness and provides oversight of theatre operations. The committee is developing its reporting to provide more detailed trend analysis and insights.
West Moreton Hospital and Health Service	Partially implemented	West Moreton HHS has monthly meetings to report on operating theatre management, though these were interrupted during COVID-19.
Wide Bay Hospital and Health Service	Fully implemented	Wide Bay HHS has monthly division-of-surgery meetings which consider reports about key performance indicators (KPIs). Actions are minuted and tracked for progress.

Recommendation		
3. All Hospital and Health Services clarify and formally communicate roles, responsibilities and accountability for delivering efficient surgical services, both operationally and strategically.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Cairns and Hinterland Hospital and Health Service	Fully implemented	Cairns and Hinterland HHS established a theatre scheduling and utilisation governance committee to ensure efficient delivery of surgical services. The HHS plans to conduct an internal audit on surgery planning and theatre efficiency.
Central Queensland Hospital and Health Service	Fully implemented	Central Queensland HHS has implemented an operational plan that links to its strategic plan and identifies clear key performance indicators (KPIs) to measure performance. The operational plan will be updated as needed.
Children's Health Queensland Hospital and Health Service	Fully implemented	Children's Health Queensland HHS has a formal reporting structure in its Division of Surgery with clear roles and responsibilities for the management team.
Darling Downs Hospital and Health Service	Fully implemented	Darling Downs HHS has clarified and communicated roles and reaffirmed responsibilities, accountabilities, and reporting lines.
Gold Coast Hospital and Health Service	Fully implemented	Gold Coast HHS has communicated roles, responsibilities, and accountabilities in line with the theatre efficiency guideline.
Mackay Hospital and Health Service	Fully implemented	Mackay HHS has communicated roles, responsibilities, and accountabilities in line with the theatre efficiency guideline and developed terms of reference for committees including documented roles and responsibilities.
Metro North Hospital and Health Service	Fully implemented	Metro North HHS has communicated the theatre efficiency guidelines to all relevant staff. Performance information is discussed at operational and strategic meetings. All sites display performance statistics. The surgical stream monitors key performance indicators (KPIs).
Metro South Hospital and Health Service	Not implemented	Metro South HHS operates surgical services independently at each facility. Roles and responsibilities are defined by position description.
Sunshine Coast Hospital and Health Service	Fully implemented	Sunshine Coast HHS adopted clear roles and responsibilities in line with the operating theatre efficiency guidelines. These inform practice and model of care development.
Townsville Hospital and Health Service	Fully implemented	Townsville HHS adopted key governance documents to clarify and communicate roles, responsibilities, and accountabilities. These policy documents are available to all surgical services staff.
West Moreton Hospital and Health Service	Partially implemented	West Moreton HHS has a strategic plan for surgery that outlines roles and responsibilities.
Wide Bay Hospital and Health Service	Fully implemented	Wide Bay HHS has role descriptions for surgical division staff, which are discussed at quarterly district division of surgery meetings.

Recommendation
4. Department of Health issue the definitions, performance measures and targets that the HHSs agree upon as guidance to hospitals and provide education and implementation support to help hospitals improve their theatre efficiency.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	DoH established a theatre efficiency committee (August 2016) and operating theatre efficiency program. In January 2017, the committee endorsed the Queensland Health Operating Theatre Efficiency Guideline, which provides a best practice guide for HHSs.

Recommendation
5. All Hospital and Health Services require their hospitals to regularly review their theatre schedules to ensure supply of specialty theatre sessions best matches their demand for services.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns and Hinterland Hospital and Health Service	Fully implemented	Cairns and Hinterland HHS regularly reviews its theatre session schedule and is planning to conduct an internal audit on surgery planning and theatre efficiency.
Central Queensland Hospital and Health Service	Fully implemented	Central Queensland HHS has an operational plan for surgical services that provides an overview of theatre schedules and rosters. A systematic review of operations is underway. The HHS reviews theatre schedules regularly, and has developed a dedicated trauma list for Rockhampton Hospital and a patient travel process for transfer between Rockhampton and Gladstone Hospitals for elective surgery.
Children's Health Queensland Hospital and Health Service	Partially implemented	Children's Health Queensland HHS uses weekly theatre matrix meetings and monthly theatre management meetings to discuss service demand and waitlists. A theatre review was undertaken in 2019 and its recommendations are being implemented. Once fully implemented, the recommendations will increase theatre efficiency and effectiveness.
Darling Downs Hospital and Health Service	Fully implemented	Darling Downs HHS reviews theatre demand and needs at a surgical template meeting every two months.
Gold Coast Hospital and Health Service	Partially implemented	Gold Coast HHS has transitioned to Surginet within the statewide ieMR system. The HHS uses dashboard reporting to maximise theatre utilisation. The HHS has requested reporting enhancements in Surginet to support theatre management; these enhancements are on a priority list with eHealth Queensland.
Mackay Hospital and Health Service	Fully implemented	Mackay HHS has transitioned to Surginet with the statewide ieMR system. The HHS reviews weekly theatre lists and ensures supply aligns with demand.
Metro North Hospital and Health Service	Fully implemented	Metro North HHS uses a four-week theatre template and holds fortnightly meetings to monitor waiting lists and theatre use.
Metro South Hospital and Health Service	Fully implemented	Metro South HHS hospitals regularly review their theatre schedule to ensure supply is best matched with demand.
Sunshine Coast Hospital and Health Service	Fully implemented	Sunshine Coast HHS regularly reviews the theatre schedule and ensures it aligns with the efficiency guideline and the demand for clinic specialty.
Townsville Hospital and Health Service	Fully implemented	Townsville HHS regularly reviews supply and demand for elective surgery and produces fortnightly theatre templates. The HHS has conducted an internal audit of surgical waitlist management and is continuing to implement its recommendations.

| West Moreton Hospital and Health Service | Fully implemented | West Moreton HHS manages the demand for services through regular meetings and defined processes. |
| Wide Bay Hospital and Health Service | Fully implemented | Wide Bay HHS regularly reviews waitlists and reassigns patients as needed. Theatre schedules are reviewed every three years. |

Recommendation

6. All Hospital and Health Services revise surgery staff rosters to minimise late starts, early finishes and hospital initiated cancellations on the day of surgery.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns and Hinterland Hospital and Health Service	Fully implemented	Cairns and Hinterland HHS rosters are aligned to support contemporary theatre rostering and are reviewed by the theatre scheduling and utilisation governance committee. The HHS is conducting an internal audit of surgery planning and theatre efficiency.
Central Queensland Hospital and Health Service	Fully implemented	Central Queensland HHS has updated its theatre utilisation policy to address rosters, cancellations, and patient flow management. The HHS undertakes continuous improvement reviews to ensure targets and key performance indicators (KPIs) are met.
Children's Health Queensland Hospital and Health Service	Fully implemented	Children's Health Queensland HHS uses theatre matrix meetings for forward planning and rostering. Effective rostering minimises hospital-initiated late starts.
Darling Downs Hospital and Health Service	Fully implemented	Darling Downs HHS discusses on-time starts, utilisation, and overruns at the weekly theatre management meeting. Theatre workforce planning ensures appropriate rosters and minimal overtime.
Gold Coast Hospital and Health Service	Not implemented	Gold Coast HHS has revised its rosters and standard session times to better meet service needs within the award conditions constraints. The HHS has limited flexibility to influence industrial awards.
Mackay Hospital and Health Service	Fully implemented	Mackay HHS has reviewed staff rosters to align shifts. Ongoing review maximises theatre capacity.
Metro North Hospital and Health Service	Partially implemented	Metro North HHS reviewed staff rosters and amended start and finish times to meet demand. Theatre staff rostering requires monitoring with the modification of theatre templates.
Metro South Hospital and Health Service	Fully implemented	Metro South HHS reviewed rosters to ensure lists are staffed to start and finish on time. Governance is in place to monitor these measures. Revision of rosters helps ensure better alignment, and visual tools ensure the first patient starts on time.
Sunshine Coast Hospital and Health Service	Fully implemented	Sunshine Coast HHS uses rosters that support operating theatre utilisation and undertakes regular roster reviews. There are opportunities to improve rosters by ceasing half-day sessions.
Townsville Hospital and Health Service	Fully implemented	Townsville HHS has reviewed and realigned rosters for all professional streams in surgical services. Staff rosters are now aligned with theatre session times.
West Moreton Hospital and Health Service	Fully implemented	West Moreton HHS continually reviews rosters to avoid cancellations and maximise usage, with appropriate start and finish times.
Wide Bay Hospital and Health Service	Fully implemented	Wide Bay HHS monitors start-on-time, overruns, and underruns, and uses checklists to ensure surgeries commence on time. Rostering actions were working effectively, but have been impacted by capacity issues. Data-driven scheduling will be reviewed for enhancement.

Recommendation
7. All Hospital and Health Services undertake rigorous data quality audits and train staff to ensure they enter data consistently and accurately.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns and Hinterland Hospital and Health Service	Fully implemented	Cairns and Hinterland HHS uses a dashboard to monitor data quality and conducts internal audits on surgery planning and theatre efficiency. A staff member is responsible for data validation and audit activities. Training is provided as needed.
Central Queensland Hospital and Health Service	Fully implemented	Central Queensland HHS reviewed data entry processes in February 2018 and developed user guides and a theatre utilisation management policy to improve data integrity. Ongoing training is provided as needed.
Children's Health Queensland Hospital and Health Service	Fully implemented	Children's Health Queensland HHS performs a daily quality assurance review and offers staff training about data quality.
Darling Downs Hospital and Health Service	Fully implemented	Darling Downs HHS provides ongoing training in information management and has relevant access controls in place. Regular audits check for accuracy, completeness, and timeliness.
Gold Coast Hospital and Health Service	Partially implemented	Gold Coast HHS has a dedicated data quality officer for theatre operations. Additional reporting enhancements have been requested to allow more effective data quality audits; this is on a priority list with eHealth Queensland.
Mackay Hospital and Health Service	Fully implemented	Mackay HHS has a dedicated data manager for theatre operations, who ensures data is accurate and reliable.
Metro North Hospital and Health Service	Fully implemented	Metro North HHS conducts regular data quality audits and reports. Each facility has a data custodian and educator.
Metro South Hospital and Health Service	Fully implemented	Metro South HHS undertakes regular data quality audits through elective surgery coordinators.
Sunshine Coast Hospital and Health Service	Fully implemented	Sunshine Coast HHS standardised internal coding and implemented a clinical information specialist program with health information managers. The HHS has processes to mitigate the risk of errors in coding and classification.
Townsville Hospital and Health Service	Fully implemented	Townsville HHS has a theatre data manager who reviews data and corrects identified errors. Ongoing training is provided to staff. The HHS would see further benefit from regular training in data inputs and drivers.
West Moreton Hospital and Health Service	Fully implemented	West Moreton HHS had a digital health team that reviews data and provides training.
Wide Bay Hospital and Health Service	Fully implemented	Wide Bay HHS uses an audit report to identify and correct data errors and offers regular training to staff. Monthly data stewardship meetings focus on data quality.

Recommendation
8. We recommend that all Hospital and Health Services improve the framework supporting coding in hospitals by: • ensuring their hospitals develop a comprehensive internal coding audit program, in conjunction with the HHS's internal audit function, that focuses on quality and standardisation   • undertaking a formalised and structured peer reviewing program.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns and Hinterland Hospital and Health Service	Fully implemented	Cairns and Hinterland HHS has conducted coding audits since 2016–17.
Central Queensland Hospital and Health Service	Fully implemented	Central Queensland HHS undertakes regular coding audits with the clinical coding team. Coding procedures and processes have been updated. Training is offered where required.
Children's Health Queensland Hospital and Health Service	Partially implemented	Children's Health Queensland HHS provides coaching for new medical officers so that coding can accurately capture activity. A health informatics data administrator reviews coding data. This work is still developing. The HHS is considering a formal internal coding audit program.
Darling Downs Hospital and Health Service	Partially implemented	Darling Downs HHS has a regular and ad hoc auditing program but does not peer review against other HHSs. Availability of coding resources to match activity levels is a challenge while formal training cannot match supply to demand.
Gold Coast Hospital and Health Service	Fully implemented	Gold Coast HHS has implemented a comprehensive clinical coding quality validation process.
Mackay Hospital and Health Service	Fully implemented	Mackay HHS implemented an external provider coding optimisation program and continues to run external coding audits. The HHS is seeking further opportunities to improve clinical documentation.
Metro North Hospital and Health Service	Fully implemented	Metro North HHS established regular meetings with internal clinical coding teams and offers clinical coding education sessions. The HHS continues to monitor and report on clinical coding.
Metro South Hospital and Health Service	Not implemented	Metro South HHS has its clinical coding audited by external parties. This is not currently part of the internal audit function.
Sunshine Coast Hospital and Health Service	Partially implemented	Sunshine Coast HHS has well-established mechanisms to ensure coding quality. An attempt to establish a statewide coding audit program failed due to insufficient coders with auditing skills.
Townsville Hospital and Health Service	Fully implemented	Townsville HHS has an annual internal coding audit program with audits, education and peer review. Efforts to coordinate and share peer coding audit results across HHSs have not been successful to date.
West Moreton Hospital and Health Service	Fully implemented	West Moreton HHS has an audit and peer review program.
Wide Bay Hospital and Health Service	Fully implemented	Wide Bay HHS developed a clinical coding quality assurance program in 2019. The HHS identifies documentation optimisation opportunities and peer benchmarking. Through the Statewide Clinical Coding Audit Program, the HHS benchmarks against peer HHSs.

Recommendation
9. All Hospital and Health Services improve the accuracy and timeliness of patient-level costing of hospital services and provide meaningful reports to directors and to the theatre management committee.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns and Hinterland Hospital and Health Service	Fully implemented	Cairns and Hinterland HHS has implemented a new costing system which provides better opportunities for reporting and analysis. Work on data quality continues. The HHS is planning an internal audit of surgery planning and theatre.
Central Queensland Hospital and Health Service	Fully implemented	Central Queensland HHS identified planned care targets based on capacity and demand, and implemented a key performance indicator (KPI) scorecard with monthly reporting.
Children's Health Queensland Hospital and Health Service	Partially implemented	Children's Health Queensland HHS does not use patient-level costing as a standard performance measure. Patient-level costing can be requested on an ad hoc basis.
Darling Downs Hospital and Health Service	Fully implemented	Darling Downs HHS uses online dashboards for patient-level treatment costs, which are refreshed weekly. Costing processes continue to be refined.
Gold Coast Hospital and Health Service	Fully implemented	Gold Coast HHS developed reporting dashboards that allow staff to understand cost drivers at the patient level.
Mackay Hospital and Health Service	Partially implemented	Mackay HHS implemented a new costing system that provides better patient-level costing and is developing reports to manage data quality.
Metro North Hospital and Health Service	Partially implemented	Metro North HHS has a system in place to track costs for consumables and prostheses, which is fully operational in some facilities and being implemented in others.
Metro South Hospital and Health Service	Partially implemented	Metro South HHS has commissioned patient-level costing software.
Sunshine Coast Hospital and Health Service	Fully implemented	Sunshine Coast HHS uses a dashboard to monitor theatre performance and throughput, and reports timely patient-level costing information. The HHS is proposing to share data and governance protocols with other HHSs.
Townsville Hospital and Health Service	Fully implemented	Townsville HHS distributes monthly patient-level costing reports. Theatre management remains focused on strategies and solutions to increase throughput and drive cost efficiency, but would benefit from a renewed focus on cost drivers to better inform strategies to achieve a higher level of cost efficiency.
West Moreton Hospital and Health Service	Partially implemented	West Moreton HHS has access to patient-costing data, but the reports take time to prepare.
Wide Bay Hospital and Health Service	Not implemented	Wide Bay HHS does not have the capability to implement this recommendation.

