



Australian Government
Aged Care Quality and Safety Commission

Engage
Empower
Safeguard

Annual Report 2024–25





Annual Report

2024–25



Australian Government

Aged Care Quality and Safety Commission

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An online version of this report can be found at agedcarequality.gov.au/about-us/corporate-documents#annual-reports and on the Australian Government's Transparency Portal: transparency.gov.au.



Aboriginal and Torres Strait Islander readers are advised that photographs in this publication may contain images of deceased persons.



Australian Government
Aged Care Quality and Safety Commission

Engage
Empower
Safeguard

The Hon Sam Rae MP
Minister for Seniors and Aged Care
Parliament House, Canberra ACT 2600

16 October 2025

Dear Minister

I am pleased to present the *Aged Care Quality and Safety Commission Annual Report 2024–25* for the year ended 30 June 2025. This report has been prepared in accordance with the requirements of Section 46 of the *Public Governance, Performance and Accountability Act 2013*.

This report includes information related to the functions of the Commissioner of the Aged Care Quality and Safety Commission, from 1 July 2024 to 30 June 2025.

As required under Section 52 of the *Aged Care Quality and Safety Commission Act 2018*, this annual report also includes:

- an assessment of the extent to which the Commission's operations during the period have contributed to the priorities set out in the annual operational plan for the period (refer Appendix 1)
- particulars of any variations of the annual operational plan during the period (refer Appendix 1)
- an evaluation of the Commission's overall performance during the period against the performance indicators set out in the annual operational plan for the period (refer Appendix 1)
- information about the nature of non-compliance and sanctions imposed under Part 7B for non-compliance with aged care responsibilities.

The Commission's fraud and corruption control arrangements comply with Section 10 of the *Public Governance, Performance and Accountability Rule 2014* (for certification refer 'Corporate Governance').

Yours sincerely

Liz Hefren-Webb
Commissioner

The Aged Care Quality and Safety Commission acknowledges the traditional owners of country throughout Australia, and their continuing connection to land, sea and community. We pay our respects to them and their cultures, and to Elders both past and present.



Our reconciliation vision is reflected in this artwork designed by Dreamtime Creative.

The central meeting place represents the Commission supporting quality, flexible and culturally appropriate aged care to older Aboriginal and Torres Strait Islander people, close to their homes and communities, which are represented by the meeting places outside.

The small pathways from the concentric circle represent the Commission reaching out to communities.

Everything is connected by the larger pathways representing the importance of hearing and listening to older people's stories to manage and deliver their care effectively.

The patterned areas within the segments are the different communities.

The star at the top right represents the Commission always looking for better ways to do things.

Contents

Letter of transmittal	iii
From the Commissioner	1
Commission overview	11
About the Commission	12
Purpose	14
Vision	15
Role	16
Functions and powers	17
Values	18
Strategic priorities	20
Regulatory approach	22
Organisational structure	24
Aged Care Quality and Safety Advisory Council	26
Annual Performance Statements	33
Statement of preparation	34
Performance reporting framework	35
Summary of performance	42
Financial performance	61

Management and accountability	65
Corporate governance	66
External scrutiny	84
Management of human resources	87
Executive remuneration	106
Strategic Commissioning Framework	112
Asset management	113
Purchasing	114
Advertising campaigns	119
Remediation of information published in previous annual reports	120
Financial statements	123
Appendixes	153
Appendix 1 Report against Annual Operational Plan 2024–25	154
Appendix 2 <i>Environment Protection and Biodiversity Conservation Act 1999</i>	160
References and indexes	165
Glossary	166
List of tables and figures	168
List of requirements – non-corporate Commonwealth entities	170
Index	179



From the Commissioner

The Aged Care Quality and Safety Commission is dedicated to making sure the aged care sector in Australia protects the rights, safety and wellbeing of the 1.33 million people who use it. This Annual Report for 2024–25 outlines our commitment and efforts to achieve this goal.



Preparing for change

The aged care sector is on the edge of a change that will transform it to better support older people. We have made significant progress in preparing ourselves and the sector for the start of the *Aged Care Act 2024* from 1 November 2025.

The passage of the new Aged Care Act through Parliament in 2024 marked a once-in-a-generation reform. At its heart is a new rights-based framework that puts older people at the centre of aged care. It emphasises their dignity, preferences and health outcomes.

We have been helping to lead the sector through this change – preparing providers, workers and the broader community for a stronger and more accountable aged care system. Reforms under the legislation will affect the way the Commission regulates providers to make sure they deliver safe and quality care that protects the rights of older people.

**We have made
significant progress
in preparing
ourselves and the
sector for the start
of the Aged Care
Act 2024.**

Resources such as our [Sector Readiness Plan](#) were a key part of how we supported the sector in the lead-up to the change in legislation. [Changing aged care for the better](#) – a dedicated section on our website – has specific information for older people, providers and workers on the changes that will happen from 1 November. A highlight was the number of views the recording of our webinar on the strengthened Aged Care Quality Standards had – nearly 6,000. This is a record for the Commission.

Internally, we have made significant changes to our structure and operations to prepare for the new Aged Care Act. We have:

- introduced a new case management system
- invested in staff capability and training
- restructured the organisation to meet our changing regulatory responsibilities.

Our People Strategy 2024–26 makes sure we are ready to regulate under the new legislation. We are supporting this strategy with workforce training and knowledge management.

In June 2024, the Australian Government published its response to the *Report of the Independent Capability Review of the Aged Care Quality and Safety Commission*, led by David Tune AO, PSM. Throughout the last year, we worked with the Department of Health, Disability and Ageing to implement 31 of the 32 recommendations. These changes laid the groundwork for more transparent, evidence-based and responsive regulation – regulation that puts the rights and wellbeing of older people at the centre.

**Our Regulatory
Strategy... makes
sure we are
a fair, balanced
and effective
regulator.**

Regulating to safeguard

Our Regulatory Strategy is the foundation of our regulatory approach. It makes sure we are a fair, balanced and effective regulator that upholds the rights of older people. It explains what people can expect from us. It also explains what we expect from providers – that they comply with their obligations and continuously improve the way they deliver safe and quality care.

In 2024–25 we updated our [Regulatory Strategy](#). The revised strategy will improve the way we work and regulate in line with the new Aged Care Act.

During 2024–25 we audited nearly 1,200 residential and home care services. These audits made sure providers were delivering safe and quality services. They included audits of home services and unannounced site audits of residential services. These audits were key to monitoring how providers performed against their obligations.





We rely on our regulatory data to identify actual or possible threats to the safety and wellbeing of older people. Under our [Supervision Model](#), we constantly scan this information to look for risk.

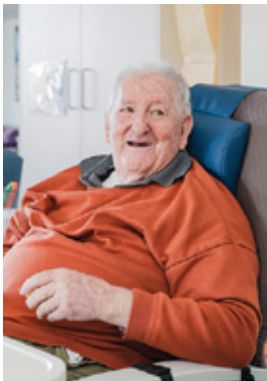
Through our Supervision Model, we assess whether providers are able and committed to managing risk and meeting their obligations. If we find a provider is not complying, we take proportionate action to help them fix the situation and stop it from happening again.

In some situations, we need to use our compliance powers to compel (force) a provider to take action to avoid harm to older people.

During 2024–25, we issued 129 directions and notices, and undertook 33 enforcement actions where we identified serious harm or non-compliance.

To address system-wide risks in the sector, and to help providers continuously improve, we ran regulatory campaigns focused on:

- food, nutrition and dining
- infection prevention and control
- restrictive practices
- workforce responsibilities (including care minutes)
- provider governance
- provider financial and prudential responsibilities
- provider registration.



Our team of expert clinicians – including nurses, pharmacists and dieticians – continued to provide clinical guidance to us and the sector. This included supporting Commission staff to make regulatory decisions. Key clinical focus areas included:

- antimicrobial stewardship
- palliative care
- preventing falls
- preparing for extreme weather
- managing nutrition and oral health.

We took firm action where providers failed to meet their vaccination obligations, particularly for COVID-19.

People receiving aged care have the right to raise concerns and expect timely, respectful responses. We strengthened our complaints handling system through a new operating model. This led to major improvements in how timely and responsive we were.

The 12% increase in complaints we received about providers during 2024–25 is a result of increased awareness of our complaints handling role and the start of the new Aged Care Act.

We also managed a high volume of Serious Incident Response Scheme notifications. This meant that we addressed serious incidents involving older people more quickly and we had more information for our risk and regulatory activities.

[We] focused on supporting the sector to understand and prepare for the new Aged Care Act.

Listening to the sector

Our communications, education and engagement focused on supporting the sector to understand and prepare for the new Aged Care Act from a regulatory perspective. We continued to support best practice and continuous improvement for safe, high-quality care. We also clearly explained provider and worker obligations.

Engagement and reach through our webinars, newsletters, videos, reports, online learning modules and social media grew steadily over the year, reaching a wide and diverse audience across various platforms. Our website received more than 6.8 million page views. We base these resources on the information workers, providers, older people and their supporters need and want.

During 2024–25 we continued our successful collaborative engagement to test ideas, collect feedback, and improve our transparency and regulatory approach. This included our:

- [Consumers and Families Panel](#), which makes sure that we listen to the voices of people receiving care, and their supporters, when we plan our activities
- [Providers and Workers Engagement Register](#), which allows us to consult directly with people delivering care
- [Commission Consultative Forum](#), an advisory group that includes key stakeholders and leaders.

A key feature of the Commission's engagement strategy was our commitment to sector-wide consultation. Our most significant initiatives focused on draft guidance for the [strengthened Aged Care Quality Standards](#) and the new [Financial and Prudential Standards](#). By listening to the sector, we were able to create more relevant and responsive resources that support continuous improvement.



We co-designed a dedicated First Nations communication, engagement and education program. To do this, we partnered with First Nations stakeholders, including providers, workers and Elders. This program recognises and responds to the challenges First Nations people face accessing culturally safe and suitable aged care. Our [First Nations Hub](#) is a central point for information and support for First Nations people.

We also created a Culturally and Linguistically Diverse (CALD) Aged Care Reference Group. It has representatives from peak bodies, providers and industry associations. It oversees the consultation and development of our CALD communications and engagement strategy.

A stronger Commission

During 2024–25 we were funded by the government to achieve 16 performance measure targets.

Of these:

- we met or exceeded 10
- we achieved at least 78% of the target for 3
- we deferred 3.

I am extremely proud of the way Commission staff have worked to reach our performance measures and their targets.

Through our People Strategy 2024–26, we continued to build a thriving workplace. The 2024 APS Employee Census results showed improvements in engagement, purpose alignment and wellbeing. This shows that we are moving in the right strategic direction.

**As we get closer
to 1 November
2025, we are in
a strong position.**

Our new staff diversity and inclusion networks created an improvement in employee engagement. They encouraged and supported inclusion and reconciliation efforts such as NAIDOC Week, Harmony Week and Pride Month. Our staff networks include:

- CALD
- Rainbow
- Disability
- Gender Equality
- Indigenous
- Neurodiversity.

The Commission's corporate teams and processes support us to protect the rights of older people and improve their safety and quality of life. During 2024–25 we launched an updated governance framework to encourage clear decision-making and accountability. We extended our Digital Strategy 2022–25 to support the requirements of the new Aged Care Act. We also developed a funding model that sets us on a stable funding base into the future.

The 2025–26 Federal Budget included an increase of \$116.1 million in funding for the Commission. This includes an increase in staff of 320 full-time positions. As we get closer to 1 November 2025, we are in a strong position. We have a lot of things to deliver between now and November, but our preparations give us a solid foundation.

I acknowledge the extraordinary efforts of our staff and those in the sector who have engaged in every part of this reform journey.

I also acknowledge the leadership and vision of the inaugural Aged Care Quality and Safety Commissioner, Janet Anderson PSM, whose legacy continues to shape our values and direction.

We have a growing number of people in Australia aged over 80 and an aged care workforce estimated to be short 110,000 workers by 2030. So it is clearer than ever how important our regulatory role is. The new rights-based Aged Care Act is a once-in-a-generation opportunity to reshape the system. We are proud to be part of that change.

We look forward to the year ahead with optimism and resolve. We are ready to engage, ready to empower, ready to safeguard and ready for a better aged-care future.



A handwritten signature in black ink, reading 'Liz Hefren-Webb' in a cursive style.

Liz Hefren-Webb

Aged Care Quality and Safety Commissioner
19 September 2025



Commission overview

We operate
independently
and objectively
in performing
our functions
and exercising
our powers.

About the Commission

The purpose of the Aged Care Quality and Safety Commission is to protect and enhance the safety, health, wellbeing and quality of life of older people accessing aged care services in Australia. We aim to ensure that older people trust and have confidence in aged care services.

The Commission is an Australian Government statutory authority within the Health, Disability and Ageing portfolio.

The responsible minister is the Hon Sam Rae MP, Minister for Aged Care and Seniors, who replaced the Hon Anika Wells MP, Minister for Aged Care, on 13 May 2025.

The Accountable Authority is Ms Liz Hefren-Webb, Aged Care Quality and Safety Commissioner. Ms Hefren-Webb replaced Ms Janet Anderson as Commissioner on 20 January 2025.

The Commission is a non-corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). We operate independently and objectively in performing our functions and exercising our powers as set out in the *Aged Care Quality and Safety Commission Act 2018* (Commission Act) and the *Aged Care Quality and Safety Commission Rules 2018* (Commission Rules).¹



We are the national regulator of aged care services and the primary point of contact for older people, their supporters and providers in relation to quality and safety. The Commission regulates providers' responsibilities set out in the *Aged Care Act 1997*² and the principles made under that Act – including the Quality of Care Principles, User Rights Principles and Accountability Principles.

The Commission is an Australian Public Service (APS) agency that engages staff under the *Public Service Act 1999*.

We are responsible for the following outcome in the 2024–25 Health Portfolio Budget Statements:

Protect and enhance the safety, health, wellbeing and quality of life of older Australians receiving aged care services, including through effective engagement with them, regulation and education of Commonwealth-funded aged care service providers and resolution of aged care complaints.

Under this outcome the Commission is responsible for deliverables in Program 1.1: Quality Aged Care Services.

- 1 The *Aged Care Quality and Safety Commission Act 2018* and *Aged Care Quality and Safety Commission Rules 2018* will be superseded by the *Aged Care Act 2024* and *Aged Care Rules 2025* from 1 November 2025.
- 2 The *Aged Care Act 1997* will be superseded by the *Aged Care Act 2024* from 1 November 2025.

Purpose

To protect and enhance the safety, health, wellbeing and quality of life of older people accessing aged care services in Australia

Vision

Older Australians trust and have confidence that aged care services protect and enhance their safety, health, wellbeing and quality of life

**We regulate
to ensure that
aged care is high
quality, safe and
person centred.**

Role

The Commission's role as the national regulator of aged care services is to uphold the objects of the Commission Act:

- to protect and enhance the safety, health, wellbeing and quality of life of aged care consumers
- to promote engagement with consumers about the quality of care and services
- to promote confidence and trust in the provision of aged care.

We regulate to ensure that aged care is high quality, safe and person centred, and that care services are well managed.



Functions and powers

The Commission applies the range of functions and powers available under the Commission Act, Commission Rules and Aged Care Act, including:

- informing older people and their supporters about their right to quality and safe care
- approving providers of aged care
- educating and guiding providers on their responsibilities to deliver quality and safe care
- regulating providers by accrediting residential services, conducting quality reviews of home services, and monitoring the quality of care and services
- regulating aged care workers and governing persons through monitoring compliance with the Code of Conduct for Aged Care and considering suitability of key personnel
- responding to provider non-compliance with their aged care responsibilities and taking regulatory and enforcement action as appropriate
- dealing with complaints or information given to the Commissioner about a provider's responsibilities under the Aged Care Act or funding agreement
- dealing with reportable incidents under the Serious Incident Response Scheme
- publishing data and insights on sector and provider performance.



**We carry out
[our] functions
in a way that
supports improved
outcomes for
older people.**

We carry out these functions in a way that supports improved outcomes for older people accessing aged care services, more effective complaints resolution, effective risk-based regulation, better engagement with stakeholders, and greater accountability and transparency.

This approach includes:

- delivering key components of the government's aged care reform agenda
- making it easy for people to access our services
- being flexible in the way we regulate while continuing to hold providers to account
- being innovative and open to new ways of working
- developing and maintaining productive working relationships with older people accessing aged care, providers and other key stakeholders
- investing in our workforce culture and staff capability to achieve our priorities
- being transparent and seamless in the way we work
- being accountable and seeking feedback to improve our practices and performance.

Values

We work in a way that is consistent with the APS Values, outlined in the Public Service Act.



Impartial

We are apolitical and provide the government with advice that is frank, honest, timely and based on the best available evidence.



Accountable

We are open and accountable to the Australian community under the law and within the framework of ministerial responsibility.



Respectful

We respect all people, including their rights and their heritage.



Ethical

We demonstrate leadership, are trustworthy, and act with integrity in all that we do.



Committed to service

We are professional, objective, innovative and efficient, and work collaboratively to achieve the best results for the Australian community and the government.



Stewardship

We build our capability and institutional knowledge, and support the public interest now and into the future by understanding the long-term impacts of what we do.

Strategic priorities

During 2024–25 the Commission’s strategic priorities continued to shape our choices and behaviour, underpin our decision-making and actions, and ensure that the wellbeing of older people accessing aged care was at the centre of everything we did.



We ensure that older people accessing aged care are at the centre of everything we do at all times

- People accessing aged care services, providers and the broader community know what to expect from quality care and services.
- Older people are engaged and empowered to easily make complaints or provide information about their experience.
- The experience of older people accessing aged care informs our regulatory activities.



We are an effective, capable and accountable regulator

- Our capability, effectiveness and accountability are strengthened through implementation and publication of our Regulatory Strategy.
- We are building a resilient and flexible workforce fit for the future, whose wellbeing is a core priority.
- We invest in our people and systems to support our operations, and prioritise collaboration and engagement.



We contribute to improvements in sector performance, the safety and quality of aged care, and the experiences of care for older people

- We respond to government priorities.
- Our processes and activities are targeted, efficient and deliver valued outcomes that advance aged care reforms and lift sector performance.
- Working with stakeholders, we help to rebuild trust and confidence in the safety and quality of aged care and its ability to deliver a better quality of life for older people.



