

APPENDIX C

Scope of this review

Who we examined

All agencies are listed in Appendix D.

What we examined

We assessed if agencies have:

- responded to our performance engagement recommendations
- implemented recommendations in a timely manner.

Objective

This review assessed whether agencies can demonstrate that actions taken directly address the recommendations and are implemented in a timely manner.

Our methods

We conducted this limited assurance review in accordance with the *Audit Act 1994* and Australian Standard on Assurance Engagements ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial *Information*.

A limited assurance review is a performance engagement that provide less assurance than a 'reasonable assurance' engagement, but allow us to quickly and cost-effectively respond to, examine and report on issues where the additional evidence that would be obtained for a 'reasonable assurance' engagement is not required. Consequently, it does not enable us to obtain reasonable assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement.

Our review procedures included asking agencies to complete a survey and attest that the responses provided were accurate and complete as of 31 March 2022.

Cost and time

The full cost of the review and preparation of this report was \$120,000. The duration of the review was 4 months from initiation to tabling.

Our goal (as per BP3 measure)

We rate our performance against the Budget Paper 3: Service Delivery (BP3) measure, 'Percentage of accepted performance audit recommendations that audited agencies report as completed across a 2-year period', noting we are limited to influencing agencies to improve performance.

To understand our performance against the BP3 measure, we used the results of this and last year's responses to recommendations survey

Performance against our goal

Our goal is for agencies to report they have completed 80 per cent of accepted recommendations across a 2-year timeframe (2019–20 and 2020–21).

Of the audits we tabled from 2019–20 to 2020–21, agencies accepted 593 of our 615 recommendations (96 per cent). Of these accepted recommendations, agencies reported that they:

- have completed 351 (59 per cent)
- have actions underway on 234 recommendations (39 per cent)
- have not acted on 8 recommendations (1 per cent).

DH has 6 recommendations from 2020–21 that are still in progress. Due to its ongoing recommendation reporting process review we do not know if DH has made progress to complete these recommendations.

Agencies took no action on 8 accepted recommendations. They provided us with several reasons for this, including that their action depended on the following becoming available:

- guidance from governing body (4 recommendations)
- update to procedure (2 recommendations)
- evaluation of cost-effective options to address recommendation (one recommendation)
- implementation of another in-progress recommendation (one recommendation).