Recommendation
10. Department of Health reviews the purchasing incentives to encourage efficiency and reward better performing HHSs.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	DoH has summarised the quality improvements payments process to reward HHSs for best practice healthcare and implemented several strategies to ensure value-based healthcare.

Flood resilience of river catchments (Report 16: 2015–16)

Related parliamentary committee:

- State Development and Regional Industries committee

Entity progress on implementation

Recommendation
1. Coordinating in the absence of stand-alone catchment management authorities, the Department of Infrastructure, Local Government and Planning fulfil its obligation under the State Disaster Management Plan to drive the enhancement of flood resilience in the four catchments by: • flood resilience activities and funding at a state and catchment level   • developing strategies and plans, in consultation with the four councils and relevant entities, to effectively identify, assess, prioritise and manage catchment scale flood risks using an integrated catchment management approach   • assessing the capacity and capabilities of the four councils and supporting them as necessary in building flood resilience in the catchments and in their local areas.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	Department of Infrastructure, Local Government and Planning (DILGP), working with the Queensland Reconstruction Authority (QRA), set up the Queensland Flood Resilience Coordination Committee to coordinate flood resilience and mitigation activities and funding, and to deliver a whole-of-government catchment management approach. In 2016, the QRA was appointed as the lead agency for this work.

Recommendation
2. In the absence of stand-alone catchment management authorities, the Department of Infrastructure, Local Government and Planning as a matter of priority, establish what funding is reasonably required and complete all elements of the Brisbane River Catchment Flood Studies.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	DILGP completed a scoping study of floodplain management study and plan components, and funding for Stage 2 of the Brisbane River Catchment Flood Studies (BRCFS) was committed. Further scoping and funding will follow. The state and the four councils have a memorandum of understanding in place, and the QRA is responsible for ongoing work.

Recommendation

3. The four councils develop floodplain management plans in accordance with Recommendation 2.12 of the Final Report of the Queensland Floods Commission of Inquiry.[2]

Notes: [2] We addressed recommendation 3 to four councils. Somerset Regional Council did not agree with this recommendation. As such, we did not seek a response from it. However, it recently advised us that it has developed a local floodplain management plan consistent with recommendation 2.12 of the Queensland Floods Commission of Inquiry. This plan is limited to the localities of Esk, Fernvale, Kilcoy, Lowood, Minden-Tarampa and Toogoolawah. The floodplain management plan was adopted by council on 17 December 2020.

Entity	Status	Entity's self-assessment response or where necessary a summary
Ipswich City Council	Fully implemented	In early 2021, the Ipswich City Council completed a floodplain management plan in accordance with Recommendation 2.12 from the Final Report of the Queensland Floods Commission of Inquiry. It will present the plan to the council for adoption.
Lockyer Valley Regional Council	Partially implemented	Lockyer Valley Regional Council has developed a floodplain management plan in accordance with Recommendation 2.12 from the Final Report of the Queensland Floods Commission of Inquiry. The completed floodplain management plan is expected to be adopted by the council by 30 June.
Scenic Rim Regional Council	Not implemented	Scenic Rim Regional Council has not yet developed a floodplain management plan in accordance with Recommendation 2.12. It has limited awareness of the matter but has included it in its forward work schedule.

Recommendation

4. The Department of Natural Resources and Mines and the four councils work together to effectively and economically regulate levee banks.[3]

Notes: [3] We addressed recommendation 4 to the Department of Natural Resources and Mines (now Department of Regional Development, Manufacturing and Water) and four councils. Lockyer Valley Regional Council did not agree to this recommendation. As such, we did not seek a response from it.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Regional Development, Manufacturing and Water	Fully implemented	Department of Regional Development, Manufacturing and Water undertook a comprehensive review of the levee regulatory framework, working with local governments to implement the recommended actions. In conjunction with other state agencies, it provides technical advice to local governments as needed.
Ipswich City Council	Fully implemented	Ipswich City Council continues to work collaboratively with the Department of Natural Resources and Mines (DNRM) on the regulation of levee banks, as and when the need arises.
Scenic Rim Regional Council	Not implemented	Scenic Rim Regional Council had limited awareness of this recommendation, but has included it in its forward work schedule.
Somerset Regional Council	Fully implemented	Somerset Regional Council works collaboratively with DNRM on the regulation of levee banks, as needed. It would like more guidance from DNRM about applications for new levees.

Early childhood education (Report 19: 2015–16)

Related parliamentary committee:

- Education, Employment and Training Committee

Entity progress on implementation

Recommendation		
1. Department of Education and Training provides evidence-based guidance in line with the National Quality Standard to approved kindergarten program providers on the experiences and activities that form part of an approved kindergarten program to help children successfully transition to school.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Education	Fully implemented	Department of Education (DoE) is in regular liaison with ACECQA to ensure the evidence-based guidance materials are developed in line with the National Quality Standard to approved kindergarten providers on the experiences and activities that form part of an approved kindergarten program to help children successfully transition to school. The department has partnered with ACECQA to deliver workshops for early years coaches as part of the Kindergarten to Year 2 Strategy. The department continues to provide further guidance, videos, and trend analysis reporting as part of the broader assurance review framework.

Recommendation		
2. Department of Education and Training uses a broad range of internally and externally available data sources to inform the risk-based selection of kindergarten program providers to review.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Education	Fully implemented	DoE uses internally available information and data as part of the process for scheduling and undertaking assurance reviews, applying a risk-based lens. DoE has updated funding requirements to incorporate reference to its fraud and corruption control framework.

Recommendation		
3. Department of Education and Training supplements its existing service review framework to include: • desktop reviews of subsidy claims to improve coverage of its compliance program • clear guidance to the review officers on how to apply the department's Fraud and Corruption Control Framework.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Education	Fully implemented	DoE amended the service review framework to include specific reference to its fraud and corruption control framework. Ongoing training addresses issues such as unconscious bias and decision-making. DoE broadened its framework to include desktop reviews of all Queensland Kindergarten Funding Scheme subsidies and references in the assurance review process for review officers regarding the department's Fraud and Corruption Control Framework.

Recommendation
4. Department of Education and Training requests an annual assurance statement from the central governing bodies that their individual kindergarten services comply with the Queensland Kindergarten Funding Scheme guidelines.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	DoE uses a statement of assurance when central governing bodies submit their enrolment data at the end of each semester. DoE amended the assurance statement to incorporate additional assurance requirements. The summarised assurance statement was released in December 2016.

Strategic procurement (Report 1: 2016–17)

Related parliamentary committee:

- Transport and Resources Committee

Entity progress on implementation

Recommendation
1. Department of the Premier and Cabinet, Queensland Treasury and the Department of Housing and Public Works work together to: • confirm the role and level of authority required by the Office of the Chief Advisor — Procurement to enable strategic procurement outcomes • assess the merits of retaining the role within the DHPW verses within a central agency.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Energy and Public Works	Fully implemented	As agreed at ministerial level, whole-of-government procurement remains with the Department of Energy and Public Works (DEPW), with Queensland Treasury (QT) and the Department of the Premier and Cabinet (DPC) playing an enhanced partnership role in the procurement model.
Department of the Premier and Cabinet	Fully implemented	The centrally enabled agency model for procurement continues, with QT involved in negotiating major decisions in key procurement categories.
Queensland Treasury	Fully implemented	A ministerial-level decision agreed to locate whole-of-government procurement within DEPW, with DPC and QT involved in partnership on key issues. DEPW chairs the Queensland Government Procurement Committee which provides direction and strategic advice about whole-of-government procurement. DPC and QT are members of the committee.

Recommendation
2. Office of the Chief Advisor — Procurement collaborates with government departments to develop a Queensland Government procurement planning guide that establishes better practice and defines the roles and responsibilities for creating category and agency procurement plans.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Energy and Public Works	Fully implemented	DEPW produced a better practice planning guide in 2018. A consistent whole-of-government strategy development process was completed in 2020. Adequate guidance is available to agencies when undertaking agency procurement plans.

Recommendation
3.   Office of the Chief Advisor — Procurement collaborates with government departments to develop a benefits realisation framework to ensure that departments consistently establish, measure, report, and validate benefits.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Energy and Public Works	No longer applicable	DEPW collaborated with agencies to produce a performance management reporting framework. This was implemented in a phased approach during 2018. The framework was reviewed in 2020 and decommissioned, to be replaced with the Queensland Procurement Policy Analytics Framework. Queensland Treasury has written to agencies about savings to be achieved under the savings and debt plan.

Recommendation
4.   Office of the Chief Advisor — Procurement collaborates with government departments to improve procurement capability in the public sector as part of its current program, and: • review, and agree with departments, the technical competency framework so that it includes all the skills a procurement professional needs to be effective, like data analytics and benefits realisation • review and update the procurement training needs assessment so it aligns to a professional accreditation scheme • implement a professional accreditation scheme for procurement staff in government to incentivise them to undertake certification and continue with professional development activities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Energy and Public Works	Fully implemented	DEPW adopted the national procurement and contracting competency standards and contracted for training provision.

Recommendation
5.   Office of the Chief Advisor — Procurement and the Department of Science, Information Technology and Innovation collaborate with government departments to develop a procurement data strategy that identifies and assesses: • what procurement data government departments need to record • how procurement data should be categorised, ideally using a universally recognised categorisation approach • cost-benefit of options for improving existing systems to improve the quality and accessibility of procurement data from a central source.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Fully implemented	Department of Communities, Housing and Digital Economy (DCHDE) developed capability within the Queensland Data Analytics Platform, which supports a more accurate and complete view of procurement spending across government agencies.
Department of Energy and Public Works	Fully implemented	DEPW developed and implemented a procurement data strategy that provides minimum data reporting requirements and a repeatable methodology. A new procurement data and analytics strategy for 2021–24 has been developed and endorsed.

Recommendation
6. All departments work with category leads to develop an agency procurement plan that includes, in addition to the Queensland Procurement Policy's minimum requirements: • spend analysis by the categories established and agreed with the Office of the Chief Advisor — Procurement • their use of existing whole-of-government supply arrangements • agency-specific opportunities (economic, social, and environmental) to realise procurement benefits and reduce processing costs • measurable benefits targets (financial and non-financial) against realistic timeframes that departments set, but which align to whole-of-government category goals and objectives.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Communities, Housing and Digital Economy	Fully implemented	DCHDE had advanced its capture, cleansing, and reporting of procurement data. Reports are available to all agencies. The ICT-spend data analysis continues to evolve, with a goal to identify trends in spend data that confirm agencies have adopted the government's procurement policies and reforms.
Department of Energy and Public Works	Fully implemented	DEPW has made category-level procurement spend data available to assist agency planning. The Office of the Chief Advisor — Procurement coordinates guidance to agencies on procurement planning.

Forecasting long-term sustainability of local government (Report 2: 2016–17)

Related parliamentary committee:

- State Development and Regional Industries Committee

Entity progress on implementation

Recommendation
1. Councils improve the quality of their long-term forecasts and financial planning by maintaining complete and accurate asset condition data and asset management plans.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cook Shire Council	Not implemented	Cook Shire Council developed an asset management policy, strategy, and plans for each asset class. The council has not succeeded in employing an asset manager, and is actively attempting recruitment.
Lockyer Valley Regional Council	Partially implemented	Lockyer Valley Regional Council collects asset condition data and uses this to develop asset management plans. Detailed condition data has recently been collected for stormwater infrastructure. More asset data is needed for the council's buildings and facilities.
Paroo Shire Council	Partially implemented	Paroo Shire Council undertook a comprehensive asset assessment in December 2020 and is in the early stages of developing asset management plans and strategies.
Redland City Council	Partially implemented	Redland City Council reviews its long-term forecasts through an annual asset planning process. This process includes the asset and service management plans being reviewed annually by the business prior to the ten-year capital works program creation. As part of council's asset management journey, following implementing a new system, we continue to improve our asset data quality.
Southern Downs Regional Council	Partially implemented	Southern Downs Regional Council has developed asset management plans and assessed the condition of critical infrastructure. The council is progressing with ensuring asset management plans are up to date.

Recommendation
2. Councils improve the quality of their long-term forecasts and financial planning by implementing a scalable project decision making framework for all infrastructure asset investments.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cook Shire Council	Partially implemented	Cook Shire Council has developed project delivery templates and provided staff training in the decision-making framework.
Lockyer Valley Regional Council	Partially implemented	Lockyer Valley Regional Council developed a project complexity matrix which complements the project prioritisation schedules used to inform decision-making.
Paroo Shire Council	Partially implemented	Paroo Shire Council is reviewing project management and decision-making and using comprehensive information as the basis for whole-of-life costing. Full shire master planning and costings are provided before decisions are made.

| Redland City Council | Partially implemented | Redland City Council uses an asset management process to support community and corporate outcomes. The council's multi-faceted process continues to be enhanced, including the council relaunching its asset management steering committee in mid-2020, which is chaired by our chief executive officer. |
| Southern Downs Regional Council | Fully implemented | Southern Downs Regional Council has implemented a capital investment decision framework, which has improved the quality of long-term financial forecasts and provided councillors with better understanding of infrastructure investments. |

Recommendation

3. Councils improve the quality of their long-term forecasts and financial planning by engaging directly with their communities on future service levels.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cook Shire Council	Partially implemented	Cook Shire Council has achieved a better understanding of community expectations through consultation about its draft budget and 10-year community plan (developed 2020–21). This confirmed the shire has insufficient own-source funds to meet basic expectations.
Lockyer Valley Regional Council	Not implemented	Lockyer Valley Regional Council engaged with the community on future service levels for the 2020–21 operational plan.
Paroo Shire Council	Not implemented	Paroo Shire Council engages with the community as part of decision-making and hosts community meetings at five locations across the shire, in line with council meetings. As a remote council, Paroo is often burdened with elements outside of the shire's control but essential for the community or the state.
Redland City Council	Partially implemented	Redland City Council constantly engages with, and responds to, our community on council services, service levels and the cost of those services through regular professional and independent community surveying, as well as through the work of our community engagement unit and processes. Additionally, our recent corporate planning process included extensive consultation on our community's aspirations for the city over the next five years and beyond. This plan drives our budget and operational planning processes as well as all financial decision-making, long-term planning and prioritisation.
Southern Downs Regional Council	Partially implemented	Southern Downs Regional Council engages with the community through the budget process and plans to review all levels of council service.

Recommendation

4. Councils improve the quality of their long-term forecasts and financial planning by developing financial plans to explain their financial forecasts and how they intend to financially manage the council and its long-life assets.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cook Shire Council	Not implemented	Cook Shire Council does not have the resources needed to move ahead with this recommendation. The council advocates the state and Commonwealth government grants increase by 0.5 per cent to enable remote councils to deliver basic services.

Lockyer Valley Regional Council	Partially implemented	Lockyer Valley Regional Council uses Queensland Treasury Corporation's long-term financial forecast model. The council is developing better information to monitor its long-term financial sustainability and compliance with sustainability ratios.
Paroo Shire Council	Not implemented	Paroo Shire Council is developing documents to support sound decision-making across business units, including asset management plans and infrastructure plans. The council is working towards sound financial forecasting to support a sustainable and well-planned future.
Redland City Council	Fully implemented	Redland City Council has a long-term financial plan, which was in place in 2016 and is reviewed annually. The financial strategy is publicly available and is adopted on the same day as the annual budget. The council's 2020–2030 financial strategy provides its approach to managing finances and long-term assets.
Southern Downs Regional Council	Partially implemented	Southern Downs Regional Council has internal strategies to manage long-life assets and inform future investment decisions. Further development of these strategies is underway.

Recommendation

5. Department of Infrastructure, Local Government and Planning allow councils to set their own financial sustainability targets where they can justify that a different target is more appropriate for their long-term sustainability.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	Department of State Development, Infrastructure, Local Government and Planning (DSDILGP) acknowledges that councils' financial sustainability measures will not always fall within the target range. Councils can choose their own targets and explain differences. The department is working with Queensland Treasury Corporation to develop a sustainability monitoring framework for councils (proposed completion 31 March 2022).

