

# **Recommendations by independent investigatory bodies – An irritant or a key driver of improvement?**

## **Introduction**

Many recommendations are made each year in Australia by independent investigatory bodies (watchdogs?) such as Auditors General and Ombudsmen and by one-off inquiries. They are typically a small part of the overall investigation process, but they often become the main focus after the release of a report so it is important that we understand how they contribute to public administration.

The UK National Audit Office identified that *recommendations* suggest how improvements might take place and that along with conclusions they are the most important part of their reports, "... the only part that many readers will read".<sup>i</sup> It identified that *conclusions* "... summarise the key findings of the study. They are logical inferences from the evidence collected. They often indicate areas where there is scope for improvement in the economy, efficiency and / or effectiveness with which audited bodies use their resources".<sup>ii</sup>

Recommendations are usually made after a detailed investigation has gathered and analysed information, established findings and made observations on what has happened. As well as the recommendations themselves, the processes used to develop them could be expected to be critical to their relevance and to their acceptance by the public sector agency (or agencies) involved. Other factors supporting or inhibiting their acceptance may include the culture of the agency and its previous experience as the subject of recommendations and any pressures that may be brought to bear on the agency. Therefore, increasing understanding of the significance of these factors is important to ensuring that the recommendations are of value.

This paper identifies the sources and different types of recommendations being made, reviews current approaches to their development and assesses information sources that provide insights into their contribution. Institutional and other contextual factors relevant to the issues addressed and the public sector entities involved are also considered.

It outlines a theory of change that identifies the making of recommendations as a part of a much broader process intended to improve public administration, including considerations of organisational learning and culture. It argues that developing theories of change will assist those involved in the formulation, adoption and implementation of recommendations.

## **Organisational change in the public sector**

Many factors can enable or inhibit organisational change in the public sector and it is therefore very difficult to identify the unique contribution of recommendations generated externally. *More on this.*

**YH:** I would like to write on the study of change in institutions using Pollitt's approach – context in Public administration (2013 and Streeck and Thelen's work on typologies of change ... (2005). I also think any theory of change needs to include something on learning ... learning may lead to change within institutions. I'm not sure the paper will come up with a framework, but an outline of the types of recommendations that may lead to change would certainly be possible.

## **Sources and types of recommendations**

There are many different independent investigatory bodies making recommendations about the public sector. This paper focuses on the work of independent statutory officers (watchdogs) including Auditors General, Ombudsmen, anti-corruption bodies and Public Sector Commissions.<sup>iii</sup> In addition recommendations are generated by Royal Commissions, standing bodies such as the Productivity Commission and judicial inquiries where the terms of reference are set by the government of the day (or Parliament?). Added to this are other authorities that have broad powers that enable establishing their own individually scoped inquiries including Coronial inquiries inspections and audits by inspectors of custodial services.

The governing legislation and application of the powers provided can result in several modes of inquiry by an individual independent statutory officer. For instance, an Auditor General may conduct performance, compliance, control and financial audits and an Ombudsman own motion investigations, complaint investigations and child death reviews.

There is no widely-used typology of recommendation types. Four categories of recommendations have been identified by their primary focus on processes, rules, structures and values.<sup>iv</sup>

The UK National Audit Office identified three types of investigation and associated recommendation types as follows:<sup>v</sup>

### **Practical steps study**

For topics of this kind, there is a joint understanding of the problem at the outset. We emphasise getting the client on board, consulting on what is practical, and identifying which levers to pull. To decide on key recommendations, we perhaps select the preferred option from a range of possible actions ...

### **Case for change study**

For topics of this kind, it is less clear at the outset what the problem is. We focus on the power of the evidence we collect to show things need<sup>[SEP]</sup> to change. The report needs to demonstrate the benefit of taking action, through identifying<sup>[SEP]</sup> the problems, issues and / or opportunities and providing practical solutions. Recommendations will probably be costed, or we will use a counterfactual: a calculation of the cost of failure to act....

