Appendix three – List of 2019 recommendations

The table below lists the recommendations made in this report.

1. Financial reporting

Lessons learned from project implementations	The Department of Communities and Justice should: • resolve the data quality issues in the new VS Connect System before 30 June 2020 • capture and apply lessons learned from recent project implementations, including LifeLink, Justice SAP and VS Connect, in any relevant future implementations.
Preparedness for new accounting standards	Cluster agencies should finalise their plans to implement the new accounting standards as soon as possible.
Excess annual leave balances (repeat issue)	Cluster agencies with annual leave balances exceeding the State's target should further review their approach to managing leave balances. Strategies agencies should consider implementing include: • regularly (e.g. each month) projecting annual leave balances to the end of the financial year • for employees with projected balances above the target, developing and agreeing leave plans to reduce their balances over an acceptable timeframe • focusing on employees who have taken little or no leave in the last 12 months.

2. Audit observations

Addressing internal control weaknesses (repeat issue)	Cluster agencies should action recommendations to address internal control weaknesses promptly. Particular focus should be given to addressing high risk and repeat issues.

Key **Low risk** **Medium risk** **High risk**