Recommendation

6. Department of Infrastructure, Local Government and Planning strengthen their governance role, including analysing long-term planning documents, to allow the Minister to identify councils in, or becoming, financially stressed.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	DSDILGP is building capacity and systems to monitor and evaluate the sustainability of councils. This includes developing an assurance framework and a sustainability framework. Legislative amendments will be needed. Subject to ministerial approval, proposed completion is 30 June 2022.

Recommendation		
7. Department of Infrastructure, Local Government and Planning support councils to strengthen their strategic planning by building their capability and capacity to produce 10-year financial forecasts and asset management plans that can be relied on, and are integrated with their annual budgetary processes. They should be renewed and updated at least every four years.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	The Local Government Regulation 2012 requires councils' long-term financial forecasts to be included in their budgets. DSDILGP provides capability and capacity training and support to councils and offers direct support to councils experiencing difficulties. The department is proposing a range of financial and budgeting regulation amendments.

Recommendation		
8. Department of Infrastructure, Local Government and Planning require councils to include in their annual budget or annual report statements: • the long-term financial forecasts for at least three subsequent years after the budget year • reporting analysis of actual to budget figures.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	The Local Government Regulation 2012 requires councils' long-term financial forecasts to be included in their budgets. Proposed amendments to legislation include a significant overhaul of the financial planning regime. Consultation has been deferred to enable local governments to focus on COVID-19 priorities. Subject to ministerial approval, the target completion date is 30 December 2021.

Recommendation		
9. Department of Infrastructure, Local Government and Planning broaden the number of ratios required to be calculated over 10 years to include the asset renewal funding ratio, once councils have improved their asset condition data.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	DSDILGP is working with Queensland Treasury Corporation to develop a framework for monitoring the sustainability of councils, including new financial sustainability ratios. Target timing for drafting legislative amendment is 30 September 2021. Target timing for introducing a new suite of measures is 31 March 2022.

Criminal justice system—prison sentences (Report 4: 2016–17)

At the time we made these recommendations in November 2016, the Queensland Corrective Services was part of the Department of Justice and Attorney-General. It was appropriate to seek a response from the Queensland Corrective Services following subsequent machinery of government changes.

Related parliamentary committee:

- Legal Affairs and Safety Committee

Entity progress on implementation

Recommendation
1. Department of Justice and Attorney-General in collaboration with the Queensland Police Service better integrate the sentencing administration processes and quality assurance to reduce the risk of error, including: • improving the sharing of sentencing information and documents across criminal justice entities • making greater use of technology such as remote (electronic) appearance of prisoners in court to reduce process, communication, and data entry errors associated with the transfer of prisoners; and providing means for direct entry of sentence orders into Queensland Wide Interlinked Courts system • strengthening quality assurance practices.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	Department of Justice and Attorney-General (DJAG) developed an action plan in partnership with Queensland Police Service and Queensland Corrective Services, and improved the quality of court orders sent to stakeholder agencies.
Queensland Corrective Services	Partially implemented	Queensland Corrective Services (QCS) implemented electronic and operational assurance solutions to better support sentence administration. An expert reference group meets monthly to oversee and track implementation of recommendations from the action plan developed between DJAG, QCS, and QPS.
Queensland Police Service	Fully implemented	Queensland Police Service (QPS) implemented electronic transfer of warrants for court-issued warrants and warrant recalls. Queensland Corrective Services now has instant access to Queensland criminal histories and court briefs. Manual data entry has been reduced and timeliness improved.

Recommendation
2. Department of Justice and Attorney-General in collaboration with the Queensland Police Service assess the need to review relevant sentencing legislation to reduce the complexity of sentence calculations.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	DJAG amended the *Penalties and Sentences Act 1992* to enhance judicial discretion and reduce complexity under s. 159A (commenced 25 May 2020). This increased flexibility for the court to consider pre-sentence custody.
Queensland Corrective Services	No longer applicable	This recommendation is not in the remit of QCS.
Queensland Police Service	No longer applicable	This recommendation is not in the remit of QPS.

Recommendation

3. Department of Justice and Attorney-General in collaboration with the Queensland Police Service ensure the appropriate capacity, capability, and training of staff responsible for the calculation and administration of sentences across the criminal justice system is in place.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	DJAG developed an action plan in partnership with QPS and QCS. Court registry staff are aware of the importance of the verification step. Court orders sent to stakeholder agencies have improved in quality.
Queensland Corrective Services	Partially implemented	QCS implemented a centralised model for calculating and administering sentences, supported by training. This has achieved greater consistency. Implementation is monitored monthly by the expert reference group.
Queensland Police Service	Fully implemented	QCS has staffing to calculate sentences, and QPS can leverage off QCS expertise in this area with oversight from the expert reference group.

Recommendation

4. Department of Justice and Attorney-General in collaboration with the Queensland Police Service improve the accuracy and level of detail recorded about discharge and detention errors. Consolidate the recording and reporting of the errors within and across the three entities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	DJAG developed an action plan in partnership with QPS and QCS. Timely and consistent information is recorded on discharge and detention errors, which are investigated.
Queensland Corrective Services	Fully implemented	An expert reference group, with representation from DJAG, QCS, and QPS, meets monthly. The group developed communication protocols and reporting frameworks, which provide for shared learnings and root cause analysis.
Queensland Police Service	Fully implemented	An expert reference group with representation from DJAG, QCS, and QPS meets monthly. The group analyses reasons for unlawful detention or release.

Recommendation

5. Department of Justice and Attorney-General in collaboration with the Queensland Police Service formalise, implement, or update where necessary, policies and procedures for responding to, managing, reporting, and investigating discharge and detention errors. Policies and procedures should address as a minimum:

- communication protocols for prisoners affected by, and individuals potentially at risk from, discharge and detention
- assessment of risk to the community and individuals and where needed mitigation strategies
- reporting requirements within individual entities and across the criminal justice system
- investigation of discharge and detention errors (collaboratively where appropriate)
- quality checks to ensure that processes are followed.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	DJAG developed an action plan in partnership with QPS and QCS, which enables early visibility, response to discharge and detention errors, and root cause investigation to inform future actions.

Queensland Corrective Services	Partially implemented	QCS has a risk assessment process to assess risk to individuals and the community, and mitigation strategies to manage risks. Quality assurance and compliance frameworks provide improved assurance activities. QCS is developing a communication protocol for people who have been unlawfully detained.
Queensland Police Service	Fully implemented	An expert reference group, with representation from DJAG, QCS, and QPS, meets monthly and provides continuing oversight. QPS is waiting on expert legal opinion regarding the authority to arrest in cases of unlawful release.

Efficient and effective use of high value medical equipment (Report 10: 2016–17)

In this report, we made recommendations to all 16 hospital and health services (HHSs). We defined high value medical equipment as that which has an acquisition value of $1 million or more. We analysed the responses of seven HHSs that have five or more pieces of high value equipment of this value. Given some HHSs have no high value medical equipment, or very few pieces, we excluded them from our analysis.

Related parliamentary committee:

- Health and Environment Committee

Entity progress on implementation

Recommendation
1. Department of Health leads a comprehensive stocktake of the high value medical equipment fleet across the health system to establish and maintain a complete, accurate register of the state's high value medical equipment. The analysis should include a review of the completeness and accuracy of the relevant asset information systems used by the health system for financial reporting and asset maintenance.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	The status of the activities to address the recommendations was reported to the former director-general in 2018. As a result, the director-general approved the closure of the report's recommendations. The approved brief was sighted by the internal audit unit.

Recommendation
2. Department of Health investigates, in consultation with the Hospital and Health Services, options to aggregate data across the health system asset management systems in a way that provides meaningful decision support information for assets across their life cycle.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	The status of the activities to address the recommendations was reported to the former director-general in 2018. As a result, the director-general approved the closure of the report's recommendations. The approved brief was sighted by the internal audit unit.

Recommendation

3. Department of Health undertakes a review of the Health Technology Equipment Replacement Program with a particular emphasis on:
   - identifying the most suitable funding arrangements for replacing high value medical equipment as it becomes obsolete. The funding review should consider options for at least a 10-year equipment replacement horizon
   - identifying whether aspects of the Queensland Policy and Advisory Committee for new Technology process should be applied to the Health Technology Equipment Replacement Program process to increase transparency and rigour in how high value medical equipment replacement decisions are made.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	The status of the activities to address the recommendations was reported to the former director-general in 2018. As a result, the director-general approved the closure of the report's recommendations. The approved brief was sighted by the internal audit unit.

Recommendation

4. Hospital and Health Services develop or augment their strategic asset management plans according to the specific needs of their operational environment.

Entity	Status	Entity's self-assessment response or where necessary a summary
Cairns and Hinterland Hospital and Health Service	Fully implemented	Cairns and Hinterland HHS has a strategic asset management plan and a recently updated asset management policy. It conducts regular checks and reviews against benchmarks to measure its performance.
Children's Health Queensland Hospital and Health Service	Fully implemented	Children's Health Queensland HHS has a current strategic asset management plan for high value medical equipment, business infrastructure, and information and communication technology. It expressed concern about whether there is enough funding available from the Health Technology Equipment Replacement program to meet the cost of replacing and integrating assets.
Gold Coast Hospital and Health Service	Fully implemented	The Gold Coast HHS refreshes its strategic asset management plan annually and aligns it to Department of Health asset programs and policies. It is planning to conduct a condition assessment of its facilities within the next two years.
Metro North Hospital and Health Service	Partially implemented	Metro North HHS prepares an annual strategic asset management plan, which has recently focused more on medical equipment, with links to service profiles. It is concerned about the inadequacy of funding available through the Health Technology Replacement program. It will continue to work with the Department of Health on this.
Metro South Hospital and Health Service	Fully implemented	Metro South HHS has a strategic asset management plan that reflects its needs and considers what is needed for the next 10 years.
Sunshine Coast Hospital and Health Service	Partially implemented	Sunshine Coast HHS has draft asset management plans and a replacement prioritisation model in place. It recognises that more robust planning will be possible when there is more monitoring of the life cycle of medical equipment and that this will help in decision making.

Townsville Hospital and Health Service	Fully implemented	Townsville HHS has developed a 10-year health service plan and master plan that informs and enhances its strategic asset management plan. It believes it is better positioned for necessary changes in the operating environment, technologies, and infrastructure to meet the anticipated growth in demand.

Recommendation

5. Department of Health and Hospital and Health Services collaborate to develop guidelines to strategically plan for high value medical equipment assets, addressing key elements of the asset life cycle.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	The status of the activities to address the recommendations was reported to the former director-general in 2018. As a result, the director-general approved the closure of the report's recommendations The approved brief was sighted by the internal audit unit.
Cairns and Hinterland Hospital and Health Service	Fully implemented	Cairns and Hinterland HHS has a 10-year plan in place for asset replacement and is updating its consultation and approval processes to ensure investments are strategic. It predicts that it will need to spend more on high value medical equipment in 2022 and 2024.
Children's Health Queensland Hospital and Health Service	Partially implemented	Children's Health Queensland HHS completed a naming convention in April 2021 and a useful life project to align HHSs in determining Health Technology Equipment Replacement (HTER) budget needs. It is unclear if there is sufficient funding to meet both the replacement costs and increasing need for device integration costs. The Medical Imaging Department has commenced drafting an Internal Asset Management Plan which covers: assets acquisition cost, useful life, and planned replacement timeframe of the asset.
Gold Coast Hospital and Health Service	Fully implemented	Gold Coast HHS manages and reports on its high value medical equipment in line with the requirements of the Department of Health's Capital Asset Service Branch, which controls the Health Technology Equipment Replacement program.
Metro North Hospital and Health Service	Not implemented	Metro North HHS reports that it has not implemented this, but it does have processes in place for prioritisation and approval of the replacement of high value medical equipment. It will work with the Department of Health on standardising guidelines.
Metro South Hospital and Health Service	Fully implemented	Metro South HHS highlighted the collaborative work that has occurred regarding identifying the shortfall in funding for high value medical equipment. It notes that discussions have been held with the Department of Health regarding extra funding for this from July 2022.
Sunshine Coast Hospital and Health Service	Partially implemented	Sunshine Coast HHS reported on work that has been done on naming conventions for medical equipment. The HHS will continue to make improvements in data cleansing and life cycle monitoring, and will provide feedback on governance documents.
Townsville Hospital and Health Service	Not implemented	Townsville HHS has not implemented this recommendation. However, it continues to plan and prioritise for high value medical equipment through strategic health service planning processes and existing system-wide programs. It recognises the need to further improve and formalise the system and processes to strategically manage the life cycle of high-value medical equipment, and encourages the use of consistent system-wide solutions for all HHSs.

Recommendation
6. Department of Health and Hospital and Health Services[4] collaborate to consider standardising waitlist templates so all Hospital and Health Services are capturing and reporting on the same information—to enhance high value medical equipment planning. Notes: [4] We did not seek a response from the Townsville Hospital and Health Service as it did not agree with this recommendation.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	The status of the activities to address the recommendations was reported to the former director-general in 2018. As a result, the director-general approved the closure of the report's recommendations. The approved brief was sighted by the internal audit unit.
Cairns and Hinterland Hospital and Health Service	No longer applicable	Cairns and Hinterland HHS is waiting for direction from the Department of Health on this recommendation.
Children's Health Queensland Hospital and Health Service	Partially implemented	Children's Health Queensland HHS calls for a statewide committee to develop a standardised waitlist template or for consultation of the Medical Imaging Radiographer Directors Association QLD.
Gold Coast Hospital and Health Service	Not implemented	Gold Coast HHS has not implemented this recommendation but is supportive of it.
Metro North Hospital and Health Service	Not implemented	Metro North HHS will work with the Department of Health on activities relating to this, but believes usage of medical imaging equipment should be based on clinical needs and should take workforce development and service planning processes into account. It does not believe the audit report accurately reflected how it addresses this issue.
Metro South Hospital and Health Service	Not implemented	Metro South HHS is unsure what action the Department of Health has taken on this recommendation.
Sunshine Coast Hospital and Health Service	Not implemented	Sunshine Coast HHS will continue to work with the Department of Health on this recommendation.

Recommendation
7. Department of Health and Hospital and Health Services[5] collaborate to standardise definitions for key data points (such as start and completion times) when using high value medical equipment. Notes: [5] We did not seek a response from the Townsville Hospital and Health Service as it did not agree with this recommendation.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	The status of the activities to address the recommendations was reported to the former director-general for closure in 2018. As a result, the director-general approved the closure of the report's recommendations. The approved brief was sighted by the internal audit unit.
Cairns and Hinterland Hospital and Health Service	Partially implemented	Cairns and Hinterland HHS believes more collaboration, clarification, updating, and standardisation is needed, and that much of the work should be done at the system manager level rather than at the HHS level.

Gold Coast Hospital and Health Service	Partially implemented	The Gold Coast HHS currently records key data points, but it will collaborate with the Department of Health to develop standardised definitions.
Children's Health Queensland Hospital and Health Service	Not implemented	As Children's Health Queensland HHS is a paediatric facility, commencement times of procedures are reliant upon patient cooperation, which can be challenging. In addition, there is not sufficient system capability and resources to accurately capture this data.
Metro North Hospital and Health Service	Not implemented	Metro North HHS will work with the Department of Health on activities relating to this, but believes usage of medical imaging equipment should be based on patient needs. It does not believe the audit report accurately reflected how it addresses this issue.
Metro South Hospital and Health Service	Not implemented	Metro South HHS is unsure what action the Department of Health has taken on this recommendation.
Sunshine Coast Hospital and Health Service	Not implemented	Sunshine Coast HHS has not implemented this recommendation and believes more work is required on data definitions for high value medical equipment.