### **Vision for the future study**

In a small number of cases we make use of the evidence to assess how well an initiative has progressed to date, but it may be too early to conclude whether value for money has been achieved yet. Our conclusions instead take the form of identifying risks for the future or emerging issues. Recommendations take the form of advice on how to mitigate those risks and prevent the emerging issues from happening. ...

More generally, recommendations may include one-off changes to policies and processes, improvements to information and training, system-wide change and a call for further analysis and review. They may be relatively easy to implement or may require major changes to practice, legislation and resources. It may be relatively easy to assess implementation and completion of some recommendations whereas others may require extended periods to assess if changes are embedded and being sustained.

This brief discussion of recommendation types indicates that recommendation characteristics are likely to be a significant factor in the improvements achieved.

### **Approaches to the development of recommendations**

From the perspective of investigatory bodies, key considerations include the investigation processes, the availability of evidence and the purpose of the investigation. To varying degrees, legislation specifies the role and processes of investigatory bodies. Beyond this there is usually considerable discretion and the history and culture of the investigatory body and the approach adopted by the person leading and ultimately responsible for the delivery of the investigation report.<sup>vi</sup> For instance, investigations may serve either or both accountability as well as learning and improvement.

Very little is documented about the specific criteria and processes adopted by individual watchdogs and inquiries. The documentation and analysis that does exist relates primarily to the work of Auditors General. Typically, in Australia legislation or practice has their work conducted in accordance with or taking account of auditing standards that are set by the external statutory body the Auditing and Assurance Standards Board (AUASB).

#### ***The purpose of recommendations***

While legislation tends to give broad powers enabling and limiting the scope of investigations it does not identify the role of making recommendations let alone specifying their purpose.

Auditing standards for Auditors General such as ASAE 3500 (2008) on performance engagements provide very little guidance on the purpose of recommendations and how they should be developed.<sup>vii</sup> They adopt a narrow approach akin to the function of issuing opinions on financial statements indicating that the objective of a performance engagement is to:

enable the assurance practitioner to express a conclusion designed to enhance the degree of confidence of the intended users other than the responsible party by reporting on assertions, or information obtained directly, concerning the economy, efficiency or effectiveness of an activity against identified criteria.<sup>viii</sup>

It is indicated that recommendations are not an essential part of an engagement, should ordinarily be kept separate from and not affect the conclusion.<sup>ix</sup>

The report should ordinarily present facts and findings to enable users to understand the basis upon which the recommendations have been formed.<sup>x</sup>

A more recent standard on controls<sup>xi</sup> has similar provisions but goes further instating that the assurance practitioner is not precluded from providing recommendations and that "... these would be for improvements to controls"<sup>xii</sup> and that the recommendations should "...address identified control design deficiencies, implementation deficiencies or deviations in operating effectiveness" as well as "...[c]ontrol deficiencies or deviations not considered significant because the cost of the control exceeds the benefit"<sup>xiii</sup>.

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Beyond the role of audit standards, Auditors General may issue their own standards that set out the role and approach to recommendations. For instance, the Victorian Auditor-General has a Performance Audit Practice Statement which indicates that ideally recommendations will be "practical and will meaningfully address the issues identified"<sup>xiv</sup>.

For Ombudsmen there are no equivalent standards and it is left to information a particular Ombudsman might issue as to the purpose of recommendations. For instance, the Western Australian Ombudsman states that recommendations are for administrative improvement and are "... a proportionate response to the number and type of administrative issues identified during these investigations"<sup>xv</sup>.

