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Client technical audit update

23 February 2022

Agenda

9.30 am–9.35 am: Welcome

Rachel Vagg, Assistant Auditor-General

9.35 am–10.00 am: Key findings and insights from our 2020–21 audits

Rachel Vagg, Assistant Auditor-General

10.00 am–10.15 am: New internal controls assessment model

Michelle Reardon, Senior Director QAO

10.15 am–11.15 am: Technical update

Greg Hall, Principal Accountant Queensland Treasury & David Hardidge, Director QAO

11.15 am–11.30 am: Data visualisation demonstration, new report to parliament, questions and discussion

Patrick Flemming, Assistant Auditor-General & all presenters

11.30 am–12.00 pm: Refreshments and networking





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Key findings and insights from our 2020–21 audits

Rachel Vagg, Assistant Auditor-General

Our people and our service to you

Congratulations to our new senior directors:



Sri Narasimhan



Bhavik Deoji

Our senior directors:



Darren Brown



Paul Christensen



Michelle Reardon



David Adams



Irshaad Asim



David Toma



Vaughan Stemmett



Robert Kilbride



Sumi Kusumo

Advice, assistance and feedback



Poopalasingam
Brahman

Assistant Auditor-General
Client Services



Rachel Vagg

Assistant Auditor-General
Client Services



Damon Olive

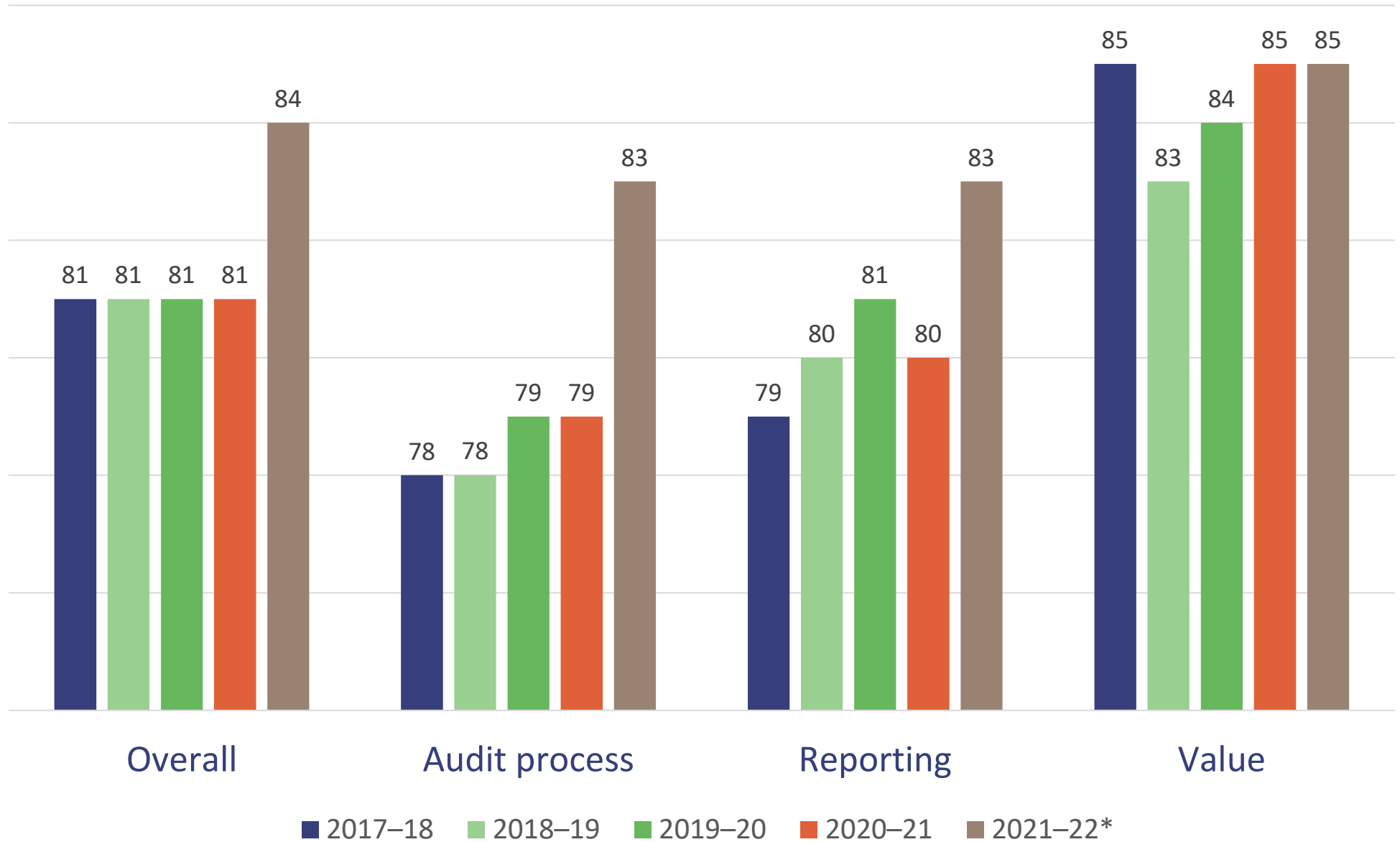
Assistant Auditor-General
Client Services

Our team for
this year



Overall performance for last financial year

Client survey results



* 2021-22 results only based on round 1 – financial statements certified by 2 September 2021



Insights from across this year's audits



Focus areas for this year

Current and future challenges:

- Sustainability – increasing demand, fiscal constraint, and new technology
- Environmental impact – prolonged drought impacting water quality and quantity
- Major projects on time and within budget
- Continued impact of COVID-19
- Machinery of government

Areas for focus:

- ⚠ Changes to software accounting
- ⚠ Cyber security
- ⚠ Climate reporting/ESG
- ⚠ Rapid response lessons learned





Education 2020

Report 18: 2020-21



Energy 2021

Report 7: 2021-22



Health 2021

Report 12: 2021-22

Our reporting outcomes



Transport 2021

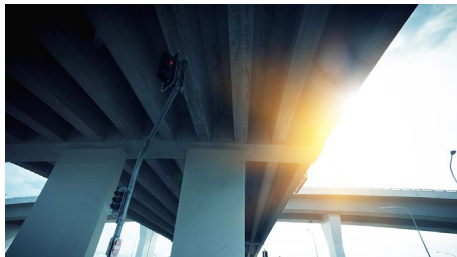
Report 10: 2021-22



Water 2021

Report 3: 2021-22

to table:



