



# **Guidelines for Responding to Reports by the Auditor-General**

November 2009

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## 1. INTRODUCTION

1.0.1. The Government is committed to timely and thorough consideration of, and response to, recommendations made by the Auditor-General in a financial or performance report. These *Guidelines for Responding to Reports by the Auditor-General* (the Guidelines) outline the steps to be followed by agencies in this process.

1.0.2. Government action in responding to Auditor-General reports occurs in two stages. The first requires the preparation of a Government Submission to the Standing Committee on Public Accounts Committee (PAC) for its inquiry into the Auditor-General's report. The second requires the preparation of a government response to the subsequent report prepared by PAC. The actions involved in both stages are set out in detail in these Guidelines. The main steps are:

### **Stage 1 - Following the tabling of the Auditor-General's Report:**

- (a) assessment of each of the Auditor-General's recommendations/findings and development of a proposed Government position;
- (b) development of a whole of government action plan for implementation of recommendations/findings that are accepted by the Government;
- (c) preparation of a Government Submission to PAC; and
- (d) preparation of a Cabinet Submission seeking approval of the Government Submission and action plan. The Government Submission should be provided to PAC within three months of the Auditor-General's report being tabled (Note: the action plan is not provided to PAC). A copy of the submission provided to PAC is then to be tabled in the next Assembly sitting week.

### **Stage 2 - Following the tabling of PAC Report**

- (a) evaluation of PAC's findings and determination of a proposed Government position on the committee's recommendations;
- (b) review and, where appropriate, update of the action plan;
- (c) preparation of a Cabinet Submission seeking approval of the Government response to the report by PAC, within three months of it being tabled.

1.0.3. In the event that PAC resolves not to inquire into an Auditor-General's report, either:

- (a) a statement should be made in the Assembly that the Government Submission to PAC constitutes the response to the Auditor-General's report; or
- (b) if a submission to PAC has not been made, a response to the Auditor-General's report should be tabled as soon as possible.

## 1.1. The Auditor-General

1.1.1. The position of Auditor-General is established by the *Auditor-General Act 1996*. The Auditor-General is not subject to direction by the ACT Executive or any Minister in the performance of the functions of the Auditor-General (section 9).

1.1.2. The Auditor-General's functions include:

- (a) to promote public accountability in the public administration of the Territory;
- (b) to audit annual financial statements of the Territory, departments and Territory authorities under the *Financial Management Act 1996*;
- (c) to audit the accounts and records in relation to any person, body or thing ascertained in accordance with the regulations;
- (d) to conduct performance audits in relation to any person, body or thing ascertained in accordance with the regulations;
- (e) any function given to the Auditor-General by or under any other law of the Territory; and
- (f) to do anything incidental or conducive to any of the Auditor-General's functions.

## 2. REPORTS BY THE AUDITOR-GENERAL

- 2.0.1. The Auditor-General may at any time prepare a report for the Legislative Assembly (the Assembly) on any matter arising in connection with the Auditor-General's functions. This includes a performance audit in respect of a department; a Territory entity; a joint venture in which the Territory or a Territory entity has a controlling interest; or a trust in which the Territory or a Territory entity has a controlling interest.
- 2.0.2. Before finalising a report, the Auditor-General is required to give a copy of the proposed report to the responsible chief executive and must take account of any comments made by the chief executive and include the substance of any written comments in the report.
- 2.0.3. The Auditor-General forwards all completed reports to the Speaker of the Assembly for tabling in the Assembly.
- 2.0.4. Once a report is tabled it is immediately referred to PAC for that committee to inquire into and report on the Auditor-General's findings.
- 2.0.5. It is normal practice for PAC to write to the relevant minister requesting a Government Submission to the committee for its inquiry into the Auditor-General's report. The requirement for agencies to prepare a draft Government Submission to PAC is independent of the existence or timing of such a request.
- 2.0.6. The Cabinet and Intergovernmental Relations (CIGR) Branch, Chief Minister's Department will identify the agency(s) affected by the report and forward an advance copy of the Auditor-General's report to the relevant chief executive(s). The agency most affected by the issues is, unless otherwise agreed between the relevant agencies, the lead agency. CIGR Branch will write to the relevant chief executive(s) within one week of the report being tabled formally seeking a submission to PAC. A copy will also be forwarded at the same time to all other agencies by CIGR Branch for information.
- 2.0.7. The processes to be undertaken by the lead agency are detailed later in these Guidelines, however the principal responsibilities include:
  - (a) assessment of each of the Auditor-General's recommendations/findings and determination of a proposed whole of government position;
  - (b) development of a whole-of-government action plan for recommendations that are supported;
  - (c) preparation of a draft Government Submission to PAC; and
  - (d) preparation of a draft Cabinet Submission seeking approval of the Government Submission and action plan.

