



Annual Report

2024–2025

Annual Report

2024–25

Publication information

Acknowledgement of Country

The Office of the Inspector-General of Aged Care acknowledges the Traditional Owners of Country throughout Australia, and their continuing connection to land, water and community. We pay our respects to them and their cultures, and to Elders past and present.

Publication details

© Commonwealth of Australia 2025

This work is copyright. Apart from any use as permitted under the *Copyright Act 1968*, no part may be reproduced by any process without prior written permission from the Office of the Inspector-General of Aged Care.

Produced by the Office of the Inspector-General of Aged Care, Barton, ACT.

Requests and enquiries concerning the contents of the report should be addressed to:

Office of the Inspector-General of Aged Care

PO Box 350

Woden ACT 2606, Australia

Email: contact@igac.gov.au

This report is also available on our [website](http://www.igac.gov.au) (www.igac.gov.au).

Contents

Letter of Transmittal	3
Part 1: Overview and year in review	6
Review by the Inspector-General of Aged Care	6
Snapshot of the year	9
Agency overview	10
Context shaping our work	11
Our Strategic Framework	11
How we deliver on our purpose	13
Our commitment to engagement	14
Partnering with Aboriginal and Torres Strait Islander people	15
Listening and learning: Inspector-General engagement 2024–25	16
Part 2: Annual performance statements	20
2024–25 Annual Performance Statement	20
Outcomes and programs	20
Entity purpose	20
Entity performance	20
Performance of the Inspector-General’s functions	26
Part 3: Management and accountability	28
Accountable authority	28
Corporate governance and planning	28
External scrutiny	30
Fraud and corruption control	30
Identifying and managing risk	31
Audit and Risk Committee	31
Management of human resources	32
Accommodation	38
Part 4: Financial performance	40
Financial performance	40
Purchasing and procurement	41
Asset management	41
Consultancy and non-consultancy contracts	41
Australian National Audit Office access clauses	42
Exempt contracts	42
Procurement initiatives to support small business	43
Advertising and market research	43
Grants programs	43

Freedom of information	43
Legal services expenditure 2024–25	44
Child safe policy	44
Part 5: Appendices and resources	46
Appendix 1: 2024–25 Financial Statements	47
Appendix 2: Other mandatory information	73
Appendix 3: List of requirements	76
Appendix 4: Glossary	81
Index	83

Letter of Transmittal

The Hon Sam Rae MP
Minister for Aged Care and Seniors
Parliament House
Canberra ACT 2900

Dear Minister

Office of the Inspector-General of Aged Care Annual Report 2024–25

I am pleased to provide you with the Annual Report of the Office of the Inspector-General of Aged Care (OIGAC) for the year ended 30 June 2025.

This report has been prepared in accordance with section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), which requires that I prepare an annual report and provide it to you for presentation to Parliament. It includes the agency's audited financial statements, as required under section 43(4) of the PGPA Act.

This report has also been prepared in accordance with the Public Governance, Performance and Accountability Rule 2014. As required by section 10 of the Public Governance, Performance and Accountability Rule 2014, I certify that:

- the agency has prepared fraud and corruption risk assessments and fraud and corruption control plans
- the agency has in place appropriate fraud and corruption prevention, detection, investigation and reporting mechanisms that meet its specific needs
- I have taken all reasonable measures to deal with fraud and corruption relating to the agency.

As per section 71 of the *Inspector General of Aged Care Act 2023*, this report includes information about the performance of the Inspector-General's functions, including reviews by the Inspector-General.

Yours sincerely



Natalie Siegel-Brown
Inspector-General of Aged Care
14 October 2025

Part 1:

Overview and year in review



Part 1: Overview and year in review

Review by the Inspector-General of Aged Care



It is with great pride that I present the 2024–25 Annual Report of the Office of the Inspector-General of Aged Care. This year marks a pivotal moment in our journey – one defined by deep listening, strategic clarity, and a renewed commitment to the rights and dignity of older people in Australia.

The previous Acting Inspector-General, Mr Ian Yates AM, was at the helm for the first six months of the financial year, while I had the good fortune to assume the position of inaugural Inspector-General in the last six months. Ian was instrumental in establishing the agency as a statutory body, and I am grateful for his hard work in cementing the agency's role in the aged care oversight landscape.

Over the past six months, our Office has undertaken a significant body of work to shape the strategic direction and content of our oversight activities. This work has been grounded in the voices of those who matter most: older people, their families and carers, aged care providers, advocates and peak bodies. Through extensive engagement, we have sought to understand not only the challenges within the aged care system, but also the opportunities for meaningful, lasting change.

Our Strategic Framework describes the way we will deliver our legislative function. It sets out a bold vision: an aged care system where every person receives kind, compassionate, high-quality care that promotes their rights, identity and independence. It defines our specific role in delivering this universal ambition – to ensure integrity and accountability through independent, informed oversight – and outlines the outcomes we seek to achieve, including meaningful change, transparency, equity, and trust in the system. We focus on lasting change, not just quick fixes. We aim to make a meaningful difference by calling out problems, recommending change where it's needed, and highlighting good practice the government could adopt in its administration and regulation of aged care.

Central to our approach is a set of guiding engagement principles that shape how we work. We are committed to fairness, integrity and inclusivity in every interaction. We listen deeply and respectfully, drawing on lived experience as a critical source of insight. We have made a public promise to engage in a way that is not transactional but rather relational, built on trust and

reciprocity. These principles ensure that our oversight is independent and evidence-based, and also grounded in the realities and aspirations of the communities we serve.

This year, we released our Statement of Commitment to the National Agreement on Closing the Gap. This affirms our responsibility to embed Aboriginal and Torres Strait Islander leadership, knowledge and cultural strength throughout our work. We are committed to the four Priority Reforms of the National Agreement and to transforming our Office into a culturally safe and accountable organisation. This is not symbolic – it is structural, operational and enduring.

The development of our 2025–26 Annual Work Plan was a collaborative and evidence-driven process. We asked stakeholders, ‘What would make the greatest difference in realising the vision of the new *Aged Care Act 2024*?’ Their answers shaped our focus areas – from embedding human rights and reducing use of restrictive practices, to co-designing culturally safe aged care models and strengthening complaints oversight. These priorities reflect the systemic issues that, if addressed, will have the greatest impact.

As we move forward, our Office remains committed to transparency, integrity and continuous improvement. We will continue to be open about our approach, engage meaningfully and hold ourselves to the same standards we expect of others. Our work will be practical, inclusive and grounded in evidence and lived experience.

I extend my deepest thanks to all those who have contributed to this journey. Your insights, courage and commitment have helped shape a strategic approach that is ambitious but also achievable. I want to especially thank my staff, who are driven to see our vision of aged care made real, for all the late-night hours they burned to punch above the weight of our small team, and the sense of humour they retained through it all.

The new *Aged Care Act 2024* (new Act) aspires to legislate the very heart of what our system should embody: kindness, compassion, and respect for each individual’s life experiences, self-determination, dignity, quality of life, mental health and wellbeing. It offers an inspiring compass, but we must acknowledge that laws alone cannot compel people to act with heart. What is needed to make it real are the conditions – the guardrails, incentives and disincentives – that encourage the right behaviours and discourage the wrong ones. That is not just a regulatory responsibility – it also requires a re-founding of some aspects of our aged care system.

As a lawyer, I wish it were as simple as declaring the law and watching it unfold. But the reality is that without the right mechanisms, even the most powerful legislation risks becoming just words on paper. We’re not there yet, and while I wish we could wave a wand to make it happen, the truth is we need a suite of procedural and systemic tools – many of which are still missing – to breathe life into this mandate. We also need adequate funding and a consistent, effective and proportionate regulatory response.

Going forward, my role is to ensure that this vision becomes reality and that work is underway to build a system where economic and regulatory signals align to deliver the kindness, compassion and dignity that every individual deserves.

Key highlights

- **Annual Work Plan:** Published the Annual Work Plan 2024–25, outlining our oversight activities for the year. The work plan was informed by broad consultation with members of the community who use aged care, their families and carers, and other individuals with a direct interest in its operation.
- **2025 Royal Commission Progress Report:** Delivered our second major progress report to the Minister for Aged Care and Seniors, the Hon Sam Rae MP, on 30 May 2025, meeting our

statutory obligation under the *Inspector-General of Aged Care Act 2023* (IGAC Act). The 2025 *Progress Report: Implementation of the Recommendations of the Royal Commission into Aged Care Quality and Safety* sets out the implementation status of all 148 Royal Commission recommendations as at 1 January 2025.

- **New Strategic Framework:** Introduced a refreshed vision, purpose and approach for delivering our legislative responsibilities.
- **Commitment to Closing the Gap:** Publicly recognised the centrality of our obligations under the National Agreement on Closing the Gap, demonstrating our determination to work alongside Aboriginal and Torres Strait Islander people and be guided by their knowledge, experience and leadership in our work.
- **Engagement principles:** Published principles reinforcing our commitment to listening, learning, and working collaboratively with older people, their families, carers and others who are served by the work we do.
- **Review of My Aged Care (nearing completion):** Made significant progress on the inaugural review of My Aged Care, including finalising the draft review report, in line with section 21 of the IGAC Act, before 30 June 2025. The final review report is expected to be delivered to the Minister for Aged Care and Seniors to table in both houses of Parliament before the end of 2025.

Outlook for the next reporting period

In 2025–26, the OIGAC will continue to drive system-level reform through independent oversight. Guided by our Corporate Plan, which sets the strategic direction, our 2025–26 Annual Work Plan outlines the priorities and activities for the year, with a focus on embedding human rights, equity and sustainability, and safeguarding the system.

Key priorities are to:

- examine the policy, systems and procedures needed in the government’s administration of the aged care system to embed kind, compassionate, high-quality care that upholds rights, identity and independence
- establish and drive our legislative function to oversee the Commonwealth’s management of complaints in aged care at a systemic level
- deliver practical, accessible reports and products that elevate the voices of older people, support policy reform and contribute to the public discourse on aged care
- highlight areas of innovation and identify opportunities for continuous improvement in aged care administration, regulation and funding
- develop our monitoring and data capability to support ongoing scrutiny of the aged care system.

These activities reflect the Inspector-General’s statutory role in overseeing the administration, regulation and funding of the aged care system. They also demonstrate our ongoing commitment to transparency, accountability and continuous improvement. Our work will continue to be grounded in evidence and informed by lived experience, with a clear focus on ensuring aged care is compassionate, rights-based and responsive to the needs of older people.



Natalie Siegel-Brown

Inspector-General of Aged Care

Snapshot of the year



Leadership

- **Commencement of statutory Inspector-General:** Began a new leadership era in January 2025, bringing renewed strategic direction and oversight to the OIGAC's work.



Reports and Planning

- **2024 Royal Commission Progress Report:** Tabled in Parliament and made publicly available in August 2024.
- **2025 Royal Commission Progress Report:** Submitted to the Minister for Aged Care and Seniors by the statutory deadline of 1 June 2025.
- **Annual Work Plan 2024-25:** Developed to guide operational priorities and key activities for the year.
- **Review of My Aged Care:** Completed draft review report during the reporting period, which is now going through the required legislative processes.



Strategic initiatives

- **Refreshed vision and purpose:** Established a new organisational vision and purpose that better reflect our evolving role and responsibilities.
- **Strategic framework finalised:** Developed a comprehensive framework to articulate the objectives against which our work should be held to account, and to determine what is inside and outside the scope of our work. The Strategic Framework also ascribes the values and principles we apply when delivering on our purpose and setting strategic priorities.



Engagement and Commitments

- **Review of engagement practices:** Commenced our first review of the quality of our engagement in the community and the sector.
- **Engagement principles:** Finalised a set of principles to guide stakeholder relationships and foster meaningful collaboration.
- **Commitment to Closing the Gap reforms:** Reaffirmed our commitment to the National Agreement on Closing the Gap, strengthening our support and collaboration with First Nations peoples.
- **Engagement planning for 2025-26:** Initiated strategic planning to strengthen engagement approaches and deepen relationships in the coming year.

Agency overview

Inspector-General of Aged Care

The Inspector-General of Aged Care (Inspector-General) is a statutory office holder independent from other entities within the aged care system.

The Inspector-General position was established on 16 October 2023 through the *Inspector-General of Aged Care Act 2023* (IGAC Act) to provide oversight of the Commonwealth's administration, governance and regulation of aged care. The IGAC Act sets out the functions and powers of the Inspector-General and the supporting office.

Ms Natalie Siegel-Brown commenced as the inaugural Inspector-General of Aged Care on 14 January 2025, under section 31 (Appointment) of the IGAC Act. She is the accountable authority of the Office of the Inspector-General of Aged Care (OIGAC), as defined in the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

Office of the Inspector-General of Aged Care

The OIGAC is an independent statutory agency led by the Inspector-General. The OIGAC was established on 16 October 2023 under the IGAC Act. The IGAC Act also sets out the functions and powers of the Inspector-General and the OIGAC more broadly.

Our purpose, as embodied in our Strategic Framework, is to ensure the integrity, transparency and accountability of the aged care system by providing independent and informed oversight. We aim to drive meaningful change for older people, their families and the community by calling out systemic issues within the system. We also seek to highlight models that would drive the change needed to realise our vision of an aged care system predicated on the delivery of kind, compassionate, high-quality care that promotes individuals' rights, identity and independence.

Why we were established

The Australian Government established the OIGAC in response to the findings of the Royal Commission into Aged Care Quality and Safety (the Royal Commission). The Royal Commission's 2021 *Final Report: Care, dignity and respect* identified a broad range of systemic issues within the aged care system. It also presented a clear need to restore trust in the Australian Government's stewardship of the overall system. The Royal Commission recommended establishing an independent oversight body to provide ongoing scrutiny and hold government agencies accountable for their processes, decisions and performance.