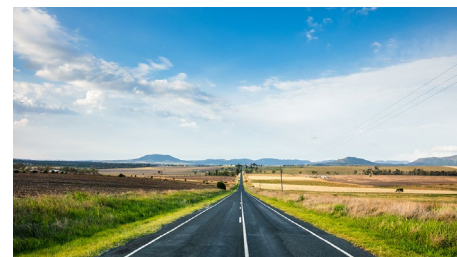
Major projects 2021



State entities 2021



State finances 2021



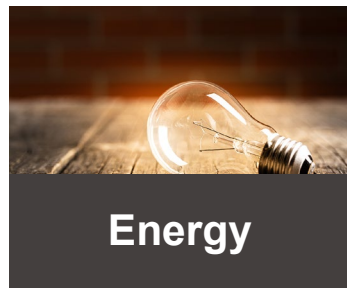
Local government 2021



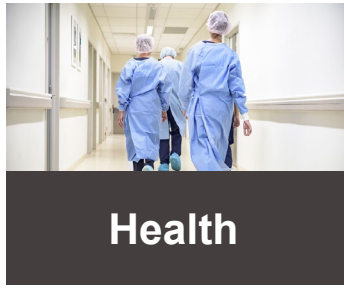
For 2021–22



Education



Energy



Health



Local government


← **Procurement deep dive**

Deep dive report




Government grants

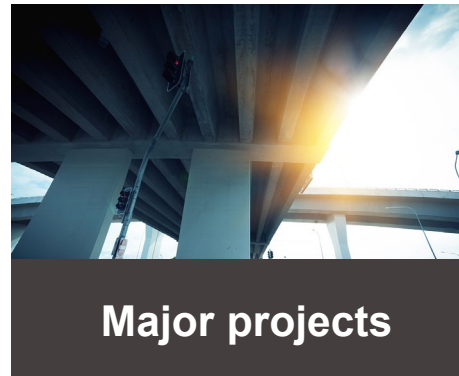
Changes to



Transport



State finances





Overall

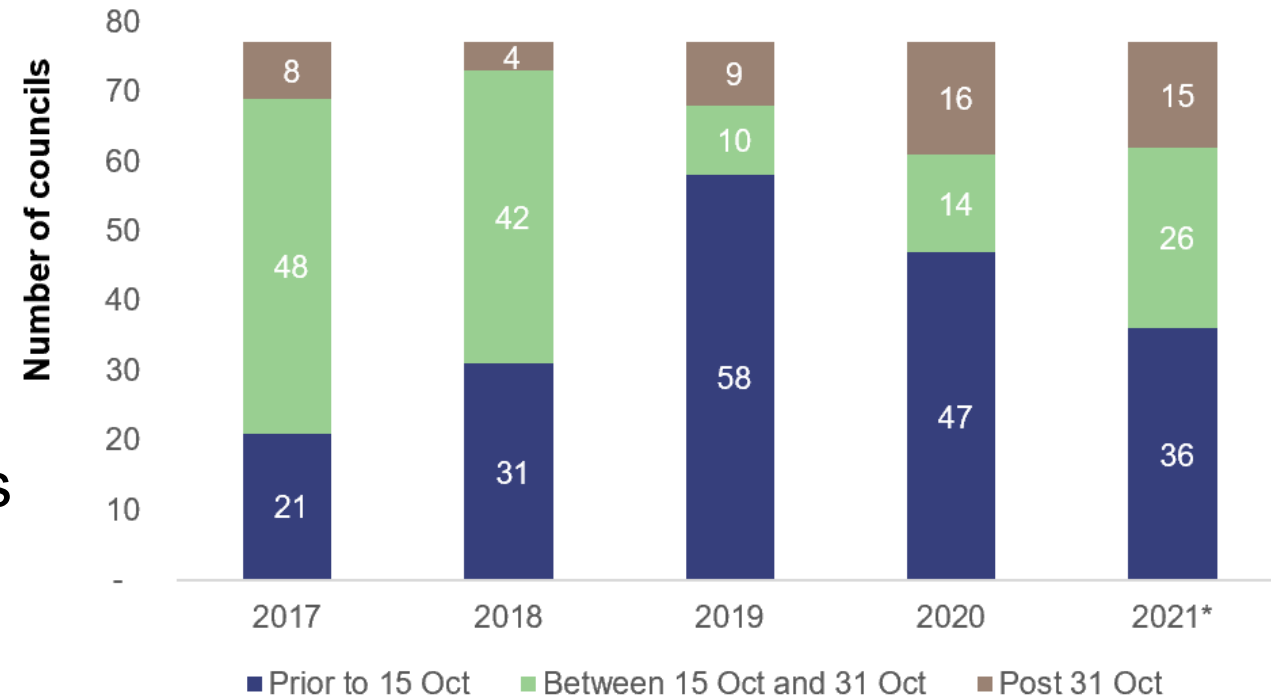
- All departments, government owned corporations, most statutory bodies, are all reliable and compliant
- Some local governments have been delayed
- Ongoing delays in tabling annual reports
- Machinery of government changes are costly

Results



Reduced timeliness of council reporting

- Asset valuations
- Retention of staff
- Month-end processes





Key internal control findings

Internal controls are generally effective but the same, common weaknesses in internal controls have arisen.

These include entities not:

- securing their information systems
- making independent checks to confirm changes to supplier details
- reviewing payroll reports.

Local governments have the lowest number of unresolved internal control significant deficiencies in 5 years.

Governance continues to require strengthening in some councils: 15 without audit committees, 6 without internal audit functions, and another 6 without internal audit activity.



Majority relate to information systems controls

Significant deficiencies mainly from access controls and fraud prevention and detection

Key issues identified



Cyber security – are you aware and managing risks?

Most common

- ‘Malicious email’/phishing as a means of obtaining initial access into a network
- ‘Compromised systems’, where unauthorised access had been gained to a network, account and database



Check your ISMS assurance processes

Advice

www.qao.qld.gov.au/blog/role-governance-committees-managing-cyber-security-risks

Cyber security



Internal control assessment



Annual internal control assessment

This annual internal control assessment tool aims to help entities understand and evaluate their internal controls. It will identify where they sit on a maturity scale for effective internal controls, and highlight areas for targeted improvement or where a deep dive assessment should be performed.



[Better practice | www.qao.qld.gov.au/reports-resources/better-practice](http://www.qao.qld.gov.au/reports-resources/better-practice)

Early identification and assessment of financial reporting issues:

- 📄 Impairment of assets – indicators and discounted cash flows
- 📄 Changes to cash generating units
- 📄 Current replacement cost valuation outcomes – assessing, challenging and accounting for valuations
- 📄 Financial instrument and hedge accounting changes
- 📄 Assessment and adoption of key estimates
- 📄 Adoption of new standards (AASB 1059 application issues)
- 📄 Contingent liabilities

Financial reporting issues

Guidance for technical accounting assessments

Fact sheets | www.qao.qld.gov.au/reports-resources/fact-sheets





Financial reporting

Financial reporting maturity model

Replaced traffic light assessments for state entities from 2020 and councils from 2021.

Government departments

Component	Developing	Established	Integrated	Optimised
Quality month-end processes			← ● →	
Early financial statement close process			← ● →	
Skilled financial statement preparation and use of technology		← ● →		
Resolution of financial reporting matters			← ● →	



