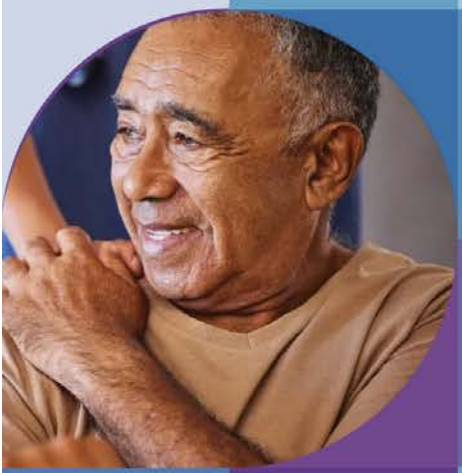
Australian Government

OFFICE OF THE INSPECTOR-GENERAL OF AGED CARE

Annual Report

2025–2026







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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

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This report is also available on our website at www.igac.gov.au/annual-reports

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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 2025–26

I am pleased to present the annual report of the Office of the Inspector-General of Aged Care for the financial year ended 30 June 2026.

This report has been prepared for the purposes of section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), which requires that an annual report be provided to you for presentation to the Parliament.

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.

It includes the agency's audited financial statements, as required by subsection 43(4) of the PGPA Act. It also includes the agency's annual performance statements as required under section 39 of the PGPA Act.

In accordance with section 10, and as required by subsection 17AG(2), 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 mechanisms to prevent, detect, investigate, record and confidentially report suspected fraud and corruption
- I have taken all reasonable measures to appropriately deal with fraud relating to the agency.

Yours sincerely



Kate Pope PSM

Acting Inspector-General of Aged Care

12 October 2026

Part 1:

Overview and year in review



Part 1: Overview and year in review



Inspector-General of Aged Care

As I prepare to leave the role of Inspector-General of Aged Care at the end of July 2026, I am proud to present this Annual Report for the Office of the Inspector-General of Aged Care.

This was a year of significant delivery for a young agency with a large mandate. We delivered our 2025 *Progress Report on the implementation of the recommendations of the Royal Commission into Aged Care Quality and Safety* (2025 Progress Report), completed our *Review of My Aged Care – Final Report* (My Aged Care Review), contributed to a number of Senate and policy inquiries, and progressed the work set out in our Annual Work Plan. Across all this work, our purpose has remained clear: to hold government to account for whether the aged care system – as designed, funded, administered and regulated – in practice matches the promises now made in law.

The new *Aged Care Act 2024* commits Australia to care that upholds dignity, agency, independence, kindness, compassion and respect for the whole person. But rights are not realised by legislation alone. They are made real, or quietly undermined, through funding models, assessment tools, access pathways, pricing structures, administrative processes and the everyday experiences of older people trying to get support.

That has been the central concern of my work this year. We have sought to test whether reform is moving beyond aspiration into action. We have asked whether older people can find the 'front door' of aged care, whether that door is open equally to everyone, and whether the system helps people remain connected, independent and fulfilled as they age.

Our My Aged Care Review found that, for many people, accessing aged care still feels more like entering a maze. Research for the 2025 Progress Report found that, while there has been enormous effort and important progress, the reform agenda is not yet consistently delivering the transformation older people were promised. Through our submissions to inquiries, including the transition of the Commonwealth Home Support Program to Support at Home, we have argued for changes that protect prevention, equity and access. It has been encouraging to see a number of our recommendations and concerns reflected in subsequent decisions and public debate.

One of the most important areas of work we have advanced this year is our economic analysis of preventive aged care. This work starts from a simple proposition: dignity and fiscal responsibility are not in conflict. In fact, they point in the same direction. A system that supports people earlier, keeps them well at home, preserves independence, and delays or prevents unnecessary entry into hospital or residential care is not only more humane – it is the only way to deliver value for the aged care budget.

Since the reforms began, we have observed that much of the current aged care budget is still pulled towards crisis, dependency and late intervention. The urgent task now is to make that same investment work harder: serving more people, more quickly, and supporting people to live well for longer. That means treating home care, home modifications, social connection,

reablement, carer support and culturally safe community-based care, not as optional extras but as core infrastructure for independence.

Oversight work can be frustrating. It requires patience, persistence and a willingness to keep saying the uncomfortable thing until it is heard. But this year has also shown me that change is possible. The government's decision to remove co-payments for some of the essential areas of personal care (including showering, dressing and continence support) was an important example. It showed that when older people, advocates, providers and independent oversight all point to the same predictable harm, government *can* listen and change course.

There is still urgent work ahead. We must ensure the rights promised by the new Aged Care Act are not diluted or undermined by implementation. We must ensure affordability settings do not push people away from the support that would keep them independent and connected to the community. We must ensure hardship processes do not become the only point of access for those least able to navigate them. And we must ensure the budget is not consumed at the most expensive end of care because we failed to invest early enough.

Most importantly, we must continue to centre the voices of people with lived experience. I am profoundly grateful to every older person, family member, carer, advocate and community leader who has shared their experiences with us. Many of those experiences were deeply personal. Some were painful. They were shared in the hope that the lives of other older people might be better. That generosity has shaped our work, sharpened our analysis and reminded us, every day, what accountability is for.

I leave this role with deep gratitude to the staff of this office and real hope for its future. Independent oversight is not about finding fault for its own sake. At its best, it is an act of public service: telling the truth clearly, constructively and persistently, so the system can become what older people were promised it would be.



Natalie Siegel-Brown
Inspector-General of Aged Care (2025–26)

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 position of Inspector-General was established on 16 October 2023 through the *Inspector-General of Aged Care Act 2023* (IGAC Act), to oversee 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.

For the year ended 30 June 2026, Ms Natalie Siegel-Brown was 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. It was established on 16 October 2023 under the IGAC Act. The IGAC Act sets out the functions and powers of the Inspector-General and the OIGAC more broadly.

The OIGAC was established by the Australian Government in response to the findings of the Royal Commission into Aged Care Quality and Safety (Aged Care Royal Commission). The royal commission recommended establishing an independent oversight body to provide ongoing scrutiny and hold government agencies accountable for their processes, decisions and performance.

Our purpose

The purpose of the OIGAC is to ensure the 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.

Our functions

Section 10(1) of the IGAC Act sets out the following functions of the Inspector-General:

(a) to monitor, investigate and report to the Minister and Parliament on:
  (i) the exercise of powers, and the performance of functions and duties, under an aged care law; or
  (ii) the Commonwealth's administration of an aged care law or aged care funding agreement; or
  (iii) the operation of an aged care law; or
  (iv) the performance of obligations and the exercise of rights by the Commonwealth under an aged care funding agreement

(b) to monitor, investigate and report to the Minister and Parliament on systemic issues relating to a matter referred to in subparagraph (a)(i), (ii), (iii) or (iv)

(c) to monitor, investigate and report to the Minister and Parliament on any systems established by the Commonwealth to administer an aged care law or aged care funding agreement

(d) to monitor, investigate and report to the Minister and Parliament on the implementation by the Commonwealth of the recommendations of the Aged Care Royal Commission

(e) any other functions conferred on the Inspector-General by this Act or the regulations

(f) to do anything incidental to, or conducive to, the performance of the above functions.

Strategic Framework

Our Strategic Framework (see Figure 1) drives how we deliver on the OIGAC's legislative remit. It informs our decisions, and ensures our efforts are directed towards areas where improved care models can be developed, and meaningful outcomes achieved.

Our work is underpinned by our vision of an aged care system where every person receives kind, compassionate, high-quality care that promotes their rights, identity and independence.

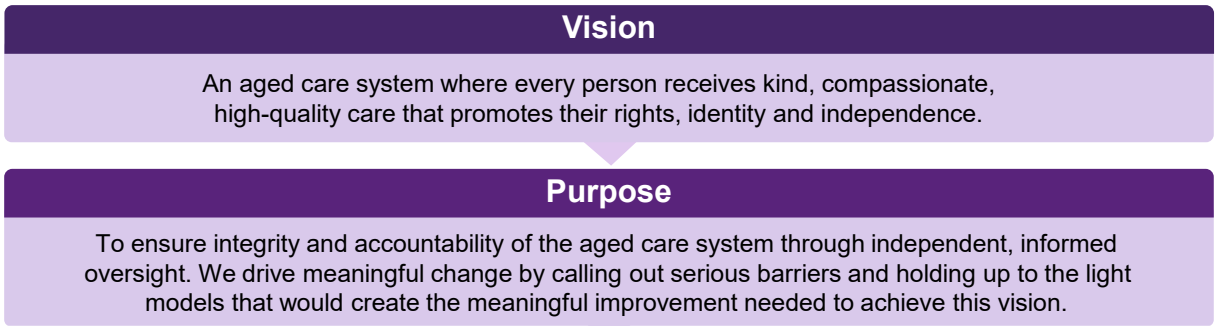


Figure 1: Vision and purpose of the OIGAC

Outcomes

The Strategic Framework identifies 4 outcomes that support our purpose (see Figure 2). These outcomes describe the broader impacts we aim to achieve through oversight and engagement activities.

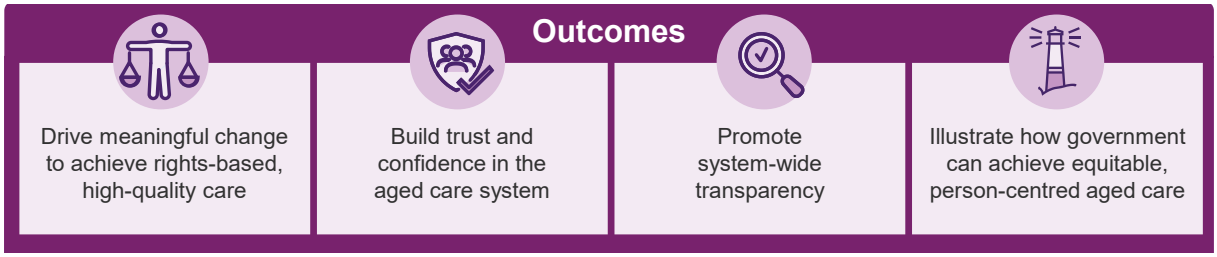


Figure 2: Outcomes of the OIGAC

Strategic objectives

The OIGAC's strategic objectives (see Figure 3) explain how we will achieve these outcomes, and where we focus our resources and efforts to influence positive change for older people in Australia.