Recommendation

8. Department of Health and Hospital and Health Services[6] collaborate to identify key baseline performance metrics for high value medical equipment so the relevant data can be captured and reported on—to identify available equipment capacity and potential system-wide improvements.

Notes: [6] We did not seek a response from the Townsville Hospital and Health Service as it did not agree with this recommendation.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Health	Fully implemented	The status of the activities to address the recommendations was reported to the former director-general in 2018. As a result, the director-general approved the closure of the recommendations. The approved brief was sighted by the internal audit unit.
Cairns and Hinterland Hospital and Health Service	Partially implemented	Cairns and Hinterland HHS believes current Commonwealth legislation and requirements dictate the metrics that relate to this recommendation, but it will continue to be part of discussions on it.
Children's Health Queensland Hospital and Health Service	Not implemented	As a specialised paediatric facility, Children's Health Queensland HHS has not implemented this recommendation as it does not believe the baseline measures apply to its patients or that its medical imaging equipment can be transported and used by other adult facility HHSs.
Gold Coast Hospital and Health Service	Partially implemented	Gold Coast HHS has built dashboards to monitor activity, usage, workload management, and KPIs, and is willing to share this in building a standardised set of measures.
Metro North Hospital and Health Service	Not implemented	Metro North HHS will work with the Department of Health on activities relating to this, but believes usage of medical imaging equipment should be based on patient needs. It does not believe the audit report accurately reflected how it addresses this issue.
Metro South Hospital and Health Service	Not implemented	Metro South HHS is unsure what action the Department of Health has taken on this recommendation.

Sunshine Coast Hospital and Health Service	Partially implemented	Sunshine Coast HHS reports that some work has taken place in terms of capturing and recording information, but there is more to do.

Audit of Aurukun school partnership arrangement (Report 11: 2016–17)

Related parliamentary committee:

- Education, Employment and Training Committee

Entity progress on implementation

Recommendation
1. Department of Education and Training implements binding agreements for any arrangements with external education providers before providing funds. These agreements should include terms and conditions such as: • the objectives to be delivered and principles that guide the arrangement • a governance framework, which identifies clear lines of accountability, roles and responsibilities, and deliverables or activities required by both parties • reliable measures to assess whether key objectives have been met • the financial treatment of the arrangement (grant or fee-for-service) • detailed funding arrangements including annual approved budgets • the level of supporting documentation to be provided for acquittal • intellectual property and confidentiality arrangements • stage gates tied to funding where partners need to perform initial work before the costs or activities for subsequent work can be determined • quality assurance mechanisms • variations and dispute resolution.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	Department of Education (DoE) updated regional agreements. The State Schools Division established an agreement protocol (4 January 2018) that includes processes for agreements, contracts, and memorandums of understanding (MOUs). The division also maintains a contract register.

Recommendation
2. Department of Education and Training provides adequate training and supervision to its staff when it enters into an arrangement with other education providers to ensure governance arrangements, internal controls, and policies and procedures are correctly implemented for: • student enrolments and attendance • the secure maintenance of student records • payments for goods and services.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	DoE has training and supervision processes in place for all regional agreements. The State Schools Division established an agreement protocol (4 January 2018) that includes processes for agreements, contracts, and memorandums of understanding (MOUs). The division also maintains a contract register.

Recommendation
3. Department of Education and Training reviews its governance arrangements to improve timely implementation of internal audit recommendations.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	DoE reviewed its governance arrangements and implemented internal audit recommendations. The department entered into a formal service agreement with Good to Great Schools Australia, which includes a strategic oversight committee (first meeting July 2017).

Biosecurity Queensland's management of agricultural pests and diseases (Report 12: 2016–17)

Related parliamentary committee:

- State Development and Regional Industries Committee

Entity progress on implementation

Recommendation
1. Department of Agriculture and Fisheries continue to develop an appropriate number of specific, measurable, achievable, relevant, and timed key performance indicators for each of Biosecurity Queensland's key activities or initiatives. In doing so, it should: • plan how Biosecurity Queensland will collect and analyse data to monitor these key performance indicators • collaborate with industry and other stakeholders where appropriate on the collection of data to support performance monitoring • evaluate the success of key activities or initiatives in delivering the desired outcomes.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Agriculture and Fisheries	Fully implemented	Department of Agriculture and Fisheries (DAF) sought expert advice, mapping, and improved communication in relation to Biosecurity Queensland's eradication and control programs. Improved planning and reporting is in place for eradication programs.

Recommendation
2. Department of Agriculture and Fisheries improve quarterly reporting processes by not only reporting on inputs and activities for key biosecurity initiatives, but also on risks and progress towards achieving objectives and outcomes to support strategic management decisions.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Agriculture and Fisheries	Fully implemented	DAF improved its quarterly reporting to provide greater transparency on progress made on key Biosecurity Queensland objectives and active management of risk.

Recommendation
3. Department of Agriculture and Fisheries ensure that when Biosecurity Queensland participates in pest and disease management strategies which share responsibilities with other entities, it clearly determines: • its roles and responsibilities compared to the other entities involved • the key performance indicators that will be used to assess its contribution to the strategy • which entity is best placed to monitor performance of the strategy and evaluate it at appropriate intervals.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Agriculture and Fisheries	Fully implemented	DAF sought expert advice, mapping, and improved communication in relation to Biosecurity Queensland's eradication and control programs. Improved planning and reporting is in place for eradication programs.

Recommendation		
4. Department of Agriculture and Fisheries monitors and reports on the input costs over time for each of Biosecurity Queensland's key outputs, activities, or initiatives to identify further efficiency improvements.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Agriculture and Fisheries	Fully implemented	DAF implemented an impact and investment framework and e-timesheet system. Business planning includes efficiency and effectiveness measures.
Recommendation		
5. Department of Agriculture and Fisheries considers options to implement the efficiency improvements that were identified during the planning of the Biosecurity Information Management System program and are now not within scope.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Agriculture and Fisheries	Fully implemented	DAF reassessed and progressed de-scoped components of the Biosecurity Information Management System program.

Criminal justice system—reliability and integration of data (Report 14: 2016–17)

Related parliamentary committee:

- Legal Affairs and Safety Committee

Entity progress on implementation

Recommendation
1. Queensland Police Service improves its offence standards and classification guidelines. Improvements are to include clarifying the definitions of offences and the rules and examples for classifying and re-classifying offences.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	Queensland Police Service (QPS) improved its offence standards and classification guidelines based on a set of rules and practices that classify data aligned with Queensland Government and Australia New Zealand Policing Advisory Agency (ANZPAA) standards.

Recommendation
2. Queensland Police Service strengthens its independent quality assurance processes for data capture, classification, amending, updating, and reporting of crime data. Strengthening quality assurance should have regard to: • developing and implementing a quality assurance framework and guidelines   • regularly auditing and reporting on the quality, completeness, and accuracy of QPRIME data and data classification   • identifying types of data and practices at risk of error or manipulation and ensuring appropriate controls are in place to ensure validity   • monitoring the data and data trends to identify and check for changes which may indicate poor practice or manipulation   • ensuring accountable and independent decision-making where issues or disputes arise around the data or the status of a report.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	QPS strengthened its independent quality assurance processes for data capture, classifying, amending, updating, and reporting of crime data.

Recommendation
3. Queensland Police Service trains all staff responsible for crime data integrity and quality appropriately. Staff should be trained in the Queensland recording guidelines, national crime recording standard manual, and the Australian and New Zealand Standard Offence Classification.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	QPS provided training to ensure staff understand and apply quality assurance controls and understand their obligations for data integrity and quality. Definitions, rules, and examples for classifying offences were improved.

Recommendation

4. Queensland Police Service and the Public Safety Business Agency ensure there are appropriate guidelines, policy, and training for reporting, classifying, and managing crime statistics.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	Statistical Services within QPS manages and publishes crime statistics. Statistics are validated before release.
Public Safety Business Agency	No longer applicable	Responsibility for developing guidelines, policy, and training for reporting, classifying, and managing crime statistics has shifted back to QPS.

Recommendation

5. Queensland Police Service and the Public Safety Business Agency include in reported crime statistics detail of what is included and excluded from the statistics. For example, noting that cleared offences includes both solved and withdrawn offences will improve the reader's understanding of what this measure is reporting.

Entity	Status	Entity's self-assessment response or where necessary a summary
Public Safety Business Agency	No longer applicable	Responsibility for developing guidelines, policy, and training for reporting, classifying, and managing crime statistics has shifted back to QPS.
Queensland Police Service	Partially implemented	Any formal crime statistics published by QPS include all caveats, data definitions, inclusions, exclusions, and contact details for further information. QPS has improved its reporting and statistical practices.

Recommendation

6. Department of Justice and Attorney-General[7] reviews its quality assurance practices for data extraction scripts for reporting of corrective services measures.

Notes: [7] The Queensland Corrective Services was part of the Department of Justice and Attorney-General at the time we made these recommendations in November 2016.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Corrective Services	Fully implemented	Queensland Corrective Services (QCS) has robust quality assurance practices for data extraction and reporting on corrective services measures.

Recommendation

7. Queensland Police Service, the Department of Justice and Attorney-General and the Public Safety Business Agency collaborate with relevant agencies and stakeholders to progress integrating the criminal justice system.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	Department of Justice and Attorney-General (DJAG) worked with QPS, QCS, and Youth Justice through the Integrated Criminal Justice program to identify opportunities to improve the integration of the criminal justice system through electronic information exchange. This partnership is ongoing. In February 2021, the program committee approved electronic transfer of bail undertakings.
Queensland Police Service	Fully implemented	QPS addressed this recommendation in the design of its enterprise risk management and fraud and corruption frameworks.
Public Safety Business Agency	No longer applicable	Responsibility for developing guidelines, policy, and training for reporting, classifying, and managing crime statistics has shifted back to QPS.
Queensland Corrective Services	No longer applicable	This recommendation is not within the remit of QCS.

Managing the performance of teachers in Queensland state schools (Report 15: 2016–17)

Related parliamentary committee:

- Education, Employment and Training Committee

Entity progress on implementation

Recommendation
1. Department of Education improves the self-reflection and goal-setting phase of the annual performance review process for teachers. Improvements should include: • aligning it to current and future-planned teacher classification levels to ensure all teachers are required to self-assess and develop goals against the level they are expected, or aspire, to perform at • requiring school leaders and their teaching staff to comment on, agree, and sign-off on the teacher's self-reflection of their performance and the development goals they should focus on.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	Department of Education (DoE) established a working group that conducted research and stakeholder engagement to review the annual performance review process. A summarised process was introduced in 2019, including online information about the review process, measurable goals, coaching, and performance conversations.

Recommendation
2. Department of Education explores the potential for providing school principals and school leaders with a more flexible annual performance development plan template. Improvements should be focused on better alignment of teacher development goals to the individual school context and priorities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	DoE established a working group that conducted research and stakeholder engagement to review the annual performance review process. A summarised process was introduced in 2019, including a summarised plan template and improved guidelines for teachers and school leaders.

Recommendation
3. Department of Education and Training provides teachers with more resources to compose measurable development goals, with clear links to the type of evidence that will be required to indicate goal success.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	DoE established a working group that conducted research and stakeholder engagement to review the annual performance review process. A summarised process was introduced in 2019, including resources to compose measurable development goals and evidence to indicate goal success.

Recommendation		
4. Department of Education considers defining and communicating its meaning of unsatisfactory performance. This will enable the department, school leaders and teachers to have a shared understanding of performance expectations.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Education	Partially implemented	DoE established a departmental working group that summarised the annual performance plan development, template, and additional resources. The department's employee relations unit is reviewing the unsatisfactory performance process.

Recommendation		
5. Department of Education formally evaluates the effectiveness of its programs for state schools. The evaluation should test that the department can objectively assess, in a timely manner, how effective its communications and change strategies are for delivering the intended change.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Education	Fully implemented	DoE established a working group that conducted research and stakeholder engagement to review the annual performance review process. Formative evaluations of the performance review process were conducted in 2015 and 2017. A third evaluation is planned for 2020, after a full implementation cycle of the summarised materials.

Recommendation		
6. Department of Education and Training assesses through its formative evaluation process the scale of the issue that schools are time-constrained to effectively implement the annual performance review process.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Education	Fully implemented	DoE established a working group that conducted research and stakeholder engagement to review the annual performance review process. Through formative research, the department asked teachers and school leaders how to improve the annual performance review process. Their feedback supported amendments to the process and resourcing, rather than the time available.

Government advertising (Report 16: 2016–17)

Related parliamentary committee:

- Economics and Governance Committee

Entity progress on implementation

Recommendation
1. Department of the Premier and Cabinet diversifies the membership of the Government Advertising and Communication Committee to strengthen its independence.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of the Premier and Cabinet	Fully implemented	Department of the Premier and Cabinet (DPC) changed membership of the Government Advertising and Communication Committee (GACC), including a rotating member from a department and additional independent review of submissions. The committee's terms of reference were updated to add an additional layer of rigour.

Recommendation
2. Department of the Premier and Cabinet assesses the merits of extending the Government Advertising and Communication Committee's scope for 'noting' other public sector entities' expenditure on advertising to include those public sector entities that are not required to comply with the *Queensland Government Advertising Code of Conduct.*

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of the Premier and Cabinet	Fully implemented	DPC improved transparency by ensuring public sector entities report on advertising expenditure (from 2018–19).

Recommendation
3. Department of the Premier and Cabinet strengthens its oversight of government advertising and communication activities by: • developing guidance to assist agencies with planning, developing, implementing, evaluating, and funding campaign advertising and communication activities. • updating policies to reflect the Government Advertising and Communication Committee approval process. • updating the approval stages to ensure that compliance with the *Queensland Government Advertising Code of Conduct* is assessed after the final creative materials have been completed. • analysing and confirming the appropriateness of quality assurance reports for advertising placement activities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of the Premier and Cabinet	Fully implemented	DPC developed new guidance for GACC submissions and provided more detailed information on campaign advertising and communication activities (August 2017). New guidelines provide detail about approval and links to the updated Cabinet Handbook. Updated materials ensure adherence to the advertising code of conduct, and relevant policies have been updated.

Recommendation

4. Department of the Premier and Cabinet enhances public reporting of total expenditure on advertising and communication activities on campaigns by including:

- all public sector entities' expenditure on campaign advertising placement
- (for the 21 departments) all campaign costs associated with research and evaluation, production of creative materials, advertising placement, and other related items and services, in addition to expenditure on advertising placement.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of the Premier and Cabinet	Fully implemented	Public sector entities now report on advertising expenditure. The advertising approval process provides clarity on spend thresholds, cost details required, and endorsements required.

Recommendation

5. Departments strengthen the evaluation of communication activities by preparing formal reports post campaigns which summarise results, cost-effectiveness of advertising mediums and insights into how the results inform future campaigns.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	Department of Transport and Main Roads (DTMR) has a four-stage process for campaign approval. Evaluation is completed for all campaigns, against pre-set criteria.
Department of Health	Fully implemented	Department of Health (DoH) developed a standard template for campaigns, which includes evaluation measures (2017). The department's policy and standards were updated.
Queensland Treasury	Fully implemented	Queensland Treasury (QT) completes post-campaign evaluation reports in line with GACC requirements. Evaluation outcomes are incorporated into future campaigns. QT will continue to work closely with DPC to ensure campaign design and evaluation reflects best practice and campaign activity delivers value for money.

Recommendation

6. Departments ensure that campaign materials submitted to the Government Advertising and Communication Committee have been certified by the relevant authority (Director-General or equivalent) as compliant with the Queensland Government Advertising Code of Conduct, and that evidence of this certification is included in submissions.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	DTMR ensures all campaigns are certified as compliant with the advertising code of conduct.
Department of Health	Fully implemented	DoH developed standards that outline the process and approvals for campaigns. The department does not require certification against the code of conduct, but the code is referenced in its materials. A separate code of conduct was developed by DPC (2019).
Queensland Treasury	Fully implemented	QT ensures that all campaigns submitted to GACC are assessed for compliance with the code of conduct.