What we do

We oversee how the government administers and regulates the aged care system, including the laws, rules and funding arrangements. We assess whether the government is achieving its goals, whether those goals align with human rights and high-quality care, and whether its approach may cause unexpected problems.

We do this by:

- highlighting where rights-based, person-centred care is being achieved in Australia or internationally, as an example of policy settings that support quality aged care
- calling out problems with the government's approach to aged care, and reporting openly and independently to the public and Parliament

- monitoring how aged care is working across Australia
- identifying patterns and system-wide issues, using data and community insights.

We focus on lasting change, not quick fixes. We look at what is working and what is not. We aim to make a meaningful difference by calling out problems, recommending where change is needed, and highlighting good practice.

Vision

Our vision is for an aged care system in Australia where every person receives kind, compassionate, high-quality care that promotes their rights, identity and independence.

Context shaping our work

Our work is shaped by an evolving aged care system, ongoing reforms, rising demand and other structural pressures. A key question is whether current reforms, particularly those stemming from the commencement of the new Act, will deliver the outcomes older people deserve. We will maintain a critical lens on whether these changes are translating into improved dignity, rights and quality of life for older people.

The aged care complaints process also presents an important area of focus. While we do not investigate individual complaints, we will begin embedding systemic oversight of how complaints are handled, recognising this as a key mechanism for accountability and continuous improvement.

Ongoing pressures, including an ageing population, limited resources and rising demand, continue to challenge the government's ability to implement reform. These structural issues highlight the importance of rigorous, independent oversight to ensure aged care remains responsive and sustainable.

The need for inclusive and culturally safe engagement remains a priority. We will continue to address gaps in how older people, carers and diverse communities are heard, particularly through deeper collaboration with First Nations peoples and embodying our obligations under the National Agreement on Closing the Gap.

These issues inform how we implement our strategic direction and Annual Work Plan, ensuring our oversight focuses on the matters that are most transformational to the lives of older people in Australia.

Our Strategic Framework

In 2024–25, we launched our new Strategic Framework, which provides a clear and cohesive guide for how we deliver on our legislative responsibilities to monitor, investigate and report on the Australian Government's administration and regulation of the aged care system. This framework reflects our updated vision and purpose, and brings a sharper focus to the objectives against which we deliver our work.

The framework supports a consistent and transparent approach to everything we do, including how we set priorities through our Annual Work Plan and where we focus our attention. It informs our decision-making by helping us identify risks and barriers in aged care, and directs our efforts to areas where improved care models can be developed and meaningful outcomes achieved.

The launch of this framework marks an important milestone in building a stronger foundation for our work, ensuring our decisions and actions are purposeful, evidence-based and directed toward improving the lives of older people.

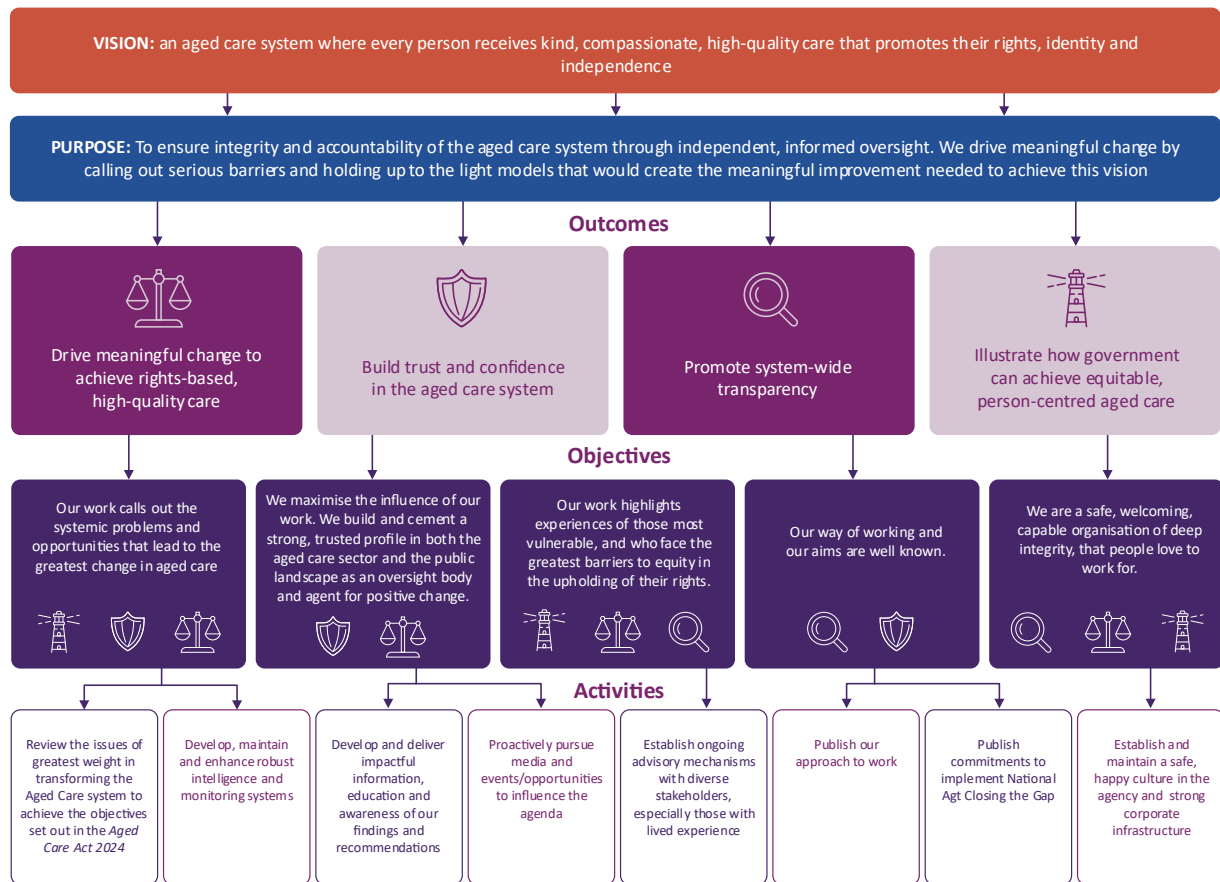


Figure 1: Office of the Inspector-General of Aged Care Strategic Framework

Outcomes

Launched during 2024–25, our Strategic Framework has four outcomes that describe the broader impacts we aim to achieve through our oversight and engagement activities. These outcomes will guide our focus in the years ahead:

1. Drive meaningful change to achieve rights-based, high-quality care.
2. Build trust and confidence in the aged care system.
3. Promote system-wide transparency.
4. Illustrate how government can achieve equitable, person-centred aged care.

Objectives

Our objectives explain how we will work towards these outcomes, focusing our resources and efforts where they can make the greatest difference to older people and our community.

1. Our work calls out the systemic problems and opportunities that lead to the greatest change in aged care.
2. We maximise the influence of our work. We build and cement a strong, trusted profile in both the aged care sector and the public landscape as an oversight body and agent for positive change.
3. Our work highlights experiences of those most vulnerable and who face the greatest barriers to equity in the upholding of their rights.
4. Our way of working and our aims are well known.
5. We are a safe, welcoming, capable organisation of deep integrity that people love to work for.

How we deliver on our purpose

Our functions and powers are set out in the IGAC Act. Guided by that mandate and our Strategic Framework, we focus on identifying barriers to achieving our vision and the opportunities the government can leverage to deliver meaningful and continuous improvement in the aged care system.

We take an inclusive and respectful approach, drawing on a wide range of perspectives and evidence to target our efforts where they are most needed and can have the greatest impact. Through careful analysis, we monitor system performance, identify challenges, and highlight models of care that are achieving positive outcomes.

Annual Work Plan

In 2024–25, our work was guided by the Annual Work Plan for the financial year, developed under the leadership of the then Acting Inspector-General, Mr Ian Yates AM. It set out our role in overseeing the system, including how we would identify significant and systemic issues to help us understand emerging trends.

Environmental scanning, consultation with stakeholders and consideration of feedback and submissions received throughout the year informed our priorities. This process ensured our focus remained on the issues that matter most to the community and that our oversight was relevant and responsive.

We strengthened our monitoring approach by drawing on data and information from across the sector, the media and other government bodies. We made progress on our review of My Aged Care, announced in 2024. Additionally, we delivered our 2025 progress report on the implementation of the Royal Commission recommendations in line with statutory timelines.

Engagement with stakeholders, particularly with people who have lived experience of using the aged care system, remained central to our work. This helped ensure that our priorities and activities aligned with emerging needs.

Midway through the reporting period, the change in leadership provided an opportunity to reflect on our progress and reassess the agency's direction, including how we allocate resources. This reflection led to the development of the new Strategic Framework, which directly informed the development of the 2025–26 Annual Work Plan, and introduced a refreshed approach to setting priorities and delivering our work in the year ahead.

Our commitment to engagement

In 2024–25, we publicly shared our commitment to transparency and meaningful engagement with the people and organisations involved in, or affected by, our work. This commitment guided how we listened to and learned from older people, their families, carers, aged care workers, providers and community representatives.

We sought to engage with, and listen to, people of all abilities, genders and sexual orientations, and from all backgrounds. We worked to ensure our activities reflected the diversity of Australia's population. We used a range of approaches to engage, communicate and share information, and continued to look for ways to improve and broaden these approaches.

We improved the accessibility of our materials by using plain language, producing simple fact sheets, and trialling new ways for people to provide input, such as a dedicated phone line for verbal submissions.

A key step in strengthening our approach to engagement was the publication of our engagement principles in 2024–25. These reflect our commitment to respectful, inclusive and purposeful engagement. They guided the way we listened, communicated and worked with people and organisations, and will continue to inform our future efforts. We have five engagement principles:

- 1. Inclusive and fair engagement** – we sought input from a diverse range of people, including people who use aged care, their families and carers, and others affected by our work, with particular attention to those facing barriers to participation.
- 2. Accessible and respectful participation** – we aimed to use plain language, provide information in multiple formats and adapt our approach to meet individual and cultural needs.
- 3. Timely and purposeful engagement** – we sought to engage early, give people time to prepare, and clearly explain the purpose of each activity.
- 4. Open communication and feedback** – we aimed to be transparent about how input was used and shared updates on decisions and outcomes.
- 5. Ongoing collaboration and learning** – we continued to establish long-term relationships and use insights from engagement to continually improve our approaches.

For more detail, see our [engagement principles and practice \(www.igac.gov.au/get-involved/engagement\)](https://www.igac.gov.au/get-involved/engagement).

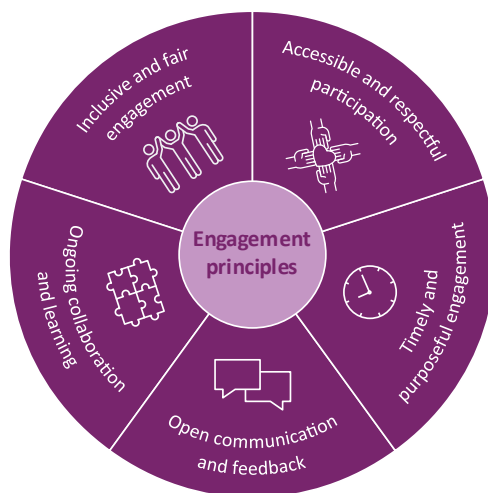


Figure 2: OIGAC engagement principles

Partnering with Aboriginal and Torres Strait Islander people

This year, we publicly described how we believe we should be held accountable for our commitments to the National Agreement on Closing the Gap, an obligation shared by every government agency, Commonwealth or otherwise. Improving aged care in Australia relies on learning from and working alongside First Nations people, whose knowledge, experience and intergenerational approaches to aged care inform our work.

Our commitment is grounded in the principles of genuine engagement, deep listening, and shared power and leadership. This is not a symbolic gesture; it is central to how we shape, deliver and report on our work, and we hold ourselves accountable for ensuring this commitment is realised.

We work in partnership with Aboriginal and Torres Strait Islander people, including in close collaboration with the interim First Nations Aged Care Commissioner, to ensure cultural knowledge, lived experience and leadership inform every stage of our oversight.

Our Statement of Commitment aligns closely with our Strategic Framework and reinforces our vision for a kind, compassionate and rights-based aged care system. It also reflects our belief that the most transformational change comes from genuine listening, shared decision-making and openness to new ways of working.

Read more in our [Statement of Commitment to the National Agreement on Closing the Gap](#).

Listening and learning: Inspector-General engagement 2024–25

Voices that inform and shape our work

Since stepping into the role in January 2025, the Inspector-General has placed meaningful engagement at the heart of our work. This ensures that the people whose lives are most affected by the aged care system inform our oversight priorities and shape our recommendations for change.

Highlights of engagement activities

In practice, this means the Inspector-General has prioritised connecting directly with older people, their families, carers and the wider aged care community – listening to people’s experiences and perspectives, and sharing the OIGAC’s insights and findings to inform discussions and shape sector understanding.

The OIGAC’s engagement takes many forms, from conferences to advisory bodies, lived experience groups, First Nations partnerships and broader sector conversations.

First Nations engagement

In the second half of 2024–25, the Inspector-General began co-convening a regular First Nations aged care round table together with the Interim First Nations Commissioner, Ms Andrea Kelly. The aim was to provide a space for Aboriginal and Torres Strait Islander representatives to share perspectives and report on emerging issues. The Inspector-General has also strengthened engagement with the Interim First Nations Aged Care Commissioner, maintaining an ongoing dialogue to ensure we are informed by First Nations voices in our work. The Inspector-General and her team approach this engagement in the spirit of *dadirri*, practising deep and respectful listening. This reflects our commitment to the National Agreement on Closing the Gap, ensuring that First Nations perspectives help shape and inform how the OIGAC operates, and the way in which relevant priority work is scoped and developed.

