

MEDIA RELEASE**1 February 2018****ACT Government strategic and accountability indicators**

ACT Auditor-General, Dr Maxine Cooper, today presented a report on **ACT Government strategic and accountability indicators** to the Speaker for tabling in the ACT Legislative Assembly.

Dr Cooper says ‘While the ACT Government’s Accountability Framework needs maintenance it provides a strong foundation for, and demonstrates a commitment to, accountability. Its indicators are important in providing a succinct and transparent means by which ACT Government entities can present their performance and be held accountable.’

The audit found that guidance documents need updating and streamlining and recommended that following this, all Territory entities review their indicators. Once completed, a whole of government check has been called for on the strategic and accountability indicators to prevent gaps in coverage.

Dr Cooper says ‘Not all strategic indicators are relevant and appropriate for measuring ACT Government progress in achieving key policies but accountability indicators are effective in measuring entities’ performance’.

The audit involved an extensive examination of over 1,000 indicators reported by 27 Territory entities for the 2015-16 and 2016-17 financial years.

‘Having so many indicators to report on involves a considerable reporting effort. Government entities need to examine if they can convey the needed information with fewer indicators’ said Dr Cooper.

The Summary of **ACT Government strategic and accountability indicators** audit, with audit conclusions, key findings and the five recommendations is attached to this media release.

Copies of **ACT Government strategic and accountability indicators: Report No. 02/2018** are available from the ACT Audit Office’s website, www.audit.act.gov.au. If you need assistance accessing the report please phone 6207 0833 or go to 11 Moore Street, Canberra City.

EXTRACT OF SUMMARY CHAPTER

Summary

Performance indicators are important as they provide a succinct and transparent means by which ACT Government entities can present their performance and in so doing be held accountable.

Strategic indicators measure ACT Government progress towards key strategic polices. Accountability indicators measure Territory entities' performance against outputs they are funded to deliver.

In the 2015-16 and 2016-17 financial years 27 Territory entities reported on 994 accountability indicators; of the 27 entities, 19 also reported on 285 strategic indicators. This equates to 1,279 performance indicators reported by ACT Government Territory entities over the two financial years.

The ACT is one of only four jurisdictions in which progress against entity accountability indicators is reviewed and publically reported as part of annual financial statement audit. This level of scrutiny and transparency demonstrates a commitment to accountability.

Developing indicators that are relevant, appropriate and cover all aspects of performance can be challenging as there is no silver bullet for developing an ideal set of indicators.

Overall Conclusion

The ACT Government's *Performance and Accountability Framework* was developed and implemented between 2009 and 2013 as an integrated and thorough mechanism for planning and reporting on Territory entities' performance. It has not been maintained and does not reflect new government priorities or changes that have occurred over time. This creates a vacuum for Territory entities in developing and reporting on indicators and is a risk to the overall accountability process.

Not all strategic indicators are relevant and appropriate for measuring ACT Government progress towards key strategic polices. In contrast, Territory entities' accountability indicators are effective in measuring their performance. While this is the case, it may be appropriate to have fewer accountability indicators given the very large number that are used, and there may also be better indicators.

A coordinated and integrated process is needed to progress changes to the Performance and Accountability Framework and align performance indicators, starting with updating and streamlining the framework documents prior to all Territory entities reviewing their strategic and accountability indicators. Once this is done a whole of government check is needed on the strategic and accountability indicators to prevent gaps in coverage.

Chapter conclusions

ASSESSMENT OF INDICATORS

The ACT Government's Performance and Accountability Framework was developed and implemented between 2009 and 2013 as an integrated and thorough mechanism for planning and reporting on Territory entities' performance. It has not been maintained and does not reflect new government priorities or changes that have occurred over time. This creates a vacuum for Territory entities in developing and reporting on indicators and is a risk to the overall accountability process.

