

## Question on Notice

No. 363

Asked on 12 March 2008

Mr Copeland asked the Minister for Education and Training and Minister for the Arts (Mr Welford) —

### QUESTION:

With reference to his annual report 2006-07 and the work of Internal Audit (outlined on page 85)—

- (1) What matters were covered in the 53 audits (reported separately by matter dealt with)?
- (2) Which recommendations were not implemented (and what audit and subject matter did they deal with) and why?
- (3) What was the four per cent of the audit plan that was not completed and why?

### ANSWER:

- (1) The 53 matters covered in the audits were:

IS Security Review; Audit of Corporate Administration Agency, Information Systems; South Coast International Student Centre (Alliance); Sunshine Coast International Student Centre (Alliance); Report to Education Queensland International on Alliance audits; Brisbane International Student Centre (Alliance); Facilities Services Branch; Budget monitoring processes; Australian Government Quality Teacher Program (Certification of Grant Monies Spent); Review of South Coast Regional Office; Review of Mackay-Whitsunday Regional Office; Grants to schools via GAPS system; Information Management Services Branch (Financial/compliance audit); Review procedures relating to the processing of expenditure within the Office of D-G; Day 8 Enrolment; Judith Wright Centre of Contemporary Arts; 2005-2006 Financial Statements; Overseas Student Travel and Ski Trips; Queensland Arts Council; Office of Strategic Human Resources; Queensland Skills Plan - Disposal of Facilities (Training); FBT (Fringe Benefits Tax) Review (Training); International Students - Follow-up Audit (Training); Wide Bay Institute of TAFE; Risk Management - Follow-up Audit (Training); Queensland Skills Plan - Metropolitan South Institute of TAFE; Monthly Accrual Reporting - Follow Up Audit (Training); Queensland Skills Plan - Mining Industry Skills Centre (MISC); North Queensland Regional Office (Training); Web Portals (Training); DELTA (Direct Entry Level Training Administration) and Related Systems (Training); South West Queensland Regional Office (Training); Queensland Skills Plan - Skilling Solutions Queensland; Commercial Ventures (Training); The Bremer Institute of TAFE; ICT Project Management (Training); Custody and Safeguarding of Art Works (Training); ISAS Security and Configuration (Training); School-Based Facilities and Capital Works; Curriculum Branch; Payroll Services Unit, Cairns; Student Services Branch; Queensland LOTE Centre; Workers' Compensation Payments (Education Queensland); Employee Induction Policy & Practices; Detection of Fraud and Misuse (Training); Training Net; Queensland Skills Plan Project Governance; ICT Platform Upgrades (Training); Debtor Management (TAFE); Barrier Reef Institute of TAFE; Internet Mail Content Filtering (Training); Indigenous Education Programme Certification (Training).

- (2a) South Coast International Student Centre (Alliance) - 14 recommendations including strengthening of internal controls over revenue suspense accounts, approvals of ADOs and more details to Board on financial/ budgeting matters. Management agreed to implement 13 of 14 recommendations. The exception was not related to a compliance matter, and an alternative approach proposed was considered satisfactory by Audit.
- (b) Review of Mackay-Whitsunday Regional Office - 34 recommendations for action in areas including ADO approvals, leave issues and TSS record keeping. Management agreed to implement 33 of 34 recommendations. The Final matter was negotiated to a satisfactory outcome.
- (c) Information Management Services Branch (Financial/compliance audit) - 20 recommendations for action in areas including purchasing and invoice approval, corporate cards and taxi usage/vouchers. Management agreed to implement 19 of 20 recommendations agreed with one variance on a minor matter. This was resolved to the audit's satisfaction.
- (d) Day 8 Enrolment - 9 recommendations for action in areas including clarification of effective enrolment guidelines and the need for the roll marking policy to be finalised. There was management agreement or qualified agreement to implement 8 of 9 recommendations. There was one disagreement around an issue of policy, but the management response was considered acceptable by Audit.
- (e) ISAS Security and Configuration (Training) 20 recommendations including re-assessing system roles, reducing the number of operator classes and ensuring final sign offs are obtained from appropriate parties. Management agreed to address all but three minor recommendations with the management responses accepted by the Audit.
- (f) Queensland LOTE Centre – overall, a satisfactory level of controls. Areas identified as requiring improvement included the following no Disaster Recovery Plan in place, instances where R/L not recorded on leave schedules and P/T staff were entering Sp/L on timesheets for days off. Management agreed to implement 10 of 11 recommendations. One matter relating to the recording of Sp/L on timesheets for P/T staff is no longer applicable with the introduction of a new timesheet format.
- (3) Two audits (approximately 4 per cent of the Audit Plan) were not completed. The first was the Audit Report on capital grants which was covered by an audit conducted by the Queensland Audit Office. The second was a Wireless Networks report, with the scope superseded by major infrastructure changes.