



Fact sheet

Entity self-assessments on implementation of QAO recommendations

Our organisation

The Queensland Audit Office (QAO) gives parliament and the community independent valued assurance that state and local government entities are delivering public services efficiently, effectively, and economically.

We aim to achieve our vision of better public services by delivering independent, valued assurance and insights. We suggest better ways of delivering public services through our audit recommendations in our reports to parliament and through our enduring audit engagements.

We continuously review how we deliver our services to understand how we can best support our clients and give them greater insights from our work. We have developed a new approach to how we monitor and follow up entities' progress in the implementation of our recommendations, starting with those we make within our reports to parliament.

Self-assessment system

The primary responsibility for implementing our recommendations (where accepted) rests with the relevant entity we have made the recommendations to via our reports to parliament.

QAO has developed a new online self-assessment system (the system) that allows entities to self-assess their progress implementing our recommendations.

We have always asked entities to self-assess their progress, but it has been a relatively manual process involving hardcopy documents. Our new system makes it easier for entities to report their progress in implementing our recommendations. It:

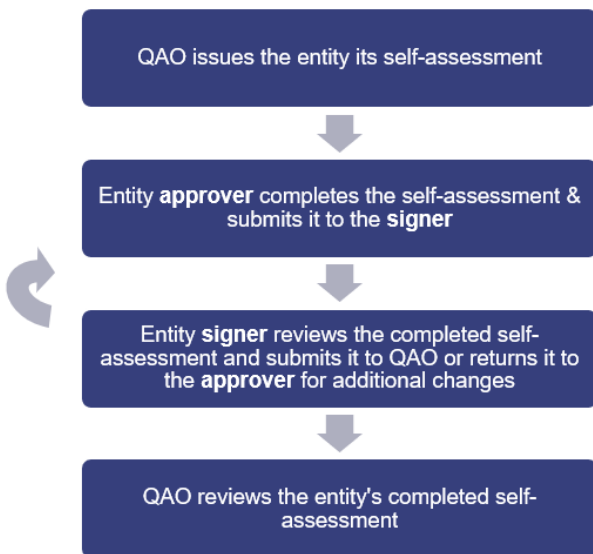
- provides entities with a record of all QAO performance audit reports and recommendations we have made to them, including recommendations re-directed to them from recent machinery of government changes
- gives entities and audit committees clarity over their previous and current self-reported status of QAO recommendations—that is, how many recommendations they report as fully implemented, partially implemented, or not implemented
- identifies QAO recommendations made more broadly across government that may be applicable to entities and valuable to improving service delivery.

Self-assessment process

QAO has requested that each entity nominate an authorised representative (approver) responsible for completing its self-assessment. The approver is QAO's primary point of contact regarding the entity's self-assessment.

This person should have sufficient seniority and, in most cases, will be required to liaise with various staff across their entity to obtain updates on the progress their entity has made implementing recommendations.

Figure 1
Self-assessment process



Entities have **six weeks** to complete their self-assessment from the date they receive it. The system will display the due date and provide reminder notifications.

Once entities have submitted their self-assessments to QAO, we analyse the 'self-reported' status of recommendations and glean insights into performance areas.

Reporting to parliament

We intend tabling a report in parliament on the progress entities report to us for all our recommendations each year.

If we plan on including or mentioning an entity in the report, we will send the entity the draft report and provide the opportunity for feedback before we table it in parliament (per the requirements under s.64 *Auditor-General Act 2009*).

Follow-up audits

To further strengthen accountability, each year QAO selects a previously tabled report/s and engages with entities on their progress in implementing our recommendations.

We use the responses we receive from entities' self-assessments to help inform which audits we select for a more detailed follow-up audit and resultant report to parliament.

Our follow-up audits examine entities' effectiveness in implementing the recommendations we made in our initial report.

One of our primary considerations when choosing a follow-up audit is whether or not there is potential for systemic improvement in the public sector as a result of our audit. Entities will be engaged separately if we decide to undertake a follow-up audit.

Requirements to self-assess

We are asking entities to self-assess and report to us on their progress implementing our recommendations.

If the Auditor-General decides to undertake a follow-up audit, the audited entity must give access to all information relevant to the audit in accordance with section 46 of the *Auditor-General Act 2009*.

Access and confidentiality

We are bound by the confidentiality provisions of the *Auditor-General Act 2009*, which safeguards the information that we collect.

As such, we treat all information that we receive as part of the self-assessment process as confidential and have the necessary controls in place to ensure entity information remains protected.

Communication with entities

Entity self-assessments do involve the commitment of resources by both the entity and QAO. It is important that we work well together through good levels of shared communication and engagement to limit any disruption.

QAO will engage early on our requests for the self-assessments and will provide ongoing support as entities use the new system.



We will also keep entities closely informed on the progress of the report to parliament.

We expect that audit committees will monitor entities' implementation of our recommendations and hold those charged with governance to account for performance improvement.

Contact details

For any queries in relation to the new self-assessment system, please contact the Senior Director of Parliamentary Services on 07 3149 6080 or email qao.recommendations@qao.qld.gov.au.

More information

Further information on our performance audit engagements is available via the [fact sheet](#) on our website.

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