



Appendix one – List of 2018 recommendations

The table below lists the recommendations made in this report.



1. Financial reporting

1.1 Timeliness of financial reporting

Timeliness of financial reporting should be improved through better oversight of the preparation of financial statements, prompt resolution of issues, and an increased focus on early close procedures.



1.2 Accounting for Crown land

The Department should address system limitations and control weaknesses to ensure complete and accurate reporting for Crown land.



1.3 Aboriginal land claims (repeat issue)

The Department should reduce unprocessed Aboriginal land claims.



2. Audit observations

2.1 Internal controls (repeat issue)

Recommendations to management to address internal control issues from prior years should be addressed promptly to reduce risks and improve processes.



2.2 Information technology controls (repeat issue)

Agencies' controls over administration of user access to critical systems should:



- retain documentation of approvals to create, modify and deactivate user access
- allocate appropriate access rights
- perform and document regular user access reviews
- log and monitor privileged/super user account activity
- deactivate terminated user access on a timely basis.

2.3 The Crown land database and recognition of Crown land

The Department should ensure the Crown land database is complete and accurate so state agencies and local government councils are better informed about the Crown land they control.



2.4 Maintenance plans and backlog maintenance

Cluster agencies should develop an asset maintenance plan and complete an assessment of the condition of their assets to identify any maintenance backlogs.



2.5 Maintenance budgets

Cluster agencies should set their maintenance budgets based on identified maintenance needs to more accurately budget and prioritise expenditure.



Key



Low risk



Medium risks



High risks