Organisational structure and accountability (Report 17: 2016–17)

Related parliamentary committee:

- Economics and Governance Committee

Entity progress on implementation

Recommendation
1. Public Service Commission monitors and provides regular advice to agencies on the workforce profile required to meet future demands, and considers if current structures and classifications remain appropriate.

Entity	Status	Entity's self-assessment response or where necessary a summary
Public Service Commission	Fully implemented	Public Service Commission (PSC) monitors the workforce and reports quarterly. It developed a template to assist agencies to assess resource considerations, including labour implications associated with new work and managing the workforce in line with the government's commitments to staff and the community.

Recommendation
2. Public Service Commission supports agencies in their development of strategic workforce plans, providing guidance on how best to anticipate the changing nature of work, workers and workplaces.

Entity	Status	Entity's self-assessment response or where necessary a summary
Public Service Commission	Fully implemented	PSC released a 10-year human capital outlook report on the changing nature of work. PSC offers presentations about the future of work (attended by over 700 people to November 2017). PSC supports agencies in strategic workforce planning through the delivery of webinars and provision of digital resources and is working with DPC to introduce mandatory strategic workforce plans for all departments.

Recommendation
3. All government departments enhance strategic planning approaches by: • integrating a review of their organisational structure and strategic workforce plan, to ensure they have the right structure and the right people to deliver their strategic objectives, now and over the period of the strategy • linking their strategic plan to operational plans, and cascading its strategic direction into the activities required across divisions • clearly aligning activities, projects, programs and strategic initiatives to Queensland Government objectives, and better explain how the department plans to deliver or contribute to these • better demonstrating alignment of strategic objectives with the risks that may impact their achievement.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Environment and Science	Fully implemented	Department of Environment and Science (DES) developed a workforce analytics dashboard (September 2017) and finalised its strategic workforce plan (November 2018).
Department of Transport and Main Roads	Fully implemented	Department of Transport and Main Roads (DTMR) conducts strategic workforce planning linked to its organisational structure. It monitors its strategic objectives, which link to Queensland Government objectives, and ensures alignment between risks and strategic objectives.

Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	Department of State Development, Infrastructure, Local Government and Planning (DSDILGP) amended its strategic plan (completed June 2017).

Recommendation		

4. All government departments establish clear alignment between accountability and strategic objectives by:
   - formally assigning strategic and operational objectives to individual accountable departmental officers with appropriate authority
   - agreeing specific performance measures and targets for each objective
   - measuring performance against specific targets and better incorporating performance monitoring into governance frameworks.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Environment and Science	Fully implemented	DES updated its system to include mandatory dropdown lists that require links between development objectives and the department's strategic objectives (November 2018).
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	DSDILGP aligned strategic and operational objectives and reporting structures to enable performance management (October 2017).
Department of Transport and Main Roads	Partially implemented	DTMR conducted initial research to review and develop performance measures and targets for the strategic plan. This work will commence in 2022 with the development of the next four-year strategic plan.

Recommendation		

5. All government departments review delegations of authority in relation to organisational structure design by:
   - obtaining and documenting appropriate approval for all decisions regarding staffing structures. This should document staffing needs, including how they link to the delivery of operational and strategic objectives, in the department's operational plan, or in individual divisional business plans
   - ensuring that there is appropriate justification and documentation to demonstrate a link between strategy and organisational structure.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Environment and Science	Fully implemented	DES maintains stringent recruitment practices that help sustain an affordable workforce profile. All structures were reviewed to align resources and roles with strategic priorities.
Department of Transport and Main Roads	Fully implemented	DTMR has appropriate delegations in place. Its recent capability blueprint project reviewed the appropriateness of the department's structure to deliver on its strategic objectives.
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	DSDILGP documented staffing structures and improved internal reporting to the director-general of structure changes. The department strengthened its operational planning process (completed in February 2018).

Recommendation
6. All government departments calculate and review staffing structures and workforce profiles to ensure that the department allocates its employees efficiently and effectively to deliver the department's strategic objectives. Agency workforce planning should effectively consider and anticipate the changing nature of work and future demands.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Environment and Science	Fully implemented	DES introduced a dashboard that captures assurance and affordability metrics aimed at operational workforce management.
Department of Transport and Main Roads	Fully implemented	DTMR reviews workforce metrics and profiles and analyses workload and capacity. DTMR generates information about the workforce that helps with forward planning.
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	DSDILGP reviewed the span of control in groups and across the department as part of workforce planning. Resources are aligned with strategic objectives (completed in June 2017).

Security of critical water infrastructure (Report 19: 2016–17)

We did not name the three entities involved in the recommendations number three and four because we did not want to compromise their security by publicly identifying their security vulnerabilities. We also wanted all entities, not just those included in the audit, to consider the recommendations and where necessary, take action to strengthen their systems.

Related parliamentary committee:

- State Development and Regional Industries Committee

Entity progress on implementation

Recommendation		
1. Department of Energy and Water Supply integrate information technology risks and cyber threats into the existing risk management framework for drinking water services and in the Queensland water and sewage service provider performance reports.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Regional Development, Manufacturing and Water	Fully implemented	The department integrated information technology risks and cyber threats into its regulatory framework. An amended guideline was released in December 2018. The drinking water quality management plan regulatory guidelines set the requirements for drinking water assessment. This guideline was updated in November 2018 to include cyber security. Service providers are now required to monitor and report on cyber security key performance indicators (KPIs) (from 2019–20).

Recommendation		
2. Department of Energy and Water Supply facilitate information sharing about adopting standards for securing information technology amongst entities that manage water control systems.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Regional Development, Manufacturing and Water	Fully implemented	The department included information sharing in the consultation phase (May 2018) for incorporating cyber security into the regulatory framework. Additional resources to support information sharing are being developed (2019–20). Cyber security risks will continue to be included into the regular compliance support program.

Recommendation
3. The entities we audited improve oversight, identification and monitoring of information technology risks and cyber threats to water control systems. This should include: • clearly articulating and assigning roles and responsibilities for all parties, including any external service providers in securing the systems • maintaining a complete and up-to-date list of assets for water control systems and assessing the risk exposure of each asset • developing and implementing a security plan for water control systems based on risk assessments • implementing appropriate user access and authentication policies • using a phased approach to implementing the Australian Government's 'essential eight' security controls based on each entity's risk assessment • establishing performance indicators for security and periodically testing these controls to monitor the maturity and strength of defences built into the information technology control environment • improving understanding of how to manage information technology risks and how they relate to other forms of operational risks.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity A	Partially implemented	Entity A identified and mitigated risks and conducts ongoing monitoring of information technology and cyber security risks. The entity is working to determine relevant measures and systems for assigning roles and responsibilities and establishing performance indicators.
Entity B	Partially implemented	Entity B clearly articulated roles and responsibilities for all parties, including any external service providers, in securing the systems. Equipment details are captured in an asset management system. The entity is developing a security plan for water control, based on risk assessment. The entity has introduced appropriate access and authentication policies and established performance indicators for security. The entity identified access management as a key risk and invested $3 million in improvements.
Entity C	Fully implemented	Entity C has improved oversight, identification, and monitoring of information technology risks and cyber security threats. An approved worker policy is in place. Organisational identity and access management policies are reviewed annually. A complete list of water assets is maintained, with ongoing asset risk exposure management.

Recommendation

4. The entities we audited establish enterprise-wide incident response plans, business continuity, and disaster recovery processes for information technology.

    This should include:

- testing the capability to respond to wide-scale information technology security incidents either through scenario testing or through desktop exercises

- training staff to identify, assess, and have a coordinated response to information technology security breaches

- adopting appropriate business continuity plans that include processes for reporting incidents to stakeholders and building on lessons learned

- updating and testing information technology disaster recovery and business continuity plans to include processes to recover from a wide-scale information technology security breach

- considering the impact of multiple system failures on business continuity planning and how entities can operate water and wastewater plants manually, if required.

Entity	Status	Entity's self-assessment response or where necessary a summary
Entity A	Fully implemented	Entity A developed and implemented new processes in response to the recommendation.
Entity B	Fully implemented	Entity B implemented the recommendations and improved its capacity to respond to breaches in information security and recover water control systems. Disaster recovery plans and testing cover all aspects of water control systems. The entity has tested its capacity through scenario testing and desktop exercises.
Entity C	Fully implemented	Entity C practises annual cyber security testing and response and provides regular staff training. The incident management process includes a feedback loop to stakeholders. The entity established enterprise-wide incident response plans, business continuity, and disaster recovery processes for information technology.

Education and employment outcomes for Aboriginal and Torres Strait Islander people (Report 20: 2016–17)

Related parliamentary committee:

- Education, Employment and Training Committee

Entity progress on implementation

Recommendation
1. Department of Education and Training improves the Senior Education and Training planning process. Improvements should include a process at the end of Year 11 for schools to review all student files to ensure that they have a Senior Education and Training plan. DET should also develop a standard OneSchool report to identify students that do not have a Senior Education and Training plan.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Not implemented	Senior Education and Training planning occurs and is mandatory for all Year 10 students. Schools decide how the planning is documented and the department is unable to enforce the plans being held in OneSchool. Department of Education (DoE) is enhancing the planning tool on OneSchool for schools to use in 2022.

Recommendation
2. Department of Education and Training develops additional strategies and materials to support continued improvements in retention rates for Aboriginal and Torres Strait Islander students to engage with schooling and successfully complete Year 12. Strategies to improve retention rates of Indigenous students should be developed in cooperation with DATSIP to better link with employment outcomes. The impact of the strategies to improve retention rates should be reported publicly in DET accountability reports.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	DoE released the Youth Engagement Plan (March 2017) with 13 strategic actions of benefit to Aboriginal and Torres Strait Islander students including programs to engage at-risk students. DoE and Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (DSDSATSIP) collaborate to support Aboriginal and Torres Strait Islander students graduating from state high schools into employment or further training. The department publicly reports on Year 10 to Year 12 retention rates.

Recommendation
3. Department of Education and Training monitors and reports on the effectiveness of school strategies to engage with their Aboriginal and Torres Strait Islander parents and community and recognise Indigenous cultures. DET should consider culturally appropriate ways to engage with local Aboriginal and Torres Strait Islander communities to determine the level of school engagement.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	DoE reviewed and updated cultural awareness material, which is now being used by schools. The School Opinion Survey will be used to determine effectiveness.

Recommendation
4. Department of Aboriginal and Torres Strait Islander Partnerships commences early engagement on the Youth Employment Program. The memorandum of understanding for the Youth Employment Program between DET and DATSIP should be jointly reviewed by both agencies to facilitate ease of access to schools. Engagement should commence before students undertake the Senior Education and Training plan and should be informed by local job opportunities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Partially implemented	DSDSATSIP supports DoE to pursue better post-school transitions for Aboriginal and Torres Strait Islander students.

Recommendation
5. Department of Aboriginal and Torres Strait Islander Partnerships reviews, in collaboration with DET, how its existing suite of economic development strategies supports disengaged Aboriginal and Torres Strait Islander students, who leave school early, to re-engage with education and training. The review should include the scope of programs to support disengaged young Aboriginal and Torres Strait Islander students who leave school early in collaboration with DET to identify ways to support students to stay at school.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Partially implemented	DSDSATSIP continues to advise and support DoE on improving engagement with Aboriginal and Torres Strait Islander students and works with DoE on its broader youth engagement strategy. Responsibility for supporting disengaged students rests with DoE.

Recommendation
6. Department of Aboriginal and Torres Strait Islander Partnerships develops a robust methodology to report on the Queensland Government's Indigenous procurement expenditure to ensure that data on procurement to Indigenous businesses is accurate and complete as possible. DATSIP should formalise memorandums of understanding with other agencies it collects data from to report publicly, particularly procurement data.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Fully implemented	The Queensland Indigenous (Aboriginal and Torres Strait Islander) Procurement Policy began in September 2017 and the state government reports on its spend with Indigenous businesses.

Managing the mental health of Queensland Police employees (Report 2: 2017–18)

Related parliamentary committee:

- Legal Affairs and Safety Committee

Entity progress on implementation

Recommendation
1. Queensland Police Service better coordinates and enhances its staff wellbeing and mental health support services and information within a clear strategy and integrated framework. The development of the new Our People Matter strategy is an opportunity to ensure all elements link together and align with the organisation's priorities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	Queensland Police Service (QPS) launched the Our People Matter Strategy on 27 February 2018. In the first year of implementation, QPS established networks of champions and local committees to deliver the strategy. Quick-win programs were implemented to demonstrate commitment and establish momentum. Implementing the strategy was included as Charter Level Commitment 232.

Recommendation
2. Queensland Police Service acts to understand and address the mistrust of some employees in its current mental health frameworks and support services. The actions should include clarifying and better communicating the role of human services officers and their confidentiality obligations to improve employee trust and understanding about the role.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	QPS developed a marketing strategy focused on mental health literacy, support services, and destigmatisation messages, which ran during October and November 2018. QPS clarified the role of senior human services officers, and promoted employee trust and understanding about their roles.

Recommendation
3. Queensland Police Service improves how it designs, coordinates, delivers, and records its mental health training. The enhancements to mental health training should include: • increasing the coverage of the training across its workforce ensuring training packages complement and build on one another   • clarifying and emphasising the roles and responsibilities of leaders and managers in proactively managing mental health   • ensuring all mandatory training occurs and all training participation is recorded.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	QPS developed a mental health literacy framework, which was endorsed by the Queensland Police Curriculum Development Committee and Beyond Blue. It provides targeted education for each stage of the employee life cycle.

Recommendation
4. Queensland Police Service assesses options for screening employees prior to them leaving the service, and for enhancing post-service support.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	QPS launched electronic mental health screening in January 2019. The QPS tool is based on one used by the Australian Defence Force. Employees identified through the screening are followed up by a police psychologist and offered counselling or assistance if required. QPS enhanced post-service support though confidential counselling, and promoted the service through the Retired Police Association. QPS also created and delivered Life Beyond the Service seminars to support employees who are transitioning from QPS employment. In 2018, more than 750 employees attended these seminars.

Recommendation
5. Queensland Police Service develops processes and measures for analysing its data for trends and to assess the effectiveness of support services so they can be continuously improved. These processes should include opportunities for injured employees to provide feedback on their experience of the effectiveness of the services.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	Changes to QPS's psychological services case management system enable de-identified data to be extracted and reported. QPS combined data from multiple sources to develop the Psychological Indicators Report, which provides a quarterly whole-of-service review of psychological services and trends. Employees who receive counselling are now invited to provide feedback about their satisfaction with QPS counselling and support services.

Recommendation
6. Queensland Police Service improves the consistency and coverage of mental health screening and monitoring. The improvements to mental health screening and monitoring should include: • developing a consistent approach to determining the specialist units for mandatory screening and health monitoring • improving the participation rate of employees in voluntary mental health monitoring • further exploring options, such as its pilot of online assessments, to expand the coverage of mental health monitoring to include general duties officers.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	QPS standardised its mental health screening tools in line with assessments used by the Australian Defence Force. Online questionnaires have improved accessibility and confidentiality, while reducing delivery costs. Improved referral rates in the South Eastern region in 2017 demonstrated the program's impact. Standing agenda items for the Our People Matter Steering Committee and the Psychological Wellbeing Steering Committee ensure ongoing implementation and evaluation.