‘I feel very positive about the transparency and dignity with which the Inspector-General has treated the older people she has engaged with. I have great faith and a great deal of respect for her. I think she and her team are doing a great job.’

Lived experience groups

The Inspector-General has strengthened engagement with people with lived experience, creating opportunities for ongoing dialogue rather than engagement tied only to individual projects. These discussions provide a space for older people, their families and carers – especially those of diverse identities – to share their perspectives.

‘The Inspector-General’s commitment to hear directly from stakeholders in separate forums demonstrates the OIGAC’s commitment to try and break down barriers.’

‘The engagement activities were meaningful and constructive, providing a genuine platform for consumer voices to be heard and taken into account in shaping the future of aged care oversight.’

Conferences



Figure 3: Inspector-General of Aged Care Natalie Siegel-Brown (centre) participating in a panel at the Aged Care Reform Forum

The Inspector-General spoke at a range of conferences in 2024–25, hearing from participants, sharing her insights, and discussing diverse perspectives. In June 2025, she spoke at the Aged Care Reform Forum, emphasising the urgent need to place dignity, connection to community and Country, kindness and compassion at the heart of aged care in Australia. She also talked about how exploring how these values can produce practical outcomes.

‘Thank you for listening to those of us at grassroots level.

‘I learnt that the Inspector-General was keen to make sure that the participant in the system was at the centre of the new system.’

Advisory bodies and sector voices

The Inspector-General engages regularly with advisory councils, peak bodies, workforce representatives and other relevant groups to hear directly about priorities, challenges and emerging issues, and to inform them of our work. These discussions provide a space for their perspectives to inform the OIGAC’s understanding and help shape priorities and broader planning.

‘The engagement activities were meaningful and constructive, providing a genuine platform for consumer voices to be heard and taken into account in shaping the future of aged care oversight.’

‘We’ve been delighted with Natalie’s appointment as Inspector-General. Her style is very engaging, she’s enthusiastic about the position and the opportunities it brings, and she’s met with us a number of times. There’s a real energy around the table because people feel she’s genuinely listening and wanting to hear what works and what doesn’t for us.

‘I was very impressed with the work the Inspector-General had been doing to ensure the new Act would improve the lives of all older people.’

Part 2:

Annual performance statements



Part 2: Annual performance statements

2024–25 Annual Performance Statement

I, Natalie Siegel-Brown, as the accountable authority of the Office of the Inspector-General of Aged Care (OIGAC), present the Annual Performance Statement of the OIGAC for the 2024–25 financial year, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

The statement accurately presents the OIGAC’s performance for this reporting period, in accordance with subsection 39(2) of the PGPA Act and section 16F of the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule).

Outcomes and programs

Outcomes represent the intended results, benefits or impacts for the Australian community that the government aims to achieve. The government requires entities such as the OIGAC to use outcomes as a basis for budgeting, and assessing performance and reporting, ensuring that funding is allocated appropriately to achieve these results.

The OIGAC has one outcome supported by a single program, as outlined below:

- › **Outcome:** Provide independent oversight of the aged care system to drive accountability and positive change through reviews, recommendations and reporting to Parliament
- › **Program:** Office of the Inspector-General of Aged Care.

Entity purpose

Our purpose is to ensure integrity and accountability of the aged care system through independent, informed oversight. We drive meaningful change by calling out serious barriers and holding up to the light models that would create the meaningful improvement needed to achieve this vision.

Entity performance

This section outlines the OIGAC’s achievements against key performance measures for the 2024–25 reporting period. It details the results of activities undertaken throughout the year in support of our outcome, highlighting performance measures set out in the 2024–25 Corporate Plan.

Performance measures for 2024–25

Table 1: Key performance measures for the Office of the Inspector-General of Aged Care

	Key performance measure	Target 2024–25	Result
1	Annual Work Plan (AWP) published	Publish the AWP annually by 31 July	Published September 2024
2	Effective stakeholder engagement through meetings with consultative committee, other advisory bodies, agencies, organisations and the public	Positive response from annual review of stakeholder engagement	Achieved
3	Reports and reviews are delivered and published within agreed timeframes	Publish one review report	In progress My Aged Care draft review report completed, with final review report anticipated to be published in late 2025.
4	Percentage of report recommendations accepted by the agency or organisation or government	70% of recommendations accepted	Not applicable in 2024–25
5	Report on the implementation of Royal Commission recommendations delivered within statutory timeframes	Present one report to the Minister by 1 June 2025	Achieved

The following section summarises our progress against our key performance measures and discusses our significant achievements in 2024–25.

Annual Work Plan 2024–25

The IGAC Act requires the Inspector-General to prepare and publish an Annual Work Plan, setting out the reviews, key outcomes and priorities for the Inspector-General for each financial year.

The OIGAC's Annual Work Plan 2024–25 was published on 25 September 2024 and detailed the planned reviews, monitoring activities, reports and engagement activities the OIGAC intended to undertake in the year ahead. The Annual Work Plan 2024–25 built on the foundations established in the inaugural Annual Work Plan 2023–24 and reflected the OIGAC's evolving role and the lessons learnt during our first nine months of operation.

The OIGAC did not include a new review topic for 2024–25, reflecting the ongoing nature of the inaugural review into the administration of My Aged Care, as well as our resourcing and capacity constraints during the establishment phase.

The development of the Annual Work Plan 2024–25 was informed by extensive stakeholder consultation, including targeted meetings and an open submission process. These engagements generated a broad list of potential topics for future oversight, some of which were also being considered by other bodies.

The then Acting Inspector-General, Mr Ian Yates AM, also consulted with the then Minister for Aged Care, the Hon Anika Wells MP, to seek views on any additional matters or priorities that should be considered in the Annual Work Plan, as required under the IGAC Act. This collaborative approach ensured that the Annual Work Plan was informed by emerging issues and aligned with broader system oversight objectives.

2025 Royal Commission Progress Report

The agreed timeframe for the 2025 progress report on the government's implementation of Royal Commission recommendations was in accordance with the statutory timeframe under the IGAC Act.

On 30 May 2025, the Inspector-General submitted the 2025 report on the implementation of the Royal Commission recommendations to the Minister for Aged Care and Seniors, thereby meeting the statutory timeframe for the second report. The report was tabled in Parliament on 4 September 2025 and published on our [website](https://www.igac.gov.au/what-we-do/reporting) (www.igac.gov.au/what-we-do/reporting).

The report assessed whether, at a whole-of-system level, the Australian Government's collective reforms are delivering the transformational change towards the rights-based, person-centred aged care system called for by the Royal Commission. It also outlined the measures and actions undertaken by the Commonwealth in response to all 148 Royal Commission recommendations, as at 1 January 2025, in accordance with the IGAC Act.

The report found that the reforms have contributed to strengthening the aged care system overall. However, it concluded that the reform efforts to date have been fragmented, addressing discrete issues rather than the foundational elements required for systemic change. The report noted the absence of a clear, overarching plan and found that progress has, to date, fallen short of the transformation intended.

In preparing the report, the OIGAC drew on the invaluable perspectives of people with lived experience, consumer and provider organisations, and other stakeholders with an interest in aged care. The insights, expertise and time shared by these contributors significantly strengthened the report. We also acknowledge the considerable input provided by Australian Government agencies responsible for the administration, governance and regulation of the aged care sector.

Stakeholder engagement

The OIGAC engaged independent consulting firm HealthQ Consulting at the end of the reporting period to assess the reach, effectiveness and visibility of our stakeholder engagement activities during 2024–25. The review aimed to evaluate our performance against engagement targets and identify opportunities to strengthen ongoing, meaningful engagement with stakeholders.

The review found that the new Inspector-General's engagement approach was widely praised for being respectful, inclusive and transparent. Stakeholders reported feeling heard and valued, with survey results confirming this – 91 per cent of respondents indicated their views were considered and 89 per cent reported a good understanding of the agency's role. Notably, we have focused on strengthening our engagement with people with lived experience and First Nations people. Stakeholders recognised this shift as contributing to culturally safe spaces and more inclusive and responsive engagement. These results demonstrate we met our target of achieving positive stakeholder feedback.

Engagement activities included consultations, round tables, structured forums, bilateral meetings and formal consultative committees. While formal committees were not our

primary consultation mechanism during the entire period, we maintained our performance measures through flexible, fit-for-purpose approaches that enabled meaningful interaction with individuals, advisory bodies, peak bodies, carers, health professionals, sector advocates and the wider community.

The review also identified areas for improvement, particularly in enhancing representation among people with disability, individuals from remote communities, culturally and linguistically diverse communities, and smaller service providers. In response, the OIGAC will develop measures to address these gaps, including providing clearer communication, more varied engagement formats and targeted outreach strategies.

Looking ahead, we will continue to embed stakeholder engagement as an integral part of our work. We will update our overarching stakeholder engagement strategy, informed by the recommendations of the independent review. This strategy will reinforce the OIGAC's commitment to genuine, inclusive and responsive engagement that informs and shapes our work, while also providing transparency for stakeholders on how their contributions influence decision-making.

Annual Stakeholder Engagement Review*

Summary 2025

*Independent review conducted by HealthQ Consulting.

► Objective

- ✓ To assess the reach, effectiveness and visibility of the OIGAC's stakeholder engagement activities in 2024–25.

- Community engagement and data collection

73

survey
responses

33

online
consults

► Key findings

- ✓ The inaugural Inspector-General has been widely praised for their respectful, inclusive and transparent approach.
- ✓ Stakeholders felt heard and valued, with many indicating their opinions were genuinely considered.

91
%

felt their opinions were
genuinely considered during
engagement activities

"to a great extent" (33 respondents)
"to a moderate extent" (8)

- ✓ The impact of strategies to engage people with lived experience has been positive, particularly in creating culturally safe spaces for First Nations representatives.

"The OIGAC's entire team are very friendly, open to having a yarn, and made themselves available as needed by organisations."

- ✓ Gaps remain in representation, especially among people with disability, those from remote areas, people from culturally and linguistically diverse backgrounds, the aged care workforce and smaller service providers.

- Awareness and understanding of the OIGAC

89
%

reported being aware of the
OIGAC's role

"to a great extent" (35 respondents)
"to a moderate extent" (30)

"It was a great opportunity to meet the Inspector-General, to hear from other providers from around the country and to provide feedback on our own experience."

Percentages and quotes reflect participant responses in HealthQ's stakeholder engagement survey.

Review of My Aged Care

On 26 March 2024, Mr Yates, in his role as Acting Inspector-General of Aged Care, commenced a review of the administration of My Aged Care, pursuant to section 18(2A) of the IGAC Act. The stated objective of the review was to examine whether My Aged Care enables older people in Australia to initiate the assessment process required for entry to the aged care system in a timely manner, regardless of their location, health requirements, cultural background, identity or prior knowledge of the system.

Whilst no end date for the review was formally determined, it was initially expected to be finalised within the 2024–25 financial year. However, as this was the Inspector-General's inaugural review, it was also the first time the legislation governing the conduct of such a review has been applied and tested. The review process has therefore taken longer than anticipated when the initial performance measures were developed in our early days as a statutory agency. Notably, the complexity of the review process did not allow for the final review report to be completed and published by 30 June 2025. However, the draft review report was completed within this timeframe, in line with the requirements set out under section 21 of the IGAC Act. A detailed overview of the review methodology is provided on our [website](https://www.igac.gov.au/what-we-do/reviews/process) (<https://www.igac.gov.au/what-we-do/reviews/process>).

To inform the review, OIGAC engaged widely in 2024–25 with older people seeking and receiving aged care services, their families and carers, aged care stakeholders, advocacy services and relevant peak bodies. We also consulted with health professionals, aged care assessor organisations, government agencies and external providers responsible for administering and delivering My Aged Care. Additionally, we received and reviewed a significant body of information, including written and oral submissions, reports, evaluations, policy documents and communication plans, as well as published research, reports of evaluations and past inquiries.

As noted above, the review is now well advanced, and we expect to deliver the final review report to the Minister for Aged Care and Seniors to table in both houses of Parliament before the end of 2025. Once tabled, the report will be published on our website.

We set an initial target of 70 per cent of our recommendations in public reports being accepted by the relevant agency, organisation, or government body. As no report recommendations were released in 2024–25, this performance measure was not applicable. The OIGAC will continue to consider the suitability of this measure. We will revisit its application in future corporate plans as reports containing recommendations are released and their impact becomes clearer.

Performance of the Inspector-General's functions

As required under section 71 of the IGAC Act, information about the performance of the Inspector-General's functions in 2024–25 is included below.

Table 2: Performance of the Inspector-General's functions in 2024–25

Reference	Act reference	Year	#	Comment
71(1)(a)(i) number of reviews started during the period	Division 3 of Part 2	2024–25	0	No reviews were initiated during the reporting period.
71(1)(a)(ii) number of reviews completed during the period	Division 3 of Part 2	2024–25	0	No reviews were completed during the reporting period.
71(1)(b)(i) number of notices given by the Inspector-General and circumstances	Section 44	2024–25	2	Two section 44 notices were issued, seeking access to documents required to inform the review of the administration of My Aged Care.
71(1)(b)(ii) number of times an authorised official has entered premises and circumstances	Section 50	2024–25	0	No entries were made under section 50 during the reporting period.
71(1)include any other matters prescribed in regulations	Nil	2024–24	0	There were no other matters prescribed in regulations in this period.