- 2.0.8. All affected agencies (including the lead agency) also prepare separate individual internal action plans for implementing supported report recommendations within their agency. Such plans should be based on, and consistent with, the Government's position in respect of the report recommendations and any whole of government plan. Agencies not directly affected by report recommendations should nevertheless consider the need to adjust their operations, and if so, prepare individual action plans.
- 2.0.9. If the Auditor-General raises no issues of concern, the lead agency should brief their minister accordingly and prepare a letter from the minister to the Chief Minister proposing that no Government Submission to PAC is required. Subject to the Chief Minister's agreement, the minister should write to the chair of PAC advising that there is nothing to which the government wishes to respond.
- 2.0.10. In the event PAC decides not to hold an inquiry into a particular Auditor-General's report, and a Government Submission has already been provided, then a statement should be made in the Assembly that the Submission to PAC constitutes the Government's response.
- 2.0.11. Where a Submission to PAC has not been made (e.g. where a decision is made by PAC inside the three month response window), a response to the Auditor-General's report should be tabled as soon as possible.
- 2.0.12. Under the annual report directions, agencies are required to detail information about relevant Auditor-General reports issued in the reporting year, including summary details of recommendations and the Government's response.
- 2.0.13. A diagrammatical representation of the process for responding to Auditor-General reports is at Appendix A.
- 2.0.14. Implementation of accepted recommendations must be closely monitored by involved agencies with all action aimed to be completed promptly.

### **3. STAGE 1 - PREPARATION OF A GOVERNMENT SUBMISSION TO THE PUBLIC ACCOUNTS COMMITTEE**

3.0.1. As noted above, there are two stages of Government action in responding to Auditor-General reports. Stage 1 of the process requires the preparation of a Government Submission to PAC for its inquiry into the Auditor-General's report. This process would normally occur within three months of the date of release of the Auditor-General's report.

#### **3.1. Evaluation of the Auditor-General's Recommendations and Findings**

3.1.1. Before a Government position can be determined, each of the Auditor-General's recommendations/findings needs to be assessed. This includes:

- (a) Identification and consideration of policy issues. The government's policy position will be guided by existing policies relevant to the issues raised by the Auditor-General. On certain matters it may be necessary/appropriate to seek the initial views of the relevant minister(s) on particular policy matters.
- (b) Identification of budgetary implications. This involves costing with the Department of Treasury, the financial and human resources that would be necessary to implement the recommendations in the Auditor-General's report, and assessing the availability of the necessary skills and knowledge within the ACT public sector.
- (c) Consideration of whole of government issues. It is necessary to consider issues from a whole of government perspective and to identify any issues that may require coordination between agencies. The lead agency should contact relevant agencies as soon as possible to ensure that any necessary input is developed and provided in a timely manner.
- (d) Review of previous Auditor-General's reports. A useful way of developing a proposed government position on recommendations/findings is to also examine any previous related audit reports and Government responses; and
- (e) Liaising with the Audit Office where necessary/appropriate to clarify methodology, findings and recommendations of the report. When talking to the Auditor-General's office, it is important to recognise that the Auditor-General is an independent office-holder.

## **3.2. Development of a Proposed Government Position**

- 3.2.1. Based on the outcome of these considerations, the proposed Government position on each of the recommendations needs to be determined. The Government position needs to be clearly articulated, particularly where it is proposed not to support a recommendation. This will usually take the form of either agreed, agreed-in-principle, not agreed, or noted. [Appendix B](#) provides guidance on the issues to be considered in determining the proposed Government position.

## **3.3. Preparation of a Whole of Government Action Plan**

- 3.3.1. A whole of government action plan needs to be developed to set out the process for implementing the recommendations/findings that are accepted by the Government. The action plan does not form part of the Government Submission to PAC, but the details provided in the action plan will form the basis of the Government Submission (see also paragraph 3.4.1 below). Relevant agencies should be involved in the development of the action plan, particularly in the identification of their responsibilities and requirements, and negotiating the timeframe for implementation.
- 3.3.2. The action plan should address the following areas: description of main findings or recommendations; proposed implementation strategy; desired outcome; performance measures; time of effect/completion date; and monitoring/review process. While there is no specific requirement as to the form in which an action plan is to be presented, examples can be found at [Appendix C](#) and [Appendix D](#).