### ***Characteristics of effective recommendations***

The UK National Audit Office identified that good recommendations should answer six questions: What needs to be done? Why does it need to be done? Where does it need to be done? When does it need to be done? How does it need to be done? Who is to do it?<sup>xvi</sup>

It pointed to the importance of topic selection, observing that

... positive change is more likely if stakeholders are engaged with the topic. So we normally try to identify topics which are of interest to PAC, Parliament, the client department, the media and the general public.<sup>xvii</sup>

It also observed that recommendations should "flow logically from the findings", that they should be "evidence-based and clear", and add value.<sup>xviii</sup> More particularly, it stated that recommendations should be meaningful, specific, clear and useful and that they should be written "... in ways that make implementation easier for the client ... [and] that allow us to tell whether or not they have been implemented."<sup>xix</sup>

It also identified that:<sup>xx</sup>

[i]n studies which aim to identify and recommend best practice ... it is especially important that the recommendations are soundly based on the evidence. Given that most outcomes are influenced both by factors outside the control of the audited body, and by the body's own practices, it is important for the study to identify causes of

measured performance. Robust recommendations cannot be based solely on the observation that adopting a particular practice appears to improve performance. It must be possible to put forward a convincing argument that it really was this practice (and not other factors) which led to improved performance in the cases studied.

The Western Australian Ombudsman states that recommendations are "...based on evidence gathered during investigations, and are designed to be a proportionate response to the number and type of administrative issues identified during these investigations" with criteria for own motion investigations being that they are intended to result in improvements to public administration "... that are evidence-based, proportionate, practical and consider the costs, as well as the benefits, of proposed improvements".<sup>xxi</sup>

Wheeler (2007) summarised a performance audit that sought to identify and understand factors critical to the successful use of recommendations in complex government decision-making, and identified that they included sustained management attention; coordination of government programs; and an appropriate legislative base for programs. Other factors specific to the context of programs for First Nations included meaningful consultation; developing their capacity; and establishing their institutions.<sup>xxii</sup>

Reichborn-Kjennerud (2014) identified level of agreement between the audit institution and the agency audited along with possible sanctions as two key factors in how agencies responded to a performance audit report. The analysis considered 76 reports over the period 2000–2011 by the Norwegian State Audit Institution and it observed three types of response: "[w]hen sanctions are important and the auditees agree with the SAI's conclusions, they are prone to make changes. When there are disagreements with the SAI, but no sanctions, they resist changes. Even though the extent of sanctions and conflicts of opinion matter in the auditees' responses, the effects are not straightforward".<sup>xxiii</sup>

More generally she observed that "... [r]ecent studies suggest that the auditees' perceived utility of the performance audit depends on their perception of the quality of the report and of the SAI as an institution, as well as on their experiences in the process and the degree to which their comments were taken into account".<sup>xxiv</sup>

### ***Engaging with agencies and other stakeholders***

The UK National Audit Office identifies key processes steps as including consideration of the different stakeholders they are trying to influence, and where possible working with the client to identify the necessary changes and ways of implementing them.<sup>xxv</sup>

The Practice Statement of the Victorian Auditor-General points to the benefits of engaging with agency staff for both recommendations and agency responses noting that [i]t is also ideal for the audit team and agency staff to begin discussing audit findings and recommendations as early as possible.<sup>xxvi</sup>

It observed further that:

[t]he agency is asked to formally respond to the audit findings and recommendations, including actions to address recommendations and accompanying time lines. The agency response provides an important opportunity to advise Parliament and the

community about acceptance, or otherwise, of recommendations, and how and when they will be addressed.<sup>xxvii</sup>

The UK National Audit Office indicated that it goes further in engaging with agencies noting that:

Our approach to the audited body should be based on consensus. Since our ultimate aim is to encourage beneficial change, it may often be helpful to establish whether proposed recommendations will be welcomed by departments. Indeed, in cases where senior departmental staff are keen to promote change, they may even ask for additional recommendations or for existing recommendations to be strengthened.<sup>xxviii</sup>

It guided its staff to:

[r]ecognise constraints for the audited body (including time, money, political situations <sup>[L]</sup><sub>[SEP]</sub>etc) and recommend ways to manage within them (although if sufficient time is allowed for discussion, making a radical recommendation might be the first step to negotiating a practical one).<sup>xxix</sup>

It also guided them to support the client in making changes as:

a range of strategies can be used to make an impact, from presentations to the staff responsible, to lobbying, conferences, and working through parliamentary channels. The effective follow- through of recommendations made in VFM reports is an area of our work that has grown over recent years.<sup>xxx</sup>

Becoming engaged in the implementation of recommendations may have practical benefits<sup>xxx1</sup> but also raises difficult issues of compromising independence and having at least a perceived conflict of interest if further investigations or follow-up are required.