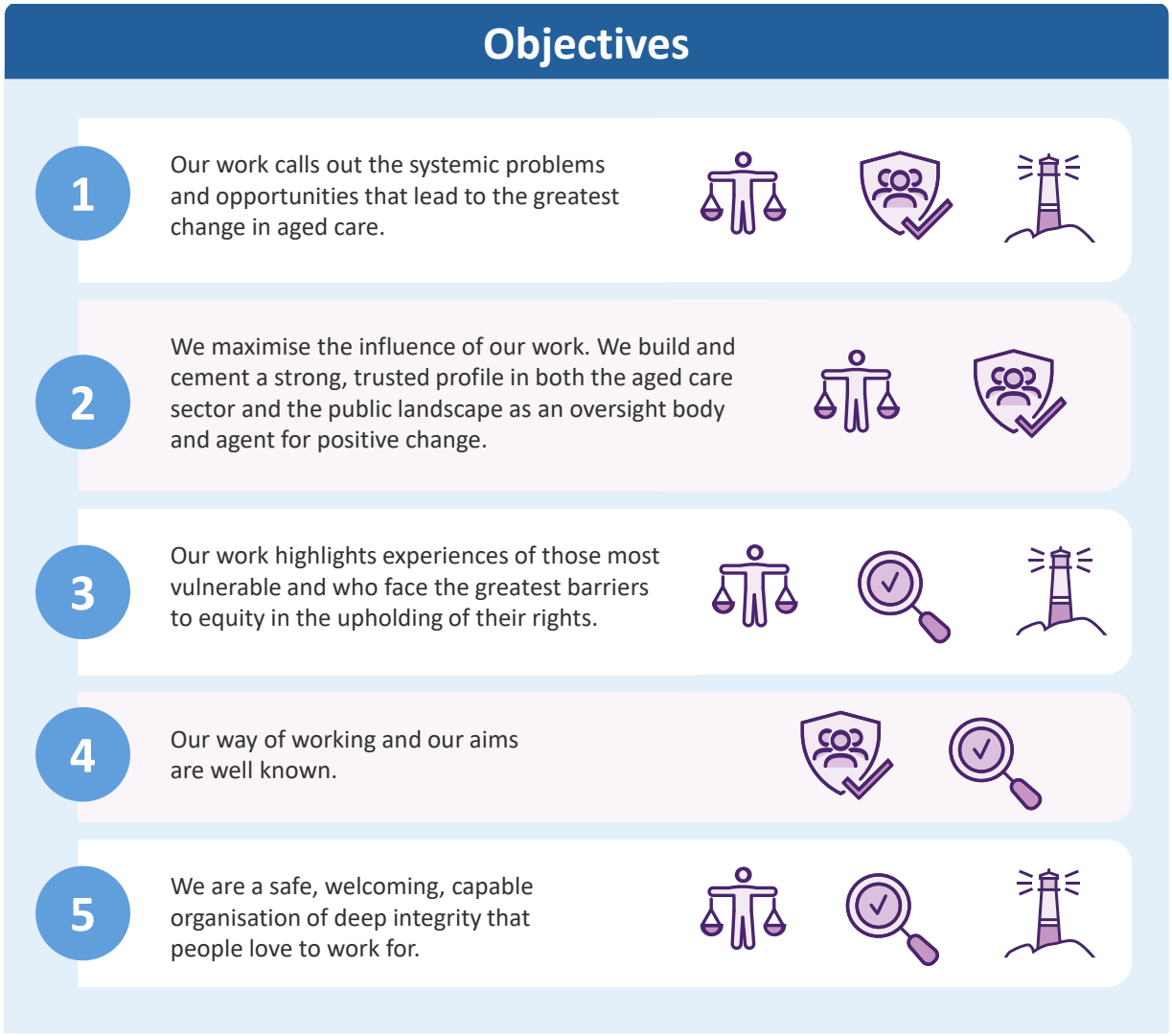


Figure 3: Strategic objectives of the OIGAC

Our guiding principles

Our guiding principles (see Figure 4) form the foundation of the OIGAC's governance framework, and support effective risk oversight and assurance activities. They shape how we work, engage with others, and fulfil our purpose.



Figure 4: The OIGAC's guiding principles

Organisational structure

The OIGAC's structure is designed to support the efficient delivery of our responsibilities and align resources with our core functions. Since the agency was established, the structure has been refined to better meet the demands of our oversight and strategic priorities.

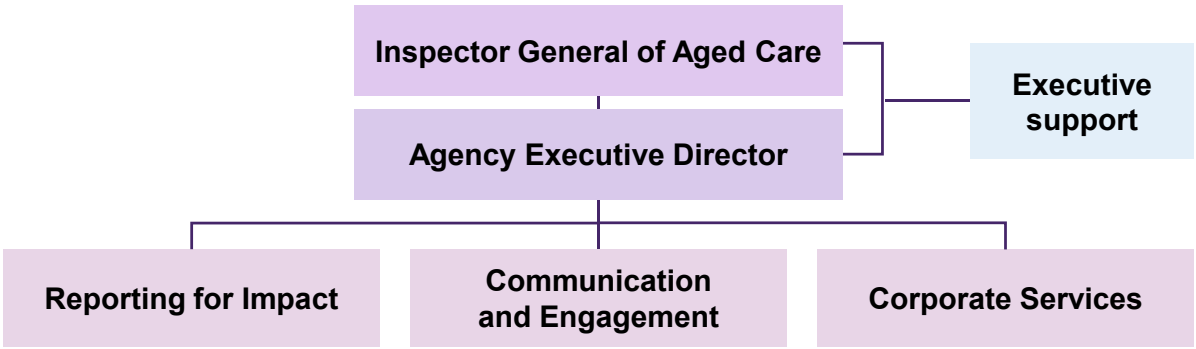


Figure 5: Organisational structure of the OIGAC as at 30 June 2026

Executive management

As of 30 June 2026, the Executive management team supporting the Inspector-General comprised the Agency Executive Director and 5 directors. This team provided leadership across the OIGAC's functions and contributed to the delivery of strategic and operational priorities.

The 2 key corporate governance structures in place to ensure the principles and objectives of good governance are applied are the Executive Committee and the Audit and Risk Committee. Details of these are outlined in Part 3: Management and accountability.

Executive support

The Executive support team provides high-level executive and administrative assistance to the Inspector-General, the Agency Executive Director and the organisation more broadly. They support the smooth delivery of business operations in line with operational objectives.

Our internal teams

Reporting for Impact

The Reporting for Impact teams are each led by a director. These teams gather intelligence and undertake detailed analysis of systemic issues related to the funding, regulation, and administration of the aged care system. They also prepare a range of reports. This includes reports required under the IGAC Act regarding the Commonwealth's progress towards implementing the Aged Care Royal Commission's recommendations (and the effectiveness of these measures); reviews, as defined by our legislation; Senate submissions; and other special reports on matters specific to our independent oversight role.

Communication and Engagement

The Communication and Engagement team plans, implements and evaluates the OIGAC's communication and stakeholder engagement activities, ensuring the approach for each activity is consistent with organisational objectives. These activities include supporting colleagues with advice, assistance and guidance on stakeholder engagement; delivering internal and strategic communication initiatives; monitoring and managing media; parliamentary liaison; and managing selected corporate reporting activities.

Corporate Services

The Corporate Services team manages such functions as finance and procurement, human resources, and risk management. The team also oversees the OIGAC's shared services agreement with the Department of Health, Disability and Ageing. This agreement provides the OIGAC with access to a range of corporate support functions, including payroll services; ICT hardware, software and helpdesk support; accounts payable and receivable; ministerial and parliamentary support; and records management.

The team supports the work of the OIGAC's Audit and Risk Committee, and is responsible for a range of legal and compliance functions. These functions include 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*.

2025–26 Annual Work Plan

Our work during the year was guided by the *2025–26 Annual Work Plan*. We undertook extensive consultation to inform this plan, which prioritises the perspectives of people with lived experience of the aged care system. Advocacy organisations, government departments and regulators, aged care providers, peak bodies, advisory bodies, and members of the aged care workforce contributed their perspectives to the plan.

The plan is themed, 'From aspiration to action: Realising human rights and person-centred care in aged care'. It outlines our priorities for the year and reaffirms our focus on practical change that improves people's everyday experiences of aged care.

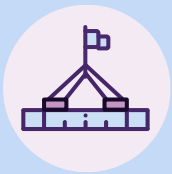
Snapshot of 2025–26

Reports and planning



- **2025–26 Annual Work Plan:** Published our operational priorities and key activities planned for the year.
- **2025 Progress Report on the implementation of the recommendations of the Royal Commission into Aged Care Quality and Safety:** Tabled in Parliament and made publicly available in September 2025.
- **My Aged Care Review:** Tabled in Parliament and made publicly available in November 2025.

Senate committee inquiry contributions



Formal submissions to Senate committee inquiries:

- Aged care service delivery
- Aged Care (Accommodation Payment Security) Levy Amendment Bill 2025 and Aged Care and Other Legislation Amendment Bill 2025
- Review of Aged Care Rules 2025
- Transition of the Commonwealth Home Support Program to the Support at Home Program
- Support at Home Program (in progress as at 30 June 2026).