Integrated transport planning (Report 4: 2017–18)

Related parliamentary committee:

- Transport and Resources Committee

Entity progress on implementation

Recommendation
1. Department of Transport and Main Roads assesses the merits of amending the *Transport Planning and Coordination Act 1994* to require its chief executive to prepare a transport policy for the minister's approval.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	Department of Transport and Main Roads (DTMR) prepared an options paper followed by an addendum to assess the merits of changing the Act. DTMR decided not to change the Act because the updated transport coordination plan and its published performance outcomes are publicly available.

Recommendation
2. Department of Transport and Main Roads strengthens how its regional transport plans integrate with regional land use plans. When both plans are developed in a region, this means documenting how: • regional transport plans and regional land use plans align in terms of the goals, outcomes, and input assumptions • transport-related actions in regional plans are considered in regional transport plans.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	DTMR updated regional transport plans to better align regional land-use plans with regional transport plans.

Recommendation
3. Department of Transport and Main Roads sets baselines for key performance measures in all 12 regional transport plans. This should be based on the performance measures that are most appropriate for each region.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	DTMR prepared a guideline to measure the success of regional transport plans and developed baseline indicator reports for each of its 12 regional transport plans.

Recommendation
4. Department of Transport and Main Roads develops a plan to implement the actions from the regional transport plans. This should include identifying the resources it requires for each action (including transport modelling tasks), and the timeframe and priority of each action.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	DTMR developed an implementation framework for regional transport plans with reporting tools to support monitoring, reporting and review. DTMR developed an annual implementation report. The first annual implementation review of all 570 actions has been completed.

Recommendation		
5. Department of Transport and Main Roads updates the regional transport plans after it has implemented the actions that will help it define the problems for each region. This should include: • defining problems for each region based on the evidence it collates when it implements the actions from the plans • identifying any necessary new actions • prioritising all actions based on the problem definition.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Transport and Main Roads	Fully implemented	Updating regional transport plans is now part of business as usual. Regional transport plans deliver actions over a five–10 year timeframe. They are reviewed and updated every four to five years. All regional transport plans are now available on DTMR's website. The South East Queensland plan was published in 2021.

Recommendation		
6. Department of Transport and Main Roads develops performance monitoring mechanisms for the objectives of the transport coordination plan for all of its modal strategies		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Transport and Main Roads	Fully implemented	DTMR produces transport snapshot reports with insights from performance metrics. From 2021, regional transport plans are included in the snapshots. Modal strategies for freight, active transport, and walking are aligned with the transport coordination plan. Their metrics are tracked and published online.

Recommendation		
7. Department of Transport and Main Roads updates its modal strategies and once approved, publishes them with the transport coordination plan as an integrated framework. The modal strategies should show how they support the transport coordination plan objectives.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Transport and Main Roads	Fully implemented	DTMR publishes its modal strategies. All new modal strategies include a section showing their alignment with the transport coordination plan. The updating of existing modal strategies is guided by the planning priorities of regional transport plans.

Recommendation		
8. Department of Transport and Main Roads develops an integrated performance report to track progress against the transport coordination plan objectives. Department of Transport and Main Roads should periodically publish performance results against the transport coordination plan to show the extent to which it achieves the plan's objectives.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Transport and Main Roads	Partially implemented	DTMR has developed a transport snapshot report, which is waiting for final approval. Once approved, the snapshot will be published internally every 12 months and publicly every 24 months. The snapshot will publish data about 24 of the 29 KPIs.

Recommendation
9. Department of Infrastructure, Local Government and Planning when developing future regional plans, documents its analysis of the Department of Transport and Main Roads' strategic transport modelling and how it uses the modelling to inform regional plans that have a transport focus.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	Department of State Development, Infrastructure, Local Government and Planning (DSDILGP) now works with DTMR to ensure regional plans align with transport plans. For example, the North Queensland Regional Plan, released on 21 February 2020, aligns with the Northern Queensland Regional Transport Plan, released in February 2020. Section 1.7 of the transport plan details how the two plans align. Pages 10 and 96 detail the relationship that led to holistic integration of the two plans.

Recommendation
10. Department of Infrastructure, Local Government and Planning develops and implements a performance monitoring framework for regional plans. This should detail how and who will be responsible for: • tracking progress against objectives and actions • monitoring and reporting progress on outcomes, including transport outcomes • identifying whether strategies are performing as expected and adjusting where required.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	DSDILGP implemented a growth monitoring program within its regional planning. For example, the North Queensland regional plan outlines implementation actions and relevant reporting measures. The program meets best practice for regional planning projects and will be incorporated into future regional plans (subject to data availability). To support the integration of transport infrastructure and land use planning, DSDILGP established a growth areas team to address the pressure on land supply in South East Queensland and provide a mechanism for state and local government and industry to keep up with increasing demand. Caboolture West is the team's pilot site. The response to this recommendation was completed on 12 December 2017.

Recommendation
11. Department of Infrastructure, Local Government and Planning clarifies how it will monitor and measure transport outcomes in its existing priority development scheme evaluations. This should describe the key performance indicators, and the methods Department of Infrastructure, Local Government and Planning will use to measure progress, and assess and mitigate risks to the achievement of objectives.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	The *Economic Development Act 2012* does not prescribe the timing for review of development schemes. Economic Development Queensland reviews development schemes periodically to determine their effectiveness and decide whether they need to be replaced, amended, or revoked. Economic Development Queensland advises that monitoring and measurement of transport outcomes will be included in each scheme's evaluation. For example, reviews of the Bowen Hills and Northshore Hamilton priority development area schemes involved specific assessments of road, active transport, and public transport networks and services, which were reflected in proposed amendments to the schemes. The response to this recommendation was completed on 1 March 2019.

Recommendation		
12. Department of Transport and Main Roads assesses and analyses the risks of not achieving the preferred transport future in ShapingSEQ and reports it to the Department of Infrastructure, Local Government and Planning, where relevant, for the purpose of monitoring and reporting on the performance of the plan.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Transport and Main Roads	Partially implemented	DTMR has started a study to develop an assessment tool and develop an appropriate model. Once this is complete, DTMR will establish reporting mechanisms and key performance indicators (KPIs)—with an expected completion on 30 June 2022. The reporting will be part of business as usual, with re-assessment performed each time regional plans are reviewed.

Recommendation		
13. Department of Infrastructure, Local Government and Planning works with the Department of Transport and Main Roads to improve the completeness of evidence retained to support key decisions made in developing land use plans. When testing planning scenarios, documentation for transport modelling should summarise the objectives, scope, assumptions, results, conclusions, any limitations, and any decisions made.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	DSDILGP is working with DTMR to provide relevant information for future regional plans. The focus and priorities of the information are determined by the requirements of each region. For example, Economic Development Queensland and DTMR partnered to co-fund a public transport study for the Bowen Hills and the Northshore Hamilton priority development areas. The response to this recommendation was completed on 1 March 2019.
Department of Transport and Main Roads	Partially implemented	DTMR is working with The University of Queensland to document an integrated land-use and transport model that will deliver insights into land-use scenarios. Work started in late 2019, with project completion expected in June 2022.

Fraud risk management (Report 6: 2017–18)

Related parliamentary committee:

- Economics and Governance Committee

Entity progress on implementation

Recommendation
1. All public sector agencies self-assess against the better practices listed in this report to improve fraud control polices and plans where required, and make sure accountabilities and responsibilities for fraud control are clear.

Entity	Status	Entity's self-assessment response or where necessary a summary
Public Safety Business Agency	Fully implemented	Public Safety Business Agency (PSBA) implemented a fraud and corruption framework.
Queensland Building and Construction Commission	Fully implemented	Queensland Building and Construction Commission (QBCC) conducted fraud and corruption risk assessment from the perspectives of policy, governance, and education (completed December 2018). Since 2018, QBCC has introduced relevant control plans, committees, awareness campaigns, and training. This includes iDeclare, an online reporting tool used by employees to report conflicts of interest, secondary employment, and gifts and benefits.
Queensland Fire and Emergency Services	Fully implemented	Queensland Fire and Emergency Services (QFES) conducted an in-depth fraud risk assessment and finalised a fraud risk register in August 2018. QFES updated its Fraud and Corruption Control Plan which was approved by the QFES Board of Management in March 2021 and is available to all staff via the QFES Gateway (staff intranet).
Queensland Police Service	Fully implemented	Queensland Police Service (QPS) developed and implemented a fraud and corruption control policy and plan linked to its integrity framework.
Queensland Rail	Fully implemented	Queensland Rail (QR) reviewed fraud policies and management documents in line with its policy management framework requirements. QR maintains a fraud and corruption control policy, standard, and plan.

Recommendation
2. All public sector agencies integrate fraud risk management systems and procedures within existing enterprise risk management frameworks. The integrated framework should include the requirement to: • conduct regular fraud risk assessments at the entity and detailed level, to identify current and emerging risks • record fraud risks in a fraud risk register or using a fraud risk category in existing registers • train and provide guidance to employees on how to conduct fraud risk assessments, and how to effectively design, implement and monitor controls to mitigate risks • ensure control owners regularly assess and report on the operational effectiveness of fraud controls • document controls and treatments to mitigate fraud risks that are clear and measurable, with a defined timeframe and assigned to a responsible officer.

Entity	Status	Entity's self-assessment response or where necessary a summary
Public Safety Business Agency	Fully implemented	PSBA established an enterprise risk management framework in late 2018. It addressed the principles of regular fraud risk assessments, appropriate recording, managing and reporting of risks and mitigation, and adequate training and support for employees.
Queensland Building and Construction Commission	Fully implemented	QBCC conducts regular risk assessments and maintains a fraud and corruption risk register. In December 2017, QBCC identified and trained risk mentors, who provide risk management support and raise awareness of risk assessment. QBCC ensures control owners regularly assess and report on the effectiveness of fraud controls. QBCC is developing an integrated risk management tool, which will replace risk spreadsheets in late 2021.
Queensland Fire and Emergency Services	Fully implemented	The QFES Risk Management Framework was reviewed and approved by the Board of Management in March 2021. The framework sets out the minimum requirements for managing risk within the department including the requirement to conduct regular risk assessments. Training and guidance have been implemented to assist the control owners in effectively designing, implementing and monitoring controls to mitigate risks. Control owners regularly review their fraud risks, as per the risk register and report on the effectiveness of fraud controls. Controls and treatments to mitigate fraud risks are recorded and reviewed and timeframes are assigned to the responsible officer.
Queensland Police Service	Fully implemented	QPS developed and implemented a risk management framework, risk appetite statement, strategic risk register, risk assessment process, quarterly risk assessment and reporting, and risk management training for staff. Its framework is aligned with ISO 3100:2006.
Queensland Rail	Fully implemented	QR has a risk management framework that integrates fraud risk. The framework is regularly reviewed. Fraud risks are captured in QR's governance risk and compliance system, and reported to both the executive risk committee and the audit risk committee. Online fraud training is available to all QR employees, and completion is monitored.

Recommendation

3. All public sector agencies monitor through their governance forums, their agencies' exposure to fraud risk and the effectiveness of their internal controls to mitigate any risks. Key governance committees, including boards and audit and risk committees should:

- review whether the agency has a comprehensive enterprise risk management framework in place, to effectively identify and manage risks, including fraud risks

- ensure the agency has appropriate processes or systems to capture and assess fraud risks

- review reports on fraud risks, and fraud incidents (that occur both within the agency and the broader public sector), considering how reported allegations and confirmed incidents may change identified fraud risks.

Entity	Status	Entity's self-assessment response or where necessary a summary
Public Safety Business Agency	Fully implemented	PSBA has designed frameworks for enterprise risk management and fraud and corruption management.

Queensland Building and Construction Commission	Fully implemented	QBCC has integrated fraud and corruption into its existing enterprise risk management framework. This was endorsed by the QBC board in April 2018, was last reviewed in September 2020, and is reviewed annually. QBCC's fraud and corruption risk register was restored in September 2017. Fraud and corruption risks are addressed quarterly by a committee of the board. QBCC has assessment processes to identify and record matters of fraud or corruption concern. QBCC has upgraded its policy, procedure, and management plans concerning public interest disclosure and strengthened its integrity framework.
Queensland Fire and Emergency Services	Fully implemented	QFES has increased its focus on recording, monitoring, and reporting fraud risk and risk in general across all business units. Its submission template for the Board of Management and governance committees includes a section that addresses risk. QFES has embedded fraud risk assessment into its Risk Management Framework. The framework was reviewed and approved by the Board of Management on 11 March 2021. QFES conducts annual fraud risk assessments and maintains a fraud and corruption risk register with quarterly reporting to Board of Management and the Audit, Risk and Compliance Committee. A fraud control officer is responsible for implementing the fraud and corruption control plan. The plan is reviewed annually.
Queensland Police Service	Fully implemented	QPS created a risk manager position in 2018. The manager is responsible for risk management and providing reports to the audit and risk committee.
Queensland Rail	Fully implemented	QR has a comprehensive risk management framework which includes fraud risk. Fraud risks are captured within QR's governance risk and compliance system. QR continues to monitor and report on its risk management framework, including fraud.

Confidentiality and disclosure of government contracts (Report 8: 2017–18)

Related parliamentary committee:

- Economics and Governance Committee

Entity progress on implementation

Recommendation		
1. Department of Housing and Public Works' Office of the Chief Advisor—Procurement improves guidance and training available to agencies on the use of confidentiality provisions and disclosure of contracts. The enhancements should include guidance on: • the appropriate use and recording of confidentiality provisions • when partial or non-disclosure of reportable contracts is appropriate.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Energy and Public Works	Fully implemented	In May 2019, Department of Energy and Public Works (DEPW) published guidelines about procurement contract disclosure and the use and disclosure of confidentiality provisions in government contracts. DEPW's procurement training, which is available to all agencies, covers confidentiality and contract disclosure.

Recommendation		
2. Department of Housing and Public Works in consultation with the Department of the Premier and Cabinet [8], and other relevant departments determine the most appropriate place and process to disclose reportable contracts to achieve the desired outcome of providing a complete and accurate public record of awarded contracts. The enhancements should include: • reporting all Procurement Guidelines—Contract Disclosure minimum reporting requirements • the ability for agencies to record when and why they have used specific confidentiality provisions. Notes: [8] We only sought a response from the Department of Energy and Public Works (previously the Department of Housing and Public Works) because we made the recommendation directly to it, and it was its responsibility to consult with the Department of the Premier and Cabinet.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Energy and Public Works	Fully implemented	The Queensland Government Procurement Committee consulted with agencies and decided that each agency would publish contracts on the open data portal. Requirements about the use of confidentiality provisions and disclosures are included in DEPW's procurement and contract guidelines.

Recommendation		
3. All agencies meet all mandatory requirements set out in Procurement Guidelines—Contract Disclosure. This includes ensuring that: • agency procurement policies and procedures include these requirements for contract disclosure • disclosure requirements are communicated to and enacted by officers undertaking procurement activities		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Environment and Science	Fully implemented	Department of Environment and Science (DES) established a contracts register (August 2019); procurement officers are responsible for recording disclosures in the system.
Department of the Premier and Cabinet	Fully implemented	Department of the Premier and Cabinet (DPC) updated its procurement policy and publishes information in line with contract disclosure guidelines. Disclosure requirements are communicated to responsible officers.
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	Department of State Development, Infrastructure, Local Government and Planning (DSDILGP) reviewed procedures to ensure they were in line with requirements (September 2018). Procurement officers are responsible for reporting contracts and meeting disclosure requirements detailed in the department's procurement manual.
Department of Energy and Public Works	Fully implemented	DEPW established a contract disclosure directory (July 2019) and held an information session for staff. Approved procedures and guidelines help staff to take appropriate actions and recognise their responsibilities.
Department of Resources	Partially implemented	Department of Resources (DR) has a draft procedure in place which aligns with disclosure requirements and government policy. A 15-week training program was established for procurement officers (July 2020). The draft procedure was due for review and finalisation in June 2021. DR is considering options for embedding future contract disclosure processes into its supplier management framework.