The UK National Audit Office identified a wider group of stakeholders who may need to be convinced as including the PAC, the Department's senior management, lower-tier agencies, staff at the front line.<sup>xxxii</sup> It provided a specific analysis of the interests and the barriers to acting on results of audiences for its recommendations that included policy makers, departments supervising lower-tier bodies, programme designers and practitioners.<sup>xxxiii</sup>

### **Follow-up processes after recommendations are made/Information sources on the contribution of recommendations**

Some standing investigatory bodies provide separate reports that follow-up their investigations and in particular report on progress with the implementation of their recommendations. For instance, the Victorian Auditor-General indicates that:

[t]he Auditor-General expects agencies to report to VAGO on progress against recommendations at a specified period, usually at least 12 months, after tabling an audit report. Progress reports should specify actions taken, whether they are completed or in progress, and dates completed or due for completion. This information is compiled and reported annually. Agencies are required to report on progress against recommendations annually for up to three years after an audit.<sup>xxxiv</sup>

It is also indicated that:

[t]he Auditor-General may also choose to undertake a follow-up performance audit that examines whether agencies have appropriately responded to past recommendations and issues. A follow-up performance audit may take a narrow focus, seeking to examine agency actions directly in response to some or all past recommendations. Alternatively, a follow-up may have a broader focus and review past recommendations as well as new, related areas of focus.<sup>xxxv</sup>

The UK National Audit Office identified the role of following-up their recommendations as learning “...what works for individual clients”.<sup>xxxvi</sup>

Parliamentary Committees may undertake inquiries that arise from investigatory body reports on specific topics. For instance, the Victorian Auditor-General indicates that the:

... PAEC selectively follows up matters raised in Auditor-General’s reports. PAEC may seek a briefing from VAGO and may also require an agency to provide further information and/or give evidence at a hearing.<sup>xxxvii</sup>

Performance reviews of investigatory bodies are conducted voluntary and under requirements of legislation and may consider the overall impact of recommendations made or processes involved in making recommendations. In some cases they are initiated by and the subject of further inquiry by a Parliamentary Committee.

### **What is known about the impact of recommendations?**

There are several measures of how agencies respond to recommendations, including:

- the acceptance of recommendations;
- the implementation of recommendations;
- auditee’s perception of the auditor (satisfaction, collaboration, auditors’ credibility);
- auditees’ perception of the impact on the audited entity (added value, acceptance of recommendations); and
- contribution to the public debate (within the entity, in parliament, in the press).<sup>xxxviii</sup>

One study focused on indicators of the audit process including the auditees’ perception of the auditors’ participative style, power relations, credibility, tolerance towards criticism and communication smoothness as well as 7 indicators related to the environment that included the readiness of organization staff to cooperate, political will, audit timing, ongoing reforms in the audited entity or at government level.<sup>xxxix</sup>

**YH re para 4:** I think each situation or context is different, so I think it’s more about looking at or identifying the preconditions and ‘change actors’ that need to be in place to engender change ... this is difficult research to gather empirically ... but it would be great as a project to explore those institutions who have adopted some recommendations and those who have not ... and examine why ... this would add insight into understanding the importance of context with public administration.

In summary, important considerations are the audit process, auditee characteristics and wider environment factors.

The suite of recommendations in an individual report may have to be assessed in addition to a consideration of them one by one. An important consideration may be the total number of recommendations.