## **3.4. Preparation of Individual Agency Internal Action Plans**

- 3.4.1. Agencies (including the lead agency) also need to prepare individual internal action plans separate to the whole-of-government plan for allocating a timetable and implementation responsibility to each of the supported report recommendations.

## **3.5. Preparation of a Government Submission to PAC**

- 3.5.1. As noted above, the Government Submission is informed by the action plan. Although there is no set format for the Government Submission, it should include: an introduction (and/or background); the text of each of the Auditor-General's recommendations/findings; and the Government's position on each recommendation/finding. The Government's position should be clear, concise, and should address all relevant issues (see paragraph 3.1.1 above). Where a position of not agreed is proposed, the submission should include a detailed explanation, including drawing on relevant Government policies. It may also be appropriate to offer alternative solutions. An example Government Submission is provided at [Appendix E](#).

### **3.6. Preparation of a Cabinet Submission**

- 3.6.1. The Cabinet Submission seeking agreement to the proposed Government Submission should summarise the main recommendations and findings of the Auditor-General. While the Cabinet Submission should not replicate detailed information from the Government Submission, it should include sufficient detail to support proposed positions. Particular attention should be paid to any recommendations/findings that are not proposed to be supported. The Cabinet Submission must be prepared and circulated in accordance with the *Cabinet Handbook*. It should seek agreement to the proposed Government Submission and ask Cabinet to note the action plan.
- 3.6.2. Subject to the outcome of Cabinet's consideration, lead agencies must also:
- (a) prepare a draft covering letter from the relevant minister to the chair of PAC;
  - (b) arrange for the Government Submission to be provided to PAC and for its tabling in the next Assembly sitting week;
  - (c) oversee implementation of the whole-of-government action plan (and their own internal action plan), including liaising with other agencies as appropriate; and
  - (d) monitor and report on implementation of the action plan as per the agreed reporting framework (see also section 5.1 below).
- 3.6.3. Agencies must ensure that all papers are provided within agreed timeframes and must keep CIGR Branch informed about the progress of the Government Submission with respect to forecast dates for Cabinet consideration.
- 3.6.4. It should be noted that where a Government Submission to PAC was agreed by the Government, any change from the action plan that was developed with the Government Submission on the Auditor-General's report may require that the relevant minister advise Cabinet.

### **3.7. Review of Reports by Internal Audit Committees**

- 3.7.1. The Government has agreed that Auditor-General reports be reviewed by every agency's internal audit committee whether or not the agency was involved in the audit and separate to any consideration by the ministerial unit and/or responsible line area, with an internal action plan to be prepared as applicable.

### **3.8. Timeframes**

- 3.8.1. The Government Submission is required to be provided to PAC within three months from the date the report is presented in the Legislative Assembly. If the Legislative Assembly is not sitting when the report is provided to the Speaker, it is taken to have been presented to the Legislative Assembly on the day the Auditor-General gives it to the Speaker.
- 3.8.2. The timing requirements put a premium upon timely preparation of the draft Government Submission (including the draft action plan and the covering Cabinet

Submission). A general guide to the timing indicators is as follows (the three-month timeframe is represented as 12 weeks for the purpose of this guide):

- **by week one** CIGR Branch provides the report to the relevant agency(s) and also forwards a copy to all other agencies for information and examination regarding possible relevance even if not covered in the performance audit. Where not seeming to involve an agency, then at the minimum, the report is to be passed to the internal audit committee for review.
- **by week five** a draft Government Submission, draft whole of government action plan, and Submission for Cabinet should be well under development. Within this timeframe, appropriate sub-stages should be set for agencies to finalise their responses to matters raised in the report and forward them to the lead agency, for finalising the draft Government Submission, draft action plan, and exposure draft Cabinet Submission.
- **by week six** the exposure draft Cabinet Submission with draft package of documents to be circulated for agency comment.
- **by week seven** consultation should have finished and the Cabinet Submission with package of documents should be readied for first lodgement.
- **by week eight** the Cabinet Submission with package of documents should be forwarded to the relevant minister for sign-off and first lodgement agreement.
- **by week nine** first lodgement should have been made of Cabinet Submission with package of documents and final agency comments received.
- **by week ten** final lodgement of Cabinet Submission and documents package for Cabinet consideration.
- **by week eleven** Cabinet should have considered the final package. A draft letter to the Chair of PAC should be prepared to forward the Government Submission.
- **by week twelve** the Government Submission should be forwarded to the Chair of PAC. A copy of the Submission is to then be tabled in the next Assembly sitting.