Although comprehensive, the Performance and Accountability Framework guidance needs to be streamlined as it is unduly large and complex with overlapping material. Additionally, criteria to be followed when developing strategic and accountability indicators would benefit from being reduced and better defined; and all strategic objectives need to be supported by strategic indicators. Without the latter there is no way to measure progress. Public reporting on a website on the progress in meeting high-level progress indicators was a feature of the framework's design but was not maintained. Electronic reporting in a form that presents information so that progress can be readily tracked by community and Legislative Assembly members needs to be progressed.

The vacuum in the Performance and Accountability Framework in not specifying the relevant current strategic policy documents may have contributed to a key criterion for strategic indicators (i.e. 'Representative - ... relate to broader government priorities') not being a feature of all strategic indicators. In contrast, a similar and key characteristic for accountability indicators (i.e. 'Representative - ... assist in achieving ... broader government priorities') was evidenced for the majority of accountability indicators.

Not all strategic indicators are relevant and appropriate for measuring ACT Government progress towards key strategic polices. In contrast, Territory entities' accountability indicators are effective in measuring their performance. While this is the case, it may be appropriate to have fewer accountability indicators given the very large number that are used, and there may be better indicators.

PROCESSES FOR THE SELECTION AND REVIEW OF INDICATORS

Territory entities have effective processes for the selection, review and approval of strategic and accountability indicators, although entities' procedural guidance is not documented. Documenting procedural guidance is important as it would: reduce the risk of inappropriate and inconsistent practices, especially if staff were to leave; facilitate the sharing of information, including the better practices that are used by some entities; and fill a void, as there is virtually no process guidance in key policy and procedural documents for strategic and accountability indicators.

Key findings

ASSESSMENT OF INDICATORS	Paragraph
<p>The <i>Guide to the Performance Management Framework</i> was developed in November 2012. It has not been reviewed or revised since its release in 2012. Since this time there have been a number of changes to ACT Government performance and accountability mechanisms, which has resulted in parts of the guidance being out-of-date. These include:</p> <ul style="list-style-type: none">• out-of-date references to the <i>Canberra Plan</i>; and• amendments to the <i>Financial Management Act 1996</i> relating to performance management requirements.	2.5
<p>The change of strategic planning focus from the <i>Canberra Plan</i> and its priorities to the Budget Statement priorities has not been reflected in ACT Government performance and accountability guidance material, including the <i>Guide to the Performance Management Framework</i> (2012). The change of focus has also not been reflected in the relevant performance and accountability pages on the Chief Minister, Treasury and Economic Development Directorate website.</p>	2.13
<p>The <i>Guide to the Performance Management Framework</i> (2012) has not been updated to reflect revisions to the <i>Financial Management Act 1996</i> relating to timeframes for the preparation of half-yearly directorate performance reports for the Legislative Assembly.</p>	2.14
<p>The three key performance management guidance documents (<i>Guide to the Performance Management Framework</i> (2012), <i>Strengthening Performance and Accountability: A Framework for the ACT Government</i> (2011) and the <i>Organisational Performance Measurement and Reporting Guide</i> (2013)) represent a combined total of 84 pages of guidance. These documents cover a range of issues and concepts, some of which are duplicated. The multiplicity of documents and the duplication presents a risk that relevant information is not readily obvious.</p>	2.21
<p>The terminology or definition used to describe the same type of consideration varies between the <i>Guide to the Performance Management Framework</i> (2012) and the other guidance (<i>Strengthening Performance and Accountability: A Framework for the ACT Government</i> (2011) and the <i>Organisational Performance Measurement and Reporting Guide</i> (2013)).</p>	2.26

There is a significant number of considerations to be made by Territory entities in developing indicators. Several of the evaluation criteria that need to be considered overlap in coverage, although their wording is different, and the definition of some is ambiguous. This, and the large volume of guidance material, presents a risk that the relevant material may be missed and evaluation criteria not applied appropriately. Reviewing and consolidating guidance material, and reducing and clarifying the definitions of evaluation criteria, would mitigate this risk.