Examples of large numbers of recommendations being made and posing difficulties for their implementation include:

An assessment of the implementation of a report by a Taskforce that addressed homelessness and made 68 recommendations observed that a Monitoring Committee "... found itself retrofitting a program logic model and performance indicators to a set of recommendations" and that such Taskforces should be "... actively supported in developing their recommendations by people who understand how best to formulate these to support a comprehensive implementation approach" to assist in establishing a hierarchy of recommendations to identify priorities and their interrelationships.<sup>xli</sup>

A report on the management of offenders made 148 recommendations and posed similar challenges for the implementation group.<sup>xlii</sup>

An assessment of the implementation of a report into family violence and child abuse in Aboriginal communities that made 197 recommendations identified that two urgently needed initiatives had been "... significantly delayed highlighting a need to assess the effectiveness of collaboration between agencies to ensure key initiatives are progressed in a timely manner", and as a result recommended that the "... effectiveness of collaboration between agencies should be revisited with the objective of expediting implementation of initiatives".<sup>xliii</sup>

Unusually, a recent inquiry had a specific term of reference to "... examine and report on ...[t]he extent to which the findings and recommendations of [six previous] reviews have been implemented". The inquiry report made 40 recommendations and it was observed that 17 'Recommendations for Strategic Change' were "intended to reframe whole of government policies and structures for managing rural fire in Western Australia and for bushfire risk management into the future" whereas 23 'Agency Opportunities for Improvement' were of a smaller scale but nevertheless "crucial in order that agencies, individually and collectively, improve capacity and capability so that they are ready for the future".<sup>xliiii</sup>

It reported that there had been 206 recommendations across 6 previous reports since 2011, that these recommendations had not all been completed and that "...the analysis of evidence provided by agencies supports the view that, even though many actions have been deemed as "completed", the intent established by some of the recommendations has yet to be achieved. For some recommendations, the definition of success, or completion, may be open to different interpretation".<sup>xliiv</sup>

The report gave reasons why it was difficult for the inquiry to track recommendations (see below) but not the quality of those recommendations. It also provided pointers as to key issues to increase prospect of recommendations having impact, such as having a focus on measuring overall progress and change over counting the number of recommendations completed.<sup>xliv</sup>

An assessment by the Auditor General of WA of the implementation of an earlier report into road maintenance included a consideration of “whether reasonable steps have been taken to address the problems identified in that report” and included an assessment of whether the agency had addressed the 10 recommendations made. It found that only two of the 10 recommendations had been implemented but didn’t discuss reasons underlying the poor response to the recommendations made 7 years earlier.<sup>xlvi</sup>

An issue posed by recommendations is for how long they should be tracked and reported on given that in some areas other changes and further reports lead to a layering of initiatives. It seems reasonable that if this is an issue and where not all recommendations have been fully implanted and acquittal report is provided that amongst other things makes clear how the initiatives have been mainstreamed or incorporated into other initiatives.

### **A theory of change for investigations and inquiries/recommendations**

There has been a limited amount of research that has sought to develop theories of change to identify the multiple pathways that can contribute to the effectiveness of performance audits and their recommendations in particular.

In the context of the current research, a theory of change sets out why it is believed that recommendations will contribute to the intended results, including “why and in what manner the observed results can be attributed to the intervention” and consideration of the assumptions involved other influencing factors.<sup>xlvii</sup>

A theory of change is an approach that addresses why recommendations have an effect and identifies all the assumptions involved. It includes a consideration of both the outcomes and processes, and reconstructs the sequence of events connecting actions to each other and how these contributed to the outcomes identified identifying the causal mechanisms at work. It recognises that different and potentially conflicting theories of change might be simultaneously involved and has an interest “not only in causal effects (what happens when an independent variable changes) but also in causal mechanisms (what connects causes to their effects); not only what officials say they do but what the evidence shows they do; and not only what contribution stories practitioners tell themselves and others but also what really contributes to public benefit”.<sup>xlviii</sup>

Three process stages specifically relevant to recommendation have been identified:

