D. Status of prior recommendations

The following tables provide the current status of the issues raised in our prior reports. We did not make any new recommendations in *Education 2022* (Report 16: 2022–23).

Figure D1
Status of recommendations from our report *Education 2021* (Report 19: 2021–22)

Understand the cost of service delivery to make informed decisions about future services and efficiencies in operations (TAFE Queensland)		Partially implemented
REC 1	In order to remain sustainable in the longer term, TAFE Queensland needs to continue to develop its understanding of the value of its services and the costs of delivering them. It should use this understanding to decide whether to invest in training that is more efficient or of greater value to students, to standardise processes, and to continue to implement strategies for increasing its student revenue and market share. TAFE Queensland should continue to work alongside the Department of Employment, Small Business and Training and Queensland Treasury to design and implement strategies to support its broader financial sustainability.	TAFE Queensland is still working on projects and initiatives to better understand its costs for service delivery, and expects these to be completed by 2024–25. It continues to work alongside Queensland Treasury and the Department of Employment, Small Business and Training to develop a longer-term Queensland vocational education and training strategy aimed at improving its sustainability. This will include a new funding model for TAFE Queensland that considers its training commitments and service expectations as a public provider.
Complete regular and timely assessments of the condition of assets (Department of Education and Department of Employment, Small Business and Training)		Partially implemented
REC 2	Both departments should ensure that condition assessments for their buildings are completed as soon as possible. The information from these assessments should be used to inform their maintenance budgets and long-term asset management strategies, which should consider both physical assets and digital infrastructure. These assessments should be undertaken regularly to ensure existing assets continue to be fit for purpose and to address changing learning styles.	The Department of Education has completed its condition assessment program, consisting of 1,268 education sites and 173 early childhood centres. This condition data is expected to be integrated into its finance system by June 2024, and will form the basis of school maintenance plans. The Department of Employment, Small Business and Training is using a risk-based approach to assess the condition of its assets. It is making progress with the inspections, but the condition data does not meet all the minimum requirements of the relevant Queensland Government policy.

Source: Queensland Audit Office.

Figure D2
Status of recommendations from our report *Education 2020* (Report 18: 2020–21)

Strengthen the security of information systems (all entities)		Further action needs to be taken
REC 1	All entities should strengthen the security of their information systems. They rely heavily on technology, and increasingly, they must be prepared for cyber attacks. Any unauthorised access could result in fraud or error, and significant reputational damage. Their workplace culture, through their people and processes, must emphasise strong security practices to provide a foundation for the security of information systems. These practices must also be aware of other users, such as students, to ensure all networks are as secure as possible. Entities should: • provide security training for employees so they understand the importance of maintaining strong information systems, and their roles in keeping them secure • assign employees only the minimum access required to perform their job, and ensure important stages of each process are not performed by the same person • regularly review user access to ensure it remains appropriate • monitor activities performed by employees with privileged access (allowing them to access sensitive data and modify information) to ensure they are appropriately approved • implement strong password practices and multifactor authentication (for example, a username and password, plus a code sent to a mobile), particularly for systems that record sensitive information • encrypt sensitive information to protect it • patch vulnerabilities in systems in a timely manner, as upgrades and solutions are made available by software providers to address known security weaknesses that could be exploited by external parties. Entities should also self-assess against all of the recommendations in *Managing cyber security risks* (Report 3: 2019–20) to ensure their systems are appropriately secured.	While entities have taken appropriate actions to resolve the issues we have reported to them each year, we continue to identify similar internal control deficiencies. As a result, this remains a recommendation for education entities in this year's report. We have also made a new recommendation in this report – refer to Recommendation.

Source: Queensland Audit Office.

Recommendation status definitions

Where a recommendation is specific to an entity, we have reported on the action that entity has taken and whether we consider the issue to be *fully implemented*, *partially implemented, not implemented*, or *no longer applicable*.

Status	Definition	
Fully implemented	Recommendation has been implemented, or alternative action has been taken that addresses the underlying issues and no further action is required. Any further actions are business as usual.	
Partially implemented	Significant progress has been made in implementing the recommendation or taking alternative action, but further work is required before it can be considered business as usual. This also includes where the action taken was less extensive than recommended, as it only addressed some of the underlying issues that led to the recommendation.	
Not implemented	**Recommendation accepted**	No or minimal actions have been taken to implement the recommendation, or the action taken does not address the underlying issues that led to the recommendation.
	Recommendation not accepted	The government or the agency did not accept the recommendation.
No longer applicable	Circumstances have fundamentally changed, making the recommendation no longer applicable. For example, a change in government policy or program has meant the recommendation is no longer relevant.	

Where a general recommendation has been made for all entities to consider, we have assessed action on issues reported to specific entities in the prior year, as well as any further issues identified in the current year. On this basis, we have concluded whether *appropriate action has been taken* across the sector, or if *further action needs to be taken* to address the risk identified.

Status	Definition
Appropriate action has been taken	Recommendations made to individual entities have been implemented, or alternative action has been taken that addresses the underlying issues and no further action is required. No new issues have been identified across the sector that indicate an ongoing underlying risk to the sector that requires reporting to parliament.
Further action needs to be taken	Recommendations made to individual entities have not been fully implemented, and/or new recommendations have been made to individual entities, indicating further action is required by entities in the sector to address the underlying risk.