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Nineteen Territory entities have strategic indicators which support their strategic objectives. The results of an assessment of their 157 strategic indicators' alignment with the seven 'Strategic indicators – Evaluation criteria' in the *Guide to the Performance Management Framework (2012)* follows relative to each criterion.

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- *Representative* (relate to broader government priorities articulated in ACT Government documents).

All the strategic indicators of eight entities (42 per cent) meet this criterion. These entities are the ACT Local Hospital Network, ACTION, Capital Metro Agency (former entity), Education Directorate, ACT Legal Aid Commission, Territory and Municipal Services (former Directorate), Transport Canberra and City Services Directorate, and Cultural Facilities Corporation who fully meet this criterion.

The majority of the strategic indicators of three entities (16 per cent) meet this criterion. Housing ACT have one indicator that partially meets this criterion. The Justice and Community Safety Directorate has four that partially meet the criterion and the Health Directorate has fifteen indicators that partially meet this criterion.

Four entities (21 per cent) have strategic indicators that all partially meet this criterion; the Territory Banking Account, Superannuation Provision Account, Canberra Institute of Technology and the ACT Gambling and Racing Commission.

Some of the strategic indicators of three entities (16 per cent) meet this criterion. These entities are the Chief Minister, Treasury and Economic Development Directorate, Community Services Directorate, and the Environment, Planning and Sustainable Development Directorate.

The activities of entities that provide whole of government functions, such as the Chief Minister, Treasury and Economic Development Directorate and the Justice and Community Safety Directorate are not specifically included in government priority documents. These however may underpin the achievement of government priorities and are important and appropriate to measure.

- *Responsive* (relate to entity work programs and identified priorities)

All the strategic indicators of all territory entities meet this criterion.

- *Clarity* (clear, understandable and easy to interpret).

All the strategic indicators of fourteen entities (74 per cent) meet this criterion. These entities are the Territory Banking Account, ACT Local Hospital Network, ACTION, Capital Metro Agency (former entity), Community Services Directorate, Education Directorate, Health Directorate, Justice and Community Safety Directorate, ACT Legal Aid Commission, Lifetime Care and Support, Superannuation Provision Account, ACT Gambling and Racing Commission, Canberra Institute of Technology and Cultural Facilities Corporation.

The majority of the strategic indicators of four entities (21 per cent) meet this criterion. These entities are the Chief Minister, Treasury and Economic Development Directorate, Housing ACT, Territory and Municipal Services (former Directorate) and Transport Canberra and City Services.

The Environment, Planning and Sustainable Development Directorate has a limited number of its strategic indicators that meet this criterion.

- *Quantifiable* (measurable rather than simply descriptive statements, allowing for both quantitative and qualitative assessments of performance).

All the strategic indicators of twelve entities (63 per cent) meet this criterion. These entities are the ACT Local Hospital Network, ACTION, Capital Metro Agency (former entity), Community Services Directorate, Education Directorate, Health Directorate, Housing ACT, Justice and Community Safety Directorate, Lifetime Care and Support Fund, Superannuation Provision Account, Territory and Municipal Services (former Directorate) and Canberra Institute of Technology.

The majority of the strategic indicators of three entities (16 per cent) meet this criterion. These entities are the Chief Minister, Treasury and Economic Development Directorate, Transport Canberra and City Services Directorate and the ACT Gambling and Racing Commission.

Four entities (21 per cent) have one or no strategic indicators that meet this criterion. These entities are the Environment, Planning and Sustainable Development Directorate, Territory Banking Account, ACT Legal Aid Commission and Cultural Facilities Corporation.

- *Comparable* (comparable with a baseline standard to allow for progress to be tracked between years).