Part 3

Management and accountability



Part 3: Management and accountability

Accountable authority

The Inspector-General, Ms Natalie Siegel-Brown, is an independent statutory officer appointed by the Governor-General under section 31 (Appointment) of the *Inspector-General of Aged Care Act 2023* (IGAC Act). Ms Siegel-Brown commenced in the role on 14 January 2025, for a fixed term of four years and nine months, concluding on 29 October 2029. She serves as the accountable authority for the Office of the Inspector-General of Aged Care.

During the reporting period (from 1 July 2024 to 13 January 2025), Mr Ian Yates AM served as the Acting Inspector-General under section 33 (Acting appointments) of the IGAC Act. Mr Yates was the accountable authority for this period.

Corporate governance and planning

Overall accountability for the OIGAC sits with the Inspector-General, who has legal and financial responsibility for the agency.

We developed and published our 2024–25 Corporate Plan on 30 August 2024. The Corporate Plan outlined the OIGAC’s strategic vision, objectives, deliverables and performance criteria for the period 2024–25 to 2027–28.

The Corporate Plan for the OIGAC is publicly available on our [website](http://www.igac.gov.au) (www.igac.gov.au).

Agency structure

Our organisational structure is designed to support us to efficiently deliver on our responsibilities and ensure resources are aligned with our core functions. Since our structure was established, it has been refined to better meet the demands of our oversight and strategic priorities.

At the end of 2024–25, the OIGAC comprised five functional sections and an Executive team. A summary of the responsibilities of each section is provided below.

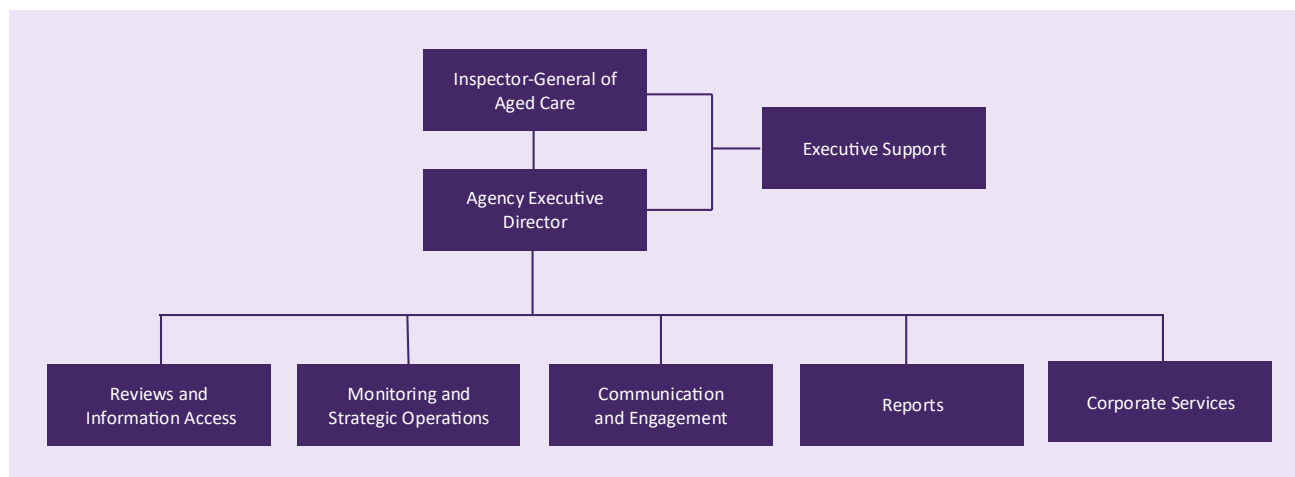


Figure 4: Agency organisational structure in 2024–25

Executive management

In 2024–25, the executive team supporting the Inspector-General comprised an Agency Executive Director and five Directors. This team provided leadership across the agency's functions and contributed to the delivery of strategic and operational priorities.

The agency had two key corporate governance structures in place to ensure the principles and objectives of good governance are applied: the Executive Committee and the Audit and Risk Committee. Details of these committees are outlined in the following section.

Executive Support

The Executive Support team provides high-level executive and administrative assistance to the Inspector-General, the Agency Executive Director and the agency more broadly. It helps to ensure the smooth delivery of business operations and supports the operational objectives.

Our sections

Reviews and Information Access

The Reviews and Information Access section is responsible for undertaking detailed reviews of systemic issues related to the funding, regulation, administration or delivery of the aged care system. It also has primary responsibility for a range of legal and compliance functions, including coordinating access to external legal advice, managing responses to complaints, handling freedom of information requests and public interest disclosures, and overseeing the OIGAC's responsibilities under the *Privacy Act 1988*.

Monitoring and Strategic Operations

The Monitoring and Strategic Operations section supports the delivery of our strategic priorities. It works to identify systemic and emerging issues across the aged care system by gathering and analysing data from government bodies and other sources. The section is responsible for developing the Annual Work Plan and leading the establishment of information-sharing agreements with other organisations. It also supports the development of a customer relationship management system and a data and analytics platform.

Communication and Engagement

The Communication and Engagement section manages our strategic communication, media and parliamentary liaison activities, and selected corporate reporting. The section partners with internal business areas to support and guide stakeholder engagement initiatives and assist in developing communication products, ensuring these approaches are consistent with our objectives and broader communication strategies.

Reports

The Reports section is responsible for preparing a variety of reports, including those required under the IGAC Act on the Commonwealth's progress towards implementing the recommendations of the Royal Commission into Aged Care Quality and Safety. It also reviews the effectiveness of the Commonwealth's implementation of the Royal Commission's recommendations, and prepares special reports on specific matters or topics to support us in carrying out our independent oversight role.

Corporate Services

The Corporate Services section manages our corporate functions, including finance and procurement, human resources and payroll, property and security, information and communication technology (ICT), travel and risk management. The section also oversees the shared services agreement with the Department of Health, Disability and Ageing, and supports the work of the agency's Audit and Risk Committee.

Shared services arrangements

We have shared services arrangements in place under a service-level agreement with the Department of Health, Disability and Ageing. Through this agreement, the OIGAC accesses a range of corporate support functions, including payroll services, ICT hardware and software, helpdesk support, accounts payable and receivable, ministerial and parliamentary support, and records management.

OIGAC Executive Committee

The OIGAC Executive Committee meets monthly and serves as an internal forum for discussion, engagement and decision-making, where appropriate. It supports our operations and legislative functions by providing advice on the agency's strategic direction, policies, initiatives and work. The committee's membership includes the Inspector-General, the Agency Executive Director, and the five Directors.

External scrutiny

The OIGAC appeared before the Senate Standing Committee on Community Affairs (Senate Estimates) twice during 2024–25.

In September 2024, we were invited to make a submission to the Senate Community Affairs Legislation Committee on the inquiry into the Aged Care Bill 2024. We lodged a submission to the committee on 30 September 2024 and appeared before the committee on 3 October 2024.

During 2024–25, there were no reports on the operations of the OIGAC, including by judicial tribunals or the Australian Information Commissioner. No reviews, reports or inquiries have been produced about the OIGAC by the Auditor-General, a committee of Parliament or the Commonwealth Ombudsman.

No external capability reviews on the OIGAC were released, and no legal action was lodged against the agency during the period.

Fraud and corruption control

The OIGAC takes fraud and corruption control very seriously. We have implemented all reasonable measures to prevent, detect and respond to fraud and corruption, in line with section 10 of the Public Governance, Performance and Accountability Rule 2014. Our Fraud and Corruption Control Plan sets out our approach to prevention, detection, reporting and investigation. It also covers appropriate actions to remedy the harm caused by fraudulent activity, recover proceeds from such activity, and ensure all staff complete annual mandatory fraud awareness training.

The plan includes provisions for external scrutiny and accountability for fraud and corruption control activities. It aligns with the Commonwealth Fraud and Corruption Control Framework 2024, and Resource Management Guidance 201 – Preventing, detecting and

dealing with fraud and corruption. It is also consistent with our Risk Management Framework and Accountable Authority Instructions.

We recognise that the Australian community rightly expects entities and officials to acknowledge and meet their responsibilities in managing public funds. We make every effort to protect public resources.

During 2024–25, there were no confirmed cases of fraud, and no investigations were completed.

Identifying and managing risk

We maintain a robust system of risk oversight, management and internal control, consistent with section 16 of the PGPA Act and the Commonwealth Risk Management Policy. Our Risk Management Policy and Guidance outline our risk appetite and tolerance.

We have identified five enterprise-level risks that could impact our ability to achieve our purpose: governance, people, engagement, systems and facilities, and delivery. Monitoring these risks through our Risk Register involves assessing exposure against our defined risk appetite and adjusting decisions, resourcing or activities as needed to stay aligned.

We aim to foster a positive and effective risk culture grounded in evidence-based decision-making. This includes creating an environment in which all staff understand our risk profile and recognise that managing risk is a shared responsibility.

The Audit and Risk Committee provides oversight of risk management and internal controls, but executive management is ultimately responsible for managing risk and implementing appropriate controls.

Audit and Risk Committee

The OIGAC Audit and Risk Committee was established under section 45(1) of the PGPA Act and plays an important role in our corporate governance. The committee provides independent advice on our governance arrangements, financial and performance reporting, risk management, internal controls and compliance.

In 2024–25, the committee comprises four independent external members. It is chaired by Ms Gayle Ginnane, and Mr James Hazel and Mr Mark Jenkin are members. Mr Rob Antich was also a member until he resigned from the committee in April 2025. Together, they bring a wide range of skills and experience. The OIGAC [Audit and Risk Committee Charter](https://www.igac.gov.au/resources/audit-and-risk-committee-charter) is available on our website (www.igac.gov.au/resources/audit-and-risk-committee-charter).

Table 3 outlines member expertise, meeting attendance and remuneration for 2024–25.

Table 3: OIGAC Audit and Risk Committee members, 2024–25

Member name	Qualifications, knowledge, skills or experience, attendance, remuneration
Gayle Ginnane Chair	Ms Ginnane is an experienced executive with significant board and audit committee experience. Formerly the Chief Executive Officer of the Private Health Insurance Administration Council, Ms Ginnane has broad experience as a senior manager in the insurance and regulatory environment in the public and commercial sectors, and an in-depth understanding of governance and risk management. She has a degree in statistics and economics, and a postgraduate degree in defence studies.

Member name	Qualifications, knowledge, skills or experience, attendance, remuneration
	4 out of 4 meetings attended Total remuneration \$11,000 (GST inclusive)
James Hazel Member	Mr Hazel is a very experienced company director with board experience on ASX-listed companies, unlisted companies, government authorities and not-for-profit organisations, following a long and successful career in banking and investment banking. Mr Hazel, who holds a degree in economics from Adelaide University, is a Senior Fellow of the Financial Services Institute of Australasia and a Fellow of the Australian Institute of Company Directors. 4 out of 4 meetings attended Total remuneration \$9,900 (GST inclusive)
Mark Jenkin Member	Mr Jenkin has extensive senior management experience in the public sector, including serving as the Chief Financial Officer of the Australian Department of Human Services (Services Australia) from May 2015 to January 2020. Mr Jenkin has a Bachelor of Commerce, a Master of Financial Management and is a Fellow Certified Practising Accountant, a Member of the Australian Institute of Company Directors and a past member of the Australian Accounting Standards Board. 4 out of 4 meetings attended Total remuneration \$9,000 (no GST)
Rob Antich Member	Mr Antich has extensive experience in senior executive roles at the Australian Department of Finance, including in federal budgets, procurement policy and as the national manager of the Australian Government's liability insurer and risk manager (Comcover) for three years. He has significant governance and risk management expertise in government. As a consultant, he has designed and implemented risk management frameworks for Australian Government entities, not for profits, overseas government agencies and the World Bank. 3 out of 3 meetings attended Total remuneration \$6,750 (no GST)

Management of human resources

As a small agency with a broad remit, we rely on a workforce that is agile, capable, diverse and adaptable. We focus our resources on key priorities and invest in developing the skills and expertise of our people so we can deliver on our purpose.

We continue to attract and retain high-calibre staff with experience and expertise across areas such as management, law, data analytics, finance, systems management, communications and human resources. We are committed to supporting our people by investing in their professional development and aligning opportunities with both agency objectives and individual career goals.

Our agency's core work is undertaken by our workforce, in accordance with the Strategic Commissioning Framework. As we do not outsource core work, we do not require targets to reduce the use of consultants and contractors.

We strive to foster a diverse and inclusive workplace, with a workforce that reflects and understands the needs of the communities we serve.

OIGAC staff, with the exception of the Inspector-General, are employed under the *Public Service Act 1999*.

On 30 June 2025, the OIGAC employed 21 Australian Public Service (APS) staff, in addition to the Inspector-General. Most staff were based in the ACT, with one employee in New South Wales, one in Queensland, one in South Australia and one in Victoria.

On 30 June 2025:

- 95 per cent of staff were ongoing APS employees
- 86 per cent of staff worked on a full-time basis
- 76 per cent of staff identified as women/female
- 5 per cent of staff identified as Aboriginal and/or Torres Strait Islander people
- 19 per cent of staff identified as having a disability.

Table 4 provides further details of the OIGAC staffing profile at 30 June 2025.

In 2024–25, the OIGAC engaged eight APS staff using merit-based recruitment practices. The ongoing staff turnover rate was 19.5 per cent, with staff who separated from the OIGAC resigning from the APS or taking up other opportunities.

The OIGAC is committed to creating an environment that is free from bullying and harassment, and supports and protects employees in raising any concerns about unacceptable behaviour or instances of suspected breaches of the Code of Conduct. OIGAC procedures for determining breaches of the Code of Conduct outline how allegations will be managed. These procedures are available to all employees via the OIGAC intranet.