Sector engagement



- **Consultation to inform our 2025–26 Annual Work Plan:** We prioritised the perspectives of people with lived experience of the aged care system, as well as advocacy organisations, government departments and regulators, aged care providers, peak bodies, advisory bodies and the aged care workforce.
- **Engagement to inform the 2025 Progress Report and My Aged Care Review:** We held targeted discussions, consultations and roundtables, and called for public submissions.
- **Ongoing sector engagement:** We participated in regular meetings and discussions with a range of stakeholders, providers, peak bodies, government agencies and people with lived experience to progress activities on our work plan and further inform our understanding of issues across the sector.
- **Presentations:** The Inspector-General and executive team delivered 37 speeches and panel presentations at sector events.

Figure 6: Snapshot of 2025-26

My Aged Care Review

The My Aged Care Review report was tabled in Parliament on 27 November 2025.

The first formal review from the Inspector-General sought to answer whether My Aged Care, as the single entry point to the aged care system, is fit for purpose in facilitating timely access to aged care services and supports for all older people in Australia, regardless of their location, background and life experiences.

The review found My Aged Care is poorly understood, insufficiently promoted, onerously complex to navigate, and not appropriately tailored to the needs of the target population.

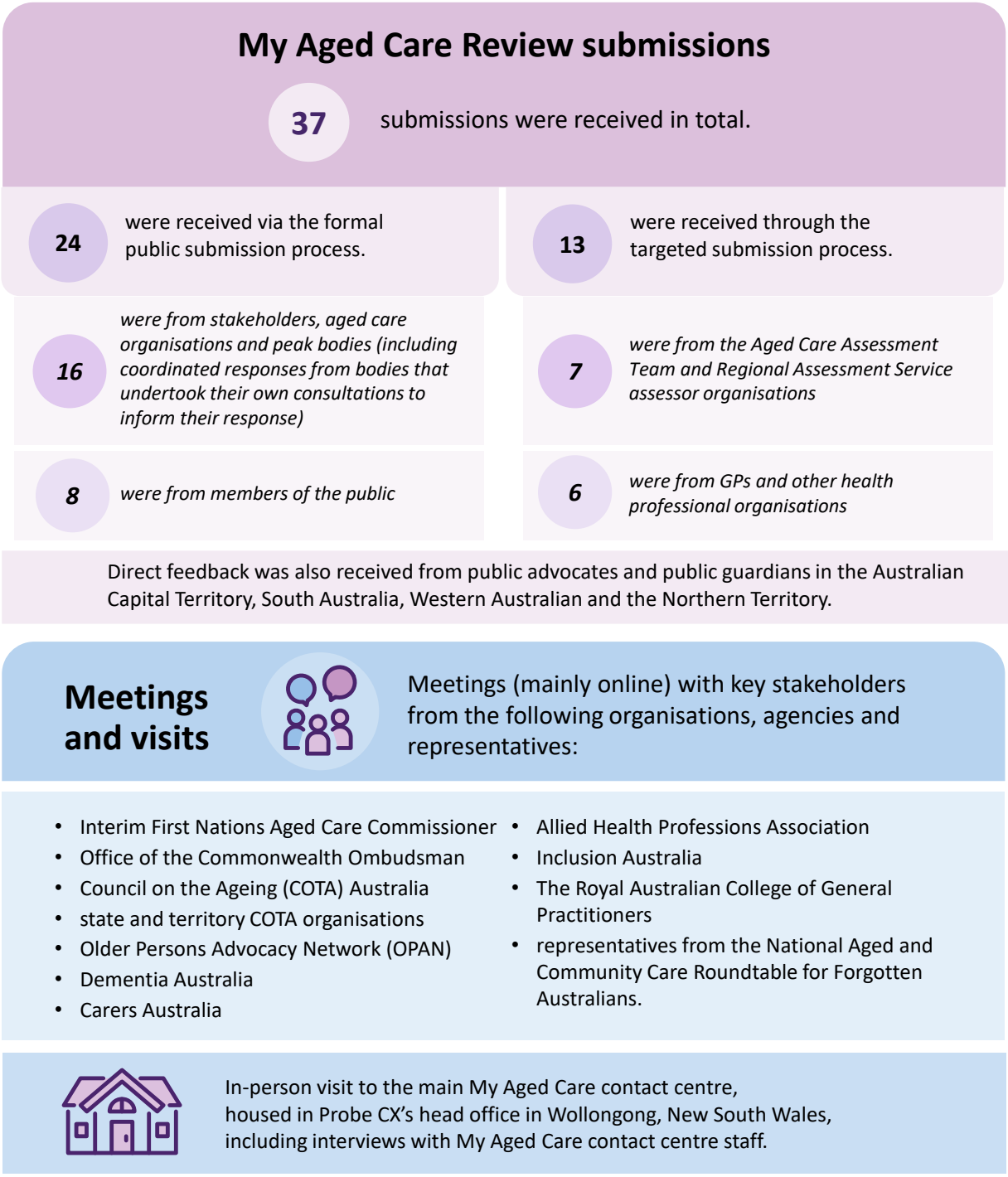


Figure 7: My Aged Care Review submissions

2025 Progress Report on the implementation and recommendations of the Royal Commission into Aged Care Quality and Safety

The 2025 Progress Report was released on 4 September 2025.

The report called for stronger action to implement the recommendations of the Aged Care Royal Commission, warning Australia is not yet on track to deliver the transformation required.

Submissions 	We received 42 submissions from: • consumer and provider peak organisations • other key stakeholders in the aged care sector • state and territory agencies • members of the public.
Consultations 	We held consultations with: • the Australian Institute of Health and Welfare • Kathryn McKenzie, Acting NSW Ageing and Disability Commissioner • Robert Fitzgerald, Age Discrimination Commissioner • UTS Ageing Research Collaborative.

Roundtables 	• We held 4 roundtable discussions about the progress of aged care reforms.
	• Each roundtable comprised the following distinct cross-sections of stakeholders:
	  ○ organisations representing consumers
	  ○ representatives of aged care providers
	  ○ people who have diverse backgrounds, lived experience and circumstances
	  ○ Aboriginal and Torres Strait Islander representatives and providers.
	• Each session lasted several hours and provided an opportunity for in-depth discussion about the progress of the aged care reforms.

Lived experience seminar 	• The Older Persons Advocacy Network assisted the OIGAC to engage with people with lived experience of the aged care sector. • At a seminar with older people, we heard from care recipients (covering home and residential care), carers, family members, health professionals, advocates and supporters.

Figure 8: 2025 Progress Report engagements

Contributions to Senate committee inquiries

In addition to the Inspector-General's appearances at Senate Estimates, in 2025–26 the OIGAC contributed formal submissions to several Senate inquiries. Through this work, we sought to highlight systemic risks early, promote rights-based and person-centred approaches, and support better policy settings for older people.

Our submissions related to the following Senate inquiries:

- Aged care service delivery
- Aged Care (Accommodation Payment Security) Levy Amendment Bill 2025 and Aged Care and Other Legislation Amendment Bill 2025
- Review of Aged Care Rules 2025
- Transition of the Commonwealth Home Support Program to the Support at Home Program.

Further, the Community Affairs References Committee's inquiry into the Support at Home program was referred in November 2025 and is due to report in November 2026. The Inspector-General appeared at a public hearing for this inquiry in June 2025. As at 30 June, we were finalising our written submission, which was due by 31 July 2026.

Influencing public debate on key reform issues

In 2025–26, the OIGAC helped to highlight vital questions about access to home care, co-payments under the Support at Home program, complaints management, and the importance of designing policy around rights, dignity and lived experience.

Following the Inspector-General's submission to the Senate inquiry into aged care service delivery, the Australian Government committed to releasing 20,000 Home Care Packages to address the backlog of people waiting for home care.

In our 2025 Progress Report, we were among the first to raise concerns about co-payments under Support at Home, ahead of the program's rollout. The Inspector-General spoke publicly about the impact of co-payments for essential personal care services, including showering and continence care. This contributed to broader sector advocacy and led to the removal of these co-payments.

Conferences and events

The Inspector-General spoke at more than 30 conferences and other events in 2025–26, on topics such as positive ageing, the Support at Home program, trauma-aware care, remote service delivery, palliative care, dementia, multicultural aged care, and elder abuse. Participating in these events not only provided the Inspector-General with a platform to share her insights but also facilitated opportunities for the OIGAC to connect with representatives from across the aged care sector to discuss their perspectives.

In November 2025, the Inspector-General addressed the Australia and New Zealand School of Government (ANZSOG) conference on the topic of 'Approaches to enhance and sustain First Nations and Māori-led development'.



Figure 9: Inspector-General Natalie Siegel-Brown (left) at the ANZSOG conference



Figure 10: Natalie Siegel-Brown speaking at the Palliative Care in Aged Care Forum

In March 2026, the Inspector-General spoke at the Palliative Care in Aged Care Forum. Her address reminded attendees that palliative care is not a discrete service but a deeply human experience – social, relational and often spiritual – that must be treated as an everyday pathway, not a crisis response.

Ongoing sector engagement

Throughout the year, the Inspector-General and the OIGAC regularly engaged with a range of stakeholders from across the aged care sector to help inform our work. As well as prioritising the perspectives of people with lived experience, we met with providers, unions and other workforce representatives, peak bodies (including for First Nations and culturally and linguistically diverse communities) and government agencies to help inform our understanding of issues across the sector.

Part 2:

Annual performance statements



Part 2: Annual Performance Statements

2025–26 Annual Performance Statements

I, Kate Pope, as the accountable authority of the Office of the Inspector-General of Aged Care (OIGAC), present the Annual Performance Statements of the OIGAC for the 2025–26 financial year, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In my opinion, the statement accurately presents the OIGAC's performance for this reporting period, and complies with subsection 39(2) of the PGPA Act.

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 and reporting performance, ensuring that funding is allocated appropriately to achieve these results.

We have 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

Our performance

This section outlines the OIGAC's achievements against key performance measures for the 2025–26 reporting period.