We advance intelligence-led, risk-based and proportionate regulation

- We use the full range of powers and tools available to strengthen our regulatory effectiveness.
- The collection, analysis and publication of information improves transparency and understanding of provider risks and sector trends.
- This also guides our regulatory activities, ensuring that our decisions and actions are proportionate to risks to older people receiving care.

**Provider
supervision
remained part
of our strategy
to improve
the delivery of
high-quality care.**

Regulatory approach

During 2024–25 we continued to align with the requirements and [best practice principles](#) for Australian Government regulators.

The Commission's approach to regulation continued to be underpinned by a central concern to safeguard every older person's right to access quality and safe care. We did this by focusing on risk and promoting provider accountability, transparency and continuous improvement. Our [Regulatory Strategy](#) includes preventing, detecting and responding to risks to the safety and wellbeing of older people accessing aged care services.

We used our large holdings of data to support our understanding of the performance of providers and the wider sector, detect risks, and ensure that our regulatory approach was well targeted and effective.

Provider supervision remained part of our strategy to improve the delivery of high-quality care by monitoring providers in a way that encourages them to address risks and continuously improve towards the delivery of safe and quality care. To do this, the Commission used a range of regulatory approaches and tools to ensure providers were doing the right thing. When we identified serious failures to provide safe care, we took compliance and enforcement actions to protect older people from harm.



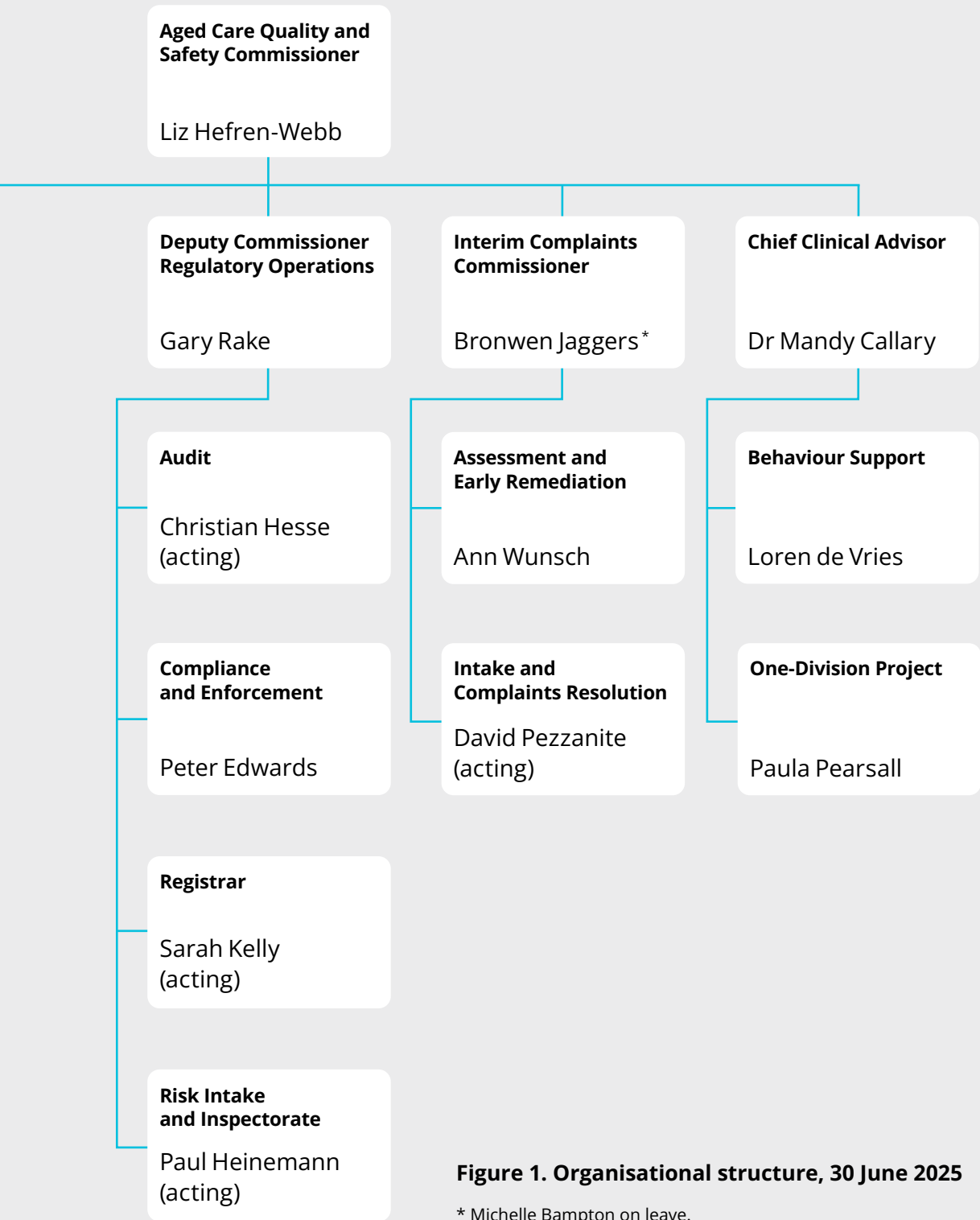
Trusted relationships and collaboration with older people, their supporters, workers and providers are essential to upholding the rights of older people. During the reporting period we listened to our stakeholders to ensure that the education and information we provided was effective in assisting the sector to meet compliance obligations and continuously improve.

As part of this we convened different forums – including the [Commission Consultative Forum](#), [Consumers and Families Panel](#), and [Providers and Workers Engagement Register](#) – and held regular meetings with provider groups and peak bodies, including those representing older people and diverse communities.

Organisational structure



**Commission
overview**



The Advisory Council has a key role in supporting improved quality and safety of aged care services.

Aged Care Quality and Safety Advisory Council

Role and functions

The Aged Care Quality and Safety Advisory Council was established under Section 37 of the *Aged Care Quality and Safety Commission Act 2018*. The legislated functions of the Advisory Council are:

- on its own initiative or at the request of the Commissioner, to provide advice to the Commissioner in relation to the Commissioner's functions, and
- at the request of the Minister, to provide advice to the Minister about matters arising in relation to the performance of the Commissioner's functions.

Through performance of these functions, the Advisory Council has a key role in supporting improved quality and safety of aged care services in Australia.

In response to a recommendation of the 2023 *Report of the Independent Capability Review of the Aged Care Quality and Safety Commission*, the Advisory Council's role and functions will be strengthened from 1 November 2025 under the *Aged Care Act 2024*.

Membership

The Advisory Council comprises members appointed by the Minister for Aged Care and Seniors, and ex-officio members who are appointed by the Chair on the basis of their position. Members have extensive experience in aged care, including clinical care, service delivery and regulation.

The Advisory Council has experienced some changes to membership, with Ms Maree McCabe AM, Mr Barry Sandison and Ms Sally Evans concluding their roles in June or July 2025. The Advisory Council acknowledges the significant contribution these members have made to the Council and older people in Australia over an extended period of time.

Table 1. Advisory Council membership, 2024–25

Ministerial appointments	Ex-officio members
<i>Chair</i> Ms Maree McCabe AM ¹	<i>Commissioner</i> Ms Liz Hefren-Webb Ms Janet Anderson PSM ³
<i>Members</i> Professor Valerie Braithwaite Dr Noel Collins Ms Julie Dundon ¹ Ms Sally Evans ² Ms Julie Reeves Ms Margot Richardson Mr Barry Sandison ¹ Professor Victoria Traynor	<i>Commission Chief Clinical Advisor</i> Dr Mandy Callary Dr Melanie Wroth ⁴ <i>Commission workforce representative</i> Mr Callum Moore Mr Richard Hanssens ⁵ <i>Department of Health, Disability and Ageing representative</i> Ms Amy Laffan

1 Appointments extended during 2024–25 to July 2025
2 To June 2025
3 To January 2025
4 To July 2024
5 To October 2024



Aged Care Quality and Safety Advisory Council, 12 June 2025

Left to right: Ms Julie Reeves, Ms Sally Evans, Ms Julie Dundon, Professor Victoria Traynor, Mr Barry Sandison, Ms Margot Richardson, Dr Noel Collins, Ms Liz Hefren-Webb, Ms Maree McCabe AM (Chair), Professor Valerie Braithwaite

Absent: Dr Mandy Callary, Ms Amy Laffan, Mr Callum Moore

The Advisory Council progressed... priorities outlined in the Commission's Corporate Plan 2024–25.

Meeting schedule

The Advisory Council met formally 7 times in 2024–25. It also convened 4 additional out-of-session meetings – or stand-alone ‘deep dives’ – to ensure it could provide timely advice to the Commissioner and the Minister.

Table 2. Advisory Council meetings, 2024–25

Advisory Council meetings	Out-of-session meetings
2 July 2024	17 December 2024
22 August 2024	16 January 2025
17 October 2024	6 March 2025
5 December 2024	1 May 2025
6 February 2025	
19 March 2025	
12 June 2025	

Year in review

During the reporting period, the Advisory Council progressed actions against the priorities outlined in the Commission's Corporate Plan 2024–25.

Advice to the Minister and Commissioner

The Advisory Council provided regular updates to the Minister on matters relating to the performance of the Commissioner's functions and the operation of the Council.



It also provided independent expert advice and guidance to the Commissioner on a range of strategic issues to support the Commission to protect and enhance the health, safety and wellbeing of older people. This included:

- compliance and regulatory responses and communication strategies, in particular relating to serious incidents, behaviour support and provider workforce responsibilities
- complaints handling, including enhancements in transparency and continuous improvement
- medication management, quality use of medicines in aged care settings and opportunities for improvement
- restorative justice and rights-based regulation
- frameworks and foundational documents for the Commission such as the Regulatory Strategy and Supervision Model.

During 2024–25 the Advisory Council continued to receive and discuss regular updates from the Commissioner on Commission and sector performance, and the Commission's findings and actions arising from sector surveillance, risk assessment and regulatory processes.

The Advisory Council also provided advice that informed the development of the new Aged Care Act, particularly around enhancing the Council's role and functions. At each meeting the Department and Commission briefed the Advisory Council on the development of the new Aged Care Act and other key aspects of aged care reform.

In addition, the Advisory Council contributed to the planning and review of the Commission's corporate publications, including the corporate plan, operational plan and annual report.

**The Council
embedded a range
of measures
to fortify its
independence,
accountability
and oversight.**

Capability Review and Aged Care Act 2024

In response to the Capability Review recommendation to strengthen the Advisory Council in preparation for the new Aged Care Act, the Council embedded a range of measures to fortify its independence, accountability and oversight. This included:

- enhancing capacity to provide independent advice through engaging with stakeholders
- continuing independent secretariat and meeting processes
- undertaking 'deep dives' on priority issues identified by the Council
- scheduling in-camera meetings for appointed members.

The Advisory Council supported the broader implementation of Capability Review recommendations through participation in the external Implementation Steering Group, which was tasked with providing advice to the Minister on the progress of recommendations. The Advisory Council also provided specific guidance relating to a recommendation on the use of data and intelligence in risk detection and risk profiling.

Stakeholder engagement

During 2024–25 the Advisory Council developed a stakeholder engagement protocol and boosted stakeholder consultation through new and continuing connections with aged care advisory groups. For example, Ms McCabe represented the Advisory Council on the National Aged Care Advisory Council, and members alternated attendance at the Commission Consultative Forum meetings.



The Advisory Council also undertook a series of targeted stakeholder meetings to enhance understanding of the issues and challenges impacting older people and the aged care sector, and to identify opportunities for improvement. This included meetings with frontline Commission staff and external stakeholders.

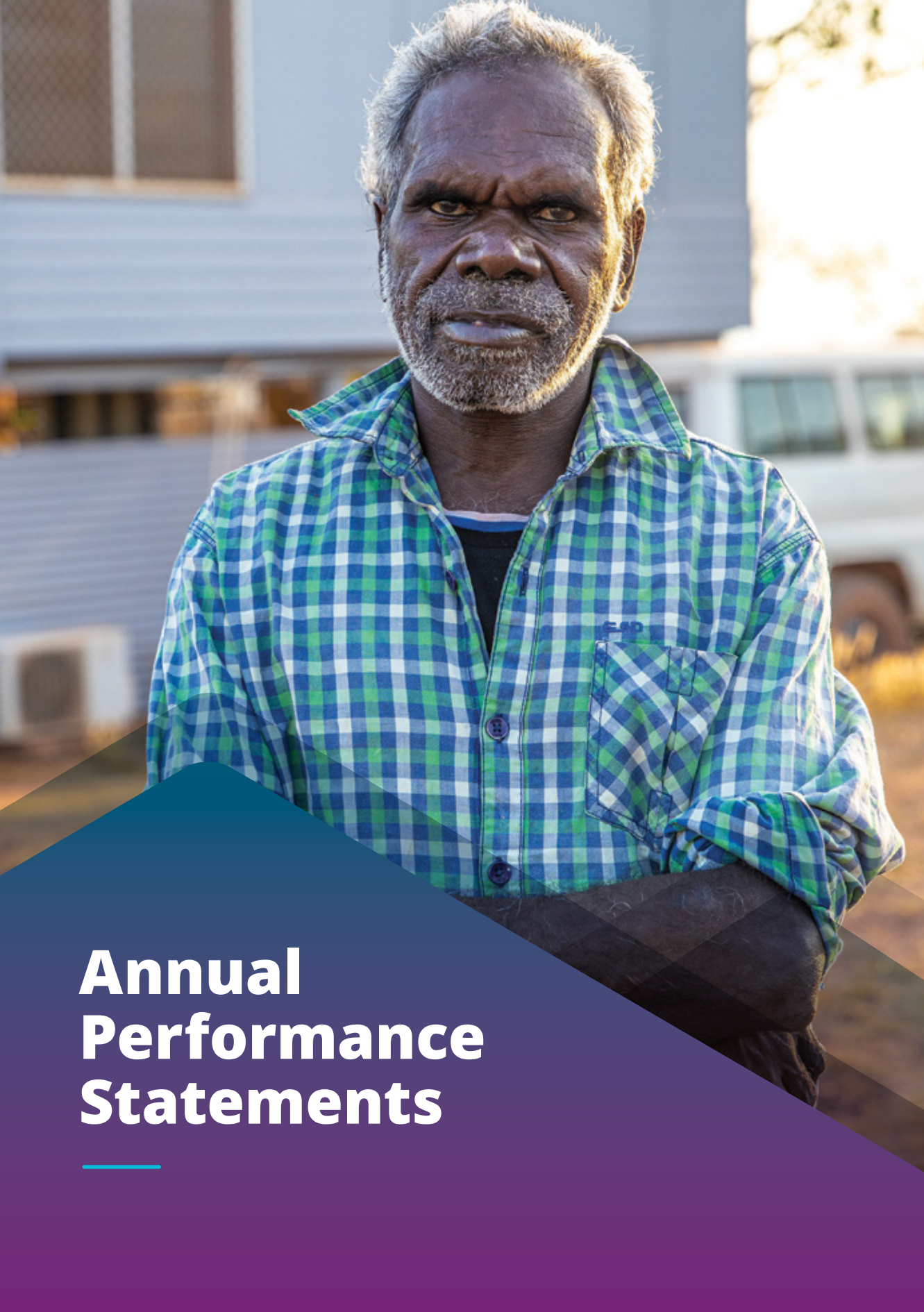
Financial information and secretariat services

The Advisory Council’s operation was funded from the Commission’s budget appropriation. Major expenditure items consisted of members’ remuneration for participation in meetings, and venue and travel costs for face-to-face meetings.

In addition to direct financial support (Table 3), the Commission also funded secretariat and administrative services for the Advisory Council and supported participation of its ex-officio members and other attendees.

Table 3. Advisory Council expenditure, 2024–25

Item	Cost \$ (incl. GST)
Remuneration for appointed members (including superannuation)	113,256
Travel costs for appointed members	38,786
Venue costs for face-to-face meetings	11,995
Total	164,037



Annual Performance Statements

Statement of preparation

I, Liz Hefren-Webb, as the Accountable Authority of the Aged Care Quality and Safety Commission, present the 2024–25 Annual Performance Statements of the Commission, as required under paragraph 39(1)(a) and 39(1)(b) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In my opinion, these Annual Performance Statements are based on properly maintained records, accurately reflect the performance of the Commission, and comply with Subsection 39(2) of the PGPA Act.



Liz Hefren-Webb
Commissioner
18 September 2025

Performance reporting framework



The Commission's annual performance reporting framework connects our purpose, strategic direction, key activities, risk management, resource allocation, and performance measurement and monitoring. This complies with the requirements of the Commonwealth Performance Framework, which covers planning and performance reporting for all Commonwealth entities.

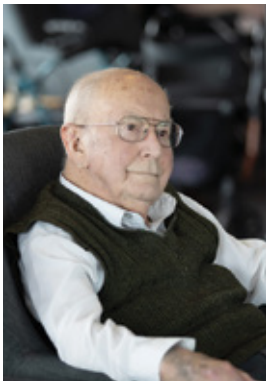
The [2024–25 Health Portfolio Budget Statements](#) (PBS) set out the government-approved outcome, program and performance measures for the Commission. The Commission's [Corporate Plan 2024–25](#) is based on the information in the PBS. The Corporate Plan includes an additional 3 performance measures to provide a more holistic view of how we will fulfil our purpose (Figure 2).

All 6 performance measures are aligned to the Commission's 4 key activities, and reflect the desired outcome of that activity. Anticipated results or targets are assigned to each performance measure, so progress can be monitored, measured and reported.

These 2024–25 Annual Performance Statements report on actual performance against the anticipated targets of the 6 performance measures. The statements have been developed in accordance with the relevant requirements and guidelines.

As required under Section 54 of the Commission Act, each year the Commission publishes an Operational Plan to guide our actions to deliver on our purpose. As required under Section 52 of the Commission Act, the Commission must report against Operational Plan deliverables in its Annual Report. This report can be found at Appendix 1.

Continuous improvement



The Commission continually reviews its performance measures to ensure they remain relevant, reliable and meaningfully contribute to measuring how we achieve our purpose. The 2024–25 key activities and performance measures have been reviewed and refreshed in anticipation of the commencement of the *Aged Care Act 2024*.

Key activities increased from 3 to 4 to incorporate the function of overseeing the entry of providers to the aged care market and their ongoing suitability to continue to deliver aged care. Performance measures were streamlined from 13 to 6, mapped to our updated Regulatory Operating Model.