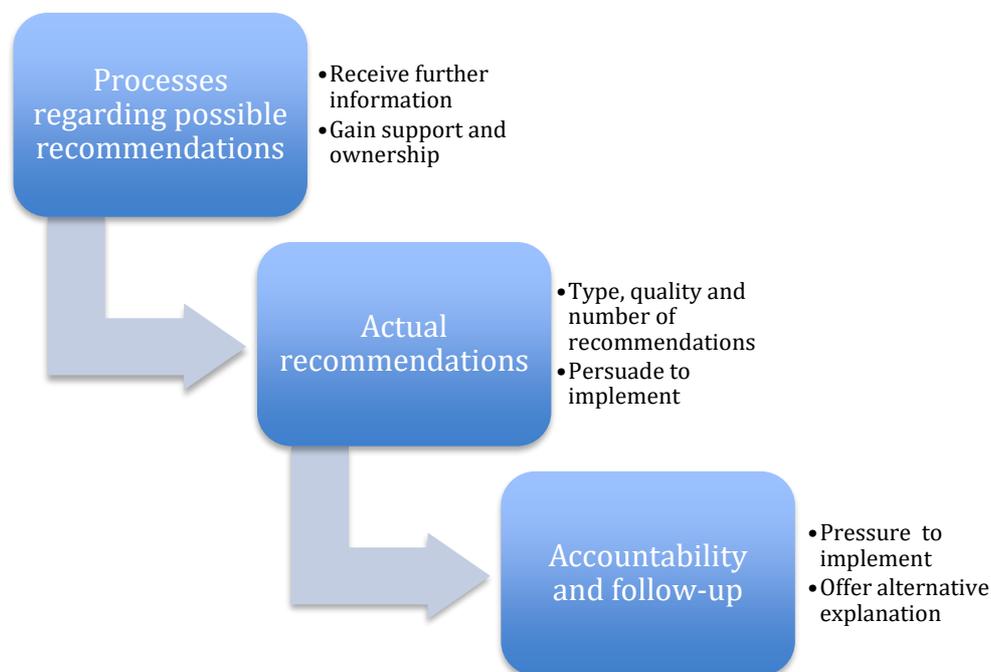
1. Interactions between the investigatory body and the agency about the findings and possible recommendations
2. The finalisation and release of the recommendations
3. Post-release accountability processes and follow-up

At each stage there are potential contributors and barriers to the acceptance and implementation of the recommendations (Figure 1). The assumptions and alternative pathways are discussed for each stage below. The outcome addressed by the theory of change is improvement in public administration rather than the implementation of recommendations. This avoids an assumption that the recommendation is the best way to address the identified areas of concern with the potential at all stages of

alternatives to implementing the recommendations providing better ways to address the concerns or conceptualise the issues separately.

*It is expected that the discussion below will be enriched by cross-references to the theory and evidence about organisational change to be added above*

**Figure 1: Process stages for a theory of change regarding recommendations**



### ***Processes regarding possible recommendations***

Where the investigatory body discusses the findings to date and the possible recommendations with the agency there is potential for new information to emerge and changes made to the possible recommendations in light of the information received.

The interactions also have the potential to gain the support of those responsible for implementing the recommendations so that by the time a report is finalised the agency has agreed to their implementation. Alternatively, if the support is not forthcoming it may give the agency the opportunity to marshal opposition to the recommendations. Pre-existing agency characteristics and experience with recommendations and wider factors in the environment may be important context for how an agency responds at this and subsequent stages.

The model does not look at earlier stages of the investigation process from the existence of the mandate and the announcement and commencement of the investigation as it is unlikely that the recommendations are a specific consideration early in the process. However, these prior stages have the potential to strongly influence the receptiveness of the agency to the findings and possible recommendations and also to inform the investigation so that it has sound evidence for the findings and recommendations. It has been observed that:

... from experience we know that the auditee will often take action before the report has been drawn up. It is in an auditee's interest to ensure that malfunctions have been corrected before the final report is publicized so that deficiencies are either not reported or publicized at all, or done so less conspicuously".<sup>xlix</sup>

### ***Finalisation and release of recommendations***

The type, quality and number of recommendations made can all have a significant bearing on whether decision-makers agree to implement them. Options open to the decision-makers include rejection of the recommendations and attacking their basis, deferring a decision and accepting them with or without an underlying commitment to their implementation.