It details the results of activities undertaken throughout the year in support of our outcome, highlighting performance measures set out in the 2025–26 Corporate Plan.

Performance measures for 2025–26

Table 1 outlines the measures used to assess the OIGAC's performance in 2025–26.

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

	Key performance measure	Target 2025–26	Result
1	Maximise the influence of our work. Number of citations and/or references to the work of the OIGAC in parliamentary debates/forums, social media traffic and media/sector publications.	• 200 media mentions per year • 1,000 social media followers • 30 speeches and/or representation on external panels by the IGAC or members of the executive.	Achieved
2	Proportion of publications, products and activities that draw on people's lived experience.	• Engage with active lived experience advisory groups quarterly • 80% of lived experience participants report positive engagement and reflection of their views in the annual stakeholder engagement review • 80% of surveyed stakeholders from Aboriginal and Torres Strait Islander communities and culturally and linguistically diverse communities report positive engagement and reflection of their views in the annual stakeholder engagement review	Partly achieved
3	Effective stakeholder engagement with relevant committees, advisory bodies, agencies, organisations and the public.	• Biennial increase in stakeholder awareness scores from targeted surveys across aged care providers, advocacy groups and the public. • 70% of respondents to surveys report feeling heard and valued.	Not applicable in 2025–26
4	Number of publications, products and activities generated by the OIGAC that identify systemic issues and/or opportunities for sector-wide improvements.	A tally of the outputs shows 80% identify systemic issues and/or discuss opportunities for sector-wide improvement	Achieved

Summary analysis of 2025–26 performance measures

Performance measure 1

Maximise the influence of our work. Number of citations and/or references to the work of the OIGAC in parliamentary debates/forums, social media traffic and media/sector publications.

Why we measure this

This metric assesses the extent to which we achieve the OIGAC's objective of building a strong and trusted profile in both the aged care sector and the public landscape, as an oversight body and agent for positive change.

How we measure this

Performance is determined by calculating:

- the number of times the Inspector-General and/or the OIGAC was mentioned in the media during the year
- how many people or organisations follow the OIGAC on social media
- the number of speeches delivered at sector events, including panels on which the Inspector-General and members of the executive team participated.

Analysis

This performance measure was **achieved** in 2025–26, with results exceeding targets.

- **Media mentions:** There were 707 media mentions of the Inspector-General and/or the OIGAC between 1 July 2025 and 30 June 2026, exceeding the target of 200. Factoring in syndication, there were more than 2,200 mentions.
- **Social media followers:** The OIGAC has one active social media channel: LinkedIn. The target for this measure was 1,000 followers, which was exceeded, with 2,770 followers at 30 June 2026. This is due to concerted efforts to improve the quality, relevance and frequency of posts during the year.
- **Speeches:** We delivered 37 speeches and panel presentations during 2025–26, exceeding the target of 30.

Performance measure 2

Proportion of publications, products and activities that draw on people's lived experience.

Why we measure this

This metric ensures all our work is grounded in lived experience of the aged care system. A key objective in our Strategic Framework is to ensure our work highlights the experiences of those who are most vulnerable, and who face the greatest barriers to equity in the upholding of their rights in the aged care system.

How we measure this

Performance is determined by the regularity of engagement with active lived experience advisory groups, and feedback from lived experience participants on this engagement.

Analysis

This performance measure was **partly achieved** in 2025–26, with the Inspector-General and OIGAC staff meeting at least quarterly with active lived experience advisory groups, in line with the target set for the year.

As detailed in the *2024–25 Annual Report*, we also engaged independent consulting firm HealthQ Consulting at the end of 2024–25 to survey stakeholders and assess the reach, effectiveness and visibility of stakeholder engagement activities that year. We had envisaged that the survey would be conducted annually. However, after considering the resourcing and financial implications, and the risk of exacerbating stakeholder consultation fatigue, we determined that doing it every 2 years would be more appropriate. This cadence also allows sufficient time between surveys to implement recommendations and assess the results.

Consequently, the next stakeholder survey will be conducted in 2026–27.

Performance measure 3

Effective stakeholder engagement with relevant committees, advisory bodies, agencies, organisations and the public.

Why we measure this

This metric assesses the extent to which our stakeholder engagement approach ensures key stakeholders (particularly those with lived experience of the aged care system) are aware of the OIGAC, and feel their perspectives are reflected in our work.

How we measure this

Performance is assessed by comparing the biennial stakeholder awareness scores from targeted surveys across aged care providers, advocacy groups and the public.

Analysis

This performance measure was **not applicable** in 2025–26. As noted in Performance measure 2, the next stakeholder survey is due to be undertaken in 2026–27.

Performance measure 4

Number of publications, products and activities generated by the OIGAC that identify systemic issues and/or opportunities for sector-wide improvements.

Why we measure this

This metric evaluates performance against the OIGAC's overarching purpose: to ensure integrity and accountability of the aged care system, and drive meaningful change by calling out serious barriers and identifying opportunities for positive change.

How we measure this

Performance is determined by counting the number of publications, products and activities delivered during the year that satisfy this measure.

Analysis

This performance measure was **achieved** in 2025–26 through our work on the publications, submissions and activities listed below.

Publications

- *My Aged Care Review* (November 2025)
- *2025 Progress Report on the implementation of the recommendations of the Royal Commission into Aged Care Quality and Safety* (September 2025)

Community Affairs Legislation Committee inquiry submissions

- Aged care service delivery (August 2025)

- Aged Care (Accommodation Payment Security) Levy Amendment Bill 2025 and Aged Care and Other Legislation Amendment Bill 2025 (August 2025)
- Aged Care Rules 2025 (January 2026)
- Transition of the Community Home Support Program to the Support at Home Program (January 2026)

Activities

- Senate Estimates appearances (October 2025, February 2026)
- Appearance at a hearing of the Transition of the Community Home Support Program to the Support at Home Program inquiry (February 2026)
- Speeches and panel presentations delivered at sector events (37 events)

Performance of the Inspector-General's functions

As required under section 71 of the *Inspector-General of Aged Care Act 2023*, information about the performance of the Inspector-General's functions in 2025–26 is included in Table 2.

Table 2: Performance of the Inspector-General's functions in 2025–26

Reference	Act reference	Year	#	Comment
71(1)(a)(i) number of reviews started during the period	Division 3 of Part 2	2025–26	0	No new reviews were initiated during the reporting period.
71(1)(a)(ii) number of reviews completed during the period	Division 3 of Part 2	2025–26	1	One review was completed during the reporting period – the My Aged Care Review.
71(1)(b)(i) number of notices given by the Inspector-General and circumstances	Section 44	2025–26	0	No section 44 notices were issued during the reporting period.
71(1)(b)(ii) number of times an authorised official has entered premises and circumstances	Section 50	2025–26	0	No entries were made under section 50 during the reporting period.
71(1)(c) any other matters prescribed in regulations	Nil	2025–26	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 accountable authority of the Office of the Inspector-General of Aged Care (OIGAC) for the reporting period was the Inspector-General, Ms Natalie Siegel-Brown.

Corporate governance

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

The OIGAC's 2025–26 Corporate Plan was published on 29 August 2025. It outlines our strategic vision, objectives, deliverables and performance criteria for the period 2025–26 to 2028–29.

Executive committee

The OIGAC's Executive Committee meets monthly and serves as an internal forum for overarching governance of the OIGAC's business and activities.

The Executive Committee guides our strategic directions by making recommendations to the Inspector-General on matters of strategic significance relating to the OIGAC's role and functions, and on matters requiring the Inspector-General's decision. The committee prioritises decision-making on the OIGAC's operational direction in line with the Annual Work Plan, Corporate Plan and Strategic Framework.

The committee comprises the Inspector-General, the Agency Executive Director, and the 5 directors.

External scrutiny

During 2025–26, 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 conducted, and no legal action was lodged against the agency during the period.

Fraud and corruption control and prevention

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 Guide 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 and ensure adherence with the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

During 2025–26, there were no allegations or confirmed cases of fraud, and no investigations were completed.

Significant non-compliance with finance law

There were no significant issues reported to the Minister under paragraph 19(1)(e) of the PGPA Act, which includes compliance with finance law.

Identifying and managing risk

The OIGAC maintains a robust system of risk oversight, management and internal controls, 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 5 enterprise-level risks that could impact our ability to achieve our purpose. These risks relate to governance, people, engagement and reputation, 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 remain 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 oversees 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 and assurance on our governance arrangements, financial and performance reporting, risk management, internal controls and compliance.

In 2025–26, the committee comprised 3 independent external members. It was chaired by Ms Gayle Ginnane, with Mr James Hazel and Mr Mark Jenkin as members. Together, they brought a wide range of skills and governance experience. The OIGAC Audit and Risk Committee Charter is available on our website.

Table 3 outlines member expertise, meeting attendance and remuneration for 2025–26.

Table 3: OIGAC Audit and Risk Committee members, 2025–26

Member name	Expertise, attendance and 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. 4 out of 4 meetings attended Total remuneration $11,000 (including GST)
James Hazel AM Member	Mr Hazel is an experienced company director with board experience for 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 holds a degree in economics from Adelaide University, and 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 (including GST)
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's degree in commerce and a master's degree in financial management. He 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 (GST not applicable)

Management of human resources

As a small agency with a broad remit, the OIGAC relies on an agile, capable, diverse and adaptable workforce. We focus our resources on key priorities and invest in developing our people's skills and expertise so we can deliver on our purpose.

We support 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, with external contractors or labour hire workers used in limited circumstances, in accordance with the Strategic Commissioning Framework.

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

All OIGAC staff, except the Inspector-General, are employed under the *Public Service Act 1999*.

On 30 June 2026, the OIGAC employed 21 Australian Public Service (APS) staff, in addition to the Inspector-General. Most were based in the Australian Capital Territory, with one employee in New South Wales, one in Queensland, and 2 each in South Australia and Victoria. Among them:

- 86% were ongoing APS employees
- 86% worked full time
- 71% identified as women/female
- 5% identified as Aboriginal and/or Torres Strait Islander people
- 10% identified as having a disability.