This revised approach allows for multiple discrete targets for each performance measure. These targets can be removed, amended or added to, should our functions or priorities change over time.

Figure 2. Planning and reporting framework, 2024–25





Key activities

1.

Uplift the quality and safety of aged care services through active collaboration, education and engagement with older people, aged care providers, workers and the sector

2.

Register entities to deliver Commonwealth-funded aged care services, monitor their ongoing suitability to be a registered provider, and manage the process for renewal, variation and/or revocation of registration

3.

Undertake risk-based regulation and effective complaints management to protect, safeguard and uphold the rights of older people receiving care

4.

Hold providers accountable for high-quality care and deter poor performance through monitoring, compliance and enforcement activities

Performance measures

1.

Enable older people to receive high-quality and safe care by regulating the entry, exit and ongoing suitability of providers and workers delivering government-subsidised aged care services

3.

Undertake provider and worker supervision in response to risks in aged care service delivery, supporting provider compliance and taking enforcement actions where necessary

2.

Protect and improve the quality, safety and experience of older people receiving care through an efficient and effective complaints handling service, management of serious incidents, and the processing of provider reporting and notifications

4.

Deliver aged care regulation with transparency, trust and confidence that safeguards, protects and enhances outcomes for older people receiving care in Australia

5.

Deliver targeted engagement and education initiatives and materials that support capability uplift and behavioural change across providers, workers and the sector

6.

Use risk profiling and detection to enable regulatory risk management that is appropriate and proportionate to the level of risk of harm to older people in Australia

Summary of performance

Table 4 provides a summary of the Commission’s 2024–25 results against performance measure targets from the 2024–25 PBS and 2024–25 Corporate Plan.

In 2024–25 the Commission revised its approach to performance planning, measurement and reporting, introducing a system where each performance measure has multiple discrete targets.

These targets can be removed, amended or added to, depending on our priorities or as new functions are introduced. This makes the performance measures more consistent over time (a requirement of the Public Governance, Performance and Accountability Rule 2014). It also allows greater flexibility to accommodate changes to targets without impacting other measures, targets or the broader planning, performance and reporting framework.

During 2024–25 of the 16 performance measure targets, 10 were met or exceeded. Three of the 6 unmet targets achieved at least 78% of the target, while the remaining 3 were deferred until 2025–26.

Of the 6 performance measure targets that were unmet, all but one were new targets introduced for the first time in 2024–25. Four of the 6 unmet targets were impacted by, or due to, the delay in the commencement of the new Aged Care Act.



Despite this, these results show that the Commission has performed well during the reporting period, successfully delivering on our purpose – to protect and enhance the safety, health, wellbeing and quality of life of older people accessing aged care in Australia.

Table 4. Summary of results against performance measure targets, 2024–25

Performance measures and targets	Result
1 Enable older people to receive high-quality and safe care by regulating the entry, exit and ongoing suitability of providers and workers delivering government-subsidised aged care services [PBS TARGET]	
1.1 Conduct 1,370 audits of aged care services comprising 730 site audits and 640 quality audits [PBS TARGET]	Substantially met
1.2 100% of banned workers are included on the Commission’s Register of Banning Orders	Met
2 Protect and improve the quality, safety and experience of older people receiving care through an efficient and effective complaints handling service, management of serious incidents, and the processing of provider reporting and notifications [PBS TARGET]	
2.1 80% of complaints about providers are finalised within published service standards [PBS TARGET]	Substantially met
2.2 80% of enquires are responded to within published service standards [PBS TARGET]	Met
2.3 65% of complainant and provider survey responses have an overall rating of satisfied or higher with the complaints process in line with published service standards [PBS TARGET]	Met
2.4 80% of complaints finalised achieve a positive outcome for older people	Met
2.5 80% of initial assessments of priority 1 Serious Incident Response Scheme notifications are completed within 7 business days	Met

Annual Performance Statements

Performance measures and targets	Result
3 Undertake provider and worker supervision in response to risks in aged care service delivery, supporting provider compliance and taking enforcement actions where necessary [PBS TARGET]	
3.1 Decrease in year-on-year non-compliance by provider cohort [PBS TARGET]	Met
3.2 80% of decisions in response to escalated referrals are made within 7 days of receipt	Met
3.3 80% of escalated referrals requiring active supervision are remediated within 4 months	Substantially met
4 Deliver aged care regulation with transparency, trust and confidence that safeguards, protects and enhances outcomes for older people receiving care in Australia	
4.1 80% of surveyed older people receiving aged care express confidence in the Commission's ability to safeguard their rights and quality of care	Deferred
4.2 80% of surveyed aged care providers express trust and confidence in the Commission's oversight and support	Deferred
5 Deliver targeted engagement and education initiatives and materials that support capability uplift and behavioural change across providers, workers and the sector	
5.1 80% of surveyed stakeholders report satisfaction with engagement activities	Met
5.2 80% of user feedback rates Commission education resources as effective and engaging	Met
6 Use risk profiling and detection to enable regulatory risk management that is appropriate and proportionate to the level of risk of harm to older people in Australia	
6.1 Of providers placed under active supervision, 20% result from proactive risk profiling or risk detection	Met
6.2 Complete an annual review and evaluation of risk profiling methodologies for continuous improvement	Deferred

Met – 100% of the performance target achieved

Substantially met – At least 75% of the performance target achieved

Deferred – Progress against the target was held off until the following reporting period

Performance Measure 1

Enable older people to receive high-quality and safe care by regulating the entry, exit and ongoing suitability of providers and workers delivering government-subsidised aged care services [PBS MEASURE]

Relates to: key activity 2

Source: Health Portfolio Budget Statements 2024–25, page 135;
Corporate Plan 2024–25, page 45

Rationale: serves as an indicator of the Commission’s effectiveness in regulating ongoing provider and worker suitability to protect and enhance the safety, health, wellbeing and quality of life of older people accessing aged care

 Target 1.1 Conduct 1,370 audits of aged care services comprising 730 site audits and 640 quality audits [PBS TARGET]	Result: 1,166 audits conducted, comprising 451 site audits and 715 quality audits
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Discussion and analysis

The Commission conducts site audits of residential services and quality audits of home services and National Aboriginal and Torres Strait Islander Flexible Care Program (NATSIFCP) services to assess performance against their obligations and responsibilities to provide safe and high-quality aged care.

During 2024–25 the Commission undertook 451 site audits. In addition, the Commission undertook 715 quality audits, exceeding the sub-target of 640. A further 4 review audits were also carried out. Combined, these audits represent achievement of 85% of the target.

The new Aged Care Act was passed in Parliament on 25 November 2024. Under this Act, the existing reaccreditation process and assessment against current Aged Care Quality Standards will no longer be in effect. A decision was therefore made to discontinue auditing NATSIFCP and home services, and residential services with a reaccreditation expiry date on or after 1 July 2025 – the original anticipated date for commencement of the new Aged Care Act.

The Commission’s site audit program concluded in April 2025, with the quality audit program concluding at the end of May 2025. Had these programs continued, the targets would have been exceeded.

Data source: records of completed site audits and quality audits; held in the Commission’s case management systems

Methodology: completed site audits and quality audits were counted to determine the final numbers

 Target 1.2 100% of banned workers are included on the Commission's Register of Banning Orders	Result: 100%
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Discussion and analysis

The Commission can apply a banning order to prohibit or restrict a person from being involved in the provision of aged care services.

During 2024–25 100% of the 146 banning orders made were published on the Commission's Register of Banning Orders within 24 hours of the order taking effect. Since the introduction of this scheme in January 2023, a total of 312 aged care workers have been subject to a banning order, with their details published on the Commission's Register of Banning Orders.

The Commission's Register of Banning Orders safeguards older people accessing aged care by ensuring that providers and the public are aware of people who are prohibited from working in the sector. Importantly, the Register of Banning Orders also provides transparency over the Commission's regulation of aged care workers.

Data source: banning order notices issued; Commission's Register of Banning Orders (published on its website)

Methodology: percentage of banned workers published on the Register of Banning Orders was calculated using a predetermined and approved process and formula

Performance Measure 2

Protect and improve the quality, safety and experience of older people receiving care through an efficient and effective complaints handling service, management of serious incidents, and the processing of provider reporting and notifications

[PBS MEASURE]

Relates to: key activities 3 and 4

Source: Health Portfolio Budget Statements 2024–25, page 135;
Corporate Plan 2024–25, pages 46–7

Rationale: serves as an indicator of how (and how well) regulatory tools and processes – including complaints handling, the Serious Incident Response Scheme and provider reporting – are used to protect and enhance the safety, health, wellbeing and quality of life of older people accessing aged care

Target 2.1



80% of complaints about providers are finalised within published service standards [PBS TARGET]

Result: 74%

Discussion and analysis

The Commission responds to complaints and feedback about providers and workers, with a focus on meaningful and restorative outcomes. This includes helping older people and their supporters to make complaints and give feedback, and promoting best-practice complaints handling to build a culture of continuous improvement and open disclosure.

Of the 10,331 complaints about providers resolved by the Commission during 2024–25, 7,542 (74%) were actioned within the published service standard of 60 days. This represents achievement of 93% of the target.

This result also represents a 13% increase over 2023–24 (6,662 or 68% of complaints resolved within 60 days), and a significant 32% increase over 2022–23 (5,716 or 59% of complaints).

While not achieving the target, these elevated performance results could be attributed to the Commission’s maturing capability in complaints handling practice, including the introduction of a new complaints operating model designed to streamline processes.

This output is even more significant when considered in the context of a 12% increase in the number of complaints received during 2024–25 (10,744) compared with 2023–24 (9,566). This increase in the number of complaints received by the Commission could be attributed to the pending commencement of the new Aged Care Act and an increased awareness in the sector of the Commission’s responsibility to respond to complaints.

Annual Performance Statements

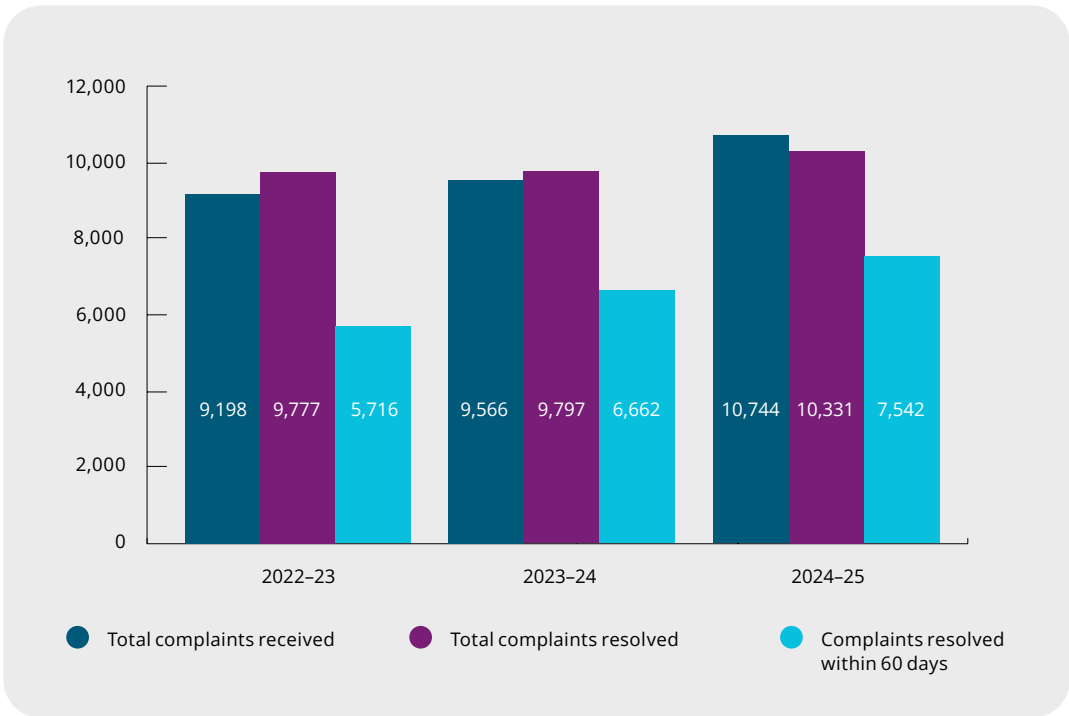
The length of time to finalise a complaint can vary depending on a range of factors including the volume of complaints received, complexity of the complaint, level of risk involved, responsiveness of the provider, and level of the complainant’s engagement in the process. The Commission is exploring strategies and targets that accurately reflect the complexity and nuances of effective complaints handling practices.

Data source: records of complaints, including date received (to establish the start of the 60-day period) and date finalised; logged and held in the Commission’s case management systems

Methodology: percentage of complaints finalised within 60 days was calculated using a predetermined and approved process and formula

The Commission’s Data, Analytics and Intelligence group oversaw data governance for this target and provided appropriate data extracts to facilitate reporting.

Figure 3. Complaints received and resolved, 2022–23 to 2024–25



Note: More complaints were resolved than received in 2022–23 and 2023–24 as a result of outstanding complaints at the end of the reporting period. For example, at the end of 2022–23 a total of 1,757 complaints were carried over to the next reporting period, resulting in more net complaints being resolved than received.

 Target 2.2 80% of enquiries are responded to within published service standards [PBS TARGET]	Result: 94%
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Discussion and analysis

The Commission receives requests for information, clarification or assistance that are not related to a complaint. These are considered ‘enquiries’ and typically involve seeking answers, understanding of, or further details about, a particular matter.

Of the 14,169 enquiries received by the Commission during 2024–25, 13,385 (94%) were responded to within the published service standard of 7 days – exceeding the target.

This result compares favourably to 68% of enquiries responded to within 7 days in 2023–24 and 59% in 2022–23. This improvement over time could be attributed to the ongoing implementation of effective processes and resource allocation, and the consistent efforts of Commission staff to maintain high levels of effective practice in responding to enquiries.

The result demonstrates that the Commission takes enquiries made by older people and their supporters seriously and acts swiftly to respond. This reinforces confidence and trust in the Commission across the sector.

Data source: records of enquiries, including date received (to establish the start of the 7-day period) and date responded to; logged and held in the Commission’s case management systems

Methodology: percentage of enquiries responded to within 7 days was calculated using a predetermined and approved process and formula

The Commission’s Data, Analytics and Intelligence group oversaw data governance for this target and provided appropriate data extracts to facilitate reporting.

Target 2.3  65% of complainant and provider survey responses have an overall rating of satisfied or higher with the complaints process in line with published service standards [PBS TARGET]	Result: 70%
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Discussion and analysis

Once a complaint has been resolved, both the complainant and the provider are invited to complete a survey to elicit their views on the Commission’s complaints handling process as well as their satisfaction with the outcomes achieved.

During the reporting period, 70% of complainant and provider survey responses had an overall rating of satisfied or higher with the complaints handling process. This result represents a slight increase over 2023–24 (68%) and 2022–23 (63%).

The result demonstrates the Commission’s successful engagement with complainants and providers. It shows that many complainants feel their concerns are heard and addressed appropriately, and throughout the process providers consider they are treated fairly and encouraged to continuously improve towards the delivery of safe and high-quality care.

Data source: completed provider surveys and completed complainant surveys; hosted by ORIMA Research

Methodology: percentages of providers and complainants who were satisfied or higher with the complaints process were calculated using a predetermined and approved process and formula

The Commission’s Data, Analytics and Intelligence group oversaw data governance for this target and provided appropriate data extracts to facilitate reporting.

 Target 2.4 80% of complaints finalised achieve a positive outcome for older people	Result: 81%
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Discussion and analysis

The Commission adopts a person-centred and outcome-driven approach to managing the complaints it receives about providers.

Of the 10,331 complaints finalised by the Commission during 2024–25, 8,368 (81%) achieved a positive outcome for the older person. From the point of introduction in quarter 4 of 2023–24, the Commission has achieved this service standard of 80% of complaints finalised with a positive outcome for the complainant or older person.

This result indicates that the Commission’s resolution decisions have a tangible and beneficial impact on the quality of care received by older people. It also reinforces confidence in the sector by demonstrating that the Commission takes complaints made by older people and their supporters seriously and seeks to address them to a high standard.

Data source: records of finalised complaints, indicating outcome; logged and held in the Commission’s case management systems

Methodology: percentage of positive responses was calculated using a predetermined and approved process and formula

The Commission’s Data, Analytics and Intelligence group oversaw data governance for this target and provided appropriate data extracts to facilitate reporting.

 Target 2.5 80% of initial assessments of priority 1 Serious Incident Response Scheme notifications are completed within 7 business days	Result: 92%
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Discussion and analysis

Under the Serious Incident Response Scheme (SIRS), providers must report to the Commission all serious incidents that have occurred (or are alleged or suspected to have occurred). A priority 1 SIRS incident is one that has caused, or could reasonably have been expected to have caused, a physical or psychological injury or discomfort that requires medical or psychological treatment; where there are reasonable grounds to report the incident to police; involves unlawful sexual contact or inappropriate sexual conduct; involves an unexpected death; or where an older person goes missing.

Of the 21,104 priority 1 Serious Incident Response Scheme notifications assessed during 2024–25, 92% (19,516) were completed within 7 business days – exceeding the target of 80%. Of the 8% of notifications that were not responded to within 7 business days, a significant majority were responded to within 10 business days.

The result reflects that the Commission is committed to acting swiftly to assess risk and prevent further harm to older people accessing aged care.

This is the first year this performance measure target has been reported.

Data source: records of SIRS priority 1 notifications submitted (as assessed by providers), with receipt date (to establish commencement of the 7-business day period) and completion date of initial assessment; logged and held in the Commission’s case management systems

Methodology: percentage of initial assessments completed within 7 business days was calculated using a predetermined and approved process and formula

The Commission’s Data, Analytics and Intelligence group oversaw data governance for this target and provided appropriate data extracts to facilitate reporting.

Performance Measure 3

Respond to risks in aged care service delivery, supporting provider compliance and taking enforcement actions where necessary [PBS MEASURE]

Relates to: key activity 4

Source: Health Portfolio Budget Statements 2024–25, page 136;
Corporate Plan 2024–25, page 48

Rationale: evaluates the effectiveness of the Commission’s ability to ensure providers and workers comply with their obligations and responsibilities and, if required, take corrective measures to assist providers continuously improve towards the delivery of safe and high-quality aged care

 Target 3.1 Decrease in year-on-year non-compliance by provider cohort [PBS TARGET]	Result: Met
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Discussion and analysis

There are more than 3,000 providers of aged care in Australia. The Commission continuously monitors all providers to ensure they comply with their obligations and requirements.