Table 4: OIGAC staff numbers (headcount) as at 30 June 2025

	Male	Female	Non-binary	Ongoing	Non-ongoing	Full time	Part time	Total
SES 1	–	–	–	–	–	–	–	–
EL 2	1	4	–	5	–	4	1	5
EL 1	3	5	–	8	–	7	1	8
APS 6	1	6	–	7	–	6	1	7
APS 5	–	1	–	1	1	1	–	1
Total	5	16	–	20	1	18	3	21

Performance management

All OIGAC employees participate in our performance management and development scheme. The performance management framework provides the mechanism that supports a high-performance culture across the agency. Effective performance in the agency is achieved with

a clear understanding of the OIGAC Strategic Framework. The performance management and development scheme effectively translates the framework’s priorities into individualised performance expectations and development opportunities for all staff.

The performance framework provides a structure through which a clear understanding of performance expectations, and a plan to meet those expectations, is agreed.

Enterprise agreement

All staff who are not Senior Executive Service (SES) staff are covered by the OIGAC’s Enterprise Agreement 2024–2027, which came into effect in April 2024. On 13 March 2025, a 3.8 per cent salary increase was applied to the pay scale salaries in the OIGAC’s Enterprise Agreement 2024–2027. The opportunity for performance-based salary advancement under the enterprise agreement occurred in August 2024.

Table 5 outlines the salary ranges for each classification as at 30 June 2025.

In addition to salary, the OIGAC provided a number of non-salary benefits to attract and retain staff. These benefits included:

- flexible working arrangements
- training and development opportunities
- professional memberships
- health and wellbeing initiatives
- influenza vaccines
- reimbursement for equipment or activities to promote health and wellbeing.

Senior executive remuneration

The OIGAC’s SES employees are remunerated under an individual agreement, in accordance with section 24 of the *Public Service Act 1999*. The Inspector-General has authority to approve section 24 agreements, consistent with the Department of Health, Disability and Ageing’s SES Performance and Remuneration Framework and practices for SES employees. During the majority of the reporting period, the OIGAC had one SES employee, the Agency Executive Director, who was also a member of key management personnel (KMP) (see the following section).

Australian Public Service Act Employment salary ranges

The table below outlines the minimum and maximum salaries (excluding superannuation) per classification for all staff employed under the *Public Service Act 1999* as at 30 June 2025.

Table 5: Salary ranges at 30 June 2025

Classification	Minimum (\$)	Maximum (\$)
SES 1	208,685	275,714
Legal EL2	163,540	176,673
EL2	144,175	170,695
Legal EL1	126,100	149,538
EL1	120,842	137,823

Classification	Minimum (\$)	Maximum (\$)
Legal APS6	98,336	108,509
APS6	98,336	110,937
Legal APS5	91,016	91,016
APS5	87,843	94,998
Legal APS4	85,328	85,328
APS4	81,954	86,594
APS3	72,336	80,179
APS2	62,595	68,307
APS1	54,516	60,150

Performance pay

No performance pay was awarded to OIGAC staff during 2024–25.

Key management personnel

Across the reporting period ending 30 June 2025, the OIGAC had three KMP, two of whom occupied a single position at different times during the period. KMPs are persons with authority and responsibility for planning, directing and controlling the OIGAC's activities, directly or indirectly. The OIGAC has determined the KMP to be those occupying the roles of the Inspector-General of Aged Care and the Agency Executive Director. Further details are included in tables 7 and 8.

Table 6: 2024–25 key management personnel

Position title	Name	Term as KMP
Acting Inspector-General of Aged Care	Ian Yates	1 July 2024 to 13 January 2025
Inspector-General of Aged Care	Natalie Siegel-Brown	14 January 2025 to 30 June 2025
Agency Executive Director	Paula Pearsall	1 July 2024 to 12 May 2025

In the notes to the financial statements for the period ending 30 June 2025 (Appendix 1), Note 3.2 disclosed total KMP expenses of \$673,000.

Table 7: Key management personnel remuneration

Name	Short-term benefits Salary (\$)	Short-term benefits Other (\$)	Superannuation (\$)	Long service leave (\$)	Total remuneration (\$)
Ian Yates	140,838	3,210	9,965	9,095	163,108
Natalie Siegel-Brown	176,726	–	28,993	2,111	207,830

Name	Short-term benefits Salary (\$)	Short-term benefits Other (\$)	Superannuation (\$)	Long service leave (\$)	Total remuneration (\$)
Paula Pearsall	209,261	21,575	36,026	34,675	301,536
Total	526,825	24,784	74,984	45,881	672,474

Holders of full-time and part-time public office

The Inspector-General is a full-time office holder whose remuneration and allowances are set by the Remuneration Tribunal.

Other highly paid staff

During 2024–25, there were no employees whose total remuneration was \$260,000 or more who were not KMP or SES employees. Therefore, the OIGAC did not have any employees who met the threshold for other highly paid staff.

Training and development

OIGAC employees, in consultation with their managers, identify training and development needs through individual agreements made under the OIGAC’s performance management and development scheme. OIGAC employees accessed a range of learning and development opportunities during 2024–25. OIGAC staff can access the Department of Health, Disability and Ageing’s internal-facing online and instructor-led learning, as well as APS learning through the APS Academy. They can also undertake video courses and microlearning in a range of technical, management and core skills via LinkedIn Learning.

During the reporting period, OIGAC staff completed essential learning modules to assist them to meet their responsibilities and obligations as employees. They also undertook a range of professional, technical and public sector learning, as well as system training. External courses were undertaken on topics such as leadership and privacy, and staff participated in a range of professional network forums on topics including data, finance, human resources and work health and safety. Agency-wide training was also made available on records management and aged care sector orientation.

Work health and safety

We are strongly committed to protecting the health, safety and wellbeing of our employees, contractors and visitors. We recognise providing a safe and healthy workplace positively impacts morale, productivity and culture, and reduces workplace injuries. All staff are required to complete mandatory online training on work health and safety, which assists us in meeting our obligations and providing a workplace that is safety conscious.

The OIGAC undertook a number of health and safety initiatives in 2024–25, including the following:

- Three staff attended first aid training and were appointed to the role of First Aid Officers.
- All staff were required to undertake workstation assessments of their remote workplace set-up.
- The influenza vaccination program was continued.
- Employees and their immediate families had access to the confidential counselling service, the Employee Assistance Program.

- Staff were offered eyesight testing and partial reimbursement for prescription eyewear.
- Hazard identification and mitigation
- Workplace flexibility continued to be available, to support staff to work remotely and safely.

OIGAC staff are required to complete mandatory Safety Essentials training every two years. Staff can access advice and guidance in relation to work health and safety injury and illness matters through the shared services arrangement with the Department of Health, Disability and Ageing. During 2024–25, there were no reportable incidents lodged with Comcare or claims for injury.

Employee Census

OIGAC staff participated in the 2025 Australian Public Service Employee Census, which ran from 5 May to 6 June 2025, achieving a response rate of 91 per cent. The census provides valuable insights to determine activities that will optimise staff engagement, addressing elements such as leadership, communication and wellbeing. The census highlights report will be published on our website in alignment with the Australian Public Service Commission requirements.

Our 2024 census highlights report and action plan was published during 2023–24. The action plan highlighted that staff were highly engaged and it considered that for the OIGAC, as a new agency, it was important to look for innovation. The opportunities for improvement were focused around leadership, performance and wellbeing.

Disability reporting mechanism

We are committed to ensuring that our services and operations are accessible to people with disability. This aligns with Australia’s Disability Strategy 2021–2031, which sets out the principles of inclusion and the rights of people with disability under the United Nations Convention on the Rights of Persons with Disabilities.

During 2024–25, the OIGAC undertook the following initiatives.

- **Accessible information:** we developed plain language and Easy Read versions of materials and introduced alternative ways for people to engage with the agency, improving access for people with diverse needs.
- **Awareness and participation:** we worked to raise staff awareness of accessibility considerations and implement adjustments that support fuller participation, where appropriate.
- **Stakeholder engagement:** we conducted a review of stakeholder engagement, which highlighted opportunities to improve accessibility and participation, helping to inform our ongoing practices.

We will continue to consider ways to strengthen our accessibility and reporting practices.

Disability reporting outcomes for Australian Government entities are published via the APS Statistical Bulletin on the [Disability Gateway](http://www.disabilitygateway.gov.au) (www.disabilitygateway.gov.au).

Working with carer organisations

The OIGAC consults with carers, and bodies that represent carers, to identify systemic issues and inform specific projects.

We are working to meet the requirements of the *Carers Recognition Act 2010* by making our employees aware of the Statement for Australia's Carers and ensuring that our internal human resources policies are developed in accordance with the statement.

Accommodation

In May 2025, the OIGAC moved from Woden (ACT) to Barton (ACT), subleasing our new office space from the Department of Health, Disability and Ageing until 31 May 2026.

As part of the sublease negotiations, minor modifications to the existing fit-out were made to accommodate the needs of OIGAC staff.

Part 4

Financial performance



Part 4: Financial performance

Financial performance

The OIGAC's departmental appropriation for 2024–25 was \$8.887 million.

Total expenditure for the period was \$10.848 million (excluding GST), primarily driven by employee benefits and ICT projects.

Table 8: Resource statement 2024–25

	Actual available appropriation for 2024–25 ¹	Payments made in 2024–25	Balance remaining in 2024–25 ²
	\$'000	\$'000	\$'000
Departmental			
Annual appropriation – ordinary annual services	9,342	7,304	2,038
Prior-year appropriations – ordinary annual service	3,634	3,634	–
Other services – equity injections	9,161	–	9,161
Total resourcing and payments	22,137	10,938	11,199

¹ Appropriation Bills, brought forward cash at bank and receipts held under section 74 of the PGPA Act

² Equity injection of \$1.9 million has been withheld under section 51 of the PGPA Act due to a reclassification from equity to ordinary annual services

Table 9: Expenses for outcome 2024–25

	Budget 2024–25 \$'000	Actual expense 2024–25 \$'000	Variance 2024–25 \$'000
Outcome 1: Provide independent oversight of the aged care system to drive accountability and positive change through reviews, recommendations and reporting to Parliament			
Program 1.1 Departmental expenses	6,987	10,584	(3,597)
Expenses not requiring appropriation in the budget year	–	264	(264)
Total for Outcome 1	6,987	10,848	(3,861)
Average staff levels (number)	22	20	2

Further information on the OIGAC's financial performance is available in the audited financial statements and accompanying notes at Appendix 1.

Purchasing and procurement

With support from the Department of Health, Disability and Ageing Procurement Advisory Service, all OIGAC procurement activities in 2024–25 were consistent with, and reflected the principles of, the Commonwealth Procurement Rules, OIGAC Accountable Authority Instructions and supporting internal policies and procedures.

Purchase of goods and services during the year reflect mandatory guidelines and continued focus on:

- efficient, effective, economical and ethical use of Australian Government resources
- value for money
- accountability and transparency
- compliance with other Australian Government policies.

Asset management

We work with the Department of Health, Disability and Ageing to ensure our assets effectively support our small agency to deliver on our objectives.

Consultancy and non-consultancy contracts

We engage consultants when we require specialist expertise, or independent research, review or assessment. Before engaging consultants, we consider the skills, experience and resources required for the task; the skills available internally; and the cost-effectiveness of engaging external expertise.

During 2024–25, we entered into four new consultancy contracts to provide professional, independent and expert advice. Total expenditure was \$36,017, including GST. Reportable consultancy contracts are summaries in table 11 below.

In addition, five new reportable non-consultancy contracts were entered into during 2024–25, and one contract continued from the previous year. These are summarised in table 12 below.

Table 10: Reportable consultancy contracts during 2024–25

Category	Total expenditure (\$ incl GST)
New contracts entered into during the reporting period:	
HQC Trust (trading as Health Q Consulting)	8,184
Sententia Consulting Pty Ltd	7,300
Talkforce Media and Communications Strategists Pty Ltd	12,870

Table 11: Reportable non-consultancy contracts during 2024–25

Category	Total expenditure (\$ incl GST)
New reportable contracts entered into during the reporting period:	
Capital Recruitment Pty Ltd	10,878
Content Group Pty Ltd	38,550
Hays Specialist Recruitment (Australia) Pty Ltd	25,314
Horizon One Recruitment Pty Ltd	19,431
Older Persons Advocacy Network Ltd	6,297
Reportable contracts continuing in the reporting period:	
Amanda O’Rourke & Associates Pty Ltd	24,085

Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy and non-consultancy contracts is available on the AusTender website.

Australian National Audit Office access clauses

During 2024–25, the OIGAC did not enter into any contracts precluding access by the Commonwealth Auditor-General.

Exempt contracts

In 2024–25, the OIGAC had no contracts equal to or greater than \$10,000 (GST inclusive) that were exempt from being published on AusTender.

Procurement initiatives to support small business

The OIGAC supports small business participation in the Commonwealth Government procurement market. Small and medium enterprise (SME) and small enterprise participation statistics are available on the Department of Finance's website. The OIGAC applies procurement practices consistent with the Commonwealth Procurement Rules and the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000 (GST inclusive) that do not unfairly discriminate against SMEs. The OIGAC recognises the importance of timely payments to small businesses and ensures that key financial systems and processes are effective, to facilitate these payments.

Our measures to support SMEs include:

- complying with the Commonwealth Procurement Framework
- using standardised contracts for low-risk procurements valued under \$200,000
- implementing the Indigenous Procurement Policy, noting that many Indigenous businesses are also SMEs
- using credit cards for procurements valued below \$10,000
- implementing the government's Supplier Pay On-Time or Pay Interest Policy.

Advertising and market research

The OIGAC did not undertake any advertising campaigns during 2024–25.

Grants programs

The OIGAC does not administer any grants programs.