Table 4 provides further details of the OIGAC staffing profile at 30 June 2026.

In 2025–26, the OIGAC engaged 4 ongoing APS employees using merit-based recruitment practices. The ongoing staff turnover rate was 30.8%, with nearly all who separated from the OIGAC accepting opportunities in other APS agencies.

The OIGAC is committed to creating an environment free from bullying, harassment and discrimination, and to supporting and protecting employees who raise concerns about unacceptable behaviour or suspected breaches of the APS Code of Conduct. Our procedures for determining breaches of the Code of Conduct outline how allegations will be managed.

No allegations were received by the agency in 2025–26.

Table 4: OIGAC staff numbers (headcount) as at 30 June 2026

	Male/man	Female/woman	Non-binary	Ongoing	Non-ongoing	Full time	Part time	Total
SES 1	–	1	–	1		1	–	1
EL 2		5	–	5	–	5	-	5
EL 1	3	5	–	8	–	7	1	8
APS 6	3	3	–	4	2	5	1	6
APS 5	–	1	–	-	1	-	1	1
Total	**6**	**15**	**–**	**18**	**3**	**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) employees are covered by the OIGAC's Enterprise Agreement 2024–2027, which took effect from April 2024. On 13 March 2026, a 3.4% 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 2025.

Table 5 outlines the salary ranges for each classification as at 30 June 2026.

In addition to salary, the OIGAC provided non-salary benefits to attract and retain staff, including:

- 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. 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 reporting period, the OIGAC had one SES employee, the Agency Executive Director, who was also a member of key management personnel (see the following section).

APS employment salary ranges

Table 5 outlines the minimum and maximum salaries (excluding superannuation) per classification for staff employed under the Public Service Act as at 30 June 2026.

Table 5: Salary ranges at 30 June 2026

Classification	Minimum ($)	Maximum ($)
SES 1	225,279	271,793
Legal EL 2	169,100	182,680
EL 2	149,077	176,499
Legal EL 1	130,387	154,622
EL 1	124,951	142,509
Legal APS 6	101,679	112,198
APS 6	101,679	114,709
Legal APS 5	94,111	94,111
APS 5	90,830	98,228
Legal APS 4	88,229	88,229
APS 4	84,740	89,538
APS 3	74,795	82,905
APS 2	64,723	70,629
APS 1	57,497	62,195

Performance pay

No performance pay was awarded to OIGAC staff during 2025–26.

Key management personnel

The OIGAC had 2 key management personnel across the reporting period. These are persons with authority and responsibility for planning, directing and controlling the OIGAC's activities – directly or indirectly. The OIGAC has determined these personnel to be those who occupy the roles of the Inspector-General and Agency Executive Director.

Further details are included in tables 6 and 7.

Table 6: Key management personnel, 2025–26

Position title	Name	Term as key management personnel
Inspector-General of Aged Care	Natalie Siegel-Brown	14 January 2025 to 30 June 2026
Agency Executive Director	Elizabeth Callaghan	25 November 2025 to 30 June 2026

In the notes to the financial statements for the period ending 30 June 2026 (Appendix 1), Note 4.2 disclosed total key management personnel expenses of $578,000.

Table 7: Key management personnel remuneration

Name	Short-term benefits Salary ($)	Short-term benefits Other ($)	Superannuation ($)	Long service leave ($)	Total remuneration ($)
Natalie Siegel-Brown	335,091	-	63,215	6,849	405,155
Elizabeth Callaghan	143,454	-	25,033	3,950	172,437
Total	**478,545**	**-**	**88,248**	**10,799**	**577,592**

Holders of full-time and part-time public office

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

Other highly paid staff

During 2025–26, there were no employees whose total remuneration was $260,000 or more who were not key management personnel 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 2025–26. 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 2025–26, OIGAC staff completed essential learning modules to assist them to meet their responsibilities and obligations as employees, including the addition of compulsory AI training. Employees undertook a range of professional, technical and public sector learning, as well as system and on-the-job training. External courses were undertaken on topics such as leadership and privacy, and staff participated in a range of professional network forums and conferences on topics including data, finance, human resources, public sector communication, 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 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 to meet our obligations and provide a workplace that is safety conscious.

The OIGAC undertook several health and safety initiatives in 2025–26, including:

- first aid training for 3 staff members, who were appointed First Aid Officers
- assessing the remote workstation set-ups of all staff
- tailored training for all staff on vicarious trauma, with psychological support services available to individuals and teams as needed
- continuing our influenza vaccination program
- access to a confidential counselling service for employees and their immediate families, through the Employee Assistance Program
- offering staff eyesight testing and partial reimbursement for prescription eyewear
- hazard identification and mitigation
- continued availability of workplace flexibility, to support staff to work remotely and safely.

OIGAC staff must complete mandatory annual Safety Essentials training. Staff can access advice and guidance on work health and safety, and injury and illness matters through the shared services arrangement with the Department of Health, Disability and Ageing.

During 2025–26, there were no reportable incidents lodged with Comcare or claims for injury.

Employee census

Ninety per cent of OIGAC staff participated in the 2026 Australian Public Service Employee Census, which ran from 4 May to 5 June 2026. 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 accordance with the Australian Public Service Commission requirements.

Our 2025 census highlights report and action plan were published during 2025–26. The highlights report showed that staff were highly engaged and committed to our purpose, and The action plan identified opportunities for improvement related to leadership, workplace behaviour and wellbeing.

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 ensuring employees are aware of the Statement from Australia's Carers, which was created by the Department of Health, Disability and Ageing's National Carer Strategy Advisory Committee. We also develop our internal human resources policies in accordance with the statement.

Accommodation

The OIGAC subleases office accommodation in Barton, in the Australian Capital Territory. The initial expiration date of the sublease was extended by mutual agreement with the building management from May 2026 to December 2026.

Purchasing and procurement

With support from the Department of Health, Disability and Ageing's Procurement Advisory Service, all OIGAC procurement activities in 2025–26 were consistent with, and reflected the principles of, the Commonwealth Procurement Rules, OIGAC Accountable Authority Instructions and supporting internal policies and procedures.

The purchase of goods and services during the year reflected 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 manage our assets and ensure they effectively support our small agency to deliver on our objectives.

Consultancy and non-consultancy contracts

The OIGAC engages 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 2025–26, we entered into one new consultancy contract to provide professional, independent and expert advice, and continued a contract that commenced in 2024–25. Reportable consultancy contracts are summarised in Table 8.

Table 8: Reportable consultancy contracts during 2025–26

Category	Total expenditure ($ incl GST)
New contracts entered into during the reporting period	
Professor David Cullen	$16,500
Talkforce Media and Communications Strategists Pty Ltd	$30,459

In addition, 6 new reportable non-consultancy contracts were entered into, and 2 contracts continued from the previous year. These are summarised in Table 9. Total expenditure was $349,315, including GST, for consultancy and non-consultancy contracts.

Table 9: Reportable non-consultancy contracts during 2025–26

Category	Total expenditure ($ incl GST)
New reportable contracts entered into during the reporting period	
Hall & Partners	109,310
Bluefin Resources Pty Ltd	29,931
Onpoint 365 Pty Ltd	24,392
Streem Pty Ltd	19,621

Category	Total expenditure ($ incl GST)
MacKillop Family Services Ltd	30,175
The Trustee for Gray	40,920
Reportable contracts continuing in the reporting period	
Capital Recruit Pty Ltd	11,139
Content Group Pty Ltd	36,868

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.

Strategic Commissioning Framework

The OIGAC operates in line with the APS Strategic Commissioning Framework. Core work is done in-house in most cases. Any outsourcing of core work is minimal and aligns with the limited circumstances permitted under the APS Strategic Commissioning Framework.

Australian National Audit Office access clauses

During 2025–26, the OIGAC did not enter into any contracts precluding access by the Commonwealth Auditor-General.

Exempt contracts

In 2025–26, the OIGAC had no contracts equal to or greater than $10,000 (including GST) that were exempt from being published on AusTender.

Procurement initiatives to support small business

The OIGAC supports small business participation in the Australian Government procurement market. Small and medium enterprise (SME) and small enterprise participation statistics are available on the Department of Finance's website.

We apply procurement practices consistent with the Commonwealth Procurement Rules and the Commonwealth Contracting Suite for low-risk procurements valued under $200,000 (including GST) that do not unfairly discriminate against SMEs.

We recognise the importance of timely payments to small businesses and ensure that key financial systems and processes used through our shared service arrangement are effective in facilitating 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 purchases valued below $10,000
- implementing the government's Supplier Pay On-Time or Pay Interest Policy.

Part 4

Other mandatory information



Part 4: Other mandatory information

Advertising and market research

The OIGAC did not undertake any advertising campaigns during 2025–26.

Grants programs

The OIGAC does not administer any grants programs.

Disability reporting mechanism

We are committed to ensuring our services and operations are accessible to people with disability. This aligns with Australia's Disability Strategy 2021–2031 (the Strategy), 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 2025–26, the OIGAC continued 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. This included reviewing agency templates and images to ensure accessibility and diverse representation.
- **Awareness and participation:** We raised staff awareness of accessibility considerations and implemented adjustments to 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.

A range of reports on progress of the Strategy's actions and outcome areas are published and available at www.disabilitygateway.gov.au/ads

Disability reporting is included the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at www.apsc.gov.au

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). Each agency must display on its website a plan showing what information it publishes in accordance with the IPS requirements.

Information on our FOI process can be accessed at igac.gov.au/freedom-information

Freedom of information requests can be emailed to FOI@igac.gov.au or sent by mail to:

Freedom of Information Coordinator
Office of the Inspector-General of Aged Care
PO Box 350
Woden ACT 2606

Legal services expenditure 2025–26

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 expenditure on external legal services in 2025–26 was $21,913.04 (including GST).