The year 2024–25 saw an overall 10% decrease in non-compliance across all provider cohorts¹. This result could be attributed to an increase in compliant-conscious behaviours by small providers in the lead-up to the commencement of the new Aged Care Act and in a risk-based approach.

This result demonstrates the Commission’s commitment to achieving improved levels of compliance – critical to safeguarding older people accessing aged care services – in a risk-proportionate way that promotes continuous improvement, while still taking enforcement action where required. It serves to increase sector trust and confidence in the Commission’s supervision and regulatory processes, showing that its oversight mechanisms are effective.

This is the first year this performance measure target has been reported.

Data source: records extracted from the Commission’s case management systems

Methodology: decrease in non-compliance by provider cohort was calculated using a predetermined and approved process and formula

1 In 2023–24 32% of providers had a finding of new non-compliance across all provider cohorts.

 Target 3.2 80% of decisions in response to escalated referrals are made within 7 days of receipt	Result: 83%
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Discussion and analysis

When the Commission identifies actual or potential risk of harm to older people, we work with providers to rectify the situation. However, should the risk increase or our confidence in the provider’s ability to control the risk decrease, we increase our oversight of their operations. This involves escalating the provider to the Commission’s Risk Intake and Inspectorate group for a more intensive regulatory response and adjusting the supervision status as required.

During 2024–25, a total of 1,213 escalated referrals were received. Decisions in response to 1,001 (83%) of these referrals were made within 7 days of receipt – exceeding the target by 3 percentage points.

This result demonstrates the effectiveness of our ability to promptly respond to escalated referrals to safeguard older people receiving aged care.

This is the first year this performance measure target has been reported.

Data source: records of escalated referrals, including receipt date (to mark the commencement of the 7-day period) and date a decision was made; logged and held in the Commission’s case management systems

Methodology: percentage of decisions in response to escalated referrals made within 7 days was calculated using a predetermined and approved process and formula

 Target 3.3 80% of escalated referrals requiring active supervision are remediated within 4 months	Result: 62%
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Discussion and analysis

Under the Commission’s Supervision Model, we continuously survey providers to ensure they are appropriately managing risks to older people in their care. We adjust the level of engagement with providers based on how well they are managing risks. The four cohorts of the Supervision Model are ‘Risk surveillance’ (lowest risk cohort), through to ‘Targeted supervision’, ‘Active supervision’ and ‘Heightened supervision’ (highest risk cohort).

Of the 237 escalated referrals requiring active supervision during 2024–25, 147 (62%) were remediated within 4 months – an achievement of 78% of the target. This stretch target has proven to significantly drive improvement in the timeliness of remediation activities.

The ability to meet this target in 2024–25 was impacted by:

- an increase in enforceable undertakings, mainly relating to non-compliance with care minutes which can take longer than 4 months to remediate
- a steady increase in Code of Conduct and worker-related referrals, which take longer to investigate and complete.

The Commission’s Provider Risk Committee continues to monitor the progress of all compliance cases, with particular attention paid to those cases that are older than 3 months. In 2025–26 the Committee will consider relevant strategies to support achievement of this target. In addition, a review of matters being prematurely escalated to active supervision is anticipated under the Commission’s new Inspectorate. The Inspectorate has the power to undertake targeted monitoring activities and further assessment before a provider is moved into active supervision.

The result demonstrates the Commission’s ongoing oversight and supervision of providers to ensure risks to older people receiving aged care are promptly addressed.

This is the first year this performance measure target has been reported.

Data source: records of escalated referrals requiring active supervision extracted from the Commission’s case management systems, including receipt date (to mark the commencement of the 4-month period) and date when the provider returned to satisfactory conformance and the case was closed

Methodology: percentage of escalated referrals requiring active supervision remediated within 4 months was calculated using a predetermined and approved process and formula

Performance Measure 4

Deliver aged care regulation with transparency, trust and confidence that safeguards, protects and enhances outcomes for older people receiving care in Australia

Relates to: key activities 1, 2, 3 and 4

Source: Corporate Plan 2024–25, page 49

Rationale: measures how well the Commission operates in a transparent manner and embeds internal accountability across all its activities to provide trust and confidence in executing regulatory activities to safeguard older people receiving care

Target 4.1



80% of surveyed older people receiving aged care express confidence in the Commission’s ability to safeguard their rights and quality of care

Result: Deferred

Discussion and analysis

During 2024–25, older people accessing aged care were subject to greater than usual engagement with, and communications from, the Commission owing to the impending commencement of the new Aged Care Act. A decision was therefore made to delay the implementation of this survey until after commencement of the new Aged Care Act, to reduce the unnecessary impost on older people.

In preparation, the Commission developed a proposed methodology for monitoring and reporting against this performance target. This methodology will be implemented via an independent research supplier from 2025–26.

Data source: not applicable

Methodology: not applicable

Target 4.2



80% of surveyed aged care providers express trust and confidence in the Commission’s oversight and support

Result: Deferred

Discussion and analysis

During 2024–25, providers were subject to greater than usual engagement with, and communications from, the Commission owing to the impending commencement of the new Aged Care Act. A decision was therefore made to delay implementation of this survey until after commencement of the new Aged Care Act, to reduce the impost on providers.

In preparation the Commission developed a proposed methodology for monitoring and reporting against this performance target. This will be implemented via an independent research supplier from 2025–26

Data source: not applicable

Methodology: not applicable

Performance Measure 5

Deliver targeted engagement and education initiatives and materials that support capability uplift and behavioural change across providers, workers and the sector

Relates to: key activity 1

Source: Corporate Plan 2024–25, page 50

Rationale: serves as an indicator of how well engagement and education initiatives uplift the quality and safety of aged care services, and promote continuous improvement towards the delivery of safe and high-quality care

 Target 5.1 80% of surveyed stakeholders report satisfaction with engagement activities	Result: 88%
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Discussion and analysis

The Commission engages with the aged care sector to support capability uplift and continuous improvement towards the delivery of safe and high-quality care. At the conclusion of each engagement, participants are invited to complete a survey to elicit their views on their level of satisfaction with the event.

During 2024–25, 88% of surveyed stakeholders reported satisfaction with the Commission’s engagement activities – exceeding the target of 80%. Stakeholders included participants in focus groups to assist in evaluating the Commission’s Food, Nutrition and Dining campaign (36% response rate, with 8 completed surveys received), attendees of engagement sessions on the new provider registration process (25% response rate, with 17 completed surveys received) and members of the Commission’s Consumers and Families Panel (31% response rate, with 110 completed surveys received; for these surveys, the ‘satisfaction’ result included ‘strongly agree’, ‘agree’, and ‘neutral’ responses).

The result demonstrates the Commission’s ability to foster positive relationships and collaboration across the sector. It also reflects how the high quality of service provided by the Commission meets the needs and expectations of stakeholders.

This is the first year this performance measure target has been reported.

Data source: completed participant surveys, designed to measure satisfaction with the Commission’s engagement activities

Methodology: percentage of participant satisfaction with Commission engagement activities was calculated using a predetermined and approved process and formula

 Target 5.2 80% of user feedback rates Commission education resources as effective and engaging	Result: 86%
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Discussion and analysis

The Commission offers a range of educational resources for people working in the aged care sector, including via its online learning platform, Alis. The educational resources focus on supporting capability uplift and behavioural change across providers, workers and the sector.

For most of 2024–25, people were directed to complete a survey when they had completed each learning product (this was not optional). In response to feedback, we recently changed our approach so that completing the post-learning survey is optional.

During 2024–25 we received 161,265 post-learning survey responses (note: one person may have completed more than one survey). The survey responses indicate that the Commission’s education products received a Customer Satisfaction Score – an indicator used to measure ‘effectiveness’ – of 86%.

During the reporting period, significant and sustained growth in the use of the Commission’s education products offered through the Alis platform was evident as stakeholders prepared for the commencement of the new Aged Care Act.

In addition, the Commission began offering online learning products via SCORM sharing (where a provider can import our learning modules into their own learning management system). This also resulted in significant growth in the use of our education products.

The result demonstrates that the sector views the Commission as a trusted provider of education resources in a tightly contested information market.

This is the first year this performance measure target has been reported.

Data source: satisfaction surveys completed by people who have undertaken Commission online learning products and services; held in the Commission’s online learning system, Alis

Methodology: percentage of user feedback that rates education resources as effective and engaging was calculated using a predetermined and approved process and formula

Performance Measure 6

Use risk profiling and detection to enable regulatory risk management that is appropriate and proportionate to the level of risk of harm to older people in Australia

Relates to: key activity 4

Source: Corporate Plan 2024–25, page 48

Rationale: measures the effectiveness of the Commission’s risk profiling capabilities to identify and assess risk, and to initiate appropriate and risk-proportionate regulatory responses

 Target 6.1 Of providers placed under active supervision, 20% result from proactive risk profiling or risk detection	Result: 24%
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Discussion and analysis

The Commission holds a large volume of information about provider performance, worker conduct and older people’s experiences of aged care. Use of this data assists in proactive risk profiling and risk detection. Should a provider be unable or unwilling to appropriately address a risk, we will increase our level of engagement with them under the Supervision Model. This provides a traceable link between risk profiling and detection activities and the proportionate regulatory actions taken in response.

Of the 119 providers placed under active supervision during 2024–25, 28 (24%) resulted from proactive risk profiling or risk detection – exceeding the target. The majority of these matters were the result of the Commission’s care minutes campaign.

This result demonstrates the Commission’s commitment to safeguarding older people by addressing risks promptly and identifying potential provider issues before they escalate. This builds confidence and trust among older people in the ability of the Commission to protect them from harm.

This is the first year this performance measure target has been reported.

Data source: records extracted from the Commission’s case management systems

Methodology: percentage of providers placed under active supervision as a result of proactive risk profiling and risk detection was calculated using a predetermined and approved process and formula

Target 6.2 Complete an annual review and evaluation of risk profiling methodologies for continuous improvement	Result: Deferred
<i>Discussion and analysis</i> The annual review and evaluation of risk profiling methodologies were deferred owing to the delay in the commencement of the new Aged Care Act. However in preparation for the commencement of the new Aged Care Act, the Commission continued the development of risk models and supporting tools, including their integration into the Regulatory Operating Model. Data source: not applicable Methodology: not applicable	

Financial performance

Operating results

The Commission returned a net deficit of \$15.1m for the year against an original budgeted net deficit per the 2024–25 Portfolio Budget Statements of \$6.0m. The net cash deficit, after adjusting for depreciation of assets and payments for right-of-use-assets, was \$11.3m against a budgeted breakeven position.



Operating revenue

The total operating income was \$323.3m.

Table 5. Operating revenue, 2024–25

Revenue	\$'000
Revenue from government	314,316
Revenue from contracts with customers	8,614
Allowances and rebates from suppliers	262
Audit services received free of charge	72
Total revenue	323,264



Operating expenses

Total operating expenses were \$338.4m.

Table 6. Operating expenses, 2024–25

Expense	\$'000
Employee benefits	205,385
Suppliers	121,954
Depreciation and amortisation	10,275
Finance costs	767
Total expenses	338,381

Financial position

Net asset position

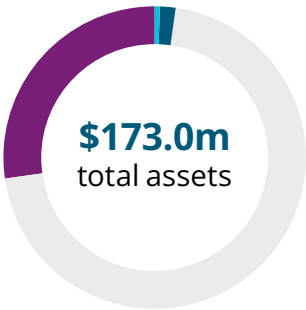
The net assets of the Commission at 30 June 2025 were \$84.0m

Total assets

Total assets at 30 June 2025 were \$173.0m.

Table 7. Total assets, 30 June 2025

Asset	\$'000
Cash and cash equivalents	1,021
Trade and other receivables	3,119
Appropriations receivable	122,213
Non-financial assets	46,613
Total assets	172,966



Total liabilities

Total liabilities at 30 June 2025 were \$89.0m.

Table 8. Total liabilities, 30 June 2025

Liability	\$'000
Suppliers	19,001
Contract liabilities	182
Other payables	6,172
Leases	25,462
Employee provisions	38,173
Total liabilities	88,990



Table 9. Entity resource statement for the year ended 30 June 2025

	Current available appropriation (a) \$'000	Payments made (b) \$'000	Balance remaining (a)-(b) \$'000
Departmental			
Annual appropriations – ordinary annual services			
Prior year appropriations available – ordinary annual services	128,709	(127,432)	1,277
Departmental appropriations	314,316	(191,082)	123,234
S74 retained revenue receipts	21,821	(21,821)	–
Departmental capital budget	1,932	(1,932)	–
Annual appropriations – other services – non-operating			
Prior year appropriations available – other services – non-operating	1,300	(1,300)	–
Equity injection	150	(150)	–
Total departmental annual appropriations (c)	468,228	(343,717)	124,511
Total departmental special appropriations (d)	–	–	–
Total departmental resourcing (c+d)	468,228	(343,717)	124,511
Administered			
Annual appropriations – ordinary annual services	–	–	–
Prior year appropriations available – ordinary annual services	–	–	–
Receipts from fines and penalties	19	(19)	–
Total administered annual appropriations (e)	19	(19)	–
Total resourcing and payments	468,247	(343,736)	124,511



Management and accountability

Corporate governance

**The Commissioner...
is accountable for
all corporate and
operational activities
as a regulator.**

The Commission's corporate governance arrangements play a crucial role in ensuring that the Australian Government's priorities and program objectives are delivered efficiently and effectively, as expected by the community. The Enterprise Governance and Accountability Framework provides the context within which the Commission operates to achieve our objectives; ensures transparent, ethical and accountable evidence-based decision-making; and effectively manages risk and stakeholder relationships.

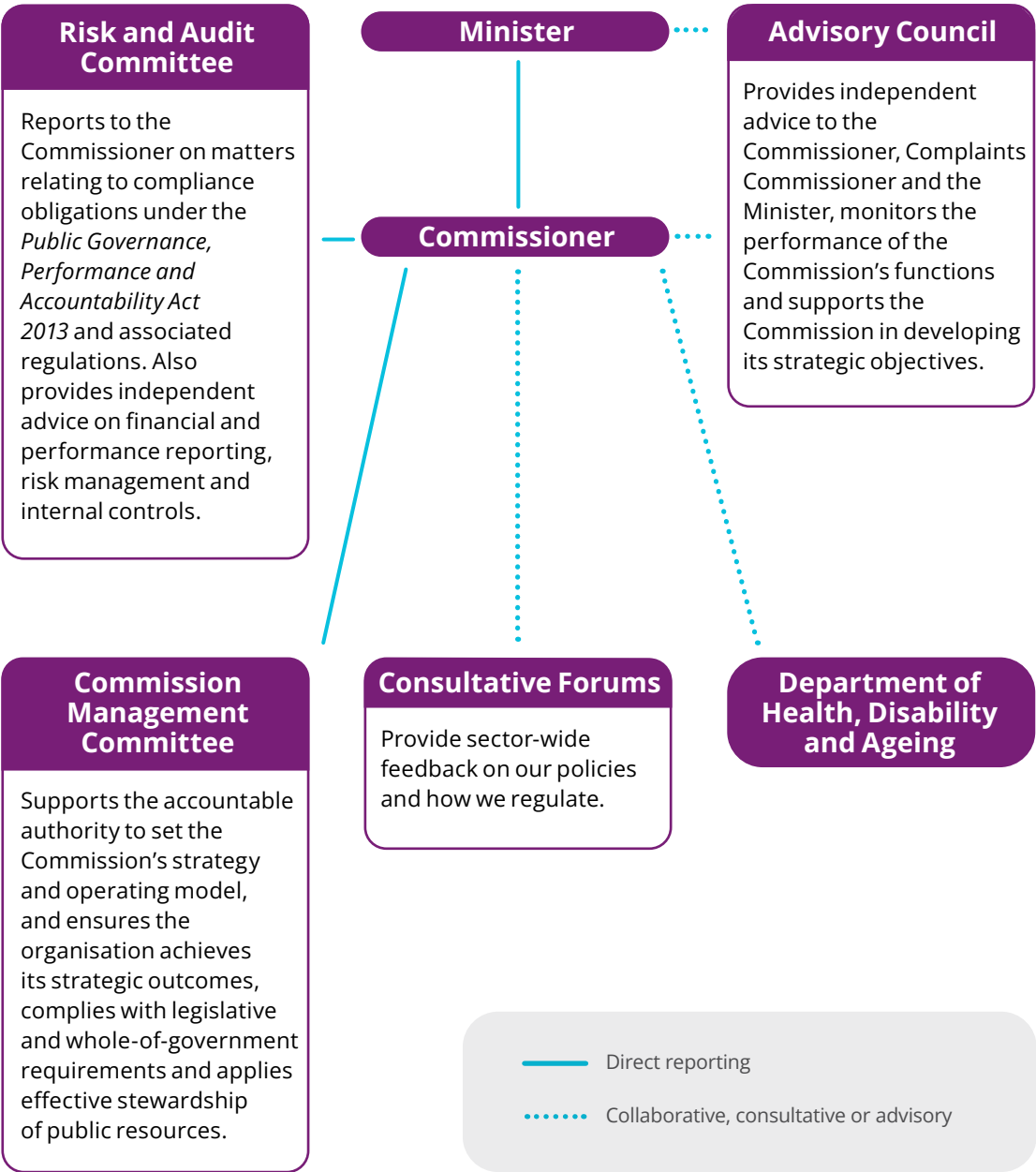
The Commission is governed by the *Aged Care Quality and Safety Commission Act 2018* (Commission Act). Under this Act, an independent Aged Care Quality and Safety Commissioner reports to the Minister for Aged Care and Seniors.

The Commissioner is the organisation's accountable authority and is accountable for all corporate and operational activities as a regulator. The Commissioner has the power to delegate all or any of her functions and powers to a Commission staff member.

In 2024–25 the Commission made substantial progress towards revising our governance model to support and enable our important work, strengthen integrity and accountability, and promote transparency in planning, operations, decisions, and performance assessment and reporting. These governance arrangements included a revised committee structure that supports efficient and effective decision-making through devolving considerations where appropriate.

Governance structure

Figure 4. Governance structure, 30 June 2025



The Commission Management Committee provides strategic, whole-of-organisation leadership to the Commission.

