



Appendix one – List of 2017 recommendations

The table below lists the recommendations made in this report.



1. Financial reporting and controls

Control and recognition of Crown land

The Department should confirm the completeness and accuracy of the Crown land database with other organisations that manage and control Crown land to improve the reliability of its records.



New governance and control framework for Crown land

The Department should evaluate the impact of the revised governance and control framework for Crown land under the *Crown Land Management Act 2016* will have on the recognition and the financial reporting of Crown land by the Department and other managers of Crown land.



Repeat internal control issues

Internal control issues and recommendations from previous years should be addressed promptly to reduce risk and improve processes (repeat issue).



Information technology controls

Agencies should ensure administration of user access to critical systems:



- retains documentation of approvals to create, modify and deactivate user access
- allocates appropriate access rights
- performs and documents regular user access reviews
- logs and monitors privileged/super user account activity
- deactivates terminated user access on a timely basis
- does not allow shared generic user accounts, instead of unique user accounts for staff performing administration tasks.



2. Service delivery

Aboriginal land claims over Crown land

The Department should continue to implement measures to reduce the number of unprocessed Aboriginal land claims (repeat issue).



Key



Low risk



Medium risks



High risks