Freedom of information

Entities subject to the *Freedom of Information Act 1982* (FOI Act) are required to publish information to the public as part of the Information Publication Scheme (IPS). This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a section 8 statement in an annual report. Each agency must display on its website a plan showing what information it publishes in accordance with the IPS requirements.

Information on the OIGAC IPS can be accessed via our [website \(www.igac.gov.au/freedom-information\)](http://www.igac.gov.au/freedom-information).

All freedom of information requests should be directed to FOI@igac.gov.au or by mail to:

Freedom of Information Coordinator

Office of the Inspector-General of Aged Care

PO Box 350

Woden ACT 2606

Legal services expenditure 2024–25

The Legal Services Directions 2017, issued by the Attorney-General under the *Judiciary Act 1903*, requires non-corporate Commonwealth entities to ensure that legal services expenditure is appropriately recorded and monitored. Our total expenditure on external legal services in 2024–25 was \$43,719 (GST exclusive).

Child safe policy

The Inspector-General of Aged Care and the OIGAC are committed to child safety and well-being and to promoting children’s rights by our organisation and leadership.

We are a new statutory entity and since we were established, staff have had nil interactions with children and young people in day-to-day business. Our child safety risk level assessment is low, based on a rare likelihood. But we recognise that government agencies share responsibility to prevent child exploitation and abuse.

As part of our commitment to implement the Commonwealth Child Safe Framework, we:

- implemented our Child Safe Policy in 2024–25
- are undertaking annual risk assessments to evaluate if a risk of harm to children and young people will emerge, and are ready to put in place strategies to manage risks
- have ensured staff are aware of, and comply with, our child safety requirements and mandatory reporting requirements
- have adopted and implemented the National Principles for Child Safe Organisations.

We are continuing to monitor the application of the framework.

Part 5

Appendices and resources



Part 5: Appendices and resources

Appendix 1: 2024–25 Financial Statements

Appendix 2: Other mandatory information

Appendix 3: Requirements for annual reports

Appendix 4: Glossary

Appendix 1: 2024–25 Financial Statements



INDEPENDENT AUDITOR'S REPORT

To the Minister for Health and Aging

Opinion

In my opinion, the financial statements of the Office of the Inspector-General of Aged Care (the Entity) for the year ended 30 June 2025:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2025 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2025 and for the year then ended:

- Statement by the Accountable Authority and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Inspector-General of Aged Care is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Inspector-General of Aged Care is also responsible for such internal control as the Inspector-General of Aged Care determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Inspector-General of Aged Care is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Inspector-General of Aged Care is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Ann MacNeill

Acting Executive Director

Delegate of the Auditor-General

Canberra

8 October 2025

STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2025 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Office of the Inspector-General of Aged Care will be able to pay its debts as and when they fall due.

Signed



Natalie Siegel-Brown

Inspector-General of Aged Care

Office of the Inspector-General of Aged Care

Date: 8 October 2025

Signed



Daniel Webb

Chief Financial Officer

Office of the Inspector-General of Aged Care

Date: 8 October 2025

Office of the Inspector-General of Aged Care
Statement of Comprehensive Income
For the period ended 30 June 2025

		2025	2024	Original Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	3,459	2,536	3,024
Suppliers	1.1B	7,121	3,806	3,963
Depreciation and amortisation	2.2A	264	197	-
Finance costs	1.1C	4	12	-
Total expenses		10,848	6,551	6,987
Own-source revenue				
Other revenue	1.2A	58	58	-
Total own-source revenue		58	58	-
Net (cost of)/contribution by services		10,790	6,493	6,987
Revenue from Government	1.2B	8,887	6,308	6,987
Surplus/(Deficit) attributable to the Australian Government		(1,903)	(185)	-
Total comprehensive income/(loss) attributable to the Australian Government		(1,903)	(185)	-

The above statement should be read in conjunction with the accompanying notes.

Office of the Inspector-General of Aged Care
Statement of Financial Position
As at 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	2.1A	154	215	-
Trade and other receivables	2.1B	10,271	12,010	650
Total financial assets		10,425	12,225	650
Non-financial assets¹				
Buildings (right-of-use assets)	2.2A	240	278	-
Intangibles		-	-	10,687
Total non-financial assets		240	278	10,687
Total assets		10,665	12,503	11,337
LIABILITIES				
Payables				
Suppliers	2.3A	2,661	2,471	-
Employees	2.3B	109	78	-
Total payables		2,770	2,549	-
Interest bearing liabilities				
Leases	2.4A	242	289	-
Total interest bearing liabilities		242	289	-
Provisions				
Employee provisions	3.1A	954	1,063	650
Total provisions		954	1,063	650
Total liabilities		3,966	3,901	650
Net assets		6,699	8,602	10,687
EQUITY				
Contributed equity		8,787	8,787	10,687
Retained surplus/(Accumulated deficit)		(2,088)	(185)	-
Total equity		6,699	8,602	10,687

The above statement should be read in conjunction with the accompanying notes.

1. Right-of-use assets are included in the following line items: buildings

Office of the Inspector-General of Aged Care
Statement of Changes in Equity
For the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
CONTRIBUTED EQUITY				
Opening balance as at 1 July		8,787	-	8,787
Transactions with owners				
Contributions by owners				
Equity injection - Appropriations		-	3,331	1,900
Restructuring		-	5,456	-
Total transactions with owners		-	8,787	1,900
Transfers between equity components			-	-
Closing balance as at 30 June		8,787	8,787	10,687
RETAINED EARNINGS				
Opening balance as at 1 July		(185)	-	-
Comprehensive income				
Surplus/(Deficit) for the period		(1,903)	(185)	-
Total comprehensive income		(1,903)	(185)	-
Closing balance as at 30 June		(2,088)	(185)	-
TOTAL EQUITY				
Opening balance as at 1 July		8,602	-	8,787
Comprehensive income				
Surplus/(Deficit) for the period		(1,903)	(185)	-
Total comprehensive income		(1,903)	(185)	-
Transactions with owners				
Contributions by owners				
Equity injection - Appropriations		-	3,331	1,900
Restructuring		-	5,456	-
Total transactions with owners		-	8,787	1,900
Closing balance as at 30 June		6,699	8,602	10,687

The above statement should be read in conjunction with the accompanying notes.

Accounting Policy

Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

Restructuring of Administrative Arrangements

Net assets received from or relinquished to another Government entity under a restructuring of administrative arrangements are adjusted at their book value directly against contributed equity.

Office of the Inspector-General of Aged Care
Cash Flow Statement
For the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		10,421	3,539	6,987
GST received		44	-	-
Total cash received		<u>10,465</u>	<u>3,539</u>	<u>6,987</u>
Cash used				
Employees		3,350	2,286	3,024
Suppliers		6,898	1,430	3,963
Interest payments on lease liabilities		4	12	-
Total cash used		<u>10,252</u>	<u>3,728</u>	<u>6,987</u>
Net cash from/(used by) operating activities		<u>213</u>	<u>(189)</u>	<u>-</u>
INVESTING ACTIVITIES				
Cash used				
Purchase of non-financial assets		-	-	1,900
Total cash used		<u>-</u>	<u>-</u>	<u>1,900</u>
Net cash from/(used by) investing activities		<u>-</u>	<u>-</u>	<u>(1,900)</u>
FINANCING ACTIVITIES				
Cash received				
Contributed equity			590	1,900
Total cash received			<u>590</u>	<u>1,900</u>
Cash used				
Principal payments of lease liabilities		274	186	-
Total cash used		<u>274</u>	<u>186</u>	<u>-</u>
Net cash from/(used by) financing activities		<u>(274)</u>	<u>404</u>	<u>1,900</u>
Net Cash Flow		<u>(61)</u>	<u>215</u>	<u>-</u>
Net increase/(decrease) in cash held		<u>(61)</u>	<u>215</u>	<u>-</u>
Cash and cash equivalents at the beginning of the reporting period		<u>215</u>	<u>-</u>	<u>-</u>
Cash and cash equivalents at the end of the reporting period	2.1A	<u>154</u>	<u>215</u>	<u>-</u>

The above statement should be read in conjunction with the accompanying notes.

Overview

The Office of the Inspector-General of Aged Care (OIGAC) is an independent, Commonwealth non-corporate entity under the PGPA Act, established to provide informed, system-wide oversight of how aged care is delivered and administered by the Australian Government.

The Royal Commission for Aged Care Quality and Safety recommended that the Australian Government establish the Inspector-General and supporting OIGAC to ensure the aged care system is operating effectively, to call out issues and recommend solutions, and to report to parliament and publicly.

The Inspector-General and supporting OIGAC were established through the Inspector-General of Aged Care Act 2023 (IGAC Act) on 16 October 2023. The IGAC Act sets out the functions and powers of the Inspector-General and supporting OIGAC.

The OIGAC aims to improve the aged care system by:

- highlighting where rights-based, person-centred care is being achieved in Australia or internationally, as an example of policy settings that support quality aged care
- calling out problems with the government's approach to aged care, and reporting openly and independently to the public and Parliament
- monitoring how aged care is working across Australia
- identifying patterns and system-wide issues, using data and community insights.

The continued existence of OIGAC in its present form and with its present programs is dependent on Government policy and on continuing funding by Parliament for the entity's administration and programs.

These Financial Statements of the OIGAC are for the period from 01 July 2024 to 30 June 2025.

Basis of Preparation of the Financial Statements

The financial statements are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with:

- a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- b) Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars and values are rounded to the nearest thousand dollars unless otherwise specified.

Overview

The reporting period for the comparative financial year was not a full 12-month period. Specifically, the prior year covered the period from 16 October 2023 to 30 June 2024, due to the establishment of the entity. As a result, comparative figures presented in these financial statements may not be directly comparable to the current year's results. Users of the financial statements should consider the differing lengths of the reporting periods when interpreting comparative information.

New Australian Accounting Standards

Adoption of New Australian Accounting Standard Requirements

OIGAC adopted all new, revised and amending standards and interpretations that were issued by the AASB prior to the sign-off date and are applicable to the current reporting period. The adoption of these standards and interpretations did not have a material effect, and are not expected to have a future material effect on OIGAC's financial statements.

No accounting standard has been adopted earlier than the application date as stated in the standard.

Taxation

OIGAC is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Events After the Reporting Period

There are no events after the reporting period affecting the financial statements.

Financial Performance This section analyses the financial performance of OIGAC
For the period ended 30 June 2025

1.1 Expenses

	2025 \$'000	2024 \$'000
1.1A: Employee benefits		
Wages and salaries	2,494	1,801
Superannuation		
Defined contribution plans	213	158
Defined benefit plans	257	163
Leave and other entitlements	495	414
Total employee benefits	3,459	2,536

Accounting Policy

The accounting policy for Employee Benefits is contained in Note 3.1 Employee Provisions

1.1B: Suppliers

Goods and services supplied or rendered		
Audit fees	58	58
Consultants	33	15
Travel	85	65
IT services	6,711	3,475
Other	228	189
Total goods and services supplied or rendered	7,115	3,802
Goods supplied	44	19
Services rendered	7,071	3,783
Total goods and services supplied or rendered	7,115	3,802
Other suppliers		
Workers compensation expenses	6	4
Total other suppliers	6	4
Total suppliers	7,121	3,806

Accounting Policy

Short-term leases and leases of low-value assets

OIGAC has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000 per asset). OIGAC recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

1.1C: Finance costs

Interest on lease liabilities	4	12
Total finance costs	4	12

The above lease disclosures should be read in conjunction with the accompanying notes 2.2A, 2.4A.

Accounting Policy

All borrowing costs are expensed as incurred.

1.2 Own-Source Revenue and Gains

	2025	2024
	\$'000	\$'000
1.2A: Other revenue		
Resources received free of charge		
Remuneration of auditors	58	58
Total other revenue	58	58

Accounting Policy

Resources Received Free of Charge

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

1.2B: Revenue from Government

Appropriations		
Departmental appropriations	8,887	6,308
Total revenue from Government	8,887	6,308

Accounting Policy

Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the OIGAC gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

Financial Position

This section analyses OIGAC's assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section.

2.1 Financial Assets

	2025	2024
	\$'000	\$'000

2.1A: Cash and cash equivalents

Cash on hand or on deposit	154	215
Total cash and cash equivalents	154	215

Accounting Policy

Cash and cash equivalents

Cash is recognised at its nominal amounts. Cash and cash equivalents include cash on hand and cash held in respect to employee salary sacrifice arrangements.

2.1B: Trade and other receivables

Appropriation receivable	10,081	11,616
Total appropriation receivables	10,081	11,616

Other receivables

Statutory receivables	10	21
Other	180	373
Total other receivables	190	394
Total trade and other receivables (gross)	10,271	12,010

Total trade and other receivables (net)	10,271	12,010
--	---------------	---------------

Accounting Policy

Financial assets - Impairment

Financial assets are assessed for impairment at the end of each reporting period. No indicators of impairment were identified

2.2 Non-Financial Assets

2.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles

	Buildings \$'000	Total \$'000
As at 01 July 2024		
Gross book value	475	475
Accumulated depreciation, amortisation and impairment	(197)	(197)
Total as at 01 July 2024	278	278
Additions		
Right-of-use assets ¹	276	276
Depreciation and amortisation		
Depreciation on right-of-use assets	(264)	(264)
Disposals		
Right-of-use assets - gross book value	(475)	(475)
Right-of-use assets - accumulated amortisation	425	425
Total as at 30 June 2025	240	240
Total as at 30 June 2025 represented by		
Gross book value	276	276
Accumulated depreciation, amortisation and impairment	(36)	(36)
Total as at 30 June 2025	240	240

¹OIGAC entered into a new sub-lease agreement for a new office location in May 2025. The term of the lease was for 12 months

Contractual commitments for the acquisition of property, plant, equipment and intangible assets

At 30 June 2025, OIGAC had no in contractual commitments for the acquisition of non-financial assets to be completed in the 2024-25 financial year (2024: Nil).

