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# Appendix one – List of 2020 recommendations

The table below lists the recommendations made in this report.

## 1. Financial reporting

### **New accounting standards**

The Department should:

- quality assure and validate the leasing information provided by Property NSW
- ensure changes made by Property NSW to lease data are supported and that assumptions and judgements applied are appropriate
- document their review of the data supplied.



## 2. Audit observations

### **Internal control deficiencies**

Management letter recommendations to address internal control weaknesses should be actioned promptly, with a focus on addressing high-risk and repeat issues.



Key



Low risks



Medium risks



High risks