Recommendation		
4. All agencies improve their contract registers or contract management systems to ensure a complete record of all awarded contracts. The enhancements should include: • consolidating all contracts in one record, or where a decentralised model is elected, maintaining this information in a consistent format so that it can be consolidated • documenting whether a contract has specific confidentiality provisions and the reasons for their use • documenting reasons for non-disclosure of contracts.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Energy and Public Works	Fully implemented	DEPW established a contract disclosure registry in July 2019 and provided training to staff.
Department of Environment and Science	Fully implemented	DES established a contracts register in August 2019. Procurement staff are responsible for recording disclosures in the system.
Department of the Premier and Cabinet	Fully implemented	DPC has updated its procurement policy and associated documents, and publishes information in accordance with contract disclosure guidelines.

Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	DSDILGP reports contracts through QTenders and the open data reporting system. The department's contract disclosure requirements are detailed in the department's procurement manual. Response to this recommendation was completed on 26 September 2018.
Department of Resources	Partially implemented	DR has a draft procedure in place which aligns with disclosure requirements and government policy. A 15-week training program was established for procurement officers (July 2020). The draft procedure was due for review and finalisation in June 2021. DR is considering options for embedding future contract disclosure processes into its supplier management framework.

Finalising unpaid fines (Report 10: 2017–18)

Related parliamentary committee:

- Economics and Governance Committee

Entity progress on implementation

Recommendation
1. All entities, led by the Penalty Debt Management Council develop a plan to improve the end-to-end fines collection process to:

- reduce the time taken to record, refer and enforce fines. The Department of Transport and Main Roads (DTMR) referring fines earlier will allow for more timely enforcement action
- identify opportunities to further automate their processes and, in the interim, methods for reducing the time taken to record manual fines
- provide a central (one-stop) point of reference for people fined to accurately track the location and status of their fines across the end-to-end fines process and to ensure ease of payment, nominations or finalisation of their fine
- facilitate dispute management and debt recovery through further integration of entity systems.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	Department of Justice and Attorney-General (DJAG) has supported PDMC agency efforts to address this recommendation and conducted a preliminary review of time-to-pay discretion under the *Penalties and Sentences Act 1992*. DJAG will continue to support PDMC agencies to improve the fine and debt management system, and will monitor any proposed changes to the *Penalties and Sentences Act 1992*.
Department of Transport and Main Roads	Fully implemented	Department of Transport and Main Roads (DTMR) and Queensland Police Service (QPS) have worked together to automate the traffic infringement issuing process. All traffic infringements are now issued electronically. The infringement notice for unpaid tolls is now clearer, and states due dates and enforcement actions. Infringement notices now provide clear customer options and payment options. DTMR has not progressed action to reduce the time taken to refer unpaid fines to SPER (from 56 to 35 days).
Queensland Police Service	Fully implemented	QPS improved its fine collection process and reduced collection timeframes. QPS expanded its electronic notices initiative and introduced automated systems.
Queensland Treasury	Fully implemented	PDMC has worked with DTMR, QPS, DJAG, ECQ and OSR (SPER) to improve the fines collection processes. DTMR and QPS now use electronic notices. ECQ is reviewing its election management system, but will continue to issue paper infringement notices because citizens are required to include only a residential address on the electoral role.

Recommendation
2. All entities, led by the Penalty Debt Management Council analyse the payment and write-off rates of different fine types to identify opportunities to improve debt recovery and write-off rates.
This would also allow entities to consider trends and factors in offending and whether fines are an effective sanction for specific offences.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	DJAG provides policy advice to PDMC agencies and supports PDMC with data and analysis of the fines process. DJAG data has supported the development of PDMC products. DJAG notes that the efficacy of fines as an effective sanction should be considered in the context of the broad effectiveness of criminal sanctions.
Department of Transport and Main Roads	Fully implemented	DTMR analysed its customer debts and improved debt recovery. TQ now contacts 94 per cent of customers with unpaid demand notices. Upfront toll payments have improved, earlier contact with customers has limited the escalation of debt, and the penalty infringement notice cap has limited the accumulation of tolling-related debt.
Queensland Police Service	Fully implemented	QPS was a member of the PDMC and the Fine Recovery Working Group. The available data do not allow outcomes to be quantified.
Queensland Treasury	Fully implemented	PDMC agencies (DTMR, QPS, OSR (SPER), and DJAG) have taken action to improve analysis and recovery of fine debt. OSR (SPER) prepares an annual integrated penalty debt management report, which is reviewed by agencies.

Recommendation

3. All entities, led by the Penalty Debt Management Council conduct further analysis and collaborate to develop options for managing problematic debtors who do not pay their debt, despite the use of all available enforcement actions (acknowledging imprisonment is the option of last resort).

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Justice and Attorney-General	Fully implemented	DJAG supports PDMC agencies to consider options for managing problematic debtors and supports them to improve their fine management systems. DJAG monitors alignments between agency actions and whole-of-government strategies. DJAG notes that the *Finalising unpaid fines* report was delivered before the passage of the *Human Rights Act 2019*, and that careful consideration is needed to ensure policy options are compatible with human rights.
Department of Transport and Main Roads	Fully implemented	DTMR has updated the penalty infringement notice and the tolling framework. The new framework provides greater understanding of the roles and responsibilities for tolling debt collection. Average debt value has reduced, and an increasing number of customers are agreeing to settle their debts.
Queensland Police Service	Fully implemented	QPS was a member of the PDMC and the Fine Recovery Working Group. The available data do not allow outcomes to be quantified.
Queensland Treasury	Fully implemented	PDMC and its member agencies have developed plans to address problematic debtors. Agencies have improved data gathering to identify problem debtors and implement strategies for debtors in genuine hardship. OSR (SPER) will continue to partner with agencies to deliver escalated enforcement actions.

Recommendation

4. All entities, led by the Penalty Debt Management Council develop processes and practices to provide magistrates with access to offender debt history to inform magistrates about a person's capacity to pay a fine, consistent with their obligations under the *Penalties and Sentences Act 1992*.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Police Service	Fully implemented	QPS was a member of the PDMC and the Fine Recovery Working Group. The available data do not allow outcomes to be quantified.

Queensland Treasury	Fully implemented	PDMC has confirmed that processes and practices are in place to enable magistrate access to offender debt action. Ease of access could be improved and PDMC will continue to discuss options for this.
Department of Justice and Attorney-General	Partially implemented	DJAG contributed to discussions relating to this recommendation. PDMC advises there are some complexities involved. Scoping activity is planned, but was disrupted by COVID-19. DJAG will continue to contribute to PDMC considerations of this issue.
Department of Transport and Main Roads	Partially implemented	DJAG holds responsibility for this recommendation.

Recommendation

5. Department of Transport and Main Roads reviews the tolling framework, in collaboration with Transurban Queensland and the State Penalties Enforcement Registry, to better manage tolling debts.

    This should include:

    - improving information sharing to enable Transurban Queensland to better communicate with customers to recover tolls and avoid referring them to DTMR to issue infringements
    - earlier referral by Transurban Queensland to DTMR of those alleged offenders that have failed to comply with their demand notice—in accordance with the agreed tolling arrangements.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	DTMR reviewed and updated its tolling compliance and enforcement framework. DTMR has improved its collection of customer contact details and shares this information with Transurban. The framework has achieved a reduction in average debt value and an increasing number of customers settling their debts.

Recommendation

6. Department of Transport and Main Roads establishes clear business rules, in accordance with legislation, to manage fines where it receives a driver nomination and ensure it is not unnecessarily withdrawing these fines.

    This should include clarifying the legislation and assessing the need for legislative amendment.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Transport and Main Roads	Fully implemented	DTMR and QPS worked together to automate the traffic infringement issuing process. Infringement notices now have improved information about customer options and payment options. Infringements are no longer withdrawn due to driver nomination of another driver, due to improvements in the infringement notice.

Recommendation

7. State Penalties Enforcement Registry[9] develops processes and measures to assess the cost and effectiveness of its enforcement actions.

Notes: [9] The State Penalties Enforcement Registry is part of Queensland Treasury.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Treasury	Fully implemented	OSR (SPER) has developed systems for measuring cost and operational effectiveness as part of its Debt Recovery and Compliance Program. Comparative analysis of enforcement action effectiveness will be undertaken based on newly collected debt recovery and compliance data.

Recommendation
8. State Penalties Enforcement Registry seeks from the minister revised and updated debt write off guidelines in accordance with Section 150B of the *State Penalties Enforcement Act 1999*. The revisions should include guidance to ensure regular and timely assessment of the suitability of aged and unrecoverable debt for write off. The assessment should be based on the cost of pursuing the debt and likelihood of collecting it.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Treasury	Fully implemented	OSR (SPER) has developed a debt write-off framework to address aged and unrecoverable debt (with approval and implementation targeted from May 2021).

Recommendation
9. State Penalties Enforcement Registry assesses and writes off aged and unrecoverable debt in accordance with the revised debt write off guidelines. Records should be maintained to support the amount written off and a clear explanation of the reasons for the debt write off.

Entity	Status	Entity's self-assessment response or where necessary a summary
Queensland Treasury	Fully implemented	OSR (SPER) has assessed aged debt and has implemented a debt write-off framework.

Investing for Success (Report 12: 2017–18)

Related parliamentary committee:

- Education, Employment and Training Committee

Entity progress on implementation

Recommendation		
1. Department of Education considers integrating future Investing for Success funding into broader school funding, improvement strategies and processes.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Education	Fully implemented	Department of Education (DoE) considered Investing for Success funding arrangements in 2019. The department's preferred approach is to retain funding as a separate identifiable source focused on local school improvement initiatives. Principals are responsible for working with their community to target funding use and report on outcomes. The minister approved this approach for 2020 and 2021. DoE has undertaken extensive analysis of both the methodology and processes for distribution, planning for, and reporting on I4S expenditure and engaged with stakeholders in 2020–21 to consider options for Investing for Success funding arrangements. The review timeline provides for ministerial approval in October 2021 and implementation from 2022. The project is on track to meet these timelines.

Recommendation		
2. Department of Education reviews the Investing for Success allocation model to ensure ongoing transparency, equity and continuous improvement of the needs-based approach. This should include: • regular reviews of schools' funding needs and categories of disadvantage • clear communication of future changes to funding categories and amounts.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Education	Fully implemented	DoE considered Investing for Success funding arrangements in 2019. The department's preferred approach is to retain its existing funding calculation methodology for 2020 and 2021. This was approved by the minister to help maintain the stability of school funding. A revised methodology that would enhance the responsiveness of the formula to student need is currently being considered and will be subject to ministerial consideration.

Recommendation		
3. Department of Education clarifies Investing for Success governance structures. This should include: • accountabilities and responsibilities of assistant regional directors and principals • the appropriateness of community accountability models (parents and citizens' associations and school councils) • oversight mechanisms for temporary school staffing employment decisions.		

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	DoE strengthened governance to provide central office oversight of Investing for Success agreements, with regional staff coordinating the return and quality assurance of agreements. Assistant regional directors have access to all state school Investing for Success agreements. Regional office staff monitor the staffing provisions of Investing for Success agreements and ensure compliance with budget, policy, and industrial instruments.

Recommendation
4. Department of Education strengthens monitoring, reporting, and evaluation processes to better link investment decisions to school improvement outcomes.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	DoE reviewed its school planning, reviewing, and reporting framework, and included the Investing for Success program in its revisions. The updated framework was released in the form of a new school performance policy and procedure in February 2021 and became effective in July 2021. A series of supplementary resources to support schools to plan effectively (including planning around use of funding) was published in mid-2021. Incorporating I4S agreements into a school's AIP has been an option considered during the 2021 review of I4S arrangements and is subject to ministerial consideration.

Recommendation
5. Department of Education provides more targeted guidance to schools in need of additional support to further lift the quality of school improvement plans, targets, and measures.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	DoE involved assistant regional directors and school principals in its review of the school planning, reviewing, and reporting framework. The new school performance policy and procedure reflect this feedback and aim to support continuous improvement, streamline documentation, provide greater planning support, and improve flexibility for schools in meeting their planning, reporting, and reviewing obligations.

Recommendation
6. Department of Education provides greater support and training to principals and assistant regional directors in the areas identified by surveyed principals during the audit, including strategic financial management, program evaluation, monitoring and reporting, and stakeholder engagement/community consultation.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Education	Fully implemented	DoE introduced a management foundations training program with six modules covering risk and governance, student management, workforce, safety, facilities, and finance. The program was developed through consultation with subject matter experts and is subject to regular review. In November 2020, the program became mandatory for leaders and managers.

The National Disability Insurance Scheme (Report 14: 2017–18)

Related parliamentary committee:

- Community Support and Services Committee

Entity progress on implementation

Recommendation
1. Department of Communities, Disability Services and Seniors, as lead agency for Queensland Government's National Disability Insurance Scheme implementation elevates oversight to ensure Cabinet is advised at regular intervals and in line with significant milestones and deliverables via a sub-committee or other relevant mechanism, to be determined by the Premier.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Fully implemented	Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships (DSDSATSIP) monitored NDIS transition by participating in state and federal governance arrangements including the Queensland Transition Steering Committee and the Senior Officials Working Group. This monitoring enabled the Minister for Disability Services to provide monthly updates to Cabinet on NDIS implementation until full commencement of the scheme in October 2020. Following full scheme commencement, the minister continues to provide updates to Cabinet on a six-monthly basis.

Recommendation
2. Department of Communities, Disability Services and Seniors, as lead agency for Queensland Government's National Disability Insurance Scheme implementation strengthens whole-of-government program management to increase assurance regarding all impacted agencies' preparedness for the National Disability Insurance Scheme. This should include: • greater detail of planning (at a service level) by mainstream agencies affected by the National Disability Insurance Scheme, and proactive monitoring of progress, issues, and risks • revising the scope of the Reform Leaders Group to reinforce senior executive decision-making responsibilities and oversight capabilities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Fully implemented	DSDSATSIP summarised the terms of reference for the Queensland NDIS reform leaders group to clarify and strengthen director-general accountability for agency projects. The director-general sought advice to strengthen governance linkages, improve program management office capacity, and address whole-of-government program management. The department reviewed each agency's NDIS transition plan. The reform leaders group met throughout the transition, with representation from member departments. The reform leaders group reviewed and endorsed agency plans, and the program management office tracked agency progress.

Recommendation
3. Department of Communities, Disability Services and Seniors, as lead agency for Queensland Government's National Disability Insurance Scheme implementation develops readiness criteria for the remaining regions for formal sign-off prior to advising the minister on whether Year 3 transition should be delayed. This should include: • obtaining assurance from the National Disability Insurance Agency that infrastructure will be in place in accordance with the bilateral agreement • obtaining assurance from the National Disability Insurance Agency that it has sufficiently and appropriately trained staff to accommodate Queensland's estimated third year intake, given that it will include high numbers, a significant percentage of new participants, a diversity of geography, and several Aboriginal and Torres Strait Islander communities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Fully implemented	DSDSATSIP developed criteria for NDIS readiness. The minister sought assurance from the Commonwealth minister for the NDIS regarding the NDIA's capability and capacity for the Year 3 transition. The director-general sought similar assurances from the NDIA chief executive officer (CEO), and received detailed strategies to mitigate concerns. The Year 3 transition in Queensland was not delayed. Additional NDIA actions included bolstering the workforce and increasing Queensland Government support.

Recommendation
4. Department of Communities, Disability Services and Seniors, as lead agency for Queensland Government's National Disability Insurance Scheme implementation establishes formal mechanisms to share lessons learnt regularly and routinely, and risk information between governance groups such as the Reform Leaders Group and Transition Steering Committee.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Fully implemented	DSDSATSIP's NDIS transition program management office developed a lessons-learnt document and a protocol for sharing learnings. Three regional operational steering groups were restructured to become the statewide Queensland operational steering group. Protocols and mechanisms for regular information sharing were agreed and implemented.