Financial reporting

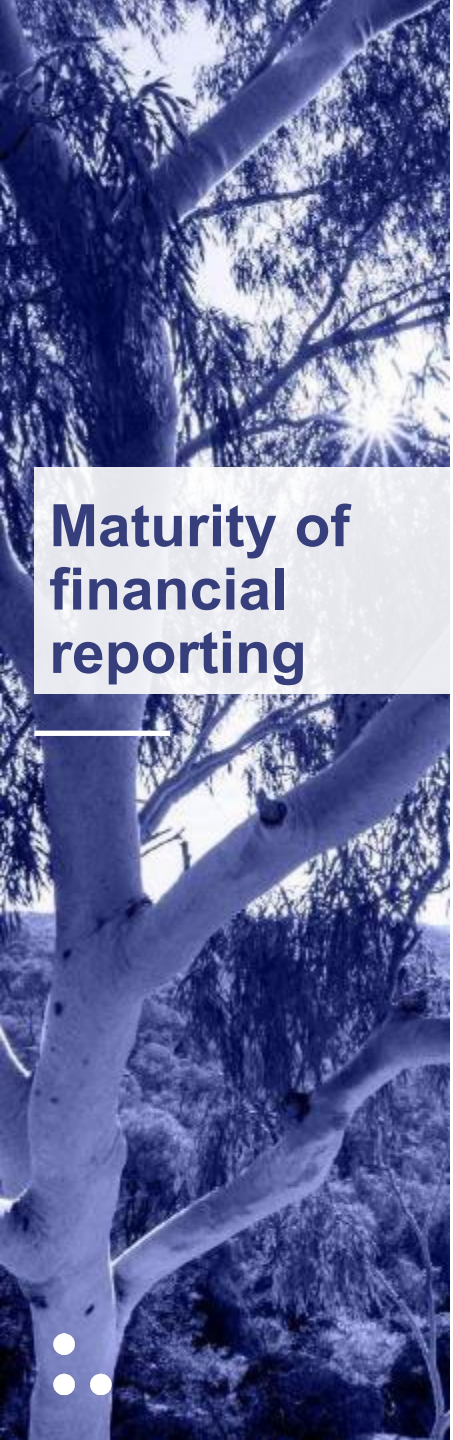
Rating by council segments

Segment	Developing	Established	Integrated	Optimised
Coastal				
Indigenous				
Resources				
Rural/Regional				
Rural/Remote				
SEQ				



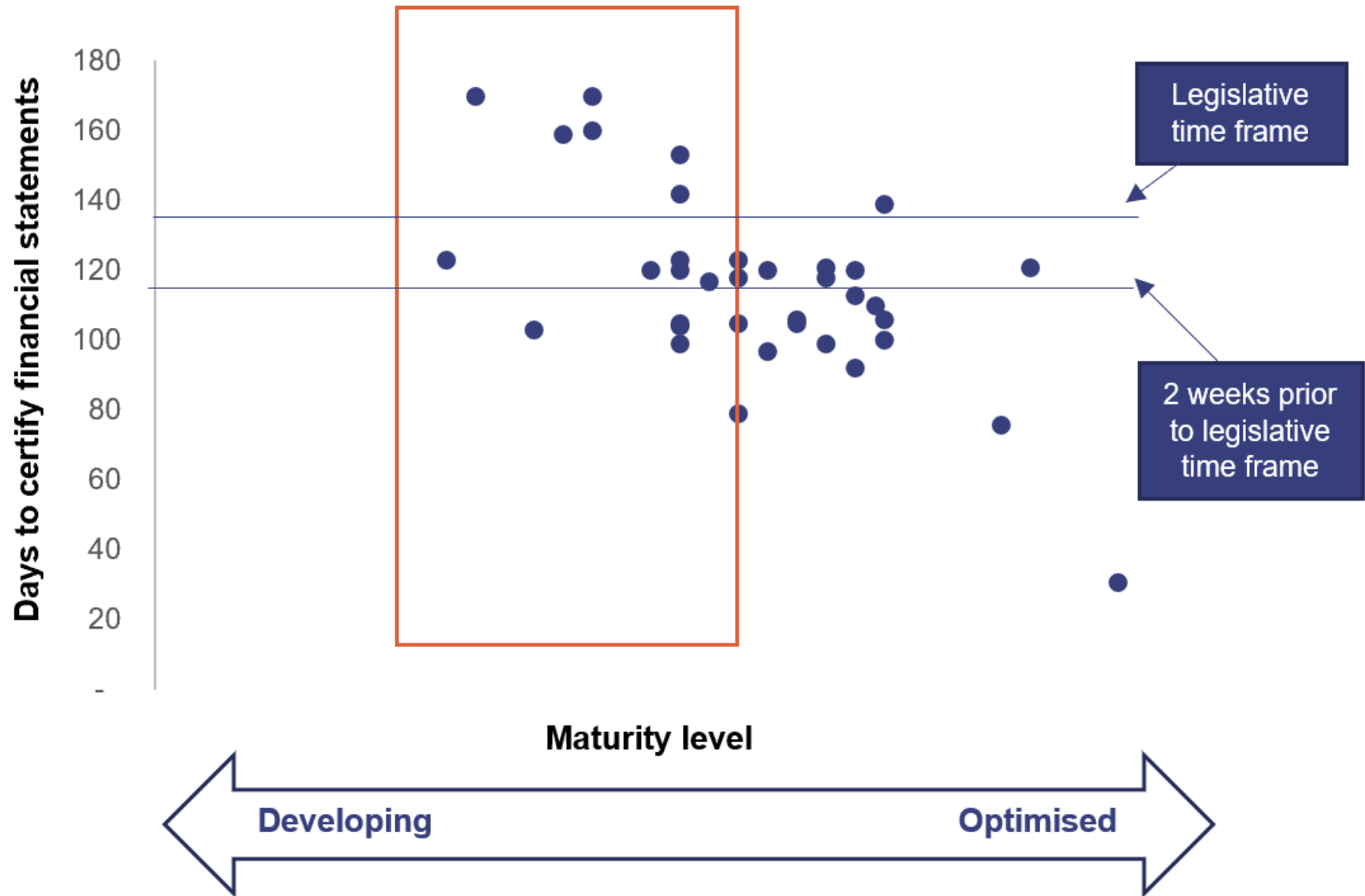
Areas of focus

- Audit committee review function
- Month-end processes, particularly relating to classification
- Early engagement with valuers with clear instructions



Maturity of financial reporting

The lower the maturity, the higher the number of days to certify





Advancing financial reporting

- ESG – improving transparency of environment, social and governance
- Queensland Treasury – Queensland’s Commitment to Positive Environmental, Social and Governance Outcomes
- Timeliness of financial reporting
- Information included in financial reports – management information

Erkki Liikanen, Chair of the IFRS Foundation Trustees, said:

“Sustainability, and particularly climate change, is the defining issue of our time. To properly assess related opportunities and risks, investors require high-quality, transparent and globally comparable sustainability disclosures that are compatible with the financial statements. Establishing the ISSB and building on the innovation and expertise of the CDSB, the Value Reporting Foundation and others will provide the foundations to achieve this goal.

Discussion and questions





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New internal controls assessment model

Michelle Reardon, Senior Director



**What are we
changing?**



We are changing the way we make and report on internal control assessments.

No change in our requirement to:

- assess the design of internal controls relevant to the audit, and whether they have been implemented
- report any deficiencies to those charged with governance and management.

Controls maturity model

- **Annual assessment tool** developed – consultation and trialling this year for 33 entities
- Developing **deep dives** into key elements of internal control – 3 planned for this year

Key elements of effective internal control

Asset management	Change management	Culture	Governance	Grants management
Information systems	Monitoring	Procure-to-pay	Records management	Risk management

Four levels of maturity used across QAO tools

Developing	Established	Integrated	Optimised
------------	-------------	------------	-----------

Design of the questionnaire-based annual assessment tool

Ten control areas

Description of key elements and controls within each area

Assessment tool	Prescribed req	Element	Key controls	Our understanding and assessment of controls
Governance	FPMS s8-10 Agency planning requirements prepared by the Department of the Premier and Cabinet	Strategic planning is an ongoing organisational process that helps agencies identify their objectives , the strategies they can implement to achieve them and the performance indicators to measure how well their outcomes achieved their objectives	Is there an overarching strategic plan for the entity? Strategic plan should be reviewed annually and comply with DPC's Agency Planning requirements. The strategic plan should clearly articulate an agency's direction to staff, customers and other stakeholders and set the parameters for operational plans.	3 (Integrated) Plan exists and is refreshed annually. It has been communicated to staff, and is generally understood and followed.