All the strategic indicators of ten entities (53 per cent) meet this criterion or it is not applicable to them. The entities who meet this criterion are the Territory Banking Account, ACT Local Hospital Network, ACTION, Community Services Directorate, Housing ACT, Justice and Community Safety Directorate, Lifetime Care and Support Fund, Superannuation Provision Account, Canberra Institute of Technology and Cultural Facilities Corporation.

The majority of the strategic indicators of four entities (21 per cent) meet this criterion. These entities are the the Health Directorate, Education Directorate, the ACT Gambling and Racing Commission and the Environment, Planning and Sustainable Development Directorate. A few of the Chief Minister, Treasury and Economic Development Directorate and none of the ACT Legal Aid Commission meet this criterion.

The strategic indicators for three entities Capital Metro Agency, Territory and Municipal Services Directorate, Transport Canberra and City Services Directorate were not assessed as the entities were not operating in both the 2015-16 and 2016-17 financial years.

- *Longer term* (a medium to long term focus rather than reporting on immediate results).

All the strategic indicators of all territory entities meet this criterion except for the Chief Minister, Treasury and Economic Development Directorate (the one indicator was not carried forward from 2015-16 to 2016-17) and the Capital Metro Agency (former entity).

- *Sustainable* (i.e. minimal resources to capture data)

All the strategic indicators of fourteen entities (74 per cent) meet this criterion. The Territory Banking Account, ACT Local Hospital Network, ACTION, Capital Metro Agency (former entity), Community Services Directorate, Health Directorate, Justice and Community Safety Directorate, Transport Canberra and City Services, ACT Legal Aid Commission, Lifetime Care and Support, Superannuation Provision Account, ACT Gambling and Racing Commission, Canberra Institute of Technology and Cultural Facilities Corporation.

The majority of the strategic indicators of the other entities, except for the Environment, Planning and Sustainable Development Directorate meet this criterion. However, it is questionable that this is an evaluation criterion.

Twenty seven ACT Government Territory entities have accountability indicators for their output classes in the budget papers. The results of a review of their 603

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accountability indicators' alignment with eleven criterion in the 'Accountability indicators – Evaluation criteria' in the *Guide to the Performance Management Framework* (November 2012) follows relative to each criterion.

- *Representative* (assist in achieving the broader government priorities articulated in ACT Government documents).

All the accountability indicators of twenty four Territory entities (89 per cent) meet this criterion either fully or partially. For the other entities Territory and Municipal Services (former Directorate), Transport Canberra and City Services Directorate and the Public Trustee and Guardian most of their indicators meet this criterion.

- *Relevant* (fit for the intended purpose), *Quantifiable* (quantifiable and measure to a reasonable degree accuracy), and *Verifiable* (evidence will be required).

All Territory entities' accountability indicators either meet or partially meet the *Relevant* criterion.

- All Territory entities' accountability indicators meet the *Quantifiable* and *Verifiable* criterion.
- *Clarity* (clear, understandable and easy to interpret).

Fourteen Territory entities (52 per cent) had all their accountability indicators meet this criterion.

Only a few of the accountability indicators of the other entities do not meet this criterion. These entities are the ACT Local Hospital Network, the Chief Minister, Treasury and Economic Development Directorate, Community Services Directorate, Education Directorate, Environment, Planning and Sustainable Development Directorate, Health Directorate, Territory and Municipal Services (former Directorate), Transport Canberra and City Services Directorate, Compulsory Third Party Insurance, Gambling and Racing Commission, Insurance Authority, Land Development Agency (former entity), and the Public Trustee and Guardian.

- *External focus* (external focus, rather than internal or technical processes).

All the accountability indicators of eighteen Territory entities (67 per cent) meet this criterion.

The majority of the indicators of five entities (19 per cent) meet this criterion. These entities are ACTION, Chief Minister, Treasury and Economic Development Directorate, Justice and Community Safety

Directorate, ACT Building and Construction Industry Training Fund Authority and the Gambling and Racing Commission.

