

Appendix C:

Review scope and method

Scope of this review

Our review objective This review assessed if agencies implemented our performance engagement recommendations in a timely way.

What we examined During this review we surveyed 55 agencies (see Appendix D) that had 334 unresolved recommendations from 71 performance engagement reports tabled before 30 June 2025 (see Figure C1).

We asked:

- if they still accepted each unresolved recommendation
- if they had since completed the recommendation
- when they completed the recommendation or if they had updated the target completion date.

All 55 agencies attested that their responses to our survey were accurate and complete as at 31 December 2025.

Figure C1: Unresolved recommendations in this review tabled before 30 June 2025

	2016–17	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25	Total
Unresolved recommendations	4	8	14	5	33	19	50	110	91	334

Source: VAGO.

Why we conducted this review Our performance engagements identify opportunities for public sector agencies to improve how they work.

We do this by identifying risks, weaknesses and poor performance, as well as by sharing examples of better practice. We then make recommendations on how agencies can address areas for improvement.

Audited agencies are not legislatively required to accept, complete or publicly report on our recommendations. As a result, we do this annual review to monitor how the agencies we audit address our findings.

This makes agencies' responses to our recommendations more transparent to Parliament and the community.

Aspects of performance examined

Our mandate for performance audits and reviews includes the assessment of economy, effectiveness, efficiency and compliance (often referred to as the '3Es + C').

In this review we focused on the following aspects:

Economy	Effectiveness	Efficiency	Compliance
○	●	○	○

Key:

- Primary focus
- Secondary focus
- Not assessed

Conducting this review

Assessing performance

To form a conclusion against our objective we used the following lines of inquiry and associated evaluation criteria.

Line of inquiry

Criteria

1. Have agencies implemented performance engagement recommendations made between 1 January 2017 and 30 June 2025, including those that were accepted but unresolved at 30 June 2025?	<p>1.1 Agencies attest to their progress in addressing unresolved recommendations, including:</p> <ul style="list-style-type: none"> • the implementation status of each recommendation • date completed or date due to be completed. <p>1.2 Agencies complete recommendations by their initial or revised target dates.</p>
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Our methods

We asked all agencies to complete a survey about the status of unresolved recommendations tabled before 30 June 2025.

In total, the survey responses covered 334 recommendations from 71 performance engagements involving 55 agencies (see Appendix D).

All agencies self-attested that their survey responses were accurate and complete as at 31 December 2025.

Level of assurance

In an assurance review, we primarily rely on the agency's representations and internally generated information to form our conclusions. By contrast, in a performance audit, we typically gather evidence from an array of internal and external sources, which we analyse and substantiate using various methods. Therefore, an assurance review obtains a lower level of assurance than a performance audit (meaning we have slightly less confidence in the accuracy of our conclusion).

Compliance

We conducted our review in accordance with the *Audit Act 1994* and ASAE 3500 *Performance Engagements* to obtain limited assurance to provide a basis for our conclusion.

We complied with the independence and other relevant ethical requirements related to assurance engagements.

Cost and time The full cost of the review and preparation of this report was \$146,000.
The duration of the review was 4 months from initiation to tabling.