- 3.8.3. In exceptional cases, where the complexity of the issues raised by the report of the Auditor-General makes it impossible for the government to respond adequately within a three-month timeframe, ministers may seek approval from the Chief Minister for an extension of the normal timeframe, on a case-by-case basis.
- 3.8.4. Subject to the Chief Minister's approval, the relevant minister should write to the Chair of PAC to advise that the Government Submission will not be provided within the normal three-month timeframe. The letter should also indicate why there will be a delay and provide an estimated timeframe for provision of a submission.
- 3.8.5. In keeping with responding to the Legislative Assembly within three months, agencies should consult with the relevant minister as to whether a copy of the letter should be

tabled at the end of the three-month timeframe or for an interim statement to be prepared for the Assembly on the matter.

#### 4. **CONSIDERATION BY PAC OF REPORTS OF THE AUDITOR-GENERAL**

- 4.0.1. As previously stated, PAC examines all reports of the Auditor-General that have been laid before the Assembly. PAC will generally wait until the Government Submission is provided before finalising its report, there is no fixed time period in which the committee will bring down its report.
- 4.0.2. The Government Submission to PAC is a key document to assist the Committee in its examination of reports of the Auditor-General. PAC may choose to invite public submissions on the Auditor-General's report and/or on the Government's submission, but it is under no obligation to do so.
- 4.0.3. In the event that public servants are asked to appear before PAC, they should follow the processes outlined in the *Handbook on ACT Government Participation in Assembly and Other Inquiries* (available on the Chief Minister's Department website at: <http://www.cmd.act.gov.au/publications#policies>).
- 4.0.4. In some cases, PAC may resolve to not inquire into an Auditor-General's report.
- 4.0.5. If PAC resolves to not inquire into an Auditor-General's report, CIGR Branch will write to the relevant agency(s) to notify of the committee's decision. The lead agency must then consult with the relevant minister regarding a Government response to the Assembly. The follow up action to be taken by agencies in this situation is described at paragraph 1.0.3 to these Guidelines.