2.2 Non-Financial Assets

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate. Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring. OIGAC does not have any Property, Plant and Equipment (PP&E) assets and use of PP&E is paid for under the shared services Memorandum of Understanding (MOU) with the Department of Health and Aged Care as a supplier expense.

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total). The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Lease Right of Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

An impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition in Commonwealth agency, GGS and Whole of Government financial statements.

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value (or an amount not materially different from fair value) less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair

values as at the reporting date. The regularity of independent valuations depended upon the volatility of movements in market values for the relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the entity using, in all cases, the straight-line method of depreciation.

Depreciation (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation and amortisation rates applying to each class of depreciable asset are based on the following useful lives:

	2025
Right-of use assets	Lease Term
Intangible assets	3-5 years
Plant & equipment	3-5 years

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Impairment

All assets were assessed for impairment at 30 June 2025. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

2.2 Non-Financial Assets

Accounting Policy (continued)

Impairment (continued)

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if OIGAC was deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Intangibles

OIGAC does not own any intangibles.

Software is amortised on a straight-line basis over its anticipated useful life.

2.3 Payables

	2025	2024
	\$'000	\$'000

2.3A: Suppliers

Trade creditors and accruals	2,661	2,471
Total suppliers	2,661	2,471

Trade creditors and accruals are expected to be settlement within 90 days.

2.3B: Employees

Salaries and wages	94	66
Superannuation	15	12
Total employees personal benefits	109	78

Employee payables are usually settlement within 13 days.

Accounting Policy

Financial liabilities are recognised and derecognised upon 'trade date'. OIGAC's financial liabilities are measured at nominal amounts. No fair value measurement disclosures are required.

2.4 Interest Bearing Liabilities

	2025 \$'000	2024 \$'000
2.4A: Leases		
Lease liabilities	242	289
Total leases	242	289
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	242	289
Total leases	242	289

Total cash outflow for leases for the period to 30 June 2025 was \$278,000

OIGAC in its capacity as lessee has entered into a sub-lease arrangement with the Department of Health and Aged Care from 12 May 2025 until 31 May 2026.

Accounting Policy

For all new contracts entered into, OIGAC considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'.

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the department's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

People and Relationships

This section describes a range of employment and post employment benefits provided to our people and our relationships with other key people.

3.1 Employee Provisions

	2025 \$'000	2024 \$'000
3.1A: Employee provisions		
Leave	954	1,063
Total employee provisions	954	1,063

Accounting policy

Liabilities for short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts. Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the entity's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination. The liability for long service leave has been determined by the best estimate based on OIGAC staff profile. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation. OIGAC applies the shorthand method for calculation of LSL liabilities.

Superannuation

OIGAC staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), or the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government. The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes. OIGAC makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The entity accounts for the contributions as if they were contributions to defined contribution plans. The liability for superannuation recognised as at 30 June represents outstanding contributions.

3.2 Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity. OIGAC has determined the key management personnel to be (i) the Inspector-General of Aged Care and (ii) the Agency Executive Director. Key management personnel remuneration is reported in the table below:

	2025 \$'000	2024 \$'000
Short-term employee benefits	552	431
Post-employment benefits	75	41
Other long-term employee benefits	46	7
Total key management personnel remuneration expenses¹	673	479

1. The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the entity.

The total number of key management personnel that are included in the above table is 3 (2024: 2).

3.3 Related Party Disclosures

Related party relationships:

OIGAC is an Australian Government controlled entity. Related parties for OIGAC are the Key Management Personnel, the Portfolio Ministers, and other Australian Government entities.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. Significant transactions with related entities include the purchase of services in relation to the memorandum of understanding for shared services, including property lease and ICT development, and the payment and refund of taxes.

No payments were made outside of the normal course of business.

Giving consideration to relationships with related entities and transactions entered into during the reporting period by the Department, it has been determined that there are no related party transactions to be separately disclosed.

Funding

This section identifies OIGAC's funding structure.

4.1 Appropriations

4.1A: Annual appropriations ('recoverable GST exclusive')

Annual Appropriations for 2025

	Annual Appropriation ¹	Adjustments to appropriation ²	Total appropriation	Appropriation applied in 2025 (current and prior years)	Variance ³
	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental					
Ordinary annual services	8,887	455	9,342	10,938	(1,596)
Other services					
Equity Injections	9,161	-	9,161	-	9,161
Total departmental	18,048	455	18,503	10,938	7,565

1. Equity Injection (Bill 2) of \$1.9 million was withheld under section 51 of the PGPA Act due to a reclassification from Bill 2 capital to Bill 3 operating. In addition \$7.261 million of prior year Bill 2 capital funding was withheld under section 51 of the PGPA Act as this balance was re-appropriated through 2024-25 Bill 4 capital.

2. Adjustments to appropriations represents PGPA Act section 74 receipts.

3. The ordinary annual services variance of \$1.596 million and the equity injection variance of \$9.161 million are a result of ICT development costs that had been funded by capital appropriation actually being expensed as operating. The ordinary annual services deficit has been funded by prior year unspent appropriation.

Annual Appropriations for 2024

	Annual Appropriation	Adjustments to appropriation ¹	Total appropriation	Appropriation applied in (current and prior years)	Variance ²
	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental					
Ordinary annual services	-	6,326	6,326	3,324	3,002
Other services					
Equity Injections	-	3,331	3,331	590	2,741
Total departmental	-	9,657	9,657	3,914	5,743

1. Adjustments to appropriations represents s.75 transfer of current year appropriation from the Department of Health and Aged Care and PGPA Act section 74 receipts.

2. The combined variance of \$5.725m is largely due to delays in ICT projects and timing of receipt and payment of invoices.

4.1 Appropriations

4.1B: Unspent annual appropriations ('recoverable GST exclusive')

	2025 \$'000	2024 \$'000
Departmental		
Appropriation Act (No. 2) 2022-2023 ¹	4,866	4,866
Appropriation Act (No. 1) 2023-2024		3,419
Appropriation Act (No. 1) 2023-2024 - Cash at bank		215
Appropriation Act (No. 2) 2023-2024 ²	3,331	3,331
Appropriation Act (No. 2) 2024-2025 ³	1,900	
Appropriation Act (No. 3) 2024-2025	1,884	
Appropriation Act (No. 3) 2024-2025 - Cash at bank	154	
Appropriation Act (No. 4) 2024-2025	7,261	
Total departmental	19,396	11,831

1. This amount includes \$4.886 million that has been permanently withheld under section 51 of the PGPA Act.

2. This amount includes \$2.395 million that has been permanently withheld under section 51 of the PGPA Act.

3. This amount includes \$1.900 million that has been permanently withheld under section 51 of the PGPA Act.

4.2 Net cash appropriation arrangements

	2025 \$'000	2024 \$'000
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(1,903)	(185)
Plus : depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)	-	-
Plus : depreciation of right-of-use assets ¹	276	197
Less : lease principal repayments ¹	(242)	(289)
Net Cash Operating Surplus/ (Deficit)	(1,869)	(277)

1. The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment

Managing uncertainties This section analyses how OIGAC manages financial risks within its operating environment.

5.1A: Contingent assets and liabilities

Quantifiable Contingencies

As at 30 June 2025, OIGAC had no quantifiable contingencies.

Unquantifiable Contingencies

As at 30 June 2025, OIGAC had no unquantifiable contingencies.

Significant Remote Contingencies

As at 30 June 2025, OIGAC had no significant remote contingencies.

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

5.2 Financial Instruments

	2025 \$'000	2024 \$'000
5.2A: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	154	215
Total financial assets at amortised cost	154	215
Total financial assets	154	215
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors and accruals	2,526	2,471
Total financial liabilities measured at amortised cost	2,526	2,471
Total financial liabilities	2,526	2,471

Accounting Policy

Financial assets

OIGAC classifies its financial assets as financial assets measured at amortised cost.

The classification depends on both the entity's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period. OIGAC did not impair any of its financial assets.

Financial liabilities

Financial liabilities are classified as financial liabilities at amortised cost. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

Other information

6.1 Current/non-current distinction for assets and liabilities

	2025 \$'000	2024 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	154	215
Trade and other receivables	10,271	12,010
Total no more than 12 months	10,425	12,225
More than 12 months		
Land and buildings	240	278
Total more than 12 months	240	278
Total assets	10,665	12,503
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	2,661	2,471
Employee payables	109	78
Leases	242	289
Employee provisions	388	372
Total no more than 12 months	3,400	3,210
More than 12 months		
Employee provisions	566	691
Total more than 12 months	566	691
Total liabilities	3,966	3,901

6.2 Restructuring

	2025	2024 Department of Health and Aged Care ¹
	\$'000	\$'000
FUNCTIONS ASSUMED		
Assets recognised		
Appropriation receivable	-	6,106
Total assets recognised	-	6,106
Liabilities recognised		
Employee provisions	-	650
Total liabilities recognised	-	650
Net assets/(liabilities) recognised	-	5,456
Income assumed		
Recognised by the losing entity	-	-
Total income assumed	-	-
Expenses assumed		
Recognised by the losing entity	-	3,149
Total expenses assumed	-	3,149

1. Transfer of prior year appropriations for the cost of employee entitlement provisions and operational and ICT infrastructure funding from the Department of Health and Aged Care to support the ongoing operations of OIGAC.

6.3 Budget Variance Commentary

Explanations of Major Variances to Budget

Variance explanation	Impacted line items
<u>Statement of Financial Position</u> At the time of the preparation of the budget for 2024-25, it was expected that the cost for the development of ICT systems would be split between capital and operating expenditure. However the entire expenditure on these systems development is operating in nature and no expenditure has been capitalised (non-financial assets). In addition, timing delays in the development of these systems has resulted in unexpended funding (trade and other receivables) at year end. Other variance relate to timing of expenditure (cash, trade and other receivables, payables) and the recording of a right-of-use asset (leases).	Financial Position: - Cash - Trade and other receivables - Non-financial assets - Payables - Leases - Employee provisions
<u>Statement of Comprehensive Income</u> The variance between actual supplier expenditure compared to budget relates to the reclassification of ICT costs mentioned above, while the recording of a right-to-use asset led to variances in depreciation and finance costs. A reclassification of funding at MYEFO 24-25 from equity funding to operating funding equates for the difference in revenue from Government.	Comprehensive Income: - Suppliers - Depreciation - Finance costs - Revenue from Government
<u>Statement in Changes of Equity</u> The equity injection variance equates to the reclassification mentioned above.	Changes in Equity: - Equity Injections - Surplus/(Deficit)
<u>Cash Flow Statement</u> The non-capitalisation of ICT expenditure also results in variances to suppliers, purchases of non-financial assets and contributed equity. The appropriation received difference relates to the reclassification of funding from capital to operating.	Cash Flow: - Appropriations - Suppliers - Purchase of non-financial assets - Contributed equity

Appendix 2: Other mandatory information

Climate action in government operations

Ecologically sustainable development and environmental performance

Section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act) requires us to report our contribution to ecologically sustainable development and environmental performance. The OIGAC's size and role limit our opportunities to contribute to ecologically sustainable development. However, we try to apply the principles of the EPBC Act to our daily operations to the extent we can. This includes encouraging ecologically sustainable practices, such as:

- purchasing 100 per cent recycled paper
- reducing our reliance on paper by using electronic document management and collaboration
- implementing systems and processes to encourage reliance on electronic records in preference to paper
- providing recycling facilities in breakout areas
- opting for videoconferencing, where appropriate, for meetings
- repurposing existing furniture and fittings instead of buying new.

APS Net Zero 2030 emissions reporting

As part of the [Net Zero in Government Operations Strategy](#) (www.finance.gov.au/government/climate-action-government-operations/aps-net-zero-emissions-2030), and the reporting requirements under section 516A of the Environment Protection and Biodiversity Conservation Act 1999, non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

The following two tables present greenhouse gas emissions over the 2024–25 financial year. The greenhouse gas emissions reported are calculated on the basis of carbon dioxide equivalent (CO₂-e) and in line with the [Emissions Reporting Framework](#) (www.finance.gov.au/government/climate-action-government-operations/commonwealth-emission-reporting/emissions-reporting-framework). This is consistent with a Whole-of-Australian Government approach, outlined in the Net Zero in Government Operations Strategy, and [Commonwealth Climate Disclosure requirements](#) (www.finance.gov.au/government/climate-action-government-operations/commonwealth-climate-disclosure-requirements).

Not all data sources were available at the time of publishing this report and amendments to data may be required in future reports.

2024–25 GREENHOUSE GAS EMISSIONS INVENTORY – LOCATION-BASED METHOD

Emission source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (location-based approach)	N/A	–	–	–
Natural gas	–	N/A	–	–
Solid waste	–	N/A	–	–
Refrigerants	–	N/A	N/A	–
Fleet and other vehicles	–	N/A	–	–
Domestic commercial flights	N/A	N/A	10.15	10.15
Domestic hire car	N/A	N/A	–	–
Domestic travel accommodation	N/A	N/A	2.68	2.68
Other energy	–	N/A	–	–
Total t CO₂-e	–	–	12.82	12.82

Note: the table above presents emissions related to electricity usage using the location-based accounting method. CO₂-e = carbon dioxide equivalent.

