









# Appendix two – Status of 2018 recommendations

The following recommendations were reported in the 2018 New South Wales Auditor-General's Reports for Industry and Planning and Environment. The status of the recommendations are relating to the agencies in the Planning, Industry and Environment cluster.

Recommendation	Current status
<b>The former Department of Industry should:</b>	
Address system limitations and control weaknesses to ensure complete and accurate reporting for Crown land.	DOI has implemented several initiatives aiming to resolve the on-going issues surrounding Crown land. This is further reported in Chapter three under key accounting issues. 
Reduce unprocessed Aboriginal land claims.	The number of land claims resolved has more than doubled since 2017–18 through DOI's improved processes. However, the number of unprocessed land claims continued to increase in 2018–19. Despite DOI's efforts to reduce the number of unprocessed Aboriginal land claims, they do not have the ability to restrict the lodgement of land claims. The Land Negotiation Program is aiming to resolve some of the unprocessed land claims. 
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.	DOI has implemented several initiatives aiming to resolve the on-going issues surrounding Crown land. This is further reported in Chapter four. 
<b>The former Planning and Environment cluster agencies should:</b>	
Improve on collection asset valuations by: <ul style="list-style-type: none"> <li>early engagement with key stakeholders regarding the valuation method and approach</li> <li>completing revaluations, including quality review processes earlier</li> <li>improve the quality of asset data by registering all items in an electronic database.</li> </ul>	The Royal Botanic Gardens and Domain Trust (the RBGD Trust) recognised its Seedbank Collection for the first time in 2018–19. Refer to Chapter three for more details.  The RBGD Trust continues to improve the quality of its asset data, particularly for the Herbarium Collection, through the digitisation process.
Management letter recommendations to address internal control weaknesses should be actioned promptly, with a focus on addressing repeat issues.	The cluster agencies are addressing this recommendation, but many internal control issues remain unresolved.  Refer to Chapter four for internal control deficiencies.

Recommendation	Current status
<b>The former Department of Industry and other agencies should:</b>	
<p>Improve the timeliness of financial reporting through better oversight of the preparation of financial statements, prompt resolution of issues, and an increased focus on early close procedures.</p>	<p>The DOI and other agencies are addressing this recommendation, but there remain agencies with audit opinions not issued within the statutory deadline. The DPIE has committed to improve timeliness of financial reporting in 2019–20.</p> <p>Refer to Chapter three for timelines of financial reporting.</p>
<p>Promptly address internal control issues and recommendations from previous years to reduce risk and improve processes (repeat issue).</p>	<p>The DOI and other agencies are addressing this recommendation, but many internal control issues remain unresolved.</p> <p>Refer to Chapter four for internal control deficiencies.</p>
<p>Ensure administration of user access to critical systems:</p> <ul style="list-style-type: none"> <li>• retain documentation of approvals to create, modify and deactivate user access</li> <li>• allocate appropriate access rights</li> <li>• perform and document regular user access reviews</li> <li>• log and monitor privileged/super user account activity</li> <li>• deactivate terminated user access on a timely basis.</li> </ul>	<p>The high risk issue related to user access administration within the DPIE cluster has been resolved.</p> <p>The DOI and other agencies are addressing this recommendation. However, some moderate risk issues are still unresolved.</p> <p>Refer to Chapter four for information technology controls.</p>
<p>Develop an asset maintenance plan and complete an assessment of the condition of their assets to identify any maintenance backlogs.</p>	<p>The DOI and other agencies are addressing this recommendation. However, some issues are still unresolved.</p>
<p>Set their maintenance budgets based on identified maintenance needs to more accurately budget and prioritise expenditure.</p>	<p>The DOI and other agencies are addressing this recommendation. However, some issues are still unresolved.</p>
<p><b>Key</b>       <b>Fully addressed</b>       <b>Partially addressed</b>       <b>Not addressed</b></p>	