↑
Prescribed requirements

↑
Four defined maturities

Annual internal control assessment tool





New maturity reporting

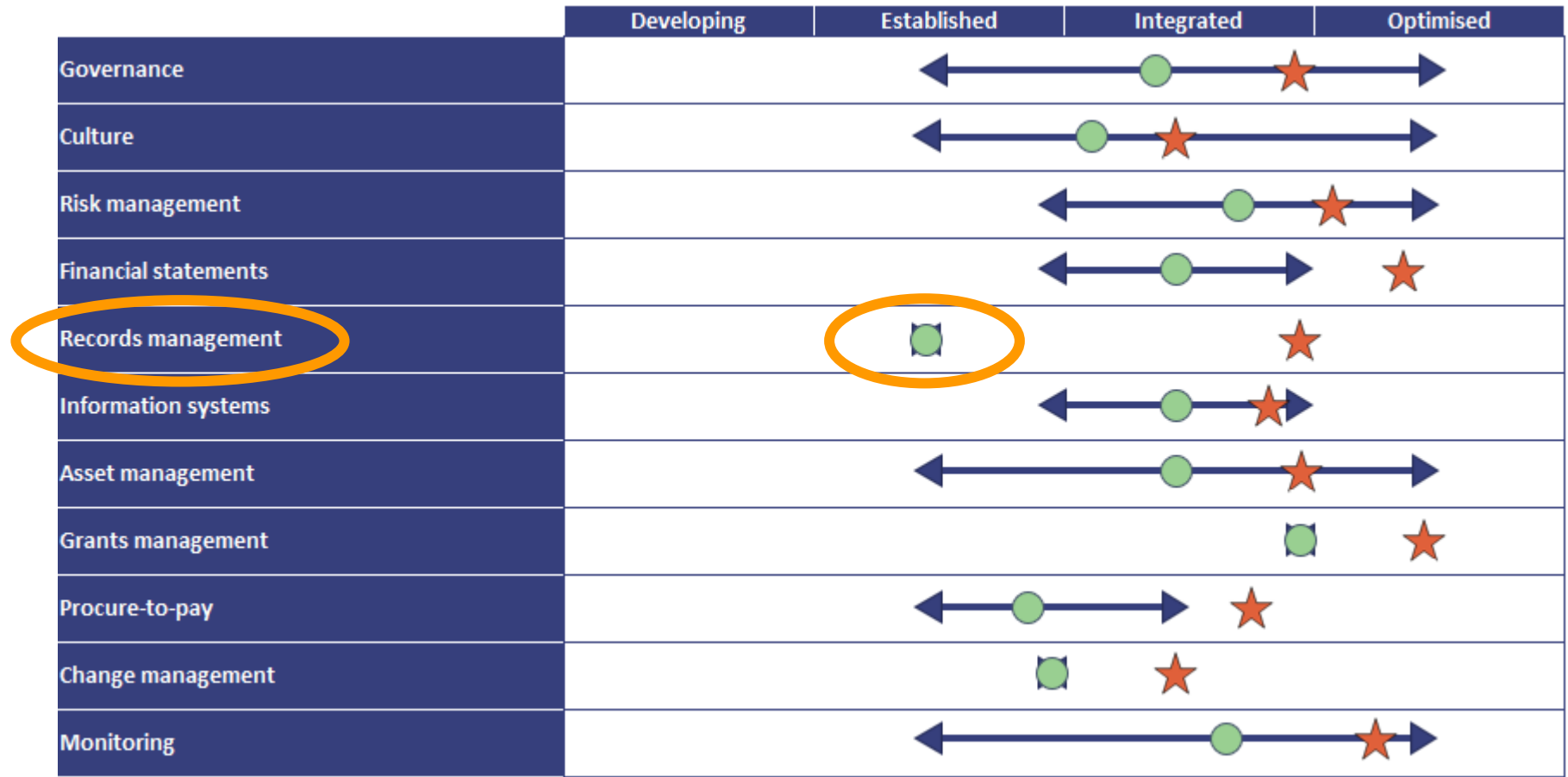
How do we see this working?

- ✓ Audit assessments being performed at 33 entities
- ✓ Reporting expected in interim management letters
- ✓ Management can **choose** to perform a self-assessment
- ✓ May be driven by chief financial officer (CFO) assurance process – or internal audit unit






New maturity reporting



Legend

- ★ Average desired state
- Average current assessment
- ↔ Range of current assessments



Results of the annual assessment may also be used to inform our **forward work plan** – either deep dive programs or assurance engagements.

Deep dives planned for 2021–22

Local government

- Procure-to-pay at 6 councils

Departments

- Grants management
- Change management focusing on machinery of government changes at departments
- **Opportunities** already communicated to clients and being actioned

Grant
acquittals

Contract
management

Internal
control
maturity
model

Discussion and questions



2022 QAO Technical Update

Presenter: Greg Hall CA

Principal Accountant – Queensland Treasury

23 February 2022



Time to relax and put our feet up...?

2018/19 AASB 9 – *Financial Instruments*

2019/20 AASB 15 –
Revenue from Contracts with Customers

AASB 1058 –
Income of Not-for-Profit Entities

AASB 16 –
Leases

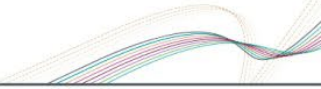
2020/21 AASB 1059 –
Service Concession Arrangements

2021/22



Two Key Accounting Considerations for FY2022

- Tier 1 Entities - IFRIC decision April 2021 *"Configuration or Customisation Costs in a Cloud Computing Arrangement"*
- Tier 2 Entities – also add the new AASB 1060 to the list



IFRIC Agenda Decision:

Cloud Computing / Software-as-a-Service Configuration Costs

IFRIC Agenda Decision - Configuration or Customisation Costs in a Cloud Computing Arrangement

The [SaaS arrangement](#) gave the customer [the right to receive access to the supplier's application software over the contract term](#) (i.e. it is a service contract, not an intangible asset). The customer *received no other goods and services* **but incurred costs** for:

Configuration

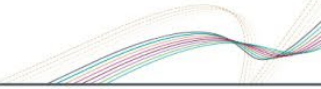
Configuration involved the setting of various 'flags' or 'switches' within the application software, or defining values or parameters, to set up the software's existing code to function in a specified way.

Customisation

Customisation involved modifying the software code in the application or writing additional code. Customisation generally changes, or creates additional, functionalities within the software.

Cloud Computing / Software-as-a-Service Configuration Costs

- IFRIC decision:
 - rejected the view that the SaaS contract created a separate intangible asset or a lease as there was no control over software code;
 - rejected the view that the SaaS contract itself in this case represented an intangible asset (despite intangible asset is defined as arising from contractual or other legal rights).
 - costs related to getting these services ready for use **cannot be capitalised** as an intangible asset.
 - Expense upfront or over the contract for service period (depending upon “distinct services” test).

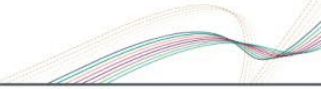


Treasury's guidance in FRR 1A last year.

Essential Question from Treasury's Perspective: What is the breakdown of services delivered in the contract and what are the costs relating to each service?

The answer is critical to resolve accounting outcome and for Treasury to determine any policy response going forward.

- Configuration/customisation costs – and provided when?
- Access fees over SaaS term?
- Software costs and whose software?



IFRIC Agenda Decision:

Cloud Computing / Software-as-a-Service Configuration Costs

- Fact pattern is essential: know your contract – know your costs. **Different costs could be expensed upfront or over time (prepayment or intangible if software).**
- Do you have an intangible that you control? “*Show me the code*”
- Retrospective change in accounting policy. Current and future year funding split – may require equity-to-output swap.

