

List of recommendations

2 Managing Residential Aged Care Accreditation

Recommendation 1

The Aged Care Standards and Accreditation Agency Limited broaden the focus of the quality assessment data currently used for accreditation purposes, to include quality-of-life information experienced industry-wide by residents of aged care homes. Overall, the resultant data collection mechanism must not impose additional costs on the aged care facilities nor further complicate the accreditation system.

3 Defence Housing and Relocation Services

Recommendation 2

Section 12 (1) of the *Defence Housing Authority Act 1987* be amended to remove the provision that the Defence Housing Authority include three members of the Australian Defence Force.

The *Services Agreement for Housing and Related Requirements* be amended to allow for a formal consultative process, possibly including the Defence Domiciliary Group, to enable the Department of Defence to advise Defence Housing Authority of Australian Defence Force housing requirements.

Recommendation 3

The Department of Defence report within six months to the Joint Committee of Public Accounts and Audit on its progress towards addressing the outstanding issues listed in Paragraph 4.6 of the Australian National Audit Office Audit Report No. 51, 2002–03, *Defence Housing and Relocation Services*.

4 Goods and Services Tax Fraud Prevention and Control

Recommendation 4

The Attorney-General's Department, in liaison with the Australian Taxation Office and the Commonwealth Director of Public Prosecutions, draft amendments to legislation, for the Attorney-

General's consideration, that enhance the ease of proof in the prosecution of suspected Goods and Services Tax fraud.

Recommendation 5

The Australian Taxation Office report to the Joint Committee of Public Accounts and Audit within six months, on a mechanism to estimate the tax gap, that would serve as the basis for reporting the overall efficacy of the range of measures being adopted to prevent and control Goods and Services Tax fraud.