Commission Management Committee

As part of the revised committee structure implemented across the Commission, in September 2024 the first meeting of the new Commission Management Committee was held. This Committee provides strategic, whole-of-organisation leadership to the Commission. It meets fortnightly and ensures effective decision-making, management and oversight of the Commission's operations and performance.

The Commission Management Committee is chaired by the Commissioner and at 30 June 2025 comprised:

- Liz Hefren-Webb, Aged Care Quality and Safety Commissioner (Chair)
- Bronwen Jagers, Interim Complaints Commissioner
- Dr Mandy Callary, Chief Clinical Advisor
- Mark le Dieu, Deputy Commissioner Corporate
- Mel Metz, Deputy Commissioner Sector Capability and Regulatory Strategy
- Gary Rake, Deputy Commissioner Regulatory Operations.

The Commission Management Committee is supported by the Executive Leadership Group and a tiered structure of governance committees.

Risk and Audit Committee

In accordance with the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) the Commission has a Risk and Audit Committee that operates independently of management.

The Committee's function is to report to the Commissioner on matters relating to compliance with obligations under the PGPA Act, associated regulations and Finance Minister's Orders. It also provides a forum for communication among the Commissioner, senior managers, internal auditors and the Auditor-General.

The Risk and Audit Committee provides independent advice to the Commissioner on the Commission's financial and performance reporting, risk oversight, and systems of internal control and their management.

Membership of the Risk and Audit Committee comprises 3 external members (Table 10). The Risk and Audit Committee Charter is available on the Commission's website at agedcarequality.gov.au/sites/default/files/media/risk-audit-comm-charter.pdf.



Table 10. Risk and Audit Committee membership, 2024–25

Member name	Qualifications, knowledge, skills or experience	Number of meetings attended	Number of meetings held	Annual remuneration \$ (incl. GST)	Additional information
Geoffrey Applebee	FCA, FAICD Retired senior partner of Ernst & Young and previous registered company auditor Experienced company director and audit committee chair for companies and agencies in private and public sectors over many years	9	9	36,850	Chair
Carol Lilley	FCA, GAICD Retired partner of Pricewaterhouse Coopers and previous registered company auditor Experienced independent company director and audit committee member and chair in federal and ACT governments and the private sector	9	9	26,180	Deputy Chair

Member name	Qualifications, knowledge, skills or experience	Number of meetings attended	Number of meetings held	Annual remuneration \$ (incl. GST)	Additional information
Lily Viertmann	FCPA, GAICD A permanent SES officer since 2004 in a number of sectors including health, vocational education, environment, defence, industrial relations, treasury and finance, and service delivery Experience working in agencies with regulatory, policy, program and service delivery functions as well as in departments of state and statutory agencies	8	9	0 ¹	Member

1 Not applicable as Ms Viertmann is a representative from another Australian Government agency.

**The Commission
has an integrated
approach to risk
that is used
in every aspect
of our operations.**

Integrity

Risk management

The Commission has an integrated approach to risk that is used in every aspect of our operations to support informed decision-making. During 2024–25 the Commission updated our Enterprise Risk Management Framework, as required under the PGPA Act and the Commonwealth Risk Management Policy. The Framework delivers an integrated approach to risk management that aligns with other risk activities in the Commission, including the Quality Assurance Framework, Regulatory Operating Model and Regulatory Risk Management Framework.

The Commission's updated Enterprise Risk Management Framework was endorsed by the Commission Management Committee on 20 June 2025 and launched on 1 July 2025.

During the reporting period, risk continued to be managed through monitoring and reporting, as part of the Commission's business planning and review processes. The Chief Risk Officer provided oversight of risk management and represented risks and issues to the Executive Leadership Group, Commission Management Committee, and Risk and Audit Committee.

Fraud and corruption control

Certification of Commission fraud and corruption control arrangements

I, Liz Hefren-Webb, certify that the Commission has:

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



Liz Hefren-Webb
Commissioner
18 September 2025

**Fraud awareness
and security
training is provided
to all staff.**

The Commission's Fraud and Corruption Control Plan 2024–26 is designed to prevent, detect and respond to fraud and corruption in accordance with the requirements of Section 10 of the Public Governance, Performance and Accountability Rule 2014. The plan includes a:

- statement of the Commission's policy on, and approach to, fraud and corruption risks based on a fraud and corruption risk assessment
- description of fraud and corruption control ownership, control effectiveness and treatment strategies
- direction for fraud and corruption control, fraud response and fraud awareness
- description of fraud and corruption reporting obligations within and external to the Commission.

The Commission's fraud and corruption control strategy encompasses staff training in minimising the risk of fraud and corruption from both internal and external threats. Fraud awareness and security training is provided to all staff.

Internal audit and assurance

The Commission conducts internal audits to provide independent assurance that our systems of internal control and operations are in place, working efficiently and effectively, and satisfy the compliance requirements of the PGPA Act and associated regulations. These audits strengthen accountability and promote a culture of risk management and continuous improvement.



Each year the Commission develops an internal audit work plan – in consultation with the Commissioner, Commission Management Committee, and Risk and Audit Committee – taking into consideration the Commission’s guiding principles and enterprise risks.

The Commission engages professional service firms to conduct internal audits. The internal auditors report their findings and recommendations to the Risk and Audit Committee, and provide advice and assurance to the Commissioner.

In 2024–25, internal audits were completed on:

- 2023–24 Annual Performance Statements
- Serious Incident Response Scheme operations
- information, data and records management
- integrity framework maturity assessment
- procurement processes and practices³
- risk intake and analysis function
- readiness for the new Aged Care Act
- complaints handling framework
- annual planning and reporting process.³

Internal audits were commenced on:

- procurement and business master planning
- digital systems uplift³
- Protective Security Policy Framework security risk assessment³
- data integrity and controls
- Cyber Uplift Plan
- work health and safety, and rehabilitation management systems³
- 2024–25 Annual Performance Statements.

3 Management-initiated review

The Commission's personal information-handling practices comply with the requirements set out in the *Privacy Act 1988*.

Privacy

The Commission's personal information-handling practices comply with the requirements set out in the *Privacy Act 1988* and the Australian Privacy Principles. The Commission collects, holds, uses and discloses personal information to carry out its functions under the Commission Act, including:

- regulating and monitoring the provision of aged care services
- handling reportable incident notifications under the Serious Incident Response Scheme
- dealing with complaints made or information given to the Commission about a provider's responsibilities under the Aged Care Act or funding agreement
- providing information and education about the functions of the Commission
- acting in relation to compliance with the Code of Conduct for Aged Care.

Details of how we handle the personal and/or sensitive information we hold can be found in our Privacy Policy, published on our website at agedcarequality.gov.au/privacy-policy.

In June 2025, the Commission took part in Privacy Awareness Week, undertaking internal communications to raise privacy awareness across the organisation. During the reporting period, all staff were required to complete a module on privacy as part of the Commission's suite of mandatory training.



Freedom of information

The *Freedom of Information Act 1988* (FOI Act) grants people the right to access government-held information, unless it is exempt (for example, documents relating to national security or containing material obtained in confidence). The Commission complies with the legislative requirements set out in the FOI Act.

In 2024–25, a total of 133 freedom of information applications were received by the Commission. Of these, 118 requests were finalised during 2024–25, a further 10 were withdrawn and one was transferred in whole to another agency.

Of the 118 decisions made, the Commission granted the applicant partial or full access to the documents sought in 99 cases; 19 requests were refused in full. Where access was partially or fully refused, FOI Act exemptions relating to the extent of protected information (Section 38[1]) and personal privacy (Section 47F) were applied.

A total 116 of the 118 requests were processed within the applicable statutory timeframe.

Information Publication Scheme

Agencies subject to the FOI Act are required to upload to its website a plan showing what information it publishes in accordance with the Information Publication Scheme requirements. This requirement is in Part 2 of the FOI Act and has replaced the former requirement to publish a Section 8 statement in annual reports. The Commission's Information Publication Scheme plan is published on our website at agedcarequality.gov.au/privacy-policy.



Public interest disclosure

The Commission complies with the legislative requirements set out in the *Public Interest Disclosure Act 2013*. This Act serves to facilitate the disclosure and investigation of wrongdoing and maladministration within the Commonwealth public sector and promote the integrity and accountability of agencies and public officials. The Act provides protections for disclosers and reporting obligations for the Commission.

**We deal
with service
complaints fairly
and promptly.**

Complaints management

Complaints about the Commission

The Commission encourages and welcomes feedback about our services. This allows us to address any concerns raised by our stakeholders and improve the way we work. Service complaints can be raised by anyone and cover a range of topics, for example, delay, rudeness or poor communication. We deal with service complaints fairly and promptly. We advise the complainant as soon as possible if we are unable to deal with any part of the complaint and provide advice about where such concerns may be directed.

A total of 193 complaints about the Commission were logged in our case management system during 2024–25.

Integrity complaints and complaints about staff are managed by the Commission through a separate process. These complaints are dealt with effectively and in accordance with relevant legislation and guidelines.

Integrity complaints relate to matters of staff honesty and inappropriate use of Commonwealth resources including fraud, corruption, public interest disclosure, serious misconduct and security violations. Complaints about staff include matters that relate to bullying, harassment, sexual harassment, discrimination, misconduct, management of employees, and reviews of APS reviewable actions under the *Public Service Act 1999*.

If a complainant is not satisfied with a decision, they have a right to seek a reconsideration of the decision.

In 2024–25 the Commission progressed work developing an integrated Complaints about Us Framework. In 2025–26 we will continue to evolve our processes to capture and analyse data relating to complaints about us, including maturing a system-based approach to data collection and definitional considerations. This will enhance a consistent approach to managing complaints, feedback and concerns about the Commission.

Reviews and reconsiderations of decisions

As the national regulator of the aged care sector, the Commission makes decisions to protect and enhance the safety, health, wellbeing and quality of life of aged care recipients. Requests can be made for the Commissioner to reconsider reviewable decisions under the Commission Act and Rules. In such cases, the decision-maker reconsiders the original decision on its merits based on administrative law principles.

Reconsideration of complaint decisions

If a complainant is not satisfied with a decision, they have a right to seek a reconsideration of the decision. Providers who are the subject of a complaint may also seek reconsideration in certain circumstances. During this process, the Commission undertakes an initial review of the complaint and either affirms the original decision or sets the decision aside in order to undertake a new complaint resolution process.



During 2024–25:

- the Commission received 199 requests for a reconsideration of a complaint decision
- a total of 210 reviews and 33 new resolution processes were finalised, including requests carried over from previous reporting periods
- of the 210 finalised, a total of 170 original decisions were affirmed, 31 original decisions were set aside in order to undertake a new resolution process and 9 reviews were withdrawn
- 7 new resolution processes that commenced as a result of the original decision being set aside were not finalised during the reporting period.

Reconsideration of accreditation decisions

A provider may request a reconsideration of certain accreditation decisions made by the Commission. These include a decision:

- not to accredit a commencing service
- not to reaccredit a recommencing service
- not to reaccredit a residential service
- to determine the further period for which a residential service is to be accredited
- to revoke the accreditation of an accredited service
- to vary the period of accreditation of an accredited service.

The Commission reconsidered 2 accreditation decisions during the reporting period. Both of these decisions were affirmed.



Reconsideration of compliance decisions

A provider may request a reconsideration of certain compliance decisions made by the Commission. These include a decision:

- to revoke the approval of an approved provider
- to revoke the approval of a person or body as a provider of aged care
- to impose a sanction on a person or body
- not to lift a sanction imposed on an approved provider
- to give a compliance notice to an approved provider.

At 30 June 2025, 1 application received in 2024–25 had not been finalised.

Reconsideration of banning order decisions

An affected person may request a reconsideration of certain banning order decisions made by the Commission. These include a decision:

- to make a banning order against a person
- to vary a banning order made against a person
- not to vary or revoke a banning order made against a person
- not to vary or revoke a condition to which a banning order against a person is subject
- to specify one or more new conditions to which a banning order against a person is subject.

The Commission received 8 applications to reconsider a banning order against a person during the reporting period. During the same period, a total of 14 decisions were finalised – 4 affirmed, 8 varied, and 2 set aside and a decision not to make a banning order substituted.

The finalised figures include requests carried over from previous reporting periods. At 30 June 2025, one application received in 2024–25 had not been finalised.

Reconsideration of decisions not to approval applications for approved provider status

During the reporting period the Commission received 68 applications to reconsider a decision not to approve an application for approved provider status. A total of 54 original decisions were finalised – 53 were affirmed and one was set aside and a decision to approve the provider substituted. The finalised figures include requests carried over from 2023–24. At 30 June 2025, 20 applications received in 2024–25 had not been finalised.

Reconsideration of decisions not to make a determination that governance requirements do not apply

The Commission received one application to reconsider a decision not to make a determination that the governance requirements in Section 63-1D(2)(a) of the *Aged Care Act 1997* do not apply. This decision was affirmed.

Reconsideration of decisions not to register a quality assessor for a further period of one year

The Commission received one application to reconsider a decision to not register a quality assessor for a further period of one year under Section 92(3) of the Aged Care Quality and Safety Commission Rules 2018. The original decision was set aside and a decision to register the quality assessor for a further period of one year was substituted.

External scrutiny

Office of the Australian Information Commissioner

Freedom of Information

The Office of the Australian Information Commissioner commenced one freedom of information review application during 2024–25. The Commission carried over 14 review applications from the previous reporting period. At 30 June 2025, 4 review applications were finalised, with the Commission awaiting the outcome of the remaining applications.

Privacy

The Office of the Australian Information Commissioner initiated no privacy complaints nor investigations into the personal information practices of the Commission during the reporting period.



**The Commission
appears before
parliamentary
committees to
answer questions
about our role
and functions.**

Commonwealth Ombudsman

The Commonwealth Ombudsman made 11 preliminary inquiries about how the Commission handled a complaint it received about an approved provider. The Ombudsman decided to proceed to an investigation into one of these matters.

In addition, the Commonwealth Ombudsman commenced direct investigations into 7 matters.

The Commission provided information in response to all 18 matters and was subsequently advised by the Ombudsman that no further action was required in relation to 16 of these cases.

At 30 June 2025, the Commission was awaiting notification of the outcome of the remaining 2 cases.

Parliamentary accountability

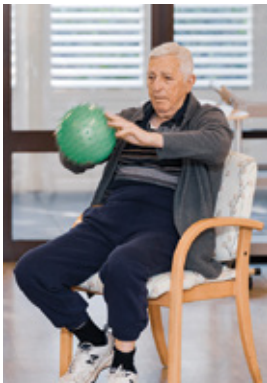
The Commission appears before parliamentary committees to answer questions about our role and functions. In 2024–25 the Commission appeared before the Community Affairs Legislation Committee for:

- Hearing for the Aged Care Bill 2024 (October 2024)
- Supplementary Estimates 2024–25 (November 2024)
- Additional Estimates 2024–25 (February 2025).

In November 2024, the Commission also appeared before the Joint Committee of Public Accounts and Audit for the Inquiry into the administration of Commonwealth regulations.

Judicial and administrative review

The Commission was involved in 23 matters before the Administrative Review Tribunal. Six were closed in 2024–25. One matter went before the Federal Court as a judicial review and was remitted back to the Administrative Review Tribunal. One matter went before the Administrative Review Tribunal Guidance and Appeals Panel and was dismissed. A total of 17 matters were carried over to 2025–26.



Fair Work Commission

The Commission was involved in 2 matters before the Fair Work Commission in 2024–25.

Coronial inquiries

During 2024–25 the Commission continued assisting state and territory coroner courts. This included responding to requests for information regarding coroner inquiries and assisting with preliminary inquest investigations that have the potential to become an inquest. The Commission assisted in the following coronial inquests during the reporting period:

- inquest into Coroners Court of Victoria's 'Cluster Inquest' into resident on resident aggression; inquest hearing commenced in May 2025
- inquest into COVID-19 related deaths at St Basil's Home for the Aged in Victoria; inquest is on hold pending the conclusion of a WorkSafe prosecution
- inquest into COVID-19 related deaths at Newmarch House in New South Wales; findings were handed down in February 2025.

The Commission continued to build a well-supported, highly capable and diverse workforce.

Management of human resources

Guided by the Commission's People Strategy 2024–26, we continued to build a well-supported, highly capable and diverse workforce that performs together effectively. The Commission focused on supporting staff through organisational and sector change, fostering our workplace culture, and attracting, developing and retaining talented staff. We have significantly increased our workforce size by engaging ongoing and non-ongoing staff, while reducing the use of contractors.

Attraction and recruitment

Recruitment

The Commission engaged 510 APS staff in 2024–25. Applicants were assessed on their demonstrated ability, skills, knowledge, experience and qualifications to perform the role. This is in line with the APS Work Level Standards.

The Commission undertook 3 quality assessor recruitment rounds and 8 complaints officer recruitment rounds. As a result, 53 quality assessors and 62 complaints officers were engaged as ongoing APS employees. The Commission also engaged 6 compliance officers.

Table 11. Australian Public Service Act employment salary ranges by classification level, 30 June 2025

	Minimum salary (\$)	Maximum salary (\$)
SES 2	285,070	346,271
SES 1	225,020	271,532
EL 2	141,487	167,513
EL 1	118,588	135,251
APS 6	96,503	108,869
APS 5	86,204	93,226
APS 4	80,425	84,980
APS 3	70,987	78,685
APS 2	61,427	67,034
APS 1	54,516	59,029
Legal 2	160,491	173,378
Legal 1	83,736	146,749
Medical Officer Class 4	182,806	201,216
Medical Officer Class 3	167,631	175,511
Medical Officer Class 2	149,920	157,963
Medical Officer Class 1	106,449	137,001
Senior Public Affairs 2	167,444	174,215
Senior Public Affairs 1	159,472	159,472
Public Affairs 3	129,935	145,396
Public Affairs 2	96,503	108,981
Public Affairs 1	80,426	93,226
Senior Quality Surveyor	96,709	109,061
Quality Surveyor	86,446	93,447
Minimum/maximum range	54,516	346,271



Salary and conditions

The Commission’s [Enterprise Agreement 2024–27](#) has been in effect since April 2024 and outlines the classification structures, salaries and employment conditions for employees. A number of employment conditions are incorporated, including allowances, leave entitlements and flexible working arrangements.

The Commission does not provide performance-based payments to employees but does offer non-salary benefits such as car parking and airline lounge memberships to a limited number of staff.