## **5. STAGE 2: THE GOVERNMENT’S RESPONSE TO THE REPORT OF THE PUBLIC ACCOUNTS COMMITTEE**

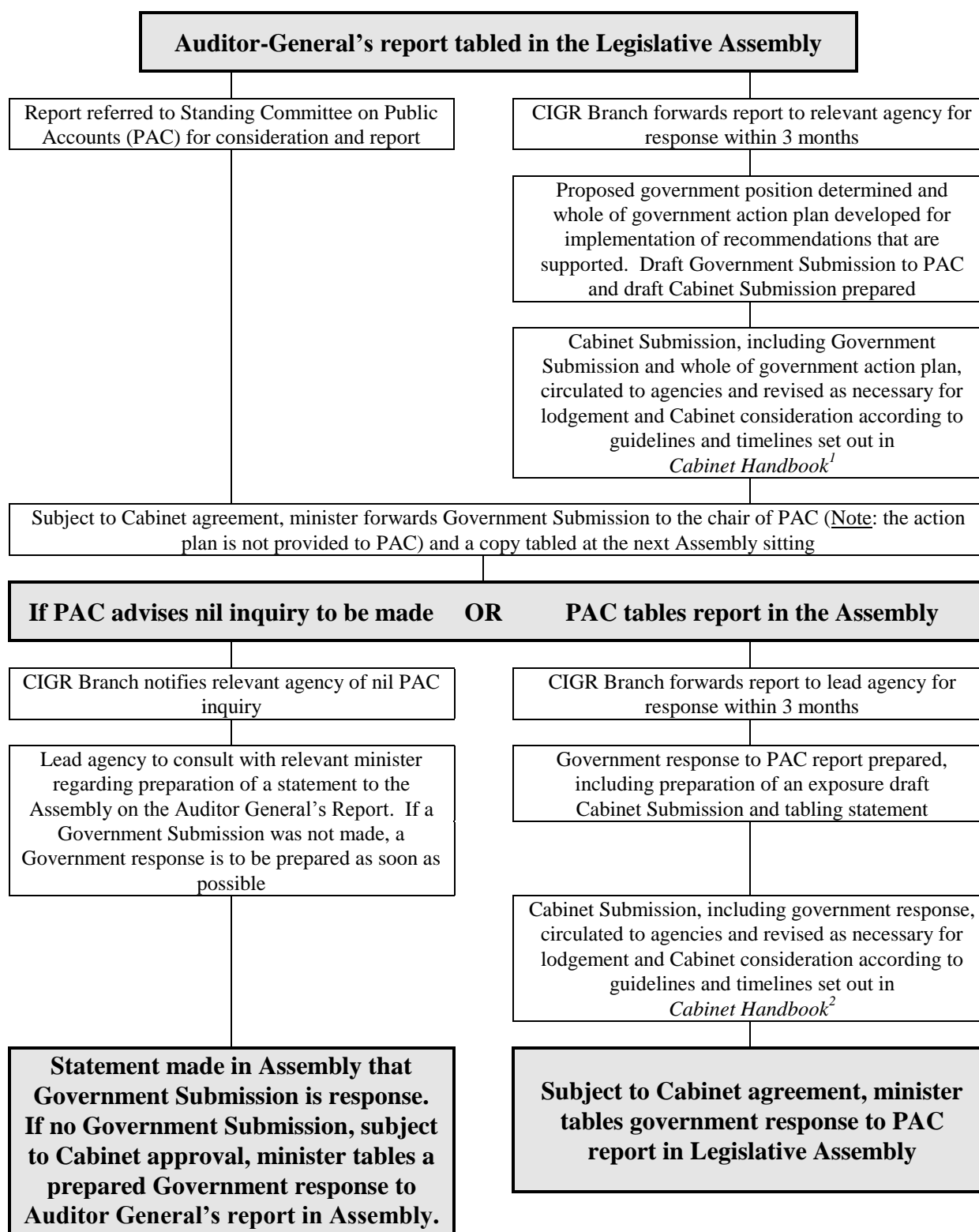
- 5.0.1. After considering the Auditor-General’s report, the Government’s Submission and any other information and evidence it considers relevant, PAC prepares a report that is tabled in the Assembly. Once the committee's report has been tabled, CIGR Branch will forward a copy of the report to the relevant agency(s) (with an information copy to all other agencies) as soon as possible. CIGR Branch will also write to chief executives within one week of the report being tabled in the Assembly.
- 5.0.2. The Government responds to PAC’s report in the same way as it responds to other Assembly committee reports, namely by way of a statement in the Assembly, accompanied by a written document setting out the Government’s full response to each recommendation of the committee.
- 5.0.3. The Government’s response should address the recommendations set out in PAC’s report and clearly indicate the Government’s position in relation to each recommendation. The process for responding to the committee report is similar to that set out above for developing a Government Submission (see paragraphs 3.1.1 and 3.2.1 above). Each of the recommendations needs to be assessed and a Government position determined. Where appropriate, the action plan should be revised to take account of recommendations by PAC.
- 5.0.4. The timeframe for preparation and tabling of a response to a PAC Report is three months. This necessitates timely preparation of an exposure draft Cabinet Submission, an appropriate period of consultation, and subsequent consideration by Cabinet (see 'Timeframes' at section 3.8 above).

### **5.1. Implementation and Follow Up of Report Recommendations and Government Response to PAC**

- 5.1.1. Each agency must have in place a satisfactory process for implementing and monitoring accepted report recommendations. Key responsibilities of agencies in this regard are to: maintain a register of audit recommendations that monitors implementation and ensures that appropriate action takes place within a reasonable timeframe; actively monitor implementation activity, through to completion; and internally report progress to agency management, particularly where progress appears deficient.
- 5.1.2. A summary of the minimum agency actions for implementing and following up supported report recommendations is at [Appendix F](#). Special attention will be necessary whenever departmental restructures occur to ensure implementation is not overlooked or when a government response is taking considerable time to be agreed. Some partial implementation may be required in the latter case if there are particular health, safety and financial issues or other significant risks from lack of action.

- 5.1.3. Agencies will similarly need to be careful to ensure implementation and appropriate follow up occurs regardless of whether PAC resolves to not inquire into an Auditor-General report. Action taken will also have to be reported in each agency's annual report.

## APPENDIX A: PROCESS FOR RESPONDING TO AUDITOR-GENERAL REPORTS



<sup>1</sup> Allow five weeks for process

<sup>2</sup> Allow five weeks for process

## **APPENDIX B: PROPOSED GOVERNMENT POSITION – SUMMARY POSITION**

The Government's position on matters raised in an Auditor-General report or a Committee report will be based on an assessment of policy, budgetary and other issues. The Government position needs to be clearly articulated and defensible, particularly where it is proposed not to support a particular issue. It may also be appropriate to summarise the Government's position against each recommendation. This will usually take the form of either agreed, agreed-in-principle, not agreed, or noted. Guidance on the appropriate use of these terms is provided below:

**Agreed:** Relevant details of the proposed implementation strategy should be included with the response.

**Agreed-in-principle:** A position of agreed-in-principle may be appropriate where the government generally supports a finding or a policy approach, but does not necessarily agree with particular specifications in the report.