AABS 1060 “General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities”

AASB 1060 - Simplified Disclosures for Tier 2 Entities

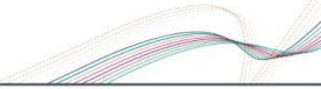
AASB 2019-1 *Amendments to Australian Accounting Standards – References to the Conceptual Framework*

- “Reporting Entity” concept introduced by IASB. *“An entity that is required, or chooses, to prepare general purpose financial statements.”*
- Conflicted with Australian concept of a “reporting entity” and “non-reporting entity” based upon “dependent users”. If not changed, Australian entities would be non-compliant with IFRS.
- Non-reporting entity and special purpose financial statements removed (AASB 2020-2) for for-profit entities. “Specified Disclosure” reporting framework introduced.
- **The result? Two framework documents!**

AASB 1060 - Simplified Disclosures for Tier 2 Entities

AASB 2019-1 Amendments to Australian Accounting Standards – References to the Conceptual Framework

- **Framework for Preparation and Presentation of Financial Statements (FPPFS)**
 - **NFP private and public sector entities only.**
- **Conceptual Framework (CF)**
 - **Not for use by NFP public sector entities.**
 - **Mandatory application for for-profit private sector entities.**
 - **For-profit public sector entities can elect to apply if IFRS compliance is necessary. Otherwise FPPFS applies.**



- AASB 1060 introduces the ‘Simplified Disclosures’ framework for Tier 2 entities.
- Replaces the current ‘Reduced Disclosure Requirements’ (RDR) framework.
- **DOES NOT APPLY** to Departments and Statutory Bodies consolidated into WOG (Tridata) who must prepare Tier 1 (full) GPFRs

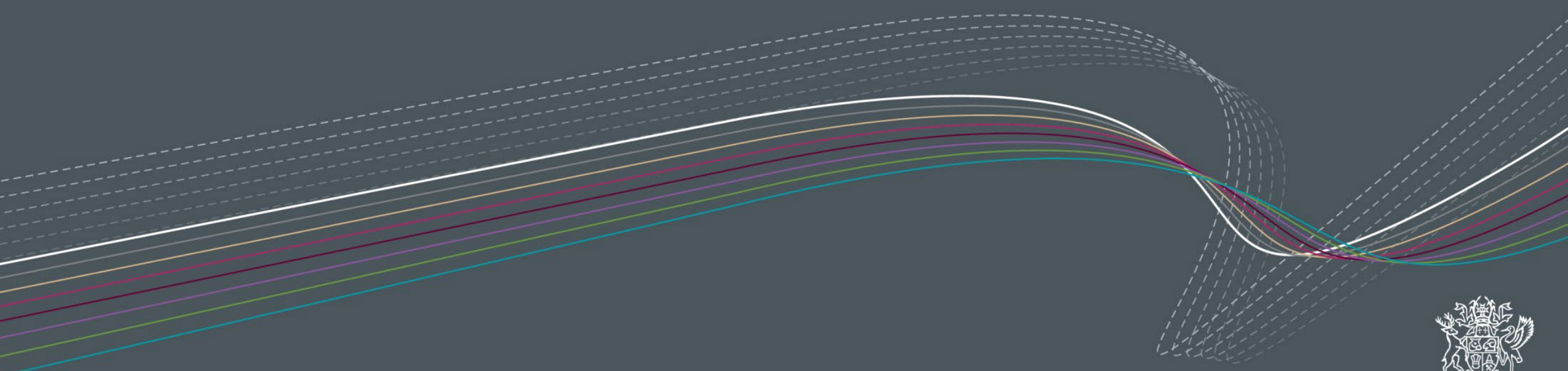
AASB 1060 – Simplified Disclosures for Tier 2 Entities

- Tier 2 disclosures now combined into a single standard (AASB 1060).
- Previous “shaded” RDR disclosure paragraphs now redundant.
- Most Tier 2 agencies will not encounter major changes. **Revamped FRR 6B will contain guidance to aid transition.**

And the question everyone asks...

- Draft FRR Release? Anticipated in the next fortnight.
- Seeking feedback on NCAPs for future updates.
- Agency fitouts connected with DEPW properties...data gathering completed... engagement with DEPW and QAO in coming months...watch this space.

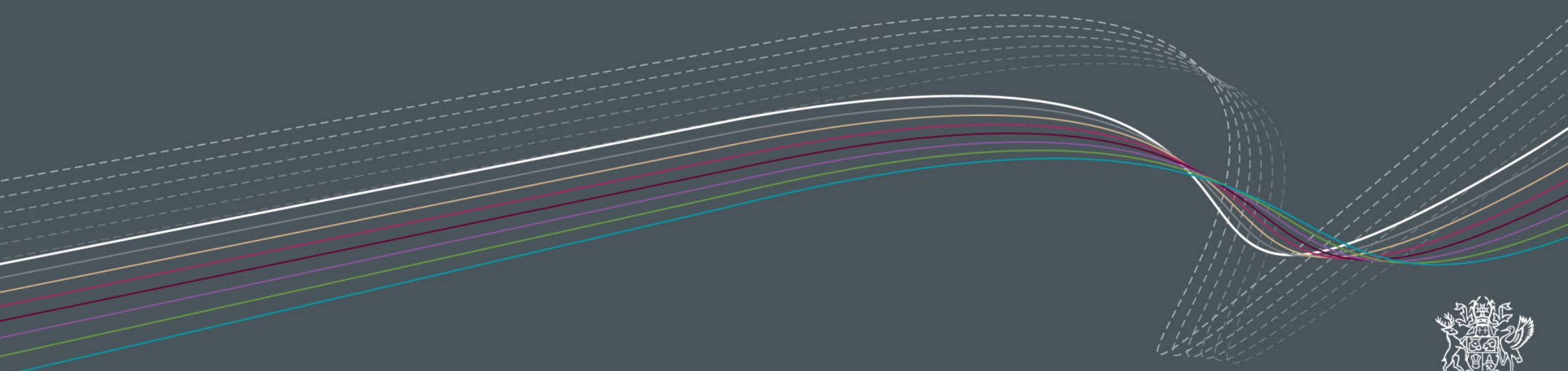
Anything else to note on the horizon?



Time to relax and put our feet up...?

- 2023/24 *AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates*
- 2023/24 *AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date*
- 2023/24 *AASB 17 Insurance Contracts (replaces AASB 1023) for private sector. AASB 1023 continues to apply for public sector insurers until.....*
- 2025/26 *Expected public sector application of AASB 17 Insurance Contracts. Exposure draft presently being drafted for release in 2022*

Climate Related Risk Financial Reporting and Future Developments



Climate-related risk disclosure and financial reporting

1. Is there an existing Accounting Standard on Climate Risk Disclosures? **NO**
2. Is there any guidance on accounting for climate risks? **YES**
3. Will there be Standards on climate risk reporting and disclosures in the future? **YES**