Child safe policy

The Inspector-General and the OIGAC are committed to child safety and wellbeing and to promoting children's rights through our organisation and leadership.

Our 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 the rare likelihood of interaction or engagement with children. 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:

- undertake annual risk assessments to evaluate the likelihood of harm to children or young people emerging, and are ready to put in place strategies to manage risks
- ensure 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.

Information required by other legislation

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 contributions to ecologically sustainable development and environmental performance. The OIGAC's role and small size limit our opportunities to contribute to ecologically sustainable development. However, we 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% recycled paper
- reducing our reliance on paper by using electronic document management, record keeping and collaboration
- providing recycling facilities in breakout areas
- opting for videoconferencing rather than travelling for meetings, where appropriate
- 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 and the reporting requirements under section 516A of the EPBC Act, non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

Tables 10 and 11 present greenhouse gas emissions over the 2025–26 financial year, calculated on the basis of carbon dioxide equivalent (CO_2-e) and in line with the Emissions Reporting Framework. This is consistent with a whole-of-government approach, outlined in the Net Zero in Government Operations Strategy, and Commonwealth Climate Disclosure requirements.

Table 10: Greenhouse gas emissions inventory – location-based method, 2025–26

Emissions 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	6.56	–0.31	6.87
Natural gas	–	N/A	–	–
Solid waste	–	N/A	0.31	0.31
Refrigerants	–	N/A	N/A	–
Fleet and other vehicles	–	N/A	–	–
Domestic commercial flights	N/A	N/A	10.25	10.25
Domestic hire car	N/A	N/A	0.29	0.29–
Domestic travel accommodation	N/A	N/A	3.84	3.84
Other energy	–	N/A	–	–
Total t CO_2-e	–	6.56	15.00	21.56

Notes: The table presents emissions related to electricity usage using the location-based accounting method; t CO_2-e = tonnes of carbon dioxide equivalent; N/A = not applicable.

Table 11: Electricity greenhouse gas emissions, 2025–26

Emissions source	Scope 2 (t CO_2-e)	Scope 3 (t CO_2-e)	Total (t CO_2-e)	Electricity (kWh)
Electricity (location-based approach)	6.56	0.31	6.86	10,236.58
Market-based electricity emissions	0.20	0.03	0.23	244.66
Total renewable electricity consumed	**N/A**	**N/A**	**N/A**	9991.93
Renewable power percentage[1]	N/A	N/A	N/A	.1769.91
Jurisdictional renewable power[2, 3]	N/A	N/A	N/A	8222.03
Green power[2]	N/A	N/A	N/A	N/A
Large-scale generation certificates[2]	N/A	N/A	N/A	N/A
Behind-the-meter solar[4]	N/A	N/A	N/A	N/A
Total renewable electricity produced	**N/A**	**N/A**	**N/A**	N/A
Large-scale generation certificates[2]	N/A	N/A	N/A	N/A
Behind-the-meter solar[4]	N/A	N/A	N/A	N/A

Notes: The table presents emissions related to electricity usage, using the location-based and market-based accounting methods; t CO_2-e = tonnes of 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.
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.

Part 5

Financial performance



Part 5: Financial performance

Financial performance

The OIGAC's departmental appropriation for 2025–26 was $10,518 million.

Total expenditure for the period was $7,782 million (excluding GST). Table 12: Resource statement, 2025–26

	Actual available appropriation for 2025–26[1] $'000	Payments made in 2025–26 $'000	Balance remaining in 2025–26[2] $'000
Departmental			
Annual appropriation – ordinary annual services	10,835	5,745	5,090
Prior-year appropriations – ordinary annual service	2,038	2,038	–
Other services – equity injections	900	–	900
Total resourcing and payments	**13,773**	**7,783**	**5,990**

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

[2] Equity injection of $0.9 million has been withheld under section 51 of the PGPA Act due to a reclassification from equity to ordinary annual services.

Table 13: Expenses for outcome, 2025–26

	Budget 2025–26 $'000	Actual expense 2025–26 $'000	Variance 2025–26 $'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	6,256	5,089	1,167
Expenses not requiring appropriation in the budget year	–	240	(240)
Total for Outcome 1	**6,256**	**5,330**	**926**
Average staff level (number)	**22**	**20**	**2**

Further information on the OIGAC's financial performance is available in the audited financial statements and accompanying notes on the following pages.

2025–26 Financial statements

Australian National Audit Office

INDEPENDENT AUDITOR'S REPORT

To the Minister for Health and Ageing

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 2026:

(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 2026 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 2026 and for the year then ended:

- Statement by the Accountable Authority and Agency Executive Director;
- 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.

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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



Saminda Maddumahewa

Delegate of the Auditor-General

Canberra

9 October 2026

Australian Government

OFFICE OF THE INSPECTOR-GENERAL OF AGED CARE

STATEMENT BY THE ACCOUNTABLE AUTHORITY, AND AGENCY EXECUTIVE DIRECTOR

In our opinion, the attached financial statements for the year ended 30 June 2026 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

Kate Pope
Acting Inspector-General of Aged Care
Office of the Inspector-General of Aged Care
09/10/2026

Signed

Liz Callaghan
Agency Executive Director
Office of the Inspector-General of Aged Care
09/10/2026

Office of the Inspector-General of Aged Care
Statement of Comprehensive Income
For the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	**4,000**	3,429	3,044
Suppliers	1.1B	**1,085**	7,151	3,212
Depreciation and amortisation	2.2A	**240**	264	-
Finance costs	1.1C	**4**	4	-
Total expenses		**5,330**	10,848	6,256
Own-source revenue				
Other revenue	1.2A	**58**	58	-
Total own-source revenue		**58**	58	-
Total own-source income		**58**	58	-
Net (cost of)/contribution by services		**5,272**	10,790	6,256
Revenue from Government	1.2B	**10,518**	8,887	6,256
Surplus/(Deficit) before income tax on continuing operations		**5,246**	(1,903)	-
Surplus/(Deficit) after income tax on continuing operations		**5,246**	(1,903)	-

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 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
ASSETS				
Financial assets				
Cash and cash equivalents	2.1A	**2,902**	154	215
Trade and other receivables	2.1B	**3,191**	10,271	9,318
Other non-financial assets	2.2C	**18**	-	-
Total financial assets		**6,111**	10,426	9,533
Non-financial assets[1]				
Buildings	2.2A	-	240	278
Other intangibles	2.2A	-	-	8,161
Total non-financial assets		-	240	8,439
Total assets		**6,111**	10,666	17,972
LIABILITIES				
Payables				
Suppliers	2.3A	**187**	2,528	2,482
Other payables	2.3B	**371**	243	78
Total payables		**558**	2,772	2,560
Interest bearing liabilities				
Leases	2.4A	-	242	289
Total interest bearing liabilities		-	242	289
Provisions				
Employee provisions	4.1A	**868**	954	1,062
Total provisions		**868**	954	1,062
Total liabilities		**1,426**	3,968	3,911
Net assets		**4,685**	6,698	14,061
EQUITY				
Contributed equity		**1,526**	8,787	16,946
Retained surplus/(Accumulated deficit)		**3,158**	(2,088)	(2,885)
Total equity		**4,685**	6,699	14,061

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 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
CONTRIBUTED EQUITY				
Opening balance as at 1 July		**8,787**	8,787	
Adjusted opening balance		**8,787**	8,787	16,046
Transactions with owners				
Distributions to owners				
Returns of capital				
Returns of capital - s51 quarantine		**(7,261)**	-	-
Returns of capital - s51 quarantine		**(900)**	-	-
Contributions by owners				
Equity injection - Appropriations		**900**	-	900
Total transactions with owners		**(7,261)**	-	900
Closing balance as at 30 June		**1,526**	8,787	16,946
RETAINED EARNINGS				
Opening balance				
Balance carried forward from previous period		**(2,088)**	(185)	-
Adjusted opening balance		**(2,088)**	(185)	-
Comprehensive income				
Surplus/(Deficit) for the period		**5,246**	(1,903)	-
Total comprehensive income		**5,246**	(1,903)	-
Closing balance as at 30 June		**3,158**	(2,088)	-
TOTAL EQUITY				
Opening balance		**6,699**	8,602	13,161
Adjusted opening balance		**6,699**	8,602	13,161
Comprehensive income				
Surplus/(Deficit) for the period		**5,246**	(1,903)	-
Total comprehensive income		**5,246**	(1,903)	-
Transactions with owners				
Distributions to owners				
Returns of capital - s51 quarantine		**(7,261)**	-	-
Returns of capital - s51 quarantine		**(900)**	-	-
Contributions by owners				
Equity injection - Appropriations		**900**		900
Total transactions with owners		**(7,261)**	-	900
Closing balance as at 30 June		**4,685**	6,699	14,061

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.

Office of the Inspector-General of Aged Care
Cash Flow Statement
For the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		**10,214**	10,421	6,256
Section 74 receipts		**322**	-	-
GST received		-	44	-
Total cash received		**10,536**	10,465	6,256
Cash used				
Employees		**3,879**	3,350	3,044
Suppliers		**3,659**	6,898	3,212
Interest payments on lease liabilities		**4**	4	-
Total cash used		**7,543**	10,252	6,256
Net cash from/(used by) operating activities		**2,993**	213	-
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment		-	-	900
Total cash used		-	-	900
Net cash from/(used by) investing activities		-	-	(900)
FINANCING ACTIVITIES				
Cash received				
Other		-	-	900
Total cash received		-	-	900
Cash used				
Principal payments of lease liabilities		**246**	274	-
Total cash used		**246**	274	-
Net cash from/(used by) financing activities		**(246)**	(274)	900

	Notes	2026 $'000	2025 $'000	Original Budget $'000
Net increase/(decrease) in cash held		**2,747**	(61)	-
Cash and cash equivalents at the beginning of the reporting period		**154**	215	215
Cash and cash equivalents at the end of the reporting period	2.1A	**2,902**	154	215

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

Office of the Inspector-General of Aged Care
Notes to and forming part of the Financial Statements
For the period ended 30 June 2026

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 2025 to 30 June 2026.

