Appendix one – Status of 2019 recommendations

Recommendation	Current status	
Controlled entities		
Universities should strengthen their governance arrangements to oversight their overseas controlled entities' legal and policy compliance functions.	Five of the six universities with overseas controlled entities reported that they have adequate governance arrangements to oversight their overseas controlled entities' legal and policy compliance functions. One university is in the process of implementing compliance procedures to address the recommendation. Refer to Section 2.3 for more details.	➖
Performance reporting		
Universities should strengthen processes to review and validate published performance information.	Seven universities reported they have established adequate review processes over published performance information. Two universities are in the process of reviewing internal controls around reporting performance information. One university has not addressed the recommendation.	➖
Cyber security		
Universities should strengthen cyber security risks frameworks and controls to protect sensitive data and prevent financial and reputational losses.	Nine universities are working to strengthen their cyber security risks frameworks and controls. One university does not have a specific cyber security risk framework in place. Refer to Section 3.2 for more details.	➖
Procurement		
Universities should review their procurement and contract management policies and procedures to ensure that they are relevant and effective in reducing risk and improving purchasing outcomes.	Universities are still in the process of reviewing their procurement and contract management policies and procedures.	➖

Key   ✅ **Fully addressed**   ➖ **Partially addressed**   ❗ **Not addressed**