Some of the indicators of the Capital Metro Agency (former entity), Insurance Authority, Public Cemeteries and the Public Trustee and Guardian meet this criterion.

- *Comparable* (maintain continuity and comparability of results across years).

Only nine Territory entities (33 per cent) have accountability indicators that meet this criterion. These entities are the Territory Banking Account, ACT Local Hospital Network, Housing ACT, Superannuation Provisional Account, ACT Building and Construction Industry Training Fund Authority, Compulsory Third Party Insurance, Long Service Leave Authority, Canberra Institute of Technology, and Cultural Facilities Corporation.

The ACT Gambling and Racing Commission and the Legal Aid Commission have many indicators that do not meet this criterion.

- *Timeliness* (up-to-date information reported in a timely manner with reasonable frequency).

All the accountability indicators of twenty six entities (96 per cent) meet the timeliness criterion. The Gambling and Racing Commission is the only entity with some indicators that do not meet this criterion.

All of the twelve audited Territory entities selected for further audit review monitor progress against externally reported indicators more frequently than is required under *Financial Management Act 1996* reporting requirements. It was also evidenced that there was strong alignment between externally reported indicators and internally managed and reported indicators, which suggests that the external indicators are relevant and appropriate and focused on the things that matter to the organisation. Where there was evidence of externally reported indicators not being perceived as relevant or appropriate by the relevant business unit in the entity, it was apparent that efforts were being directed to reviewing and revising these indicators to make them more relevant and appropriate.

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PROCESSES FOR THE SELECTION AND REVIEW OF INDICATORS

Paragraph

The Transport Canberra and City Services Directorate and ACTION have a documented procedure for the review, selection and approval of strategic and accountability indicators. The document includes information to guide its business areas' administrative processes for the review, selection and approval of indicators. It references the *Guide to the Performance Management Framework* (2012) as a

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source of information. None of the other eleven Territory entities reviewed has a policy or procedural document for the review, selection and approval of strategic and accountability indicators.

Although documentation of procedures for the review, selection and approval of strategic and accountability indicators was lacking, all twelve Territory entities had documentation and records to evidence final review and approval of revisions to strategic and accountability indicators by the relevant business area as well as Director-General / Chief Executive Officer. In doing so, however, representatives from the entities' central coordinating teams advised that they did not routinely assess strategic or accountability indicators against the evaluation criteria set out in the *Guide to the Performance Management Framework (2012)*. A review of indicators every three years or when circumstances change would reduce the risk of indicators becoming redundant. 3.19

The Justice and Community Safety Directorate's review of existing strategic and accountability indicators included better practices which involved examining indicators used in other jurisdictions and the use of modelling or reviews (internal or external) to develop evidence-based amendments. These practices need to be promoted and shared across Territory entities. 3.20

The measure verification sheets used to document new indicators are important as they record supporting information and specify the responsible person for monitoring and reporting on the indicator. Eleven of the twelve Territory entities examined had a completed detailed measure verification sheet. While the Canberra Institute of Technology was the only agency in which a measure verification sheet was not used, this was not needed as their indicators have remained relatively unchanged for several years. 3.27

The Community Services Directorate introduction of new accountability indicators included better practices whereby the feasibility and appropriateness of new indicators is tested for 12 months prior to their adoption. Such a practice needs to be promoted for use by other Territory entities. 3.28

The *Strengthening Performance and Accountability: A Framework for the ACT Government (2011)* provided the framework whereby key ACT Government priorities were to be explicitly supported by Territory entities' performance indicators and reported publically. Two key components of this framework were the *Canberra Plan* and the *Measuring our Progress* website whereby reporting was to occur against the 29 strategic progress indicators identified in this plan. The *Canberra Plan* is no longer the ACT Government's key policy document and there is no *Measuring our Progress* website. These fundamental components need to be 3.36

reinstated or replaced, especially articulating what is the ACT Government document(s) to which Territory entities' performance indicators need to be linked.