Climate-related risk disclosure and financial reporting

➤ April 2019 - joint AASB / AUASB discussion paper

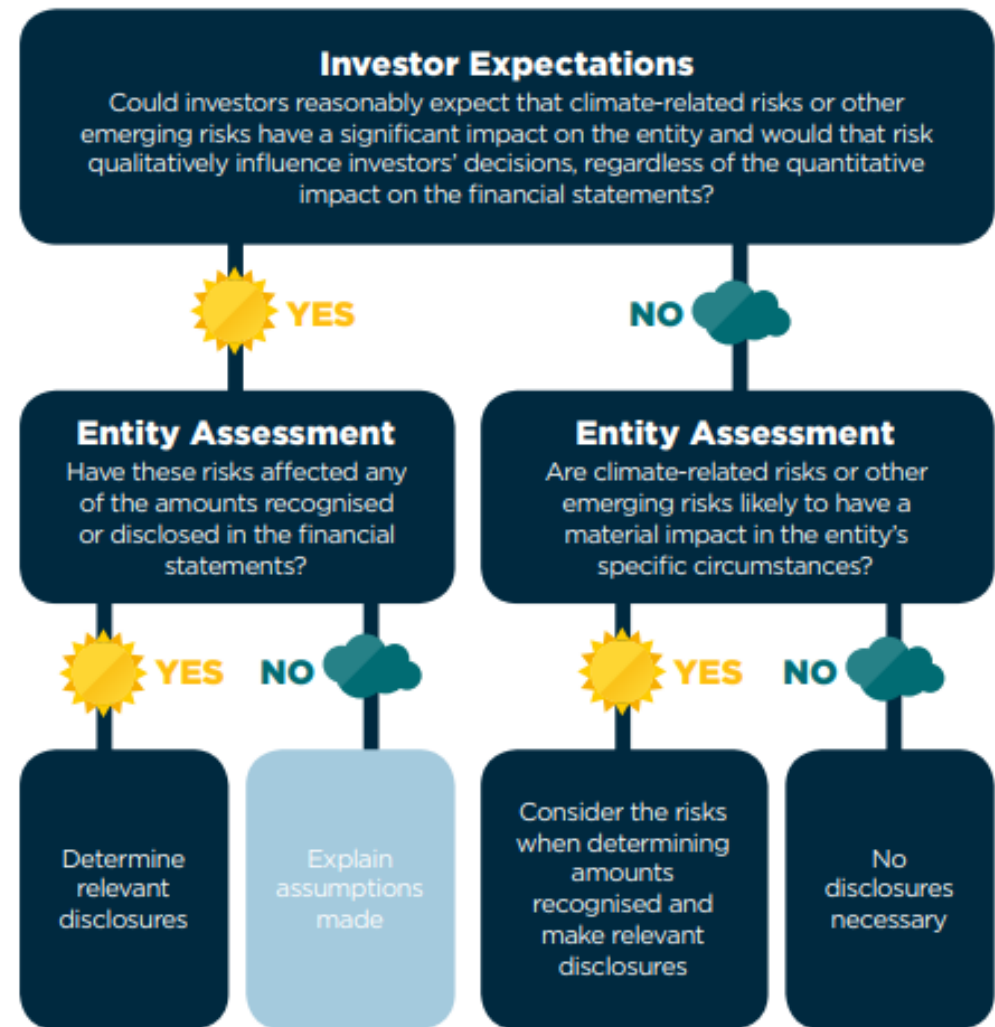
Entities preparing financial statements in accordance with Australian Accounting Standards should consider:

- whether investors could reasonably expect that emerging risks, including climate-related risks, could affect the amounts and disclosures reported in the financial statements and have indicated the importance of such information to their decision making; and
- what disclosures about the impact of climate-related risks and other emerging risks on the assumptions made in preparing the financial statements are **material** to the financial statements in light of the guidance in APS/PS 2, as summarised in the decision tree on the following page.

➤ January 2020 - QAO blog

➤ 2020 FRRs - Treasury guidance

Figure 1 **Considerations in Assessing Materiality**





Future of Climate Reporting?

- COP26 Glasgow Announcement *3 November 2021*.
- International Sustainability Standards Board (ISSB) to develop and operate suite of IFRS Sustainability Disclosure Standards.
- Reports to IFRS Foundation.
- Purpose is to develop, in the public interest, a comprehensive global baseline of sustainability disclosures for the financial markets.

Future of Climate Reporting?

- Prototype climate and disclosure Standards released throughout 2022.
- Australian implementation – **AASB will likely have custody/responsibility for ISSB equivalents in Australia.**
- Public sector implementation – to be determined but will be WOG led.

Future of Climate Reporting?

- **First attempt at codifying over 500+ frameworks...**
- incorporate environment and social criteria, (starting with climate) in corporate reporting and disclosure.
- integrate financial and non-financial information.
- will build on existing body of voluntary standard setters, **including the TCFD disclosure framework.**

Future of Climate Reporting?

- What is the TCFD disclosure framework?
- Taskforce on Climate-related Financial Disclosures – published by the FSB.
- One of the most widely recognised and mature climate reporting global frameworks based on disclosures in 4 key areas:

Governance

Disclose the organization's governance around climate-related risks and opportunities.

Strategy

Disclose the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.

Risk Management

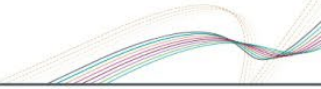
Disclose how the organization identifies, assesses, and manages climate-related risks.

Metrics & Targets

Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.

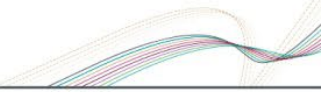
Future of Climate Reporting?

- Why is the TCFD looked at as a useful guide until the ISSB Standards comes into being?
- AASB issued ITC 48 – not to force TCFD adoption but provide a “stop-gap” in the private sector until ISSB is mandatorily effective.
- It is the basis upon which the proposed ISSB sustainability reporting standards will be developed.



Future of Climate Reporting?

- Supported by many significant bodies in financial reporting in Australia, including the ASX, APRA, CPA Australia and Chartered Accountants ANZ
- It is the most commonly (although not universally) adopted framework in Australia amongst entities undertaking some form of EER;
- It is the basis for (mandatory) EER standards under development in NZ.



Future of Climate Reporting?

- WOG Lead Response to Climate Reporting will inevitably shape climate disclosures by individual agencies in the future.
- Stakeholder driven – rating agencies and investors
- Current WOG Reporting Initiatives:
 - Queensland Sustainability Report
 - Climate Action Plan 2030

Future of Climate Reporting?

- **MOST IMPORTANT - TCFD ADOPTION IS NOT REQUIRED BY QUEENSLAND GOVERNMENT AGENCIES AS I SPEAK TODAY.**
- Don't panic...watch this space...follow guidance from QT, DES and DPC in the coming years;
- QT working with other jurisdictions to identify practical implementation issues with the TCFD and other frameworks in a public sector context;
- QT and HOTARAC work ongoing with AASB on climate reporting in the public sector.

Climate-related risk disclosure and financial reporting

DISCLOSURES **OUTSIDE** FINANCIAL STATEMENTS

- Entity's policies or overall approach to managing climate-related risk
- For example: governance, strategy and risk management frameworks

DISCLOSURES **WITHIN** FINANCIAL STATEMENTS

- How do climate related risks specifically relate to amounts reported in the financial statements?
- How are these risks addressed in calculating key accounting judgements, estimates and calculations.

Climate-related risk disclosure and financial reporting

Material financial statement climate disclosures
should link to:

Queensland Climate Action Plan 2030

<https://www.des.qld.gov.au/climateaction>

Queensland
Climate Adaptation Strategy

<https://www.qld.gov.au/environment/climate/climate-change>

Queensland
Climate Transition Strategy

<https://www.qld.gov.au/environment/climate/climate-change>

Climate-related risk disclosure and financial reporting

Queensland Treasury 5 Step Guidance - FRR 1A

Step 1

Familiarise yourself with the Queensland:

- (i). *Climate Transition Strategy*
- (ii). *Climate Adaptation Strategy*
- (iii). *Climate Action Plan 2030*

Step 2

Consider the contents in relation to your own agency

“Would users reasonably expect that emerging climate-related risks could affect the amounts and disclosures in our agency’s financial statements?”

