

## Executive Summary

This report presents the Governance, Energy and Finance Committee's (committee's) examination of Auditor-General Report 3: 2025-26 – 2025 *Status of Auditor-General's recommendations* (Report 3).

Report 3 documents the status of 362 recommendations made by the Queensland Audit Office to government entities between 2016-17 and 2023-24. It is based on entities' self-assessments of the progress they have made in implementing those recommendations. The report also identifies challenges that entities have reported in relation to implementation.

Report 3 shows that in the last year, government entities made significant progress in implementing recommendations, with 43 per cent of the recommendations examined in the report being fully implemented. However, progress in implementing recommendations was uneven. Certain types of recommendations were more commonly assessed as outstanding, while some entities reported more progress in implementation than others.

The committee observed that there appears to have been a decline in the rate of implementation of the Auditor-General's recommendations in the last few years. There are likely many reasons for this change and this could be explored further by the Auditor-General in future reports.

The committee made one recommendation, found on page v, that the Legislative Assembly note the contents of this report.