On 13 March 2025, a 3.8% salary increase was applied to employees covered by the Enterprise Agreement 2024–27. A 3.8% increase was also applied to SES salaries in March 2025. These increases were applied in accordance with guidance and direction from the Australian Public Service Commission.

Table 12. Australian Public Service Act employment arrangements, 30 June 2025

	SES	Non-SES	Total
Individual Flexibility Agreement	0	40	40
Determination	15	1	16
Enterprise Agreement	0	1,734	1,734

**The Commission
is committed
to providing and
maintaining
a safe and
healthy workplace.**

Work health and safety

The Commission is committed to providing and maintaining a safe and healthy workplace in accordance with our responsibilities under the *Safety, Rehabilitation and Compensation Act 1988*, *Work Health and Safety Act 2011*, and *Work Health and Safety Regulations 2011*. Actions and initiatives in place as part of this commitment include:

- an early intervention approach, which involves supporting staff to safely remain at work or to return to work after an illness or injury through rehabilitation assessment, return to work plans, flexible working arrangements and workplace adjustments
- an Employee Assistance Program available for all staff members and their families – in 2024–25 staff used an average of 93 hours of counselling per month; further Employee Assistance Program services include manager support sessions, wellbeing check-ins, mediation, on-site support, coaching and learning programs
- a Wellbeing Plan to deliver practical initiatives and support to reduce psychological and physical risks in the workplace and maintain the health and wellbeing of staff; this included monthly health and wellbeing information sessions, participation in community-based health and wellbeing activities, and self-service resources in Wellbeing Corner on the Commission's intranet
- 106 staff trained as workplace contact officers engaged across the Commission, undertaking the roles of First Aid Officer, Emergency Warden, Health and Safety Representative, and Harassment Contact Officer



- Work Health and Safety Committee engagement on health and safety matters, facilitating cooperation between staff and management representatives to improve psychological and physical safety across the Commission
- free annual influenza vaccinations offered to all staff, with vaccinations mandatory for field-based staff
- a hazard and incident management process to identify hazards, assess risk and ensure effective control measures; during the reporting period there were no notifiable incidents arising from the conduct or undertakings of the Commission.

Staff engagement

Engagement with staff continued to be an important focus for us, with new ways of informing, consulting and engaging. This is reflected in the Commission's Enterprise Agreement 2024–27, which includes enhanced commitments to genuine and effective consultation with employees and unions.

The Commissioner and senior leaders travelled to our offices across Australia to meet staff in person to discuss current priorities, including aged care sector reforms. Fortnightly 'Catching up with the Commissioner' online sessions and monthly all staff webinars also provided opportunities for staff to hear directly from their leaders.

The Commission used the APS Employee Census, pulse surveys, consultation sessions and focus groups to seek staff views on a range of employment matters. APS Employee Census results and the Commission Census Action Plan were published on our intranet.

Our Staff Participation Forum continued to provide a means for consulting with staff about workplace policies and matters of significance to the whole of the Commission.

Annual staff acknowledgement awards were held in December 2024. There were high levels of engagement with this online event; 162 nominations were received, with 19 winners awarded. Staff with more than 10 years' service in the APS are acknowledged bi-annually.



Staff have opportunities to learn through work, resources, people and courses.

Capability development

During 2024–25 the Commission continued to support staff to develop their capabilities. We applied the APS Continuous Learning Model to ensure staff have opportunities to learn through work, resources, people and courses. Key features of our approach included:

- a new People Capability Framework that drives consistency across role statements, performance management approaches and development opportunities
- updates to our LearnHub learning management system, including 113 new learning programs and continued provision of 10 modules of mandatory annual APS learning
- the introduction of mandatory learning for regulatory practitioners under the People Capability Framework, in the lead-up to the implementation of the new Aged Care Act
- facilitation of 47 face-to-face or face-to-screen programs, comprising 372 sessions
- a new Manager's Essentials virtual learning program for 236 recently hired, current or emerging managers
- continuation of our Lifting Leadership program; hosting 19 sessions with 103 learners from the APS6 to EL2 cohort
- delivery of the Quality Assessor Training Program to 60 staff; successful completion is an essential requirement to become a registered quality assessor
- provision of Study Assistance; 63 staff accessed this support, with 209 study leave days approved and \$46,783 in fees paid
- 39 APS Academy and Comcare modules enabled on LearnHub through the APS Shared Content integration.

Diversity

The Commission values the contributions, perspectives and lived experiences of people from all backgrounds. A diverse and inclusive workforce is critical to achieving our purpose and delivering outcomes that reflect the communities we serve.

The Diversity and Inclusion Strategy 2024–25 continued to guide the Commission’s efforts to foster an inclusive and respectful workplace. Throughout 2024–25, significant progress was made implementing key deliverables under the strategy including:

- establishment of 5 diversity networks representing Culturally and Linguistically Diverse, Neurodiverse, Disability, LGBTIQ+ and Gender Equality cohorts – each with Executive Sponsor support and progressing committee appointments and terms of reference
- promotion of flexible public holiday arrangements, allowing staff to substitute culturally significant days in line with Enterprise Agreement provisions
- support for diversity events and awareness campaigns, including the International Day of People with Disability and International Pronouns Day, delivered in collaboration with staff networks
- implementation of the Cultural Capability Framework, integrated into the Commission’s broader People Capability Framework and embedded in Performance Development Agreements and mandatory learning
- updated the Respectful Workplace Policy, with strengthened anti-discrimination principles and practical examples to guide staff behaviour



We continued to focus on creating culturally safe and inclusive workplaces and services.

- accessibility compliance across all Commission sites, confirmed through alignment with the Commonwealth Property Management Framework and *Disability Discrimination Act 1992* requirements
- annual membership of national diversity partners, including Diversity Council Australia, Pride in Diversity and the Australian Disability Network, to strengthen external engagement and benchmarking.

Aboriginal and Torres Strait Islander staff

The Commission is committed to improving outcomes for Aboriginal and Torres Strait Islander peoples both within the Commission and across the aged care sector. During the reporting period we continued to progress our agency [Reconciliation Action Plan](#) and focused on creating culturally safe and inclusive workplaces and services by embedding reconciliation, building cultural capability, and supporting the growth and retention of our First Nations workforce.

Commission staff can nominate as being of either Aboriginal or Torres Strait Islander origin at their commencement or at any stage of their employment. The Commission has 45 staff members – or 2.6% – who identify as being of Aboriginal or Torres Strait Islander origin. The Commission aims to increase this to 5.0% by promoting targeted entry pathways into the organisation and investing in capability and career development of Aboriginal and Torres Strait Islander staff members.



During 2024–25 the Commission:

- expanded its internal Mentoring Program to support the development of First Nations leaders, offering First Nations staff the choice of being paired with First Nations mentors or allies committed to reconciliation
- welcomed 4 apprentices through the Australian Government's Indigenous Apprenticeships Program, providing a pathway to permanent APS employment and a Diploma of Government
- recruited 4 staff members through Affirmative Measures recruitment processes, supporting targeted employment opportunities for Aboriginal and Torres Strait Islander candidates
- launched the Commission's First Nations Cultural Protocols, a practical guide for culturally respectful engagement with Aboriginal and Torres Strait Islander peoples, both internally and externally
- implemented the Aboriginal and Torres Strait Islander Cultural Capability Framework – incorporated under the Commission's People Capability Framework – ensuring cultural capability is embedded across the employee lifecycle and aligned with APS best practice
- maintained a dedicated Indigenous Liaison Officer, who provides confidential cultural support, guidance and career development assistance to First Nations staff
- continued implementation of the Aboriginal and Torres Strait Islander Recruitment, Retention and Development Strategy, including flexible work arrangements and culturally appropriate leave provisions under the Commission's Enterprise Agreement.

The Commission
expanded its
internal Mentoring
Program to
support... First
Nations leaders.

The Commission remains committed to fostering a culturally capable and inclusive workplace where Aboriginal and Torres Strait Islander peoples are valued, respected and supported to thrive.

Table 13. Australian Public Service Act Indigenous employment, 30 June 2025

	Total
Ongoing	44
Non-ongoing	1
Total	45

Staff with disability

In 2024–25 the Commission continued to deliver initiatives aligned with our Diversity and Inclusion Strategy to promote awareness, remove barriers and support staff with disability. Highlights include:

- launch of a new Disability Awareness e-learning module on LearnHub, providing guidance on inclusive language, common workplace barriers and the Commission’s workplace adjustment process
- promotion of inclusive storytelling, with staff sharing lived experiences in recognition of key awareness days, including World Hearing Day, Purple Day (epilepsy awareness), and World Autism Awareness Day

**The Commission
continued
to deliver
initiatives aligned
with our Diversity
and Inclusion
Strategy.**

- accessibility improvements through digital platforms including the redevelopment of the Commission's intranet on Microsoft SharePoint, which incorporates built-in accessibility features to support diverse user needs
- ongoing focus on accessible information design, supporting the development of internal and external communications that better meet the needs of users with disability or neurodiversity, or from culturally and linguistically diverse backgrounds.

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

Australia's Disability Strategy 2021–31 is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure that the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under the strategy.

A range of reports on progress of the strategy's actions and outcome areas will be published and available at disabilitygateway.gov.au/ads.

Workforce statistics

At 30 June 2025 the Commission's workforce headcount consisted of 1,749 APS staff and 166 contracted staff. Of the 1,749 APS staff:

- 90.9% were full time
- 91.1% were ongoing
- 12.0% were quality assessors
- 13.2% were complaints officers.

A total of 469 employees held executive-level roles, ranging from Executive Level (EL) 1 to Senior Executive Service (SES) Band 2.

There were 236 ongoing and non-ongoing APS employees who separated from the Commission during the reporting period, of whom 161 were ongoing and 75 were non-ongoing. Of the 223 separated employees:

- 179 were APS levels 3–6
- 53 were EL
- 3 were SES
- 1 was a Medical Officer 6.



Table 14. All ongoing employees by location and gender, 30 June 2025

	Man/male			Woman/female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	90	2	92	242	15	257	0	0	0	0	0	0	0	0	0	349
QLD	99	2	101	235	35	270	0	0	0	0	0	0	0	0	0	371
SA	61	0	61	133	25	158	1	0	1	0	0	0	0	0	0	220
TAS	32	2	34	69	8	77	0	0	0	0	0	0	0	0	0	111
VIC	88	4	92	172	25	197	2	0	2	0	0	0	0	0	0	291
WA	25	2	27	59	8	67	0	0	0	0	0	0	0	0	0	94
ACT	47	1	48	88	15	103	0	1	1	0	0	0	0	0	0	152
NT	2	0	2	3	1	4	0	0	0	0	0	0	0	0	0	6
External territories ¹	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	444	13	457	1,001	132	1,133	3	1	4	0	0	0	0	0	0	1,594

¹ Australian territories that are external to Australian borders, for example, Norfolk Island and the Australian Antarctic Territory.

Table 15. All non-ongoing employees by location and gender, 30 June 2025

	Man/male			Woman/female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	15	0	15	22	3	25	0	0	0	0	0	0	0	0	0	40
QLD	12	0	12	14	0	14	0	0	0	0	0	0	0	0	0	26
SA	10	0	10	10	2	12	0	0	0	0	0	0	0	0	0	22
TAS	2	1	3	6	1	7	0	0	0	0	0	0	0	0	0	10
VIC	16	0	16	20	4	24	0	0	0	0	0	0	0	0	0	40
WA	1	0	1	2	1	3	0	0	0	0	0	0	0	0	0	4
ACT	2	0	2	9	2	11	0	0	0	0	0	0	0	0	0	13
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External territories ¹	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	58	1	59	83	13	96	0	0	0	0	0	0	0	0	0	155

1 Australian territories that are external to Australian borders, for example, Norfolk Island and the Australian Antarctic Territory.

Table 16. Australian Public Service Act ongoing employees by classification and gender, 30 June 2025

	Man/male			Woman/female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	2	0	2	1	0	1	0	0	0	0	0	0	0	0	0	3
SES 1	3	0	3	9	0	9	0	0	0	0	0	0	0	0	0	12
EL 2	27	1	28	50	2	52	0	0	0	0	0	0	0	0	0	80
EL 1	89	2	91	211	26	237	1	0	1	0	0	0	0	0	0	329
APS 6	172	6	178	360	74	434	1	0	1	0	0	0	0	0	0	613
APS 5	42	2	44	125	18	143	1	1	2	0	0	0	0	0	0	189
APS 4	37	0	37	76	6	82	0	0	0	0	0	0	0	0	0	119
APS 3	2	1	3	4	0	4	0	0	0	0	0	0	0	0	0	7
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Legal 2	2	0	2	1	1	2	0	0	0	0	0	0	0	0	0	4
Legal 1	5	0	5	6	1	7	0	0	0	0	0	0	0	0	0	12
Senior Quality Surveyor	50	1	51	133	4	137	0	0	0	0	0	0	0	0	0	188
Quality Surveyor	13	0	13	25	0	25	0	0	0	0	0	0	0	0	0	38
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	444	13	457	1,001	132	1,133	3	1	4	0	0	0	0	0	0	1,594

Table 17. Australian Public Service Act non-ongoing employees by classification and gender, 30 June 2025

	Man/male			Woman/female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 2	3	0	3	1	0	1	0	0	0	0	0	0	0	0	0	4
EL 1	7	0	7	13	4	17	0	0	0	0	0	0	0	0	0	24
APS 6	18	0	18	34	8	42	0	0	0	0	0	0	0	0	0	60
APS 5	14	0	14	17	0	17	0	0	0	0	0	0	0	0	0	31
APS 4	16	1	17	13	0	13	0	0	0	0	0	0	0	0	0	30
APS 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MEDOFF 6	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	1
Senior Quality Surveyor	0	0	0	5	0	5	0	0	0	0	0	0	0	0	0	5
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	58	1	59	83	13	96	0	0	0	0	0	0	0	0	0	155

Table 18. Australian Public Service Act employees by classification and employment type, 30 June 2025

	Ongoing			Non-ongoing			Total
	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0
SES 2	3	0	3	0	0	0	3
SES 1	12	0	12	0	0	0	12
EL 2	77	3	80	4	0	4	84
EL 1	301	28	329	20	4	24	353
APS 6	533	80	613	52	8	60	673
APS 5	168	21	189	31	0	31	220
APS 4	113	6	119	29	1	30	149
APS 3	6	1	7	0	0	0	7
APS 2	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0
MEDOFF6	0	0	0	0	1	1	1
Legal 2	3	1	4	0	0	0	4
Legal 1	11	1	12	0	0	0	12
Senior Quality Surveyor	183	5	188	5	0	5	193
Quality Surveyor	38	0	38	0	0	0	38
Other	0	0	0	0	0	0	0
Total	1,448	146	1,594	141	14	155	1,749

Table 19. Australian Public Service Act employees by location and employment type, 30 June 2025

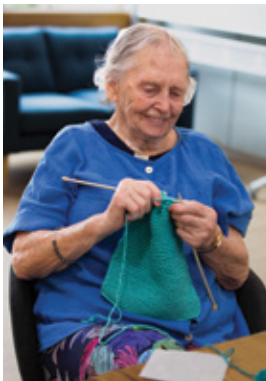
	Ongoing	Non-ongoing	Total
NSW	349	40	389
QLD	371	26	397
SA	220	22	242
TAS	111	10	121
VIC	291	40	331
WA	94	4	98
ACT	152	13	165
NT	6	0	6
External territories ¹	0	0	0
Overseas	0	0	0
Total	1,594	155	1,749

1 Australian territories that are external to Australian borders, for example, Norfolk Island and the Australian Antarctic Territory.

Executive remuneration

The categories of officials covered by the disclosure are:

- key management personnel
- senior executives
- other highly paid staff, whose total remuneration exceeds the threshold remuneration amount for the reporting period.



Policies and practices

Under Section 24 of the Commission Act, the Minister appoints the Commissioner. The terms and conditions of this appointment are determined in accordance with the Remuneration Tribunal Amendment Determination (No. 4) 2018.

Senior executives (SES employees) are employed under Section 22 of the Public Service Act. Remuneration of SES employees is determined by the Commissioner in accordance with the Commission's SES Employees' Remuneration, Conditions and Performance Policy and the APS Executive Remuneration Management Policy. Their terms and conditions of employment are provided through a Section 24(1) determination under the Public Service Act.

The Section 24(1) determination includes:

- annual salary
- superannuation arrangements
- provision for parking of the employee's vehicle

- leave, official travel and other entitlements in accordance with the Commission's applicable policies and guidelines
- flexible working arrangements (where applicable).

Other highly paid staff are remunerated under the terms and conditions of the Commission's Enterprise Agreement 2024–27, which may be varied by an Individual Flexibility Arrangement as per the provisions of Schedule 2.2 of the Fair Work Regulations 2009, if approved by the Commissioner. An Individual Flexibility Arrangement needs to meet the genuine needs of the Commission and the employee, is mutually agreed, and is based on capability, experience and qualifications of the employee.

Basis of determining remuneration

The Commissioner determines remuneration individually for each SES employee under the Commission's Section 24(1) determination, considering the APS Executive Remuneration Management Policy and other guidance provided by the Australian Public Service Commission.

The SES Employees' Remuneration, Conditions and Performance Policy does not allow for any bonus component related to performance. Progression to a higher salary is based on an annual performance assessment conducted in July under the Performance Development Scheme in place for all SES employees. Salary progression is not automatic.

Tables 20 and 21 provide disaggregated information related to Commission executive remuneration for 2024–25.

Key management personnel [have] authority and responsibility for planning, directing and controlling the activities of the Commission.

Key management personnel

Key management personnel are those people with authority and responsibility for planning, directing and controlling the activities of the Commission, directly or indirectly, including any director of the Commission (executive or otherwise).

Following reform of the Commission's governance structures in 2024–25, 'key management personnel' were determined to be members of the Commission Management Committee – the Commissioner, Complaints Commissioner, Chief Clinical Advisor and deputy commissioners – and staff who acted in those roles for a substantial period of time.

This is a change from 2023–24, when the Commissioner and the Executive Leadership Group – the Commission's highest executive management committee comprising members of the Senior Executive Service – were determined to be the Commission's key management personnel.



