

Report on a page

The Queensland Audit Office makes recommendations to state and local government entities to support better delivery of public services.

Our analysis of entities' reported progress against the different types of recommendations we make highlights common challenges and opportunities for the public sector. In this report, we offer insights about how entities can improve their systems and practices.

Our recommendations focus on many different aspects of public service delivery. We ensure our recommendations are client focused, address the root cause, and add value to the public sector.

What did we examine?



Note: These 41 reports to parliament included 205 unique recommendations. However, we made some of these recommendations to multiple entities, which we count as individual recommendations. So, overall we made 678 individual recommendations.

What did we find?

Entities reported the following progress with implementing our recommendations.



[Appendix B](#) summarises entities' self-assessed progress in implementing our recommendations. The best way to explore their reported progress on each recommendation is via our interactive dashboard available at www.qao.qld.gov.au.

Insights from entities' responses

1. Entities need to strengthen their regulatory and oversight practices. We made 88 recommendations on regulation and oversight in 2020–21 and 2021–22. These were the most common type of recommendations that entities failed to implement. We found some did not have a good understanding of their regulatory and oversight responsibilities.
2. Audit committees play a critical role in the governance of an entity. State government entities reported good progress implementing recommendations from our report on the *Effectiveness of audit committees in state government entities* (Report 2: 2020–21). While departments have largely actioned the recommendations in this report, opportunities still exist for some departments to enhance the actions they have taken to align with better practice.

Queensland Treasury is updating its *Audit Committee Guidelines: Improving Accountability and Performance*, which will help audit committees strengthen their independence and oversight.