The Basis of Preparation

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.

The accounting policies adopted in the preparation of these financial statements are consistent with those applied in the previous reporting period. There were no changes in accounting policies during the year ended 30 June 2026 that had a material effect on the Office of the Inspector-General of Aged Care's financial position, financial performance or cash flows.

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 year ended 30 June 2026.

1.1 Expenses

	2026 $'000	2025 $'000
1.1A: Employee benefits		
Wages & Salaries	**2,458**	2,494
Superannuation		
Defined contribution plans	**254**	213
Defined benefit plans	**505**	257
Leave and other entitlements	**740**	462
Separation and redundancies	**31**	-
Fringe Benefits Tax	**13**	3
Total employee benefits	**4,000**	3,429

Accounting Policy
Accounting policies for employee related expenses is contained in the People and relationships section.

1.1B: Suppliers		
Goods and services supplied or rendered		
Audit fees	**58**	58
Consultants	**99**	33
Contractors	**37**	30
Travel	**134**	86
IT services	**222**	6,711
Recruitment Costs	**41**	44
Property Operating Expenses	**63**	0
Learning and Development	**41**	17
Printing & Publications	**51**	42
Conferences & Seminars	**40**	18
Legal Costs	**30**	44
Committees-Sitting Fees	**26**	35
Subscriptions & Memberships	**22**	11
Other	**221**	16
Total goods and services supplied or rendered	**1,085**	7,145
Other suppliers		
Workers compensation expenses	**-**	6
Total other suppliers	**-**	**6**
Total suppliers	**1,085**	7,151

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. From 1 June 2026, OIGAC transitioned to a month-to-month lease arrangement.

	2026 $'000	2025 $'000
1.1C: Finance costs		
Interest on lease liabilities	**4**	4
Total finance costs	**4**	4

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

Accounting Policy
All borrowing costs are expensed as incurred.

1.2 Own-Source Revenue and Gains		
	2026	2025
	$'000	$'000
Own-Source Revenue		
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	**10,518**	8,887
Total revenue from Government	**10,518**	8,887

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

	2026 $'000	2025 $'000
2.1A: Cash and cash equivalents		
Cash on hand or on deposit	2,902	154
Total cash and cash equivalents	2,902	154

Accounting Policy
Cash is recognised at its nominal amount. Cash and cash equivalents includes cash on hand.

2.1B: Trade and other receivables		
Appropriation receivables		
Appropriation receivable	3,124	10,081
Total appropriation receivables	3,124	10,081
Other receivables		
Statutory receivables	66	10
Other Receivables	-	180
Total other receivables	66	190
Total trade and other receivables (gross)	3,190	10,271
Total trade and other receivables (net)	3,191	10,271

Accounting Policy
Financial assets
Trade receivables and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

2.2 Non-Financial Assets

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

Reconciliation of the opening and closing balances of property, plant and equipment for 2026

	Buildings[1] $'000	Total $'000
As at 1 July 2025		
Gross book value	276	276
Accumulated depreciation, amortisation and impairment	(36)	(36)
Total as at 1 July 2025	240	240
Adjusted total as at 1 July 2025	240	240
Additions	-	-
Depreciation and amortisation	-	-
Depreciation on right-of-use assets[1]	(240)	(240)
Disposals	-	-
Total as at 30 June 2026	-	-

	Buildings $'000	Total $'000
Total as at 30 June 2026 represented by		
Gross book value	276	276
Accumulated depreciation, amortisation and impairment	(276)	(276)
Total as at 30 June 2026	-	-
Carrying amount of right-of-use assets	-	-

[1] OIGAC finalised the sub-lease agreement in May 2026. There has been no new lease agreement entered during the 2025-26 Financial year.

Contractual commitments for the acquisition of property, plant, equipment and intangible assets
At 30 June 2026, OIGAC had no contractual commitments for the acquisition of non-financial assets to be completed in the 2025-26 financial year (2025: Nil).

Reconciliation of the opening and closing balances of property, plant and equipment for 2025

	Buildings[1] $'000	Total $'000
As at 1 July 2024		
Gross book value	475	475
Accumulated depreciation, amortisation and impairment	(197)	(197)
Total as at 1 July 2024	278	278
Additions		
Right-of-use assets[1]	276	276
Internally developed	-	-
Depreciation and amortisation		
Depreciation of 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

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

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.

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

	2026	2025
Right-of use assets	Lease Term	Lease Tearm
Intangible assets	3-5 Years	3-5 Years
Plant & equipment	3-5 Years	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.

Intangibles

OIGAC does not own any intangibles.

	2026 $'000	2025 $'000
2.2C: Other non-financial assets		
Prepayments	18	-
Total other non-financial assets	18	-

No indicators of impairment were found for other non-financial assets.

Accounting Policy
Prepayments
Prepayments comprise payments made in advance for goods and services to be received in future reporting periods. Prepayments are recognised as assets to the extent that the future goods or services will be consumed by the entity after the reporting date. As the goods or services are received, the prepayment is recognised as an expense in the Statement of Comprehensive Income. Prepayments are measured at cost less the amount expensed and are classified as current assets unless expected to be realised more than 12 months after the reporting date.

2.3 Payables

	2026 $'000	2025 $'000
2.3A: Suppliers		
Trade creditors and accruals	**187**	2,528
Total suppliers	**187**	**2,528**

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

	2026 $'000	2025 $'000
2.3B: Other payables		
Salaries and wages	**352**	228
Superannuation	**19**	15
Total other payables	**371**	243

Employee payables are usually settled within 13 days.

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

2.4 Interest Bearing Liabilities

	2026 $'000	2025 $'000
2.4A: Leases		
Lease liabilities	-	242
Total leases	-	242
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	-	242
Total leases	-	242

Total cash outflow for leases for the year ended 30 June 2026 was $245,917 (2025: $278,000).

OIGAC lease arrangement concluded on 31 May 2026, and no new lease agreements were entered into during the reporting period 2025-26. From 1 June 2026, OIGAC transitioned to a month-to-month lease arrangement. OIGAC recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

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.

Funding

This section identifies the OIGAC's funding structure.

3.1 Appropriations

3.1A: Annual appropriations

Annual Appropriations for 2026

	Annual Appropriation [1]	Adjustments to appropriation [2]	Total appropriation	Appropriation applied in 2026 (current and prior years)	Variance [3]
	$'000	$'000	$'000	$'000	$'000
Departmental					
Ordinary annual services	10,518	317	10,835	(7,782)	3,053
Other services					
Equity Injections	900		900	-	900
Total departmental	11,418	317	11,735	(7,782)	3,953

1. Equity Injection (Bill 2) of $0.9 million was withheld under section 51 of the PGPA Act due to a reclassification from Bill 2 capital to Bill 3 operating.
2. Adjustments to appropriations represents PGPA Act section 74 receipts.
3. The ordinary annual services variance of $3,053 million and the equity injection variance of $0.9 million are a result of ICT development costs that had been funded by capital appropriation actually being expensed as operating.

Annual Appropriations for 2025

	Annual Appropriation [1]	Adjustments to appropriation [2]	Total appropriation	Appropriation applied in 2025	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.

3.1 Appropriations

3.1B: Unspent annual appropriations

	2026 $'000	2025 $'000
Departmental		
Appropriation Act (No. 2) 2022-2023	-	4,866
Appropriation Act (No. 2) 2023-2024[1]	**3,331**	3,331
Appropriation Act (No. 2) 2024-2025[2]	**1,900**	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[3]	**7,261**	7,261
Appropriation Act (No. 3) 2025-2026	**2,188**	-
Appropriation Act (No. 3) 2025-2026 - Cash at bank	**2,902**	-
Appropriation Act (No. 2) 2025-2026[4]	**525**	
Appropriation Supply Act (No. 2) 2025-2026[5]	**375**	
Total departmental	**18,482**	19,396

1. This amount includes $3.331 million that has been permanently withheld under section 51 of the PGPA Act.
2. This amount includes $1.900 million that has been permanently withheld under section 51 of the PGPA Act.
3. This amount includes $7.261 million that has been permanently withheld under section 51 of the PGPA Act.
4. This amount includes $0.525 million that has been permanently withheld under section 51 of the PGPA Act.
5. This amount includes $0.375 million that has been permanently withheld under section 51 of the PGPA Act.

3.2 Net Cash Appropriation Arrangements

	2026 $'000	2025 $'000
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	**5,246**	(1,903)
Plus : depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)	-	-
Plus : depreciation of right-of-use assets	**240**	276
Less : lease principal repayments	**(246)**	(242)
Net Cash Operating Surplus/ (Deficit)	**5,733**	**(1,869)**

1. The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

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.

4.1 Employee Provisions

	2026 $'000	2025 $'000
4.1A: Employee provisions		
Leave	868	954
Total employee provisions	868	954

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. OIGAC 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.

4.2 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. The OIGAC has determined the key management personnel to be the Inspector-General of Aged Care and the Agency Executive Director. Key management personnel remuneration is reported in the table below:

	2026	2025
	$'000	$'000
Short-term employee benefits	**479**	552
Post-employment benefits	**88**	75
Other long-term employee benefits	**11**	46
Termination benefits	**-**	-
Total key management personnel remuneration expenses[1]	**578**	673

[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 pad by the entity.

The total number of key management personnel that are included in the above table is 2 (2025: 3).

4.3 Related Party Disclosures

Related party relationships:
OIGAC is an Australian Government controlled entity. Related parties to this entity are Key Management Personnel including 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. Such transactions include the payment or refund of taxes, the purchase of services in relation to the memorandum of understanding for shared services, including property lease and ICT development.

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.

