



Appendix one – List of 2018 recommendations

The table below lists the recommendations made in this report.



1. Financial reporting

1.1 Cost of the NSW Police Blue Ribbon Insurance Scheme

NSW Police should estimate the cost of its Blue Ribbon Insurance Scheme for future years, to understand when the statutory target of 4.6 per cent of total NSW Police Officers' remuneration, will be met.



1.2 Annual leave balances (repeat issue)

Cluster agencies with annual leave balances exceeding the state's target should review their approach to managing leave balances. They should:



- regularly (e.g. each month) project annual leave balances to the end of the financial year, and
- for employees with projected balances above target, develop and agree leave plans to reduce their balances over an acceptable timeframe.

Focus should be given to employees who have taken little or no leave in the last 12 months.



2. Audit observations

2.1 Addressing internal control and governance issues

Audit Office management letter recommendations to address internal control and governance weaknesses should be actioned promptly, with a focus on addressing repeat issues.



2.2 Asset revaluations

Revaluations should be performed early and completed by the early close procedures deadline. The Department should quality review the revaluation results before including them in the financial statements.



2.3 Backlog maintenance

Cluster agencies should complete a condition based assessment of their assets to identify any maintenance backlog. This will help the cluster provide more reliable and consistent information on assets and their condition.



2.4 Maintenance benchmarks

Cluster agencies should consider establishing benchmarks to help assess the adequacy of their maintenance spend.



Key



Low risk



Medium risk



High risk