N/A = not applicable

2024–25 ELECTRICITY GREENHOUSE GAS EMISSIONS

Emission source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Electricity kWh
Electricity (location-based approach)	–	–	–	–
Market-based electricity emissions	–	–	–	–
Total renewable electricity consumed	N/A	N/A	N/A	–
<i>Renewable power percentage¹</i>	N/A	N/A	N/A	–
<i>Jurisdictional renewable power^{2, 3}</i>	N/A	N/A	N/A	–
<i>Green power²</i>	N/A	N/A	N/A	–
<i>Large-scale generation certificates²</i>	N/A	N/A	N/A	–
<i>Behind-the-meter solar⁴</i>	N/A	N/A	N/A	–
Total renewable electricity produced	N/A	N/A	N/A	–
<i>Large-scale generation certificates²</i>	N/A	N/A	N/A	–
<i>Behind-the-meter solar⁴</i>	N/A	N/A	N/A	–

Note: the table above presents emissions related to electricity usage, using the location-based and market-based accounting methods. CO₂-e = carbon dioxide equivalent. Electricity usage is measured in kilowatt hours (kWh).

1. Listed as ‘mandatory renewables’ in 2023–24 annual reports. The renewable power percentage accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).
2. Listed as ‘voluntary renewables’ in 2023–24 annual reports.
3. The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage.
4. Reporting behind-the-meter solar consumption and/or production is optional. As emissions reporting matures, the quality of data is expected to improve over time.

Emissions from the OIGAC's electricity and solid waste are included in the emissions reporting of the Department of Health, Disability and Ageing.

Efforts were made to separate the data; however, a small portion of the OIGAC's domestic travel emissions may be included in the Department of Health, Disability and Ageing's annual report due to shared services agreements.

Appendix 3: List of requirements

17AD(g) Letter of Transmittal

PGPA Rule	Description	Requirement	Page
17AI	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory	3

17AD(h) Aids to access

PGPA Rule	Description	Requirement	Page
17AJ(a)	Table of contents (print only).	Mandatory	1
17AJ(b)	Alphabetical index (print only).	Mandatory	83
17AJ(c)	Glossary of abbreviations and acronyms.	Mandatory	81
17AJ(d)	List of requirements.	Mandatory	76
17AJ(e)	Details of contact officer.	Mandatory	ii
17AJ(f)	Entity's website address.	Mandatory	ii
17AJ(g)	Electronic address of report.	Mandatory	ii

17AD(a) Review by accountable authority

PGPA Rule	Description	Requirement	Page
17AD(a)	A review by the accountable authority of the entity.	Mandatory	6

17AD(b) Overview of the entity

PGPA Rule	Description	Requirement	Page
17AE(1)(a)(i)	A description of the role and functions of the entity.	Mandatory	10
17AE(1)(a)(ii)	A description of the organisational structure of the entity.	Mandatory	29
17AE(1)(a)(iii)	A description of the outcomes and programs administered by the entity.	Mandatory	10
17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan.	Mandatory	10
17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority.	Mandatory	28
17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority.	Mandatory	28
17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory	28

17AD(c) Report on the performance of the entity – Annual performance statements

PGPA Rule	Description	Requirements	Page
17AD(c)(i); 16F	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory	20

17AD(c)(ii) Report on the performance of the entity – Report on financial performance

PGPA Rule	Description	Requirements	Page
17AF(1)(a)	A discussion and analysis of the entity's financial performance.	Mandatory	40
17AF(1)(b)	A table summarising the total resources and total payments of the entity.	Mandatory	40–41

17AD(d) Management and accountability – Corporate governance

PGPA Rule	Description	Requirements	Page
17AG(2)(a)	Information on compliance with section 10 (fraud and corruption systems).	Mandatory	30–31
17AG(2)(b)(i)	A certification by accountable authority that fraud and corruption risk assessments and fraud and corruption control plans have been prepared.	Mandatory	3
17AG(2)(b)(ii)	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place.	Mandatory	3
17AG(2)(b)(iii)	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory	3
17AG(2)(c)	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	28–29

17AD(d) Management and Accountability – Audit Committee

PGPA Rule	Description	Requirements	Page
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	31
17AG(2A)(b)	The name of each member of the entity's audit committee.	Mandatory	31–32
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	31–32
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	31–32
17AG(2A)(e)	The remuneration of each member of the entity's audit committee.	Mandatory	31–32

17AD(d) Management and accountability – External scrutiny

PGPA Rule	Description	Requirements	Page
17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	30

17AD(d) Management and accountability – Management of human resources

PGPA Rule	Description	Requirements	Page
17AG(4)(a)	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	33, 36
17AG(4)(aa)	Statistics on the entity's employees on an ongoing and non-ongoing basis, including statistics on: - full-time employees - part-time employees - gender - staff location.	Mandatory	33
17AG(4)(b)	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including statistics on: - staffing classification level - full-time employees - part-time employees - gender - staff location - employees who identify as Indigenous.	Mandatory	33
17AG(4)(c)	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory	34
17AG(4)(c)(i)	Information on the number of SES and non-SES employees covered by agreements etc. identified in paragraph 17AG(4)(c).	Mandatory	35
17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level.	Mandatory	34–35
17AG(4)(c)(iii)	A description of non-salary benefits provided to employees.	Mandatory	34
17AG(4)(d)(i)	Information on the number of employees at each classification level who received performance pay.	If applicable, mandatory	35

17AD(d) Management and accountability – Assets management

PGPA Rule	Description	Requirements	Page
17AG(5)	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, mandatory	41

17AD(d) Management and Accountability – Purchasing

PGPA Rule	Description	Requirements	Page
17AG(6)	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory	41

17AD(d) Management and Accountability – Reportable consultancy contracts

PGPA Rule	Description	Requirements	Page
17AG(7)(a)	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	41–42
17AG(7)(b)	A statement that <i>“During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]”</i> .	Mandatory	42
17AG(7)(c)	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory	41
17AG(7)(d)	A statement that <i>“Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.”</i>	Mandatory	42

17AD(d) Management and accountability – Reportable non-consultancy contracts

PGPA Rule	Description	Requirements	Page
17AG(7A)(a)	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	42
17AG(7A)(b)	A statement that <i>“Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender”</i> .	Mandatory	42

17AD(daa) Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts

PGPA Rule	Description	Requirements	Page
17AGA	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	42

17AD(daa) Exempt contracts

PGPA Rule	Description	Requirements	Page
17AG(9)	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory	42

17AD(daa) Small business

PGPA Rule	Description	Requirements	Page
17AG(10)(a)	A statement that “[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website”.	Mandatory	43
17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	43

17AD(daa) Financial statements

PGPA Rule	Description	Requirements	Page
17AD(e)	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory	49

17AD(daa) Executive remuneration

PGPA Rule	Description	Requirements	Page
17AD(da)	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule.	Mandatory	34

17AD(f) Other mandatory information

PGPA Rule	Description	Requirements	Page
17AH(1)(a)(ii)	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, mandatory	43
17AH(1)(c)	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	37
17AH(1)(d)	Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	43
17AH(2)	Information required by other legislation.	Mandatory	26, 73–75

Appendix 4: Glossary

Word or phrase	Explanation
Acting Inspector-General	Acting Inspector-General of Aged Care appointed under section 33 of the <i>Inspector-General of Aged Care Act 2023</i>
Aged care system	Refers to government agencies, approved providers and other aged care bodies funded or regulated by the Australian Government that are responsible for regulating, administering or funding aged care services and delivering those services
Annual Work Plan	Under the <i>Inspector-General of Aged Care Act 2023</i> , the Inspector-General must prepare an Annual Work Plan that sets out the key outcomes and priorities and the reviews the Inspector-General intends to conduct during the financial year
APS	Australian Public Service
Director	An Executive Level 2 (EL 2) APS officer responsible for leading a section within the OIGAC
EL	Executive level
Engagement principles	Core values shaping the OIGAC's approach to meaningful engagement
ICT	Information and communication technology
IGAC Act	<i>Inspector-General of Aged Care Act 2023</i>
Inspector-General	Refers to the statutory position of Inspector-General Aged Care
Minister	Australian Government Minister for Aged Care
Monitor	The OIGAC monitors the aged care system by regularly gathering information from a range of sources
My Aged Care	The Australian Government's entry point for people to access aged care services
OIGAC	Office of the Inspector-General of Aged Care
PGPA Act	The <i>Public Governance, Performance and Accountability Act 2013</i>
Report	Refers to the OIGAC reporting function
Review	The OIGAC undertakes in-depth investigations and provides independent advice to the Australian Government and Parliament
Royal Commission	Refers to the Royal Commission into Aged Care Quality and Safety

Word or phrase	Explanation
Royal Commission recommendations	Refers to the Royal Commission into Aged Care Quality and Safety's <i>Final Report: Care, Dignity and Respect</i>
Statutory Inspector-General	Refers to the statutory Inspector-General of Aged Care
Systemic issue	The Inspector-General seeks to address systemic issues in aged care, including those that are longstanding. When determining if an issue is systemic, we consider if it is: • more than a single or isolated incident • a significant issue that pervades multiple parts of the system • has widespread implications and affects a significant number of older people • significantly disadvantages a small specific demographic • despite attempts to address it, it is an issue that has persisted in the aged care system for a long time

Index

A

abbreviations and acronyms, 81–82
Aboriginal and Torres Strait Islander people, 7, 8, 15, 16, 33
 see also Closing the Gap; First Nations people
accountable authority, 10, 20, 28
Instructions, 31, 41
advertising and market research, 43
advisory bodies, 16, 17, 21, 23
Aged Care Act 2024 (new Act), 7, 11, 12, 17
aged care system, 81
 administration and regulation, 10, 11, 25, 29
complaints oversight, 11, 29
funding, 10, 29, 81
 monitoring, 11, 13, 21, 81
 providers, 14, 22, 23, 25, 81
 systemic issues, 10, 12, 13, 22, 29, 37, 82
Agency Executive Director, 29, 30, 34, 35
annual performance statements, 19–26
Annual Work Plan, 7, 8, 9, 11, 13, 21, 22, 29, 81
APS Net Zero 2030 emissions reporting, 73–75
assets management, 41
Audit and Risk Committee, 29, 30, 31
 see also risk management
AusTender, 42
Australian Information Commissioner, 30
Australian National Audit Office, 42

C

Carers Recognition Act 2010, 37
child safe policy, 44
climate action, 73
Closing the Gap, 7, 8, 9, 11, 12, 15, 16
 see also Aboriginal and Torres Strait Islander people; First Nations people
Communication and Engagement section, 28, 29
contracts
 exempt, 42
 reportable, 42
Corporate Plan, 8, 20, 25, 28
Corporate Services, 28, 30
Employee Census, 37
Employment Assistance Program, 36
employment statistics, 33–36
human resources management, 32–37

D

Department of Health, Disability and Ageing, 30, 34, 36, 37, 38, 41

E

Enterprise Agreement 2024–2027, 34
Executive Committee, 29, 30
executive management, 29, 30, 31, 34
 see also Agency Executive Director; key management personnel; Inspector-General of Aged Care
Executive Support section, 28, 29
external scrutiny, 30

F

financial performance, 39–44
Financial Statements, 47–72
 appropriations, 66–67
assets and liabilities, 51, 58–61, 62–63, 70
Cash Flow Statement, 53
expenses, 50, 56
investment, 53
notes, 54–72
revenue and gains, 50, 57
Statement of Changes in Equity, 52
Statement of Comprehensive Income, 50
Statement of Financial Position, 51
taxation, 55
First Nations Aged Care Commissioner, 15, 16
First Nations people, 9, 11, 15, 16, 22
 see also Aboriginal and Torres Strait Islander people; Closing the Gap
fraud and corruption control, 30
freedom of information, 29, 43

G

glossary, 81–82
grants programs, 43

I

IGAC Act, 10, 13, 21, 22, 25, 26, 28, 29, 81
 see also Inspector-General of Aged Care Act 2023
Information Publication Scheme, 43
information and communication technology, 30, 40, 81
Inspector-General of Aged Care
 functions and role, 10, 21, 26
 powers, 10, 34
Inspector-General of Aged Care Act 2023, 10, 28, 81
 see also IGAC Act

K

key management personnel, 34
 remuneration, 35, 65

see also KMP
key performance measures, 20, 21
KMP, 34, 35, 36

L

legal services, 44

M

Minister for Aged Care and Seniors, 8, 9, 21, 22, 25, 81
Monitoring and Strategic Operations section, 28, 29
My Aged Care, 8, 9, 13, 21, 25, 26, 81

O

Office of the Inspector-General of Aged Care (OIGAC)
agency overview, 6–9, 10–11
agency structure, 28
functions, 13, 28, 29, 30
outcomes and programs, 12, 20
performance for 2024–25, 20–23
purpose, 10, 13, 20
strategic objectives, 9, 12, 28

P

PGPA Act, 10, 20, 31, 40, 81
see also Public Governance, Performance and Accountability Act 2013
PGPA Rule, 20, 76–80
see also Public Governance, Performance and Accountability Rule 2014
procurement, 30, 32, 41, 43
Public Governance, Performance and Accountability Act 2013, 10, 20, 81
Public Governance, Performance and Accountability Rule 2014, 20
Public Service Act 1999, 33, 34

R

related party disclosures, 65
Reports, 28, 29
Reviews and Information Access, 28, 29
risk management, 30, 31, 32
 Framework, 31
 see also Audit and Risk Committee
Royal Commission into Aged Care Quality and Safety
Progress Reports on recommendations, 7, 8, 9, 10, 13, 21, 22, 29, 82

S

Senate Standing Committees on Community Affairs, 30
shared services arrangements, 30, 37
stakeholder engagement, 16–17, 21, 22–25, 81

Strategic Framework, 11–12

T

travel, 30, 74, 75
training and development, 36

W

work health and safety, 36

www.igac.gov.au