Managing uncertainties

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

5.1A: Contingent assets and liabilities

Quantifiable Contingencies

As at 30 June 2026, OIGAC had no quantifiable contingencies. (2025: OIGAC had no quantifiable contingencies).

Unquantifiable Contingencies

As at 30 June 2026, OIGAC had no unquantifiable contingencies. (2025: OIGAC had no unquantifiable 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

	2026 $'000	2025 $'000
5.2A: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	**2,902**	154
Total financial assets at amortised cost	**2,902**	154
Total financial assets	**2,902**	154
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors and accruals	**187**	2,528
Total financial liabilities measured at amortised cost	**187**	2,528
Total financial liabilities	**187**	2,528

Accounting Policy

Financial assets

In accordance with AASB 9 *Financial* Instruments, 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.

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 either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial Liabilities at Amortised Cost

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

6.1A: Current/non-current distinction for assets and liabilities

	2026 $'000	2025 $'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	**2,902**	154
Trade and other receivables	**3,191**	10,271
Total no more than 12 months	**6,093**	10,426
More than 12 months		
Land and buildings	**-**	240
Total more than 12 months	**-**	240
Total assets	**6,093**	10,666
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	**187**	2,528
Employee payables	**19**	15
Leases	**-**	242
Employee provisions	**372**	388
Total no more than 12 months	**577**	3,173
More than 12 months		
Employee provisions	**496**	566
Total more than 12 months	**496**	566
Total liabilities	**1,074**	3,739

6.3 Budget Variance Commentary

Explanations of Major Variances to Budget

Variance explanation	Impacted line items
Statement of Comprehensive Income The variance between actual employee benefits expense and budget is primarily attributable to higher than budgeted employee costs, including salary-related expenses, employee leave and other entitlement provisions, and defined benefit plan expenses. The variance in Revenue from Government reflects a reclassification of funding at the Mid-Year Economic and Fiscal Outlook (MYEFO) 2025-26 from equity funding to operating funding. This resulted in higher operating revenue compared to the original budget. Statement of Financial Position The budget assumed that ICT system development costs would be completed and paid by 30 June 2026. While the expenditure had been approved before year-end, it was subsequently agreed by the Chief Operating Officer of the Department of Health, Disability and Ageing and the Acting Inspector-General on 1 October 2026 that the services had not been received as at 30 June 2026. As a result, the accrual was reversed. This meant that cash and cash equivalents were higher than budgeted, as the funding had already been drawn down and retained to pay for the outstanding ICT development work once received. This also affected trade and other receivables and other intangibles. In addition, the ICT costs were assessed as operating expenditure and did not meet the requirements for recognition as an intangible asset. Consequently, other intangibles and contributed equity were lower than budgeted. Statement in Changes of Equity The variance in equity injections reflects the MYEFO 2025-26 reclassification of funding from equity to operating appropriations, as described above. Cash Flow Statement The variance in appropriations received reflects the reclassification of funding from capital to operating appropriations following the MYEFO 2025-26 decision.	Comprehensive Income: - Employee benefits - Suppliers - Revenue from Government Financial Position: - Cash - Non-financial assets - Other intangibles Changes in Equity: - Equity Injections - Surplus/(Deficit) Cash Flow: - Appropriations - Purchase of property, plant and equipment - Employees - Suppliers

Part 6

References and index



Part 6: References and index

Glossary

Word or phrase	Explanation
2025 Progress Report	*2025 Progress Report on the implementation of the recommendations of the Royal Commission into Aged Care Quality and Safety*
aged care system	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 *Inspector-General of Aged Care Act 2023*, the Inspector-General must prepare an Annual Work Plan setting out 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
GST	goods and services tax
ICT	information and communication technology
IGAC Act	*Inspector-General of Aged Care Act 2023*
Inspector-General	The statutory position of Inspector-General of Aged Care
the 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
My Aged Care Review	*Review of My Aged Care – Final Report*
OIGAC	Office of the Inspector-General of Aged Care
PGPA Act	*Public Governance, Performance and Accountability Act 2013*
PGPA Rule	Public Governance, Performance and Accountability Rule 2014

Word or phrase	Explanation
Aged Care Royal Commission	Royal Commission into Aged Care Quality and Safety
systemic issue	A system-wide issue in the aged care system. In determining whether an issue is systemic, we consider whether it: • is more than a single or isolated incident • is significant and pervades multiple parts of the system • has widespread implications and affects a significant number of older people • significantly disadvantages a small, specific demographic • has persisted for a long time despite attempts to address it.

List of requirements

PGPA Rule reference	Description	Requirement	Pages
17AD(g)	**Letter of transmittal**	-	
17AI	A copy of the letter of transmittal signed and dated by the accountable authority on date final text approved, with a 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**	-	
17AJ(a)	Table of contents (print only).	Mandatory	1
17AJ(b)	Alphabetical index (print only).	Mandatory	86
17AJ(c)	Glossary of abbreviations and acronyms.	Mandatory	76
17AJ(d)	List of requirements.	Mandatory	78
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 the accountable authority**	-	
17AD(a)	A review by the accountable authority of the entity.	Mandatory	6
17AD(b)	**Overview of the entity**	-	
17AE(1)(a)(i)	A description of the role and functions of the entity.	Mandatory	8-9
17AE(1)(a)(ii)	A description of the organisational structure of the entity.	Mandatory	11-12
17AE(1)(a)(iii)	A description of the outcomes and programs administered by the entity.	Mandatory	20
17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan.	Mandatory	8

PGPA Rule reference	Description	Requirement	Pages
17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority.	Mandatory	8
17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority.	Mandatory	8
17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory	8
17AE(1)(b)	An outline of the structure of the portfolio of the entity.	Portfolio departments – mandatory	N/a
17AE(2)	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, mandatory	N/a
17AD(c)	**Report on the performance of the entity**	-	
-	**Annual performance statements**	-	
17AD(c)(i); 16F	Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory	20
17AD(c)(ii)	**Report on financial performance**	-	
17AF(1)(a)	A discussion and analysis of the entity's financial performance.	Mandatory	46
17AF(1)(b)	A table summarising the total resources and total payments of the entity.	Mandatory	46-47
17AF(2)	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, mandatory	N/a

PGPA Rule reference	Description	Requirement	Pages
17AD(d)	**Management and accountability**	-	
-	**Corporate governance**	-	
17AG(2)(a)	Information on compliance with section 10 (fraud and corruption systems).	Mandatory	28
17AG(2)(b)(i)	A certification by the accountable authority that fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared.	Mandatory	3
17AG(2)(b)(ii)	A certification by the 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 the accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption 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	28-30
17AG(2)(d) – (e)	A statement of significant issues reported to the Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, mandatory	N/a
	Audit committee	-	
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	29
17AG(2A)(b)	The name of each member of the entity's audit committee.	Mandatory	28
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	29

PGPA Rule reference	Description	Requirement	Pages
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	29
17AG(2A)(e)	The remuneration of each member of the entity's audit committee.	Mandatory	29
	External scrutiny	-	
17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	28
17AG(3)(a)	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, mandatory	N/a
17AG(3)(b)	Information on any reports on the operations of the entity by the Auditor-General (other than report under section 43 of the Act), a parliamentary committee or the Commonwealth Ombudsman.	If applicable, mandatory	N/a
17AG(3)(c)	Information on any capability reviews on the entity that were released during the period.	If applicable, mandatory	N/a
	Management of human resources	-	
17AG(4)(a)	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	30, 32, 34
17AG(4)(aa)	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory	31
17AG(4)(b)	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including on the following: • staffing classification level; • full-time employees;	Mandatory	31

PGPA Rule reference	Description	Requirement	Pages
	• part-time employees; • gender; • staff location; • employees who identify as Indigenous.		
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 *Public Service Act 1999*.	Mandatory	32
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	31
17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level.	Mandatory	33
17AG(4)(c)(iii)	A description of non-salary benefits provided to employees.	Mandatory	32
17AG(4)(d)(i)	Information on the number of employees at each classification level who received performance pay.	If applicable, mandatory	33
17AG(4)(d)(ii)	Information on aggregate amounts of performance pay at each classification level.	If applicable, mandatory	N/a
17AG(4)(d)(iii)	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, mandatory	N/a
17AG(4)(d)(iv)	Information on aggregate amount of performance payments.	If applicable, mandatory	N/a
	Assets management	-	
17AG(5)	An assessment of effectiveness of asset management where asset management is a significant part of the entity's activities	If applicable, mandatory	36
	Purchasing	-	
17AG(6)	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory	35-36

PGPA Rule reference	Description	Requirement	Pages
	Reportable consultancy contracts	-	
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	36
17AG(7)(b)	A statement that "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]".	Mandatory	36
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	36
17AG(7)(d)	A statement that "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".	Mandatory	37
	Reportable non-consultancy contracts	-	
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	36-37

PGPA Rule reference	Description	Requirement	Pages
17AG(7A)(b)	A statement that "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 website".	Mandatory	37
17AD(daa)	**Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts**	-	
17AGA	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	36-37
	Australian National Audit Office access clauses	-	
17AG(8)	If an entity entered into a contract with a value of more than $100,000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, the purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, mandatory	N/a
	Exempt contracts	-	
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	N/a
	Small business	-	
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	Mandatory	37

PGPA Rule reference	Description	Requirement	Pages
	participation statistics are available on the Department of Finance's website".		
17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	37-38
17AG(10)(c)	If the entity is considered by the Department administered by the Finance Minister as material in nature, a statement that "[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website".	If applicable, mandatory	37
	Financial statements	-	
17AD(e)	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory	48
	Executive remuneration	-	
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**	-	
17AH(1)(a)(ii)	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, mandatory	40
17AH(1)(c)	An outline of mechanisms of disability reporting, including a reference to the website for further information.	Mandatory	40
17AH(1)(d)	A website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	40
17AH(2)	Information required by other legislation	Mandatory	41

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