Recommendation
5. Department of Communities, Disability Services and Seniors, as lead agency for Queensland Government's National Disability Insurance Scheme implementation seeks to refine the terms and conditions in the intergovernmental agreement for full scheme to allow clearer escalation and resolution processes, particularly for mainstream agency service delivery responsibilities.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Fully implemented	The Queensland NDIS Full Scheme Agreement sets out clear escalation and resolution processes, including clauses on the processes for resolving disputes and the need for an independent review of the agreement no later than the end of 2023. It also specifies that any changes to the applied principles to determine the responsibilities of the NDIS and other service systems will be undertaken jointly by the Commonwealth and all states and territories and agreed by the Council of Australian Governments. Following the *Review of COAG Councils and Ministerial Forums* in October 2020, matters are raised at the Disability Reform Ministers' Meeting as required.

Recommendation		
6. Department of Communities, Disability Services and Seniors, as lead agency for Queensland Government's National Disability Insurance Scheme implementation establishes the framework, key performance indicators, and data it needs to monitor the outcomes of Queensland National Disability Insurance Scheme participants and value for money.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Seniors, Disability Services and Aboriginal and Torres Strait Islander Partnerships	Partially implemented	DSDSATSIP collaborated with Queensland Treasury Corporation to develop a Queensland NDIS assurance framework that defines value for money, key performance indicators (KPIs), and data required to support agency imperatives. DSDSATSIP represents the Queensland Government at national meetings to develop a National Disability Strategy Outcomes Framework and provide a performance and assurance framework for the NDIS. The outcomes framework will be released with the new National Disability Strategy in 2021.

Recommendation		
7. Agencies affected by the National Disability Insurance Scheme in Queensland strengthen internal governance and reporting arrangements at the service level so heads of agencies can provide the lead agency with accurate assessments about their agencies' readiness for the National Disability Insurance Scheme and any emerging risks.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of Health	Fully implemented	Department of Health's governance activities for the NDIS included a risk register, issues register, and standing items to discuss these at the NDIS steering committee.
Queensland Corrective Services	Partially implemented	Queensland Corrective Services (QCS) established a disability working group to strengthen internal governance and reporting arrangements, with representatives from various business areas. The QCS Commissioner approved three new roles to oversee the QCS disability operation arm. In December 2020, a QCS-commissioned review by KPMG identified a need to boost QCS's capacity to provide disability services via dedicated funding and specialist staffing. QCS is preparing an implementation plan in response to the KPMG recommendations.

Follow-up of *Managing water quality in Great Barrier Reef catchments* (Report 16: 2017–18)

Related parliamentary committee:

- Health and Environment Committee

Entity progress on implementation

Recommendation
1. We recommend that the Department of Environment and Science acquits actual expenditure against planned investment for Queensland's Reef Water Quality Program, in future annual investment reports, to increase transparency and accountability.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Environment and Science	Fully implemented	In February 2019, the department published the Annual Investment Plan 2018–19 and the Annual Investment Report 2017–18.

Recommendation
2. We recommend that the Department of Environment and Science obtains reliable, timely, and adequate practice change information from relevant industry groups to understand the progress made, measure the degree of practice change, and account for outcomes for the public funds invested.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Environment and Science	Fully implemented	In January 2019, the department updated all practice change contracts to include a standard clause requiring the reporting of data to Paddock to Reef. A standard operating procedure is in place to ensure that the required reporting is done by 31 July each year.

Recommendation
3. We recommend that the Department of Environment and Science work with the Commonwealth Department of Environment and Energy, to refine over time the land management targets in the Reef 2050 Water Quality Improvement Plan 2017-2022 to define the increase in the percentage of riparian vegetation and the increase in stakeholder engagement targeted.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of Environment and Science	Partially implemented	In March 2021, management advised that this will be considered as part of the review of the Reef 2050 Water Quality Improvement Plan, which will be finalised by the end of 2022. Hence the date of implementation has been changed to the end of 2022. Project planning for the review has commenced. Review of the Reef 2050 Water Quality Improvement Plan to allow finalisation of recommendation by the end of 2022.

Managing local government rates and charges (Report 17: 2017–18)

All recommendations about the *Local Government Act 2009* and the Local Government Regulation 2012 apply to the equivalent provisions in the *City of Brisbane Act 2010* and the City of Brisbane Regulation 2012 as relevant.

Related parliamentary committee:

- State Development and Regional Industries Committee

Entity progress on implementation

Recommendation
1. Department of Local Government, Racing and Multicultural Affairs amends the Local Government Regulation 2012 to: • require councils to include in their revenue policies a long-term rates strategy • require councils to include in their revenue statements how annual decisions on rates and charges support financial sustainability • require a council's chief executive officer to certify to the mayor (in a prescribed form) that the council's final adopted budget complies with all legislative requirements.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	Department of State Development, Infrastructure, Local Government and Planning (DSDILGP) consulted on proposed amendments in relation to the overall financial planning regime. This recommendation is part of a wider package of reforms, involving a significant overhaul of the financial planning regime. Amendments to the Regulations are subject to the government's endorsement and legislative program. Subject to ministerial approval, the target completion date is 30 September 2021.

Recommendation
2. Department of Local Government, Racing and Multicultural Affairs continues to develop best practice tools and templates for councils on the budget and rates provisions of the Local Government Act 2009 and the Local Government Regulation 2012.

Entity	Status	Entity's self-assessment response or where necessary a summary
Department of State Development, Infrastructure, Local Government and Planning	Fully implemented	DSDILGP included this recommendation in the department's 2018–19 capacity-building program and conducted initial consultation on proposed changes to the Regulation. Resource development is ongoing, and includes a rates and charges checklist and a budget meeting checklist. Checklists will continue to be updated as needed. The response to this recommendation was completed on 6 May 2020.

Recommendation		
3. Department of Local Government, Racing and Multicultural Affairs develops resources and tools for councils on: • best practice community engagement approaches to strengthen community understanding of, and input into, the rates decisions required to ensure continuation of services • the budget documents and overdue rates and charges provisions of the Local Government Act 2009 and the Local Government Regulation 2012 • chapter 4 part 12 of the Local Government Regulation 2012.		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Department of State Development, Infrastructure, Local Government and Planning	Partially implemented	DSDILGP prepared appropriate guidelines and checklists as a package of support materials for councils. Guidelines address best practice community engagement on budgets (including rating decisions) and a number of budget/rating checklists. The department is developing guidelines covering the sale or acquisition of land for overdue rates and charges. The guidelines are aligned to Regulation changes, and this impacts the timing of their release. Anticipated completion of this response is 30 June 2021.

Recommendation		
4. All Queensland councils document the actions they are taking to support their financial forecast that are required to achieve or maintain sustainability: • the actions should be specific, measurable, achievable, realistic, and time-bound, and be allocated to responsible officers • the document should have a long-term focus (10 years) and include the assumptions on which the forecast is based, the risks that may impact on achieving the forecast, and the factors driving the forecast (including links to strategic asset management plans).		
Entity	**Status**	**Entity's self-assessment response or where necessary a summary**
Douglas Shire Council	Partially implemented	Douglas Shire Council updates its long-term (10-year) financial forecast twice a year. Further alignment is needed between the long-term financial plan, the long-term capital works plan, and the asset management plan, as there are disparities between available funds and planned projects. Each asset management plan includes specific actions with deadlines, assigned to individual officers. A new asset management system is being implemented in 2021–22, and an information system officer engaged to support its implementation. A single consolidated register of documents, risks, and actions is still to be formulated.
Isaac Regional Council	Partially implemented	Isaac Regional Council developed a 10-year financial forecast and a strategic asset management plan (adopted December 2020). The 10-year financial forecast is reviewed and updated annually. The strategic asset management plan confirms that the budget modelling for asset renewals is in line with the amounts included in long-term financial forecasts. Community consultation is planned, linked to the five-year corporate plan review.

North Burnett Regional Council	Partially implemented	North Burnett Regional Council has completed a service delivery review and conducted community forums about its financial situation. The community is being invited to respond to various options of service levels that will ensure council sustainability. The council has developed long-term financial plans, with actions allocated to responsible officers and reported against every three months. The council is working to integrate corporate documents such as the asset management plan with the long-term financial plan.
Richmond Shire Council	Not implemented	Richmond Shire Council will work on its understanding of full-cost recovery and implement an appropriate cost model, taking into account that Richmond is a small, remote council.
Toowoomba Regional Council	Partially implemented	Toowoomba Regional Council developed a long-term financial sustainability plan using the model developed by Queensland Treasury Corporation. The plan is reviewed and updated through the annual budget process. The council's corporate and operational plans are reviewed cyclically and include reportable actions that focus on ongoing sustainability. The council has established a temporary service delivery review branch to review the council's businesses, with a focus on ongoing sustainability.

Recommendation

5. All Queensland councils implement an appropriate costing model to gain a clear understanding of the full cost of delivering utilities and use this information to annually review pricing.

Entity	Status	Entity's self-assessment response or where necessary a summary
Douglas Shire Council	Fully implemented	Douglas Shire Council developed an activity-based overhead costing model in 2019. This shows the full cost of delivering utilities and is taken into account when setting utility charges in future budgets. The council will continue to take full costs into account in future budgets.
Isaac Regional Council	Partially implemented	Isaac Regional Council uses fund accounting for water, sewerage and waste utilities as part of its annual budget development. Budgeting includes corporate overheads and national competition policy requirements to ensure full cost implications are taken into account. The council developed a waste costing model, including long-term restoration provisions. Rates modelling for utility charges is undertaken with the intent of each utility achieving full cost recovery. The council will investigate implementing Queensland Treasury Corporation modelling for waste and wastewater.
North Burnett Regional Council	Partially implemented	North Burnett Regional Council has been developing costing models to provide full cost information for utilities. This information is used to test the reasonableness of annual utility price setting. The council will continue to gather data and mature the costing models to support annual utility cost setting.
Richmond Shire Council	Not implemented	Richmond Shire Council has not undertaken community consultation about rates decisions, and is looking at ways to engage with the community.
Toowoomba Regional Council	Partially implemented	Toowoomba Regional Council completed a full cost pricing review of its water and wastewater business in 2020–21, with Queensland Treasury Corporation, to be used by the council as part of the annual budget process. The council's waste services have started to develop a full cost recovery model. The models of utility charges will be reviewed annually as part of the budget process.

Recommendation

6. All Queensland councils implement appropriate community engagement approaches to strengthen community understanding of, and input into, the rates decisions required to ensure continuation of services.

Entity	Status	Entity's self-assessment response or where necessary a summary
Douglas Shire Council	Partially implemented	Douglas Shire Council reviewed its community engagement model and developed a list of proposed community engagement activities for 2019–20. The Mayor and CEO engaged with the local ratepayer association, and received feedback from the association, which was addressed in the rates model review. The council will continue to conduct community engagement as relevant.
Isaac Regional Council	Partially implemented	Isaac Shire Council engaged with industry stakeholders when reviewing its rating methodology. The council communicates with residents to raise awareness about how rates revenue is used and about specific policies (such as rates concessions). The council conducts bi-annual community satisfaction surveys. The council is identifying options for improved community engagement.
North Burnett Regional Council	Fully implemented	North Burnett Regional Council conducted community forums about its current financial situation and sought community feedback about budget options, which informed budget decisions. The council will continue to conduct community engagement as part of its budget process.
Richmond Shire Council	Partially implemented	Richmond Shire Council addresses community engagement in its revenue policy and has communicated with residents about key issues (like natural disasters). The council will review its community engagement annually to ensure it is meeting legislative requirements and community expectations.
Toowoomba Regional Council	Partially implemented	Toowoomba Regional Council conducts a community survey every two years and engages with the community about specific projects and services. The council has not yet consulted with the community prior to the budget release, and will review its community engagement in relation to budget setting.

Recommendation

7. All Queensland councils publish a hardship policy to assist ratepayers to seek a concession for hardship as allowed by section 120(1)(c) of the Local Government Regulation 2012.

Entity	Status	Entity's self-assessment response or where necessary a summary
Douglas Shire Council	Fully implemented	Douglas Shire Council adopted a rates financial hardship policy on 30 June 2020. It provides an avenue for ratepayers to seek assistance with rates debts when suffering financial hardship. The policy will be reviewed every two years.
Isaac Regional Council	Fully implemented	Isaac Shire Council adopted an exceptional circumstances policy on 30 January 2018 and updated the policy in March 2021. The policy provides a framework for financial hardship assistance. The policy will be reviewed periodically and promoted to the community.
North Burnett Regional Council	Not implemented	North Burnett Regional Council is reviewing its debt recovery policy and developing a hardship policy. The policy was tabled for council consideration in June 2021.
Richmond Shire Council	Partially implemented	Richmond Shire Council is reviewing its budget documentation and ensuring it meets the requirements of the Act.

| Toowoomba Regional Council | Fully implemented | Toowoomba Regional Council adopted a rates and charges hardship concession policy on 20 April 2021. It will be reviewed annually and promoted to the community. |

Recommendation

8. All Queensland councils ensure that all future budget documents and resolutions and rates and charges resolutions comply with all requirements in the Local Government Act 2009 and the Local Government Regulation 2012.

Entity	Status	Entity's self-assessment response or where necessary a summary
Douglas Shire Council	Fully implemented	Douglas Shire Council reviewed budget documentation and resolutions against the Act and the Regulation, using advice prepared by King and Company Solicitors and budget guidelines on the DLGRMA website. Documentation complies with the Act and the Regulation. Remaining budget documentation and resolutions will be prepared in line with legislation and published guidelines, and submitted to King and Company Solicitors for review.
Isaac Regional Council	Fully implemented	Isaac Regional Council's revenue statement and resolutions are reviewed by King and Company Solicitors prior to submission to Council. Council conducted a desktop review of the DLGRMA budget adoption checklist to ensure compliance with relevant legislation.
North Burnett Regional Council	Fully implemented	North Burnett Regional Council's annual budget documents are reviewed by legal representation (since 2018–19). Legal advice confirms the budget documents comply with the Act and the Regulation. The council will continue this process of legal review and advice.
Richmond Shire Council	Partially implemented	Richmond Shire Council has a revenue and debt collection policy. The council needs to ensure the policy is implemented by staff and train staff in debt collection.
Toowoomba Regional Council	Fully implemented	Toowoomba Regional Council's budget resolutions and documents are reviewed annually by King and Company Solicitors to ensure they comply with the Act and the Regulation. The council uses online checklists prepared by DLGRMA. This process of annual legal review will continue.

Recommendation

9. All Queensland councils train staff on all relevant requirements in the Local Government Regulation 2012, and on better practice debt collection techniques.

Entity	Status	Entity's self-assessment response or where necessary a summary
Douglas Shire Council	Fully implemented	Douglas Shire Council employees completed training about local government in 2020. This training is now offered to all new staff. The council encourages staff to attend professional development opportunities and keep updated in changes to legislative requirements and debt collection techniques. The council has hosted officers from surrounding councils to conduct training and information sharing sessions.
Isaac Regional Council	Partially implemented	Isaac Regional Council staff participate in relevant professional development opportunities about debt management. The council engages a third party for collection management, and receives guidance from its debt collection service provider.

North Burnett Regional Council	Partially implemented	North Burnett Regional Council has providing training for staff in better-practice debt collection techniques and will continue to offer regular training opportunities. The council is sourcing training in line with the Regulation.
Richmond Shire Council	Partially implemented	Richmond Shire Council did not include in their self-assessment response information on what action they took or any planned future action.
Toowoomba Regional Council	Fully implemented	Toowoomba Regional Council's debt collection officers are trained in relevant legislative requirements and better practice debt collection techniques. They are encouraged to attend relevant professional development opportunities. The council will continue to provide training in this area.