Step 3

Complete your agency’s climate risk disclosure assessment

“Would users reasonably expect that emerging climate-related risks could affect the amounts and disclosures in our agency’s financial statements?”

Step 4

Identify accounting judgements and key estimates affected

(i). changes in asset useful lives and fair value of assets

(ii). New assets, liabilities or contingent liabilities

(iii). Potential changes in revenue and expenses

Step 5

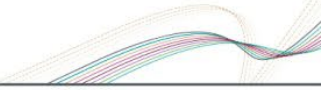
Agree financial statement disclosures with:

Relevant Key Management Personnel;

Audit Committee;

QAO.

Climate-related risk disclosure and financial reporting



Steps 2 and 3

Keep asking this question: *“Would users reasonably expect that emerging climate-related risks could affect the amounts and disclosures in our agency’s financial statements?”*

Step 4

key accounting judgements and accounting estimates:

- changes in asset useful lives
- changes in the fair value of assets
- new assets
- New / additional provisions or contingent liabilities
- changes in revenue and expenses
- May need description if not quantifiable

Questions?

Got an accounting policy question or require accounting advice?

Treasury can help: [Email: fmhelpdesk@treasury.qld.gov.au](mailto:fmhelpdesk@treasury.qld.gov.au)

Disclaimer

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Additional References:

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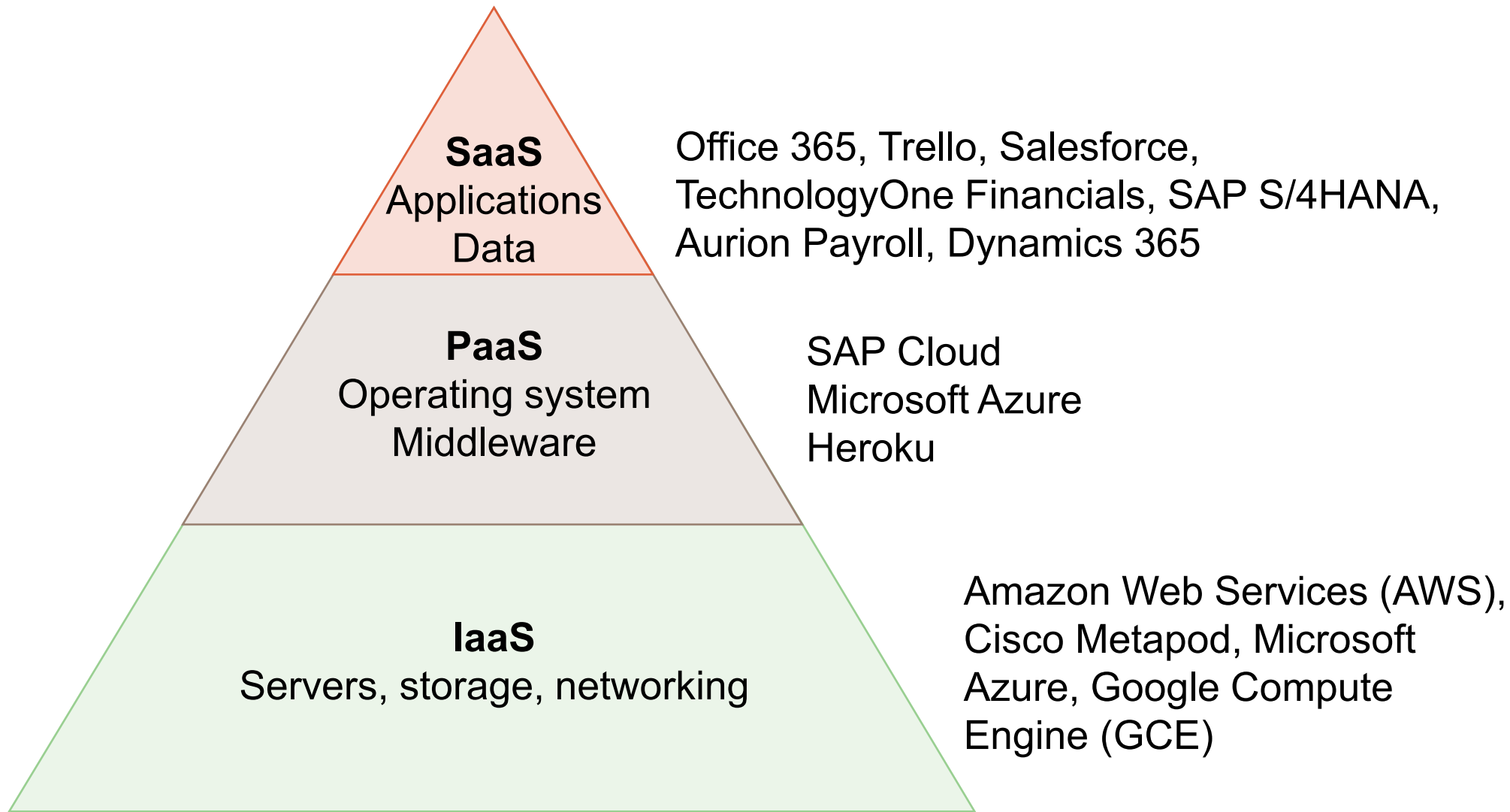
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Technical update

David Hardidge, Director QAO



IaaS/PaaS/
SaaS





Cloud computing/SaaS (software-as-a-service) configuration and customisation costs – can these be capitalised?

Previous IFRIC decision

- SaaS contract is not a lease or an intangible asset for the software
 - No control over software code

IFRIC decision April 2021

- Rejected view that SaaS contract is an intangible asset (not a lease or an intangible asset – no control over code)
 - IAS 38 para. 12 An asset is identifiable if it either (a) ... or (b) arises from contractual or other legal rights ...
 - Implicitly rejects IASB 38 para. 27 ... cost ... includes (b) any directly attributable cost of preparing the asset for its intended use.
- Expense when benefit provided by supplier – apply IFRS 15
- Different answer if perpetual licence and annual updates vs. SaaS
- Different answer for SaaS if configuration services by the SaaS supplier or a third party

SaaS costs





Issues to consider

- What costs have been capitalised for what projects?
- Are the projects perpetual licence, SaaS/cloud computing, or internal?
- What assets controlled by the entity do the costs represent?
 - Is it computer code?
- Who provided the services?
 - SaaS/cloud computing company, third party, internal costs?
- When are services received by applying AASB 15?
 - Setup activities guidance – benefit provided over time
 - Distinct – likely to be upfront expense
 - Not distinct – likely to be recognised over time (i.e. as prepayment by customer)
 - Third party – likely to be distinct (upfront expense)

**SaaS costs
Impacts?**





Transition

- Change in accounting policy, not via a standard or interpretation
- Not an error – change is based on ‘new information’
- Retrospective application
 - Opening position 1 July 2020
 - Write-off applicable capitalised costs to retained earnings
 - Reclassify applicable costs to prepayments
 - 1 July 2020 to 30 June 2021 restated
 - Expense what was capitalised under old policy
 - Reverse amortisation of what was previously capitalised
 - Reclassify cash flows
 - 1 July 2021–30 June 2022
 - Make sure new policy
 - Consider 3rd balance sheet disclosures for 30 June 2020

