QON No. 5

Legislative Assembly for the Australian Capital Territory
Standing Committee on the Integrity Commission and Statutory Office Holders

Inquiry into annual and financial reports 2024–2025

Answer to question on notice

Asked by: Ms Deborah Morris MLA

Addressed to: Auditor-General, Mr. Michael Harris

Reference: Auditor-General

Hearing: 10/11/2025
In relation to: Auditor-General and Implementation of Audit Recommendations
Question received: 18/11/2025
Answer Due: 25/11/2025

Question on notice:

Your colleague, the Assistant Auditor-General, Mr Stanton, recently told the Standing Committee on Public Accounts and Administration that your Office publishes an annual review on how performance audit recommendations are being tracked and reported.

(1) Can you provide a well-informed comment in relation to performance audit recommendations and how they are reported; specifically (a) what is your assessment of current practice across ACT agencies, (b) are accepted recommendations being reported timely, consistently and verifiably, and (c) where are the main weaknesses.

(2) What practical changes would most improve around the transparency and verification of accepted performance audit recommendations.

(3) When will your next update relating to the Safer Families Levy performance audit be available.

Auditor-General, Mr Michael Harris: The answer to the Member's question is as follows:

1) Findings and observations with respect to ACT Government agencies' reporting of the implementation of performance audit recommendations are outlined in the annual *Performance Audit Recommendations Observations (2025) Summary Report*. The most recent report was provided to the Standing Committee on Public Accounts and Administration and Standing Committee on the Integrity Commission and Statutory Office Holders on 4 November 2025 and can be accessed at Performance Audit Recommendations Observations (2025) - Summary Report. The Summary Report states:

A number of issues have emerged from the analysis of agencies' reporting on the implementation of performance audit report recommendations. These are listed below and then discussed in more detail:

- *lack of specificity in the ACT Government response to recommendations;*
- *limited information on timeframes for implementation;*
- *non-reporting by agencies of progress implementing the recommendations;*
- *lack of information on action(s) taken in relation to recommendations; and*
- *inconsistent and unclear reporting on the implementation of recommendations.*

The Summary Report provides further information on these observations. Examples of these observations can be found in year-specific supporting reports, which comment on agencies' reporting on specific performance audit recommendations according to the year the audit report was tabled.

2) More specific and accurate reporting by ACT Government agencies' on the implementation of performance audit report recommendations would improve transparency and accountability for implementation. Addressing the observations made above would improve reporting on the implementation of recommendations.

3) The Audit Office last reported on agencies' reporting on the implementation of recommendations arising from the *Safer Families Levy* performance audit report (Report No.10/2024) in the *performance Audit Recommendations Observations (2025) – 2024 audits* report that accompanied the *Performance Audit Recommendations Observations Summary Report*. The Audit Office intends to provide a further update in a 2026 report, which is intended to be made available in October/November 2026.

Approved for circulation to the Standing Committee on the Integrity Commission and Statutory Office Holders

Signature: M. L. Harris

Date:25 November 2025

By the Auditor-General, Mr Michael Harris