External factors such as the political environment at the time and the standing of the investigatory body may have a significant bearing on the approach adopted.

Anticipation of the expected stakeholder responses, media coverage and parliamentary debates immediately following the release of the recommendations may influence the decisions made, but once these are happening they are unlikely to lead to a change in the agency response in the short term at least.

### ***Accountability and follow-up processes***

Sustained questioning of anything other than a full commitment to implement the recommendations creates pressures that may lead to changed approaches over time. However, as time passes the easier it becomes to argue that the circumstances have changed and that the recommendations are no longer relevant. There is also the opportunity to develop alternative explanations of the events and the findings that form the basis of the recommendations.

If new examples of the problems identified occur this can lead to a revisiting of the recommendations as can the scrutiny provided by parliamentary committee hearings and reports and follow-up work by the investigatory body. It is important that follow-up activity has a focus on improving public administration rather than narrowing the focus solely to implementing recommendations.

Broad considerations relevant to the impact of recommendations include:

1. the nature of the issue being addressed by an individual recommendation, the suite of recommendations and the investigation report more generally;
2. the culture of the organisations involved, including their response to prior investigations and their openness to learning and improvement;
3. the prominence and political sensitivity of the issue;
4. the standing of the body making the recommendations with the organisations involved and other relevant stakeholders;

Possible changes achieved may include:

- Remedy malfunctions
- Time interval between finding and setting right malfunction
- Change resulting from audit
- Changes brought about by the auditee with organisational or personal effects
- Influence on management practices

- Influence on relations between the auditee and interest groups.<sup>1</sup>

## **Discussion and Conclusion**

*To be developed:*

Role of recommendations

Criteria for effective recommendations: evidence based, clearly articulated links to the evidence, proportionate, cost-effective, suited to the implementation environment, specific enough to enable implementation and results to be assessed and general enough to be applicable as implementation progresses

Criteria for effective processes: engagement with those involved in decision-making and implementation; follow-up provides incentives to have a focus on improving public administration rather than narrowing the focus solely to implementing recommendations.

### ***Can there be a single theory of change for recommendations?***

What has been presented above is the framework for a generic theory of change however it is recognised that for each recommendation, and for each suite of recommendations, there may be different theories of change.

This is particularly significant as each theory of change needs to address causal effects and mechanisms and its contribution to public benefit. Evidence in support of each theory of change is problematic, as illustrated by efforts to understand the overall impact of performance audits – a review of 14 impact studies identifying that the findings are not transferable across audit institutions because of a range of methodological and contextual constraints.<sup>li</sup> The review also observed that some types of impact are hardly measurable because the impact takes place in the long run and the causal relationship between a change and the audit is hard to prove.

### ***How much evidence is enough to support a recommendation?***

It is often difficult to have strong evidence that a particular future course of action will remedy an identified public administration problem. Amongst other things, establishing causation is particularly challenging.

So is it sufficient for investigatory bodies to set a standard based on the view that “they are only recommendations” and rely on the onus on those involved in subsequent decision-making regarding implementation to assess the evidence, take decisions and be accountable for them? While this approach may seem reasonable in theory, it may not give due weight to the moral suasion associated with the standing of the investigatory body which creates considerable pressure on decision-makers to accept recommendations made in total. For instance, it is reported that a decision of the New South Wales Supreme Court observed that: “When intervention by an Ombudsman is successful, remedial steps are taken not because orders are made that they be taken but because the weight of its findings and the prestige of the office demand that they be taken.”<sup>liii</sup>

Furthermore, in some cases there can be a legal onus to implement recommendations made, it being reported that the U.K. Court of Appeal held that the findings of that country's Parliamentary Ombudsman can be rejected by the minister responsible for the department in question, but only if the minister has a rational reason for the rejection.<sup>liii</sup>

*Check Richard Kirkham, Brian Thompson and Trevor Buck, "When Putting Things Right Goes Wrong: Enforcing the Recommendations of the Ombudsman", [2008] P.L. 511 at pages 525-526*

***Should recommendations be made at all?***

In what circumstances might it be more beneficial for an inquiry to make findings but leave it to the agencies to develop responses to these?