Once this is addressed an analysis of the relevancy of all Territory entities' performance indicators against the relevant Government document(s) is needed to address the risk that there is a gap in coverage. 3.37

Reporting and monitoring on annual ACT Government priorities as envisaged in *Strengthening Performance and Accountability: A Framework for the ACT Government* (2011) is not occurring. While an *ACT Government Priorities 2011-2012* document was prepared, which identifies eight outcomes, 53 projects and 51 'measures of achievement' and this was reported against through two half-yearly reports, there have been no similar statements of intent or statements of achievement planned or reported since. In 2016 the *Canberra: A Statement of Ambition* document was prepared, which identified four 'directions of travel', but there is no further detail on how these will be measured and reported against. 3.45

New Zealand and New South Wales have implemented practices whereby government priorities (strategic indicators) have been identified and subsequently publically reported against. In giving consideration to the merits of reinstating or replacing strategic planning and reporting practices in the ACT, i.e. jurisdiction-wide strategic progress indicators annual 'priority outcomes and actions' identified through annual *Statements of Intent*, the practices implemented in New Zealand or New South Wales merit consideration. 3.57

Recommendations

RECOMMENDATION 1

ACT PERFORMANCE AND ACCOUNTABILITY FRAMEWORK

The Chief Minister, Treasury and Economic Development Directorate should update the *Performance and Accountability Framework* in a timely manner (around eighteen months). At a minimum this should include:

- a) identifying and documenting the replacement for the *Canberra Plan* and removing references to the *Canberra Plan*;
- b) reflecting amendments to the *Financial Management Act 1996* in relation to Section 30E, regarding timeframes for Ministerial half-yearly reports and Financial Management (Statement of Performance Scrutiny) Guidelines;
- c) linking the *Guide to the Performance Management Framework (2012)*, *Strengthening Performance and Accountability: A Framework for the ACT Government (2011)* and *Organisational Performance Measurement and Reporting Guide (2013)* on the Chief Minister, Treasury and Economic Development Directorate webpages and making the relationship between the documents explicit;
- d) reviewing and consolidating guidance documents to remove duplication and inconsistencies (*Guide to the Performance Management Framework (2012)*, *Strengthening Performance and Accountability: A Framework for the ACT Government (2011)* and *Organisational Performance Measurement and Reporting Guide (2013)*);
- e) reducing the criteria for accountability and strategic indicators and clarifying the definitions for each criterion in the *Guide to the Performance Management Framework (2012)*;
- f) developing the equivalent of the *Measuring our Progress* website;
- g) after completing a) through to e) analyse the coverage of all Territory entities performance indicators to identify gaps. If there is a gap request the relevant Territory entity to develop an indicator; and
- h) coordinate the overall implementation of the revised Performance and Accountability Framework based on a) to g).

RECOMMENDATION 2

IMPROVE STRATEGIC INDICATORS

Strategic indicators should be improved by:

- a) the Territory Banking Account, Chief Minister, Treasury and Economic Development Directorate, Community Services Directorate, Environment, Planning and Sustainable Development Directorate, Health Directorate, Housing ACT, Justice and Community Safety Directorate, Lifetime Care and Support, Superannuation Provision Account, ACT Gambling and Racing Commission and Canberra Institute of Technology removing or amending strategic indicators so they fully meet the criterion of *Representative*. Territory entities whose

strategic indicators cannot meet the strategic criterion of *Representative* because they relate to whole of government functions should explain how indicators support achievement of Government priorities through commentary;