**Not agreed:** A detailed explanation should be included whenever a position of not agreed is proposed.

**Noted:** This may be appropriate where the government considers no specific action or response is necessary.

## APPENDIX C: AN ACTION PLAN IN TEXT FORM

### ACTION PLAN MODELS

#### Action Plan Example A

SUBJECT: Auditor General's Report No <x> - <title>.

OUTCOME/KEY RESULT AREA/S: <brief description>

DESCRIPTION OF MAIN FINDING/S /RECOMMENDATION/S

1. <finding or recommendation 1>

Date of Effect/  
Completion date

Description of finding and recommendation

Action/Implementation Strategy

Desired outcome

Performance Measures

Monitoring/review requirements

2. <finding or recommendation 2>

Date of Effect/  
Completion date

Description of finding and recommendation

Action/Implementation Strategy

Desired outcome

Performance Measures

Monitoring/review requirements

## APPENDIX D: AN ACTION PLAN IN TABLE FORM

### Action Plan Example B

SUBJECT: Auditor General's Report No <x> - <title>.

OUTCOME:

DESCRIPTION OF MAIN FINDINGS /RECOMMENDATIONS

Description	Action/implement- ation strategy	Desired outcome	Performance measures	Completion date/date of effect	Monitoring/ review requirements
[Finding/Rec 1]					
[Finding/Rec 2]					

(A table in 'landscape' may be more appropriate)

**APPENDIX E: FORMAT FOR THE GOVERNMENT SUBMISSION**

**Example Format for Cover Page**

<p style="text-align: center;"><b>[year]</b></p> <p style="text-align: center;"><b>THE LEGISLATIVE ASSEMBLY FOR THE AUSTRALIAN CAPITAL TERRITORY</b></p> <p style="text-align: center;"><b>GOVERNMENT SUBMISSION</b></p> <p style="text-align: center;"><b>TO PUBLIC ACCOUNTS COMMITTEE INQUIRY</b></p> <p style="text-align: center;"><b>AUDITOR GENERAL'S REPORT No ... [Report Subject]</b></p> <p style="text-align: right;"><b>Presented by [Minister's name] [Minister's portfolio]</b></p>
---

## Example Format for Text of Government Submission

Government Submission <title>

### **Introduction/Background**

<Usually not more than one page.>

### **Government Position on Recommendations/Findings**

#### **Recommendation 1**

<full text of recommendation>

#### Government Position

<Summary response, eg 'agreed', 'not agreed'>

<detailed explanation of Government position. Particular attention should be paid to recommendations that are not proposed to be supported>

#### **Recommendation 2**

<full text of recommendation>

#### Government Position

etc

## **APPENDIX F: AGENCY ACTIONS FOR IMPLEMENTATION AND MONITORING OF SUPPORTED AUDITOR-GENERAL REPORT RECOMMENDATIONS**

An appropriate process needs to be established by each agency for implementing and monitoring supported Auditor-General report recommendations.

Actions to be taken by agencies should include:

- assign responsibility for the implementation of accepted recommendations to a single person or business unit;
- develop an internal action plan that includes a timetable for implementation and clearly outlines roles and responsibilities for the implementation of each recommendation accepted;
- include in the plan mechanisms to monitor and report on results against key indicators where they have been identified in the Auditor-General's report;
- allocate sufficient resources to implement the plan and set realistic and achievable timeframes and targets;
- have the plan endorsed by the chief executive and where appropriate, the board and/or the minister;
- nominate or establish a committee (if not the internal audit committee) to monitor and report on progress;
- provide regular reports on the progress of implementation of the accepted recommendations to the chief executive and where appropriate, the board and/or the minister;
- raise staff awareness of the outcomes of the performance audit and invite feedback on how best to implement the recommendations;
- regularly review and monitor the internal action plan and make amendments, where necessary, to maintain relevance and appropriateness; and
- report progress and action taken to address accepted recommendations for significant matters/issues in accordance with annual report directions and, where relevant and applicable, to the minister and the Legislative Assembly (reporting progress each year until implementation for significant matters/issues is complete).