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<sup>i</sup> National Audit Office (2008b). Writing Smart Recommendations. NAO London page 10.

<sup>ii</sup> National Audit Office (2008b). Writing Smart Recommendations. NAO London page 10.

<sup>iii</sup> Wilkins 2015 Satellites etc

<sup>iv</sup> Johnston 1988 in Van Looche, E. and V. Put 2011, 'The Impact of Performance Audits: A review of the existing evidence' in J. Lonsdale, P. Wilkins and T. Ling (eds), *Performance Auditing: Contributing to accountability in democratic government*, Edward Elgar, Cheltenham, pp. 175–208; page xx.

<sup>v</sup> National Audit Office (2008b). Writing Smart Recommendations. NAO London Ibid page 13.

<sup>vi</sup> Wilkins 20xx on culture

<sup>vii</sup> ASAE 3500 (2008): Performance engagements etc.

[http://www.auasb.gov.au/admin/file/content102/c3/ASAE\\_3500\\_31-10-08\\_Amended.pdf](http://www.auasb.gov.au/admin/file/content102/c3/ASAE_3500_31-10-08_Amended.pdf)

<sup>viii</sup> Ibid Para 12.

<sup>ix</sup> Ibid Paras 85 and 86

<sup>x</sup> Ibid Para 87

<sup>xi</sup> ASAE 3150 (2015) Controls

[http://www.auasb.gov.au/admin/file/content102/c3/Jan15\\_ASAE\\_3150\\_Assurance\\_Engagements\\_on\\_Controls.pdf](http://www.auasb.gov.au/admin/file/content102/c3/Jan15_ASAE_3150_Assurance_Engagements_on_Controls.pdf)

<sup>xii</sup> Ibid Para 2

<sup>xiii</sup> Ibid Para 130

<sup>xiv</sup> VAGO 2014 Performance Audit Practice Statement

<http://www.audit.vic.gov.au/publications/general/PA-Practice-Statement-190814.pdf> page 2.

<sup>xv</sup> OWA Website:

[http://www.ombudsman.wa.gov.au/Improving\\_Admin/AI\\_Investigations.htm](http://www.ombudsman.wa.gov.au/Improving_Admin/AI_Investigations.htm)

<sup>xvi</sup> National Audit Office (2008b). Writing Smart Recommendations. NAO London page 14.

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- xviii National Audit Office. (2008a). Ibid pages 22 and 30.
- xix National Audit Office (2008b). Writing Smart Recommendations. NAO London page 7.
- xx National Audit Office (2008b). Writing Smart Recommendations. NAO London Ibid page 17.
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- xxii Wheeler, G (2007). The fate of recommendations: Critical factors in the implementation of programs delivered to First Nations in Canada. Evaluation Journal of Australia 7(1) 12- 18.
- xxiii Reichborn-Kjennerud, K. (2014). Auditee Strategies: An Investigation of Auditees’ Reactions to the Norwegian State Audit Institution’s Performance Audits. Page 693 International Journal of Public Administration, 2014, Vol.37(10), p.685-694.
- xxiv Reichborn-Kjennerud, K. (2014). Auditee Strategies: An Investigation of Auditees’ Reactions to the Norwegian State Audit Institution’s Performance Audits. International Journal of Public Administration, 2014, Vol.37(10), p.685-694. Ibid page 685.
- xxv National Audit Office (2008b). Writing Smart Recommendations. NAO London Ibid page 7.
- xxvi National Audit Office (2008a). Ibid page 2.
- xxvii National Audit Office (2008a). Ibid page 3.
- xxviii National Audit Office (2008a). Ibid page 41
- xxix National Audit Office (2008b). Writing Smart Recommendations. NAO London Ibid page 18.
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- xxxii National Audit Office (2008b). Writing Smart Recommendations. NAO London page 13.
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