- b) the Chief Minister, Treasury and Economic Development Directorate, Housing ACT, Transport Canberra and City Services and the Environment, Planning and Sustainable Development Directorate amending strategic indicators so they meet the *Clarity* criterion;
- c) the Environment, Planning and Sustainable Development Directorate, Cultural Facilities Corporation, Territory Banking Account, Chief Minister, Treasury and Economic Development Directorate, Transport Canberra and City Services, ACT Gambling and Racing Commission and ACT Legal Aid Commission amending strategic indicators so they meet the *Quantifiable* criterion. Territory entities whose strategic indicators cannot meet the strategic criterion of *Quantifiable* through supporting quantitative data should use qualitative data that can be assessed and is explained through commentary; and
- d) the Chief Minister, Treasury and Economic Development Directorate developing strategic indicators for all of its strategic objectives to meet the criteria of *Representative*, *Responsive*, *Quantifiable*, *Clarity* and *Comparable*.

RECOMMENDATION 3 IMPROVE ACCOUNTABILITY INDICATORS

Accountability indicators should be improved by:

- a) the Chief Minister, Treasury and Economic Development Directorate, Justice and Community Safety Directorate, Superannuation Provision Account, Transport Canberra and City Services, ACT Building and Construction Industry Training Fund Authority and the Public Trustee and Guardian amending accountability indicators so they fully meet the criterion of *Representative*;
- b) the ACT Local Hospital Network, Chief Minister, Treasury and Economic Development Directorate, Community Services Directorate, Education Directorate, Environment, Planning and Sustainable Development Directorate, Health Directorate, Transport Canberra and City Services, Compulsory Third Party Insurance, Gambling and Racing Commission, ACT Insurance Authority and the Public Trustee and Guardian amending accountability indicators so they meet the criterion of *Clarity*; and
- c) ACTION, Chief Minister, Treasury and Economic Development Directorate, Justice and Community Safety Directorate, ACT Building and Construction Industry Training Fund Authority, ACT Insurance Authority, Public Cemeteries and the Public Trustee and Guardian considering the extent to which accountability indicators meet the criterion of *External Focus* and amending indicators to meet the criterion as necessary.

RECOMMENDATION 4 PROCEDURES FOR THE REVIEW, SELECTION AND APPROVAL OF STRATEGIC AND ACCOUNTABILITY INDICATORS

All Territory entities should document their procedure for the review, selection and approval of strategic and accountability indicators (the Transport Canberra and City Services Directorate and ACTION documented procedures could be used as a guide). The procedures should include:

- a) specifying a time (e.g. three years or when circumstances change) for reviewing and assessing all accountability indicators against performance indicators used by government agencies for similar services in other jurisdictions; and
- b) engaging with other Territory entities to identify better practices used in the Territory.

RECOMMENDATION 5 INTERIM ARRANGEMENTS

When Recommendation 1 a) to e) are complete, all Territory Entities should use the revised criteria as the basis for assessing the suitability of their Strategic and Accountability indicators.

Agency response

In accordance with subsection 18(2) of the *Auditor-General Act 1996*, the Chief Minister, Treasury and Economic Development Directorate (that includes the Territory Banking Account, Superannuation Provision Account and the Lifetime Care and Support Fund), Community Services Directorate (that includes Housing ACT), Education Directorate, Environment Planning and Sustainable Development Directorate, Health Directorate (that includes ACT Local Hospital Network), Justice and Community Safety Directorate, Transport Canberra and City Services Directorate (that includes ACTION), Canberra Institute of Technology, Cultural Facilities Corporation, Legal Aid Commission, ACT Gambling and Racing Commission, Public Trustee and Guardian, ACT Public Cemeteries Authority, ACT Building and Construction Industry Training Fund Authority, ACT Compulsory Third-Party Insurance Regulator, ACT Insurance Authority, ACT Long Service Leave Authority; and the Independent Competition and Regulatory Commission were provided with:

- a draft proposed report for comment. All comments were considered and required changes were reflected in the final proposed report; and
- a final proposed report for further comment. As part of this process, Territory entities were offered the opportunity to provide a statement for inclusion in the final report in the Summary Chapter.

No agency provided comments for inclusion in this Summary Chapter.