Table 20. Remuneration for key management personnel, 2024–25 (\$)

Name and position title	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
Elizabeth Hefren-Webb Commissioner	215,352	0	0	35,508	6,722	0	0	257,582
Janet Anderson Commissioner	326,843	0	0	36,438	21,443	0	0	384,724
Michelle Bampton Executive Director	186,430	0	5,365	30,970	4,691	0	0	227,456
Mandy Callary Chief Clinical Advisor	230,715	0	5,136	35,646	5,757	0	0	277,254
Peter Edwards Executive Director	177,960	0	3,516	26,900	8,162	0	0	216,538
Mark le Dieu Deputy Commissioner	305,745	0	9,295	56,898	8,703	0	0	380,641
Bronwen Jagers Executive Director	136,454	0	2,326	25,233	6,393	0	0	170,406
Louise Macleod Complaints Commissioner	117,607	0	2,208	24,163	11,789	0	0	155,767
Melanie Metz Deputy Commissioner	105,513	0	1,450	17,633	8,279	0	0	132,875
Lisa Peterson Deputy Commissioner	139,170	0	2,153	30,464	7,254	0	0	179,041
Gary Rake Deputy Commissioner	47,017	0	607	8,142	8,292	0	0	64,058
Melanie Wroth Chief Clinical Advisor	4,576	0	1,257	719	0	0	0	6,552
Total	1,993,382	0	33,313	328,714	97,485	0	0	2,452,894

Variations from 2023–24

Name	Position	Term as key management personnel
Elizabeth Hefren-Webb	Commissioner	Commenced at the Commission 20 January 2025
Janet Anderson	Commissioner	Departed the Commission 19 January 2025
Michelle Bampton	Executive Director	Seconded 11 December 2024 to 28 September 2025

Name	Position	Term as key management personnel
Mandy Callary	Chief Clinical Advisor	Commenced at the Commission 29 July 2024
Peter Edwards	Executive Director	Seconded 25 November 2024 to 9 May 2025
Bronwen Jaggars	Executive Director	Seconded 14 December 2024 to 2 March 2025 and 26 May to 25 July 2025
Louise Macleod	Complaints Commissioner	Departed the Commission 30 December 2024
Melanie Metz	Deputy Commissioner	Commenced at the Commission 3 March 2025
Lisa Peterson	Deputy Commissioner	Departed the Commission 17 January 2025
Gary Rake	Deputy Commissioner	Commenced at the Commission 12 May 2025
Melanie Wroth	Chief Clinical Advisor	Departed the Commission 5 July 2024



Table 21. Remuneration for Senior Executive Service staff, 2024–25 (\$)

Total remuneration on bands	Number senior executives	Short-term benefits			Post- employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Average base salary	Average bonuses	Average other benefits and allowances	Average super- annuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration
0–220,000	5	113,881	0	1,934	19,275	4,024	0	0	139,115
270,001 –295,000	3	233,718	0	7,784	38,560	7,283	0	0	287,435
295,001 –320,000	1	251,357	0	10,549	46,262	11,128	0	0	319,669
320,001 –345,000	1	272,785	0	4,425	40,853	8,606	0	0	326,669

Note: Excludes the Commissioner and personnel acting for short-term periods in Senior Executive Service positions; minor differences between data in Table 21 and the Annual Financial Statements are due to rounding.

Table 22. Remuneration for other highly paid staff, 2024–25 (\$)

Total remuneration on bands	Number senior executives	Short-term benefits			Post- employment benefits	Other long-term benefits		Termination benefits	Total remuneration
		Average base salary	Average bonuses	Average other benefits and allowances	Average super- annuation contributions	Average long service leave	Average other long-term benefits	Average termination benefits	Average total remuneration
345,001 –370,000	1	301,262	0	0	45,978	4,226	0	0	351,466

There are no other highly paid staff within the Commission.

Strategic Commissioning Framework

**The Commission
successfully
achieved
a reduction
of outsourcing
expenditure.**

In 2024–25 the Commission took steps to bring core work inhouse in accordance with the APS Strategic Commissioning Framework. Our targets for 2024–25 aimed to reduce outsourcing of work categorised within the legal, financial and accounting, and portfolio management job families by \$700,000.

The Commission successfully achieved a reduction of outsourcing expenditure of \$557,000 against these job families; and an additional reduction of \$1.4m in the monitoring and audit job family by decreasing the number of audits completed by third party provider assessors. We will continue to prioritise the reduction of external support in 2025–26.





Asset management

The Commission's reportable non-financial asset value was \$46.6m as at 30 June 2025. Commission assets include property leases (right-of-use assets), plant and equipment, purchased computer software and computer equipment. The Commission outsources the property management of 9 office locations across Australia to support a nationwide presence in the regulation of aged care services.

**[Our] approach
to procurement
is consistent with
the principles
of the PGPA Act.**

Purchasing

The Commission's approach to its procurement activities is consistent with the principles of the PGPA Act and related regulations, including the Commonwealth Procurement Rules and relevant internal policies. The Commonwealth Procurement Rules encourage competition, value for money, transparency and accountability, as well as the efficient, effective, ethical and economical use of Commonwealth resources. This includes compliance with relevant legislation including the *Modern Slavery Act 2018*.

Through our Accountable Authority Instructions and supporting procurement operational guidance, the Commission has appropriate controls in place to ensure procurement activities are effective, efficient, economical and ethical, with due regard to financial and non-financial costs and benefits.

The Commission is subject to internal and external (Australian National Audit Office) compliance audits in line with Commonwealth procurement requirements. We proactively respond to audit recommendations and routinely monitor our procurement performance against the Commonwealth Procurement Rules to ensure continuous business improvement.

Consultancy contracts

Decisions to engage consultants were made in accordance with the PGPA Act and related regulations including the Commonwealth Procurement Rules and relevant internal policies.



The Commission engages consultants when we require specialist expertise or when independent research, review or assessment is required. Providers of professional services are chosen after considering the skills and resources required for the task, internal capacity and the cost effectiveness of contracting an external service provider. The Commission selects consultants via panel arrangements or limited tender approaches to market.

During the reporting period, 25 new reportable consultancy contracts were entered into, with a total actual expenditure of \$7.2m. In addition 34 ongoing reportable consultancy contracts were active during the reporting period, with a total actual expenditure of \$23.9m (see Table 23).

A total of 259 new reportable non-consultancy contracts were entered into during the reporting period, with a total actual expenditure of \$38.3m. A total of 270 ongoing reportable non-consultancy contracts remained active, with a total expenditure of \$55.1m (see Table 24).

The main categories under which consultants were engaged were:

- management advisory services
- other professional and corporate services, including information technology.

Details of the organisations receiving the largest share of consultancy and non-consultancy contract expenditure are at Tables 25 and 26.

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

Table 23. Number of, and expenditure on, reportable consultancy contracts, 2024-25

	Number	Expenditure \$'000 (incl. GST)
New contracts entered into during the reporting period	25	7,239
Ongoing contracts entered into during a previous reporting period	34	23,934
Total	59	31,173

Table 24. Number of, and expenditure on, reportable non-consultancy contracts, 2024-25

	Number	Expenditure \$'000 (incl. GST)
New contracts entered into during the reporting period	259	38,291
Ongoing contracts entered into during a previous reporting period	270	55,133
Total	529	93,424

Table 25. Organisations receiving a share of consultancy contract expenditure, 2024-25

Name of organisation	Organisation ABN	Expenditure \$'000 (incl. GST)
xAmplify Services Pty Ltd	74 632 045 080	9,081
Deloitte Touche Tohmatsu	74 490 121 060	8,825
Ernst & Young	75 288 172 749	3,288
Expose Data Pty Ltd	27 613 307 592	1,702
KPMG Australia Pty Ltd	47 008 644 728	793

Table 26. Organisations receiving a share of non-consultancy contract expenditure, 2024-25

Name of organisation	Organisation ABN	Expenditure \$'000 (incl. GST)
Evolve FM	52 605 472 580	11,326
Pegasystems Limited	59 954 141 135	7,977
xAmplify Services Pty Ltd	74 632 045 080	6,278
Macquarie Telecom Pty Ltd	21 082 930 916	5,096
Hays Specialist Recruitment (Australia) Pty Ltd	47 001 407 281	4,821

Australian National Audit Office access clauses

During 2024–25, no contracts of \$100,000 or more (inclusive of GST) were entered into, where the Auditor-General required to have access to the contractor's premises.

Exempt contracts

During 2024–25, no contracts of \$10,000 or more (inclusive of GST) or standing offers were exempted by the Commissioner from being published on AusTender on the basis that it would disclose exempt matters under the Freedom of Information Act.

Procurement initiatives to support small business

The Commission supports small business participation in the Australian Government procurement market wherever possible. Small and medium enterprises and small enterprise participation statistics are available on the [Department of Finance's website](#).

Statistics on small and medium enterprise participation in Australian Government procurement are available on the [Statistics on Australian Government Procurement Contracts](#) page.



Commission measures to support small and medium enterprises include:

- complying with the Commonwealth Procurement Framework
- using the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000
- using credit cards for procurements valued below \$10,000 (GST inclusive)
- implementing the Indigenous Procurement Policy, noting that many Indigenous businesses are also small and medium enterprises
- using the Australian Industry Participation policies and programs to encourage small and medium enterprise engagement opportunities
- using a financial management system that facilitates the payment of invoices in a timely manner
- complying with the government's Supplier Pay On-Time or Pay Interest Policy
- booking accommodation with local small businesses when whole-of-government travel requirements cannot be met due to remote locations.

Advertising campaigns

During 2024–25, the Commission did not conduct any advertising campaigns.

Remediation of information published in previous annual reports



On page 128 of the Annual Report 2023–24, the number of Risk and Audit Committee meetings attended by Lily Viertmann was incorrectly reported as 5. The correct number is 8.

On page 157 of the Annual Report 2023–24, the number of female full-time APS3 staff members was incorrectly reported as 1 in Table 14: Australian Public Service Act non-ongoing employees by classification and gender, 30 June 2024. The correct number is 0.

On page 158 of the Annual Report 2023–24 the data in Table 15: Australian Public Service Act employees by classification and employment type, 30 June 2024 is incorrect. The table with the correct data is reproduced opposite.

**Table 15. Australian Public Service Act employees by classification
and employment type, 30 June 2024**

	Ongoing			Non-ongoing			Total
	Full time	Part time	Total	Full time	Part time	Total	
SES 3	0	0	0	0	0	0	0
SES 2	2	0	2	0	0	0	2
SES 1	8	0	8	0	1	1	9
EL 2	70	3	73	8	0	8	81
EL 1	234	31	265	17	2	19	284
APS 6	642	69	711	55	5	60	771
APS 5	133	21	154	38	1	39	193
APS 4	56	4	60	67	3	70	130
APS 3	1	2	3	0	0	0	3
APS 2	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total	1,146	130	1,276	185	12	197	1,473



Financial statements



INDEPENDENT AUDITOR'S REPORT

To the Minister for Aged Care and Seniors

Opinion

In my opinion, the financial statements of the Aged Care Quality and Safety Commission (the Entity) for the year ended 30 June 2025:

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

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

- Statement by the Accountable Authority and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Statement of Cash Flows;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered 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 Commissioner 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 Commissioner is also responsible for such internal control as the Commissioner 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 Commissioner 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 Commissioner 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.

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



Catherine Pauli
Acting Executive Director
Delegate of the Auditor-General
Canberra
19 September 2025

**Aged Care Quality and Safety Commission
Contents**

For the period ended 30 June 2025

Statement by the Accountable Authority and the Chief Financial Officer	127
Statement of Comprehensive Income	128
Statement of Financial Position	129
Statement of Changes in Equity	130
Statement of Cash Flows.....	131
Administered Schedule of Comprehensive Income.....	132
Administered Reconciliation Schedule	132
Administered Cash Flow Statement	132
Overview	133
1: Budget variance commentary	135
Financial performance.....	136
2: Expenses	136
3: Own-source revenue and gains	137
Financial position.....	139
4: Financial assets	139
5: Non-financial assets.....	140
6: Payables	142
7: Interest bearing liabilities	143
8: Other provisions.....	143
Funding.....	144
9: Appropriations.....	144
10: Unspent appropriations.....	145
11: Regulatory charging summary	146
12: Net cash appropriation arrangements.....	146
People and relationships.....	147
13: Employee provisions.....	147
14: Key management personnel remuneration	148
15: Related party disclosures.....	148
Managing uncertainties	149
16: Contingent liabilities and contingent assets	149
17: Financial instruments	149
Other Information.....	151
18: Current/non-current distinction for assets and liabilities.....	151

Aged Care Quality and Safety Commission
Statement by the Accountable Authority and Chief Financial Officer
For the period ended 30 June 2025

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

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Aged Care Quality and Safety Commission (the Commission) will be able to pay its debts as and when they fall due.



Liz Hefren-Webb
Commissioner
18 September 2025



Christopher Davis
Chief Financial Officer
18 September 2025

**Aged Care Quality and Safety Commission
Statement of Comprehensive Income**

For the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
Net cost of services				
Expenses				
Employee benefits	2A	205,385	163,466	210,113
Suppliers	2B	121,954	95,153	115,979
Depreciation and amortisation	5A	10,275	9,308	11,681
Finance costs	2C	767	659	664
Total expenses		338,381	268,586	338,437
Own-source income				
Own-source revenue				
Revenue from contracts with customers	3A	8,614	14,231	19,351
Other revenue	3B	334	70	70
Total own-source revenue		8,948	14,301	19,421
Gains				
Gain on lease disposal	3C	-	40	-
Total gains		-	40	-
Total own-source income		8,948	14,341	19,421
Net cost of services		329,433	254,245	319,016
Revenue from Government	3D	314,316	282,821	312,968
Total comprehensive surplus/(deficit)		(15,117)	28,576	(6,048)

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

**Aged Care Quality and Safety Commission
Statement of Financial Position**

As at 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
Assets				
Financial assets				
Cash and cash equivalents	4A	1,021	2,621	1,282
Trade and other receivables	4B	125,332	132,083	82,790
Total financial assets		126,353	134,704	84,072
Non-financial assets¹				
Buildings	5A	24,249	31,203	25,443
Plant and equipment	5A	11,387	11,294	8,151
Computer software	5A	4	5	537
Prepayments		10,973	3,163	4,433
Total non-financial assets		46,613	45,665	38,564
Total assets		172,966	180,369	122,636
Liabilities				
Payables				
Suppliers		19,001	14,224	3,179
Contract liabilities from contracts with customers	6A	182	1,676	-
Other payables	6B	6,172	4,520	6,832
Total payables		25,355	20,420	10,011
Interest bearing liabilities				
Leases	7	25,462	31,878	23,717
Provisions				
Employee provisions	13	38,173	30,879	29,518
Other provisions	8	-	181	197
Total provisions		38,173	31,060	29,715
Total liabilities		88,990	83,358	63,443
Net assets		83,976	97,011	59,193
Equity				
Contributed equity		28,621	26,539	28,727
Retained surplus		55,355	70,472	30,466
Total equity		83,976	97,011	59,193

¹ Right-of-use assets are included in the Buildings line.

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

Aged Care Quality and Safety Commission Statement of Changes in Equity

For the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
Contributed equity				
Opening balance		26,539	23,784	26,645
Contributions by owners				
Equity injections	9	150	850	150
Departmental capital budget	9	1,932	1,905	1,932
Total transactions with owners		2,082	2,755	2,082
Closing balance as at 30 June		28,621	26,539	28,727
Retained surplus				
Opening balance		70,472	41,896	36,514
Surplus/(deficit) for the period		(15,117)	28,576	(6,048)
Closing balance as at 30 June¹		55,355	70,472	30,466
Total equity		83,976	97,011	59,193

¹ Reflects amounts quarantined under Section 51 of the PGPA Act.

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.

Other distributions to owners

The Financial Reporting Rule (FRR) requires that distributions to owners be debited to contributed equity unless they are in the nature of a dividend.

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

**Aged Care Quality and Safety Commission
Statement of Cash Flows**

For the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
Operating activities				
Cash received				
Appropriations		316,914	249,679	315,228
Sale of goods and rendering of services		7,073	9,448	17,351
Other receipts		4,961	856	-
Net GST received		12,915	9,292	10,540
Total operating cash received		341,863	269,275	343,119
Cash used				
Employees		(198,398)	(159,251)	(209,487)
Suppliers		(137,851)	(101,308)	(125,523)
Interest payments on lease liabilities		(767)	(659)	(664)
Total operating cash used		(337,016)	(261,218)	(335,674)
Net cash from/(used by) operating activities		4,847	8,057	7,445
Investing activities				
Cash used				
Purchase of property plant and equipment		(3,409)	(3,882)	(4,215)
Purchase of computer software		-	(5)	-
Total investing cash used		(3,409)	(3,887)	(4,215)
Net cash from/(used by) investing activities		(3,409)	(3,887)	(4,215)
Financing activities				
Cash received				
Contributed equity		3,382	3,180	2,082
Total financing cash received		3,382	3,180	2,082
Cash used				
Principal payments of lease liabilities		(6,420)	(6,432)	(5,633)
Total financing cash used		(6,420)	(6,432)	(5,633)
Net cash from/(used by) financing activities		(3,038)	(3,252)	(3,551)
Net (decrease)/increase in cash held		(1,600)	918	(321)
Cash at the beginning of the period		2,621	1,703	1,603
Cash at the end of the period	4A	1,021	2,621	1,282

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

Aged Care Quality and Safety Commission
Administered Schedule of Comprehensive Income

For the period ended 30 June 2025

	2025 \$'000	2024 \$'000
Non-taxation revenue		
Fines from regulatory activities	19	-
Total non-taxation revenue	19	-
Total comprehensive income	19	-

The Commission had no administered expenses for the period ended 30 June 2025 (2024: Nil) and no original budget for 2025.

Accounting policy

Revenue

All administered revenue relates to regulatory activities performed by the Commission on behalf of the Australian Government.

Revenue from fines is recognised when the Commission has a legal right to enforce the fine.

Administered Schedule of Assets and Liabilities

As at 30 June 2025

The Commission had no administered assets or liabilities as at 30 June 2025 (2024: Nil) and no original budget for 2025.