Restate P&L
Restate cash flows

Use new policy

30 June 2020/1 July 2020
Restated B/S

30 June 2021/
1 July 2021

30 June 2022

SaaS costs –
transition

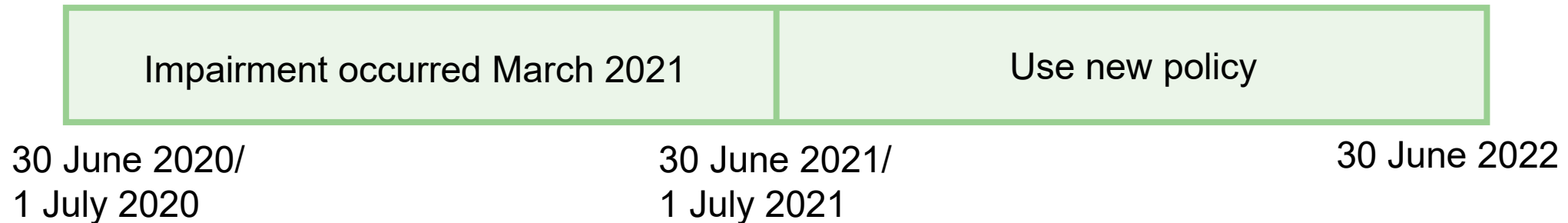




Other

- Moving from on-premise (licence + annual updates) to SaaS
 - When did entity decide to move to SaaS arrangements – and need to write-off previously capitalised costs?
 - If (say) March 2021, impairment is in 2020–21 financial year, not opening balance as at 1 July 2020
 - Balance at 1 July 2020 was on-premise licence

SaaS costs – transition



Revenue and Income for Not-for-Profit (AASB 15/AASB 1058)

- AASB project
 - Exposure Draft ED318 – Illustrative examples
 - Further education material expected (for 30 June 2022)
 - Some changes deferred for Post-Implementation Review (PIR)

Future developments

AASB – Peppercorn/Concessionary leases

- Private sector NFP – make ‘temporary exemption’ permanent
- Public sector NFP – wait for IPSASB project + fair value guidance

AASB – Fair value measurement project

- AASB considering guidance

Tier 2

- Reduced Disclosure Regime (RDR) to be replaced by Simplified Disclosures Standard (SDS) (AASB 1060) this financial year
 - Starting 1 July 2021
- SDS is a different system to RDR
 - RDR – shaded areas in individual standards
 - SDS – ‘all’ disclosures in one standard + table for additional disclosures

Tier 2



Topics with different disclosure requirements

Refer to AASB 1060 key facts document for details



Disclosures not required by SD but required by RDR

- Primary financial statements
- Revenue
- Other income and expenses
- Financial assets / liabilities
- Hedging
- Lessee / lessor disclosures
- Impairment
- Share capital
- Business combinations
- Discontinued operations
- Interests in other entities



Disclosures required by SD not required by RDR

- General information
- Hedging
- Investments in associates / joint ventures
- Business combinations
- Leases
- Employee benefits
- Related parties
- First-time adoption
- Audit fees
- Imputation credits



Australian Government
Australian Accounting Standards Board

Discussion and questions





 Engage

 Respect

 Inspire

 Deliver

Closing remarks and Q&A

Patrick Flemming, Assistant Auditor-General

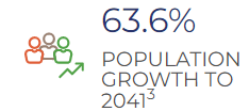
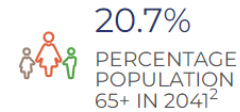
Helps users understand more about the region they live in and the public services they receive. Search by address, postcode or region to explore how entities are performing.

Search by address

Try [53 Albert St, Brisbane City QLD 4000](#) or [Townsville](#) or [4730](#)

New – QAO Queensland dashboard

About Council of the City of Gold Coast



Health



Education



Councils



Energy



Water

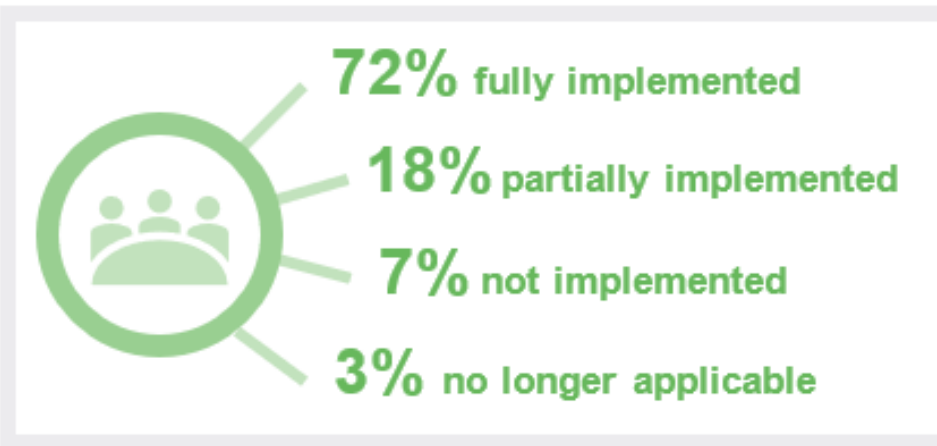




Sports







2021 status of Auditor-General's recommendations

Helps entities track and monitor their progress, indicates areas of service delivery they are finding challenging, and informs our future recommendations.



-  Entities should evaluate the outcome of their actions to determine what has worked and what can improve.
-  Establish systems and processes that assign appropriate accountability for recording, monitoring, and reporting progress.

Four most common categories of outstanding recommendations

-  Performance monitoring and reporting
-  Governance
-  Strategic planning
-  Interagency coordination and information sharing

Overtime, these reports will provide insights on trends, challenges and shared learnings.

 [Interactive dashboard](#)

New report to parliament

Next year's self assessments

2018–19 reports



- Monitoring and managing ICT projects
- Access to the NDIS for people with impaired decision-making capacity



- Delivering shared corporate services in Queensland
- Managing transfers in pharmacy ownership



- Follow-up of Bushfire prevention and preparedness



- Delivering coronial services
- Conserving threatened species



- Digitising public hospitals
- Market-led proposals



- Follow-up of Oversight of recurrent grants to non-state schools



- Follow-up of Maintenance of public schools
- Managing consumer food safety in Queensland

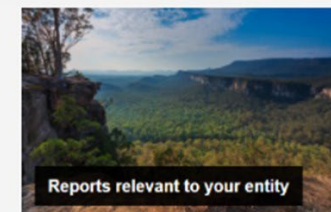
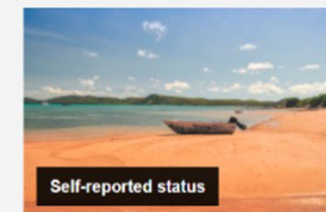
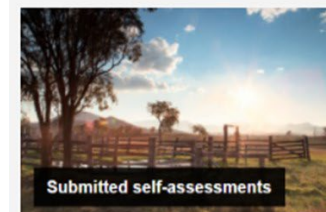


- Follow-up of Managing child safety information
- Delivering forensic services

2019–20 reports

- Investing in vocational education and training
- Managing the sustainability of local government services
- Managing cyber security risks
- Addressing mine dust lung disease
- Effectiveness of the SPER ICT reform
- Managing coal seam gas activities
- Evaluating major infrastructure projects
- Licensing builders and building trades

Plus any recommendations from this year's assessment (2015–16 to 2017–18) that were partially or not implemented.



Q&A with today's presenters

Help us improve!

We appreciate your feedback

A survey on today's event is with you now:

www.surveymonkey.com/r/QAO2022



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