Administered Reconciliation Schedule

For the period ended 30 June 2025

	2025 \$'000	2024 \$'000
Opening assets less liabilities as at 1 July	-	-
Net contribution by services		
Income	19	-
Transfers to the Australian Government		
Transfers to OPA	(19)	-
Closing assets less liabilities as at 30 June	-	-

Administered Cash Flow Statement

For the period ended 30 June 2025

	2025 \$'000	2024 \$'000
Operating activities		
Cash received		
Fines from regulatory activities	19	-
Total cash received	19	-
Financing activities		
Cash to Official Public Account		
Transfers	(19)	-
Total cash to Official Public Account	(19)	-
Cash and cash equivalents at the end of the reporting period	-	-

Aged Care Quality and Safety Commission Notes to and forming part of the financial statements

For the period ended 30 June 2025

Overview

Objectives of the Aged Care Quality and Safety Commission

The Aged Care Quality and Safety Commission (the Commission), is a non-corporate Commonwealth Government Statutory Authority. The Commission operates across the whole of Australia with its main business location being in New South Wales. Its business address is Level 11, 95-101 George Street, Parramatta NSW 2150. The Commission is subject to the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

The Commission is the national regulator of Commonwealth subsidised aged care services. The Commission's primary purpose is to uphold rights, and protect and enhance the safety, health, wellbeing and quality of life of older people in Australia receiving Commonwealth-funded aged care services

The Commission applies the range of functions and powers available under the *Aged Care Quality and Safety Commission Act 2018*, *Aged Care Quality and Safety Commission Rules 2018* and the *Aged Care Act 1997*, including:

1. informing older Australians receiving aged care services and their representatives about consumers' right to quality and safe care and services
2. approving providers of aged care
3. educating and guiding providers on their responsibilities to deliver quality and safe care and services
4. regulating aged care providers by accrediting residential services, conducting quality reviews with home services, and monitoring the quality of care and services
5. regulating aged care workers and governing persons through monitoring compliance with the Code of Conduct for Aged Care and considering suitability of key personnel, including taking enforcement action such as making banning orders
6. dealing with complaints or information given to the Commissioner about a provider's responsibilities under the *Aged Care Act 1997* or funding agreement
7. dealing with reportable incidents under the Serious Incident Response Scheme (SIRS)
8. educating and guiding providers on their obligations under the Prudential Standards in relation to liquidity, records, governance and disclosure
9. monitoring aged care providers' financial viability and taking proactive engagement activity to build sector financial resilience
10. responding to non-compliance by providers with their aged care responsibilities and taking regulatory and enforcement action as appropriate
11. publishing data and insights on sector and provider performance.

These functions and powers enable the Commission to protect and enhance the safety, health, wellbeing and quality of life of individuals accessing funded aged care services, including by managing sector-wide risks and issues.

The Commission gives older people in Australia and their families a single point of contact when they want to raise a concern about the performance of an aged care provider or worker in fulfilling their obligations under the *Aged Care Act 1997* and associated subordinate legislative instruments.

A new Aged Care Act (the *Aged Care Act 2024*) will come into force on 1 November 2025.

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 the:

- Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR)
- 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.

Aged Care Quality and Safety Commission
Notes to and forming part of the financial statements

For the period ended 30 June 2025

New accounting standards

Adoption of new Australian Accounting Standards requirements

All new, revised or amending standards and interpretations that were issued prior to the sign-off date in the current reporting period have been considered and did not have a material impact on the Commission's financial statements.

Taxation

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

Reporting of Administered activities

Administered activities consist of the issuing of fines under the Commission's enforcement powers.

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes.

Except where otherwise stated, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

Events after the reporting period

Departmental

From 1 July 2025 revenue from regulatory activities currently retained as own-source revenue under section 74 of the PGPA Act by the Commission will be classified as administered items. The Australian Government will provide additional funding to recognise the reduced revenue receipts in future years.

After balance date, the Commission entered into a Memorandum of Understanding with Services Australia to sublease new office accommodation in Brisbane. The Commission expects to relocate to these new premises in October 2025, and this will increase the Commission's building right-of-use assets and lease liabilities.

A new Aged Care Act, *Aged Care Act 2024*, will commence from 1 November 2025. The Commission will continue as the primary regulator of the aged care sector, with the act introducing changes to the Commission's regulatory activities. These changes will result in new fees and charging arrangements for providers.

Apart from these, there were no known events after the reporting period that would significantly affect the ongoing structure and financial activities of the Commission.

Administered

From 1 July 2025 revenue from regulatory activities currently retained as own-source revenue under section 74 of the PGPA Act by the Commission will be classified as administered items. There will be no administered expenses associated with the activities as these are funded by departmental appropriations.

Aged Care Quality and Safety Commission **Notes to and forming part of the financial statements**

For the period ended 30 June 2025

1: Budget variance commentary

The following tables provide a comparison of the original budget as presented in the 2024-25 Portfolio Budget Statements (PBS) to the 2024-25 final outcome as presented in accordance with Australian Accounting Standards for the Commission. The Budget is not audited. Explanations of major variance are provided below.

Variances are considered to be major based on the following criteria:

- the variance between budget and actual is greater than \$3m, or
- an item below this threshold that is considered important for the reader's understanding or relevant to an assessment of the discharge of the accountability and to an analysis of performance of the Commission.

Explanation of major variances	Affected line item(s)
Employee benefits expense was \$4.7m lower than budgeted primarily due to delays in staff recruitment and the level of vacancies during the first three quarters of the year.	Statement of Comprehensive Income – employee benefits Statement of Cash Flows – cash used for employees
Suppliers expenditure was \$6.0m higher than the original budget estimate mainly due to increased costs to support staff recruitment (\$1.4m) and additional labour hire contractors to support project activities (\$9.8m), partially offset by lower than expected costs for third party provider assessors (\$1.4m) due to the earlier transition of activities to Commission staff, reduced property-related expenses of \$2.1m, and reduced travel and training activities of \$1.0m, mainly driven by the pausing of site audits in quarter 4.	Statement of Comprehensive Income – suppliers Statement of Cash Flows – cash used for suppliers
Total own-source income was lower than original budget estimate by \$10.5m due to pausing of site audits in quarter 4 to allow for transitional arrangements for residential aged care services with an accreditation expiry on or after 1 July 2025, in anticipation of the original new Aged Care Act commencement date as well as decreased project revenue.	Statement of Comprehensive Income – revenue from contracts with customers Statement of Cash Flows – sale of goods and rendering of services
Total revenue from government was higher than original budget estimate by \$1.3m because of additional appropriations received through the 2024-25 Mid-Year Economic and Fiscal Outlook	Statement of Comprehensive Income – revenue from Government
Total assets were \$50.3m higher than the original budget estimate mainly due to: An increase in appropriations receivable of \$43.8m as a consequence of prior year operating surpluses. An increase in leasehold improvement assets, computer hardware and office equipment of \$3.2m associated with the Commission's move to new premises during the year. An increase in software licences prepaid of \$6.6m at the year end compared to budget estimates.	Statement of Financial Position – trade and other receivables Statement of financial position – plant and equipment Statement of Financial Position – prepayments Statement of Cash Flows – suppliers
Total liabilities were \$25.5m higher than the original budget primarily due to: Supplier payables being \$15.8m higher than expected as a consequence of outstanding invoices and accrued expenditure relating to project milestones and activities at the end of 2024-25 and software licence payments being initiated towards the end of the financial year. Additional accumulated leave liabilities of \$5.7m, primarily due to transferred leave entitlements for staff who transferred to the Commission from other agencies during the year	Statement of Financial Position – suppliers Statement of Financial Position – employee provisions

Aged Care Quality and Safety Commission
Notes to and forming part of the financial statements

For the period ended 30 June 2025

Financial performance

This section analyses the financial performance of the Commission for the year ended 30 June 2025.

2: Expenses

	2025 \$'000	2024 \$'000
2A: Employee benefits		
Wages and salaries	171,724	137,304
Superannuation:		
Defined contribution plans	22,164	17,574
Defined benefit plans	4,308	3,914
Leave and other entitlements	7,176	4,674
Separation and redundancies	13	-
Total employee benefits	205,385	163,466

Accounting Policy

Accounting policies for employee related expenses are contained in the People and Relationships section.

2B: Suppliers

Goods and services supplied or rendered		
Contractors	36,058	24,189
Consultants ¹	30,539	22,661
IT services	19,310	9,221
Travel	7,931	6,537
Communications	5,721	4,855
Third party assessor services ²	3,294	15,204
Recruitment and training	3,506	2,120
Legal	2,792	1,255
Property expenses	1,866	1,840
Shared services fee	1,759	1,378
Workplace health and safety	571	635
Internal audit services	496	133
Insurance	412	403
Serviced facilities	187	408
Audit of the financial statements	72	70
Low-value equipment	15	10
Other	2,258	2,617
Total goods and services supplied or rendered	116,787	93,536
Goods supplied	329	517
Services rendered	116,458	93,019
Total goods and services supplied or rendered	116,787	93,536
Other suppliers		
Workers compensation expenses	5,066	1,290
Short-term leases ³	82	252
Low-value leases	19	75
Total other suppliers	5,167	1,617
Total suppliers	121,954	95,153

¹ Expenditure on consultants primarily relates to temporary support for the introduction of the new Aged Care Act.

² During 2024-25 all assessor services were transitioned in house, and the use of third-party assessors ceased.

³ The Commission has short-term lease commitments of \$465,344 as at 30 June 2025.

The above lease disclosures should be read in conjunction with the accompanying notes 2C, 3C, 5A and 7.

Aged Care Quality and Safety Commission Notes to and forming part of the financial statements

For the period ended 30 June 2025

Accounting policy

Short-term leases and low-value leases

The Commission 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). The Commission recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	2025 \$'000	2024 \$'000
2C: Finance costs		
Interest on lease liabilities	767	659
Total finance costs	767	659

The above lease disclosures should be read in conjunction with the accompanying notes 2B, 3C, 5A and 7.

Accounting policy

All borrowing costs are expensed as incurred.

3: Own-source revenue and gains

3A: Revenue from contracts with customers

Revenue from rendering of services	8,614	14,231
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Disaggregation of revenue from rendering of services

Major service line		
Accreditation fees	6,614	8,176
New provider fees	1,892	1,260
Educational services	37	28
Licence fees	71	88
Joint development projects ¹	-	4,679
Total revenue from rendering of services	8,614	14,231

¹ Funding received from the Department of Health, Disability and Aging under a one-off memorandum of understanding for the provision of governance for reform training to the aged care sector.

Aged Care Quality and Safety Commission

Notes to and forming part of the financial statements

For the period ended 30 June 2025

Accounting policy

Revenue from the sale of goods and services is recognised when control has been transferred to the buyer. A contract is within the scope of AASB 15 when a contract gives rise to performance obligations that are enforceable and sufficiently specific to enable the Commission to determine when they have been satisfied.

The following is a description of principal activities from which the Commission generates its revenue:

- Applications for chargeable accreditation/re-accreditation audits of approved providers are received in advance and held as contract liabilities from contracts with customers in the Statement of Financial Position and recognised as revenue when the performance obligations are met on completion of the accreditation audit.
- New provider application fees are received on application and recognised as revenue as the payment triggers the commencement of the application evaluation process.
- Revenue from joint development projects is recognised over time depending on the timing of completion of performance obligations. Generally, these agreements have specific timelines and deliverables for completion, which inform the timing of the revenue recognition.

The transaction price is the total amount of consideration to which the Commission expects to be entitled in exchange for transferring promised goods and services to a customer. The consideration promised in a contract with a contractor is a fixed amount.

Contract liabilities from contracts with customers are recorded when payment has been received in advance (refer Note 6A). Contract liabilities unwind as 'revenue from contracts with customers' upon satisfaction of the performance obligations under the terms of the contract.

	2025 \$'000	2024 \$'000
3B: Other revenue		
Allowances and rebates received	262	-
Resources received free of charge:		
Remuneration of auditors	72	70
Total other revenue	<u>334</u>	<u>70</u>

Accounting policy

Resources received free of charge are recognised as gains 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.

3C: Gain on lease disposal

Right-of-use buildings		
Reduction in lease liability on disposal	-	545
Carrying value of assets disposed	-	(505)
Net gain on lease disposal	<u>-</u>	<u>40</u>

Accounting policy

Gains or losses from lease disposals are recognised when the right-of-use asset has passed back to the lessor.

3D: Revenue from Government

Departmental appropriations	314,316	282,821
Total revenue from government	<u>314,316</u>	<u>282,821</u>

Accounting policy

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the Commission 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.

Aged Care Quality and Safety Commission
Notes to and forming part of the financial statements

For the period ended 30 June 2025

Financial position

This section analyses the Commission'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.

4: Financial assets

	2025 \$'000	2024 \$'000
4A: Cash and cash equivalents		
Cash at bank	1,021	2,621
Total cash and cash equivalents	<u>1,021</u>	<u>2,621</u>

Accounting policy

Cash is recognised at its nominal amount.

4B: Trade and other receivables

Other receivables

Receivables - other	20	171
Lease incentive receivable	-	3
Receivables - employee entitlements	993	3,807
GST receivable from the Australian Taxation Office	2,106	1,991
Total goods and services receivables	<u>3,119</u>	<u>5,972</u>

Appropriation receivables:

Departmental appropriations	122,213	124,811
Equity injection	-	1,300
Total appropriation receivables	<u>122,213</u>	<u>126,111</u>

Total trade and other receivables (net)

<u>125,332</u>	<u>132,083</u>
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Accounting policy

Financial assets

Trade receivables, loans 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.

Aged Care Quality and Safety Commission
Notes to and forming part of the financial statements

For the period ended 30 June 2025

5: Non-financial assets

5A: Reconciliation of the opening and closing balances of property, plant and equipment, and intangibles

	Buildings \$'000	Plant and equipment \$'000	Computer software \$'000	Total \$'000
As at 1 July 2024				
Gross book value	44,394	18,377	3,418	66,189
Accumulated depreciation and impairment	(13,191)	(7,083)	(3,413)	(23,687)
Total as at 1 July 2024	31,203	11,294	5	42,502
Additions:				
By purchase	-	3,409	-	3,409
Right-of-use assets	4	-	-	4
Depreciation and amortisation	-	(3,316)	(1)	(3,317)
Depreciation on right-of-use assets	(6,958)	-	-	(6,958)
Total as at 30 June 2025	24,249	11,387	4	35,640
Total as at 30 June 2025 represented by:				
Gross book value	44,398	21,786	3,418	69,602
Accumulated depreciation/amortisation and impairment	(20,149)	(10,399)	(3,414)	(33,962)
Total as at 30 June 2025	24,249	11,387	4	35,640
Carrying amount of right-of-use assets	24,249	-	-	24,249

All assets were checked for indicators of impairment on 30 June 2025. No indicators of impairment were identified.

Revaluations of non-financial assets

The Commission obtains an independent valuation of the fair value of its property, plant and equipment at least every three years and performs an internal management review in the intervening years.

If a particular asset class experiences significant and volatile changes in fair value (i.e. where indicators suggest that the value of the class has changed materially since the previous reporting period) during an internal management review, that class is subject to specific valuation in the reporting period, where practicable, regardless of the timing of the last valuation.

The Commission's assets are currently carried at their initial cost less accumulated depreciation which is considered to be representative of their fair values as established in the last valuation which took place in May 2023.

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

The Commission has entered into contracts worth \$350,347 (excluding GST) for the purchase of computer hardware, office equipment and office fitout in the next financial year.

Aged Care Quality and Safety Commission Notes to and forming part of the financial statements

For the period ended 30 June 2025

Accounting policy

Acquisition of assets

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.

Asset recognition threshold

Purchases of property, plant and equipment are initially recognised at cost in the Statement of Financial Position, except for purchases costing less than \$1,000, which are expensed in the year of acquisition (other than where they form part of a group of similar assets/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.

Leased right-of-use assets

Leased right-of-use assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for 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. Leased of right-of-use assets continue to be measured at cost after initial recognition.

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding right-of-use assets) is carried at fair value (or an amount not materially different from fair value) less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency, currently every three years (or earlier if a particular asset class experiences significant and volatile changes in fair value), to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. An internal management review is performed in the intervening years between independent valuations.

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

Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that class of asset. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount.

Depreciation

Depreciable property, plant and equipment assets are written off to their estimated residual values over their estimated useful lives to the Commission 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.

Property, plant and equipment is depreciated on a straight-line basis over its anticipated useful life. The useful lives of the Commission's property, plant and equipment are 3 to 10 years (2023–24: 3 to 10 years). The depreciation rates for right-of-use assets are based on the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.

Impairment

All assets were assessed for impairment at 30 June 2025. Where indicators of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment is made if the asset's recoverable amount is less than its carrying amount. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Commission were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

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

Aged Care Quality and Safety Commission
Notes to and forming part of the financial statements

For the period ended 30 June 2025

6: Payables

	2025 \$'000	2024 \$'000
6A: Contract liabilities from contracts with customers		
Contract liabilities from contracts with customers	182	1,676
Total contract liabilities from contracts with customers	182	1,676

Contract liabilities from contracts with customers comprises receipts in advance for accreditation audits still to be undertaken.

Accounting policy

Contract liabilities from contracts with customers represents cash receipts for audits of approved providers and education services that have been paid in advance. Revenue is recognised and the liability reduced when the accreditation activities or education services have been provided.

6B: Other payables		
Salaries and wages	6,058	4,343
Employee deductions	17	41
Other accrued expense	97	136
Total other payables	6,172	4,520

Aged Care Quality and Safety Commission **Notes to and forming part of the financial statements**

For the period ended 30 June 2025

7: Interest bearing liabilities

	2025 \$'000	2024 \$'000
Lease liabilities		
Buildings	25,462	31,878
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	6,176	7,266
Between 1 to 5 years	16,765	23,485
More than 5 years	4,837	4,956
Total leases	27,778	35,707

The total cash outflow for leases for the year ended 30 June 2025 was \$7,473,874 (2024: \$7,824,577). This consists of principal payments of lease liabilities of \$6,419,146 (2024: \$6,430,844), payments of interest of \$766,895 (2024: \$659,267) and short-term motor vehicle leases, low-value leases, and serviced facility payments of \$287,833 (2024: \$734,466).

Leases for office accommodation

During the financial year, the Commission had 11 leases (2024, 11 leases) for the rental of office accommodation and associated parking. Lease payments are subject to review in accordance with the lease agreement. The reviews are generally annual and are either a predetermined increase, consumer price index variation, or a market review. Where offered, lease renewal and options range from one to ten years. There are no contingent rentals in the agreements.

Short-term leases for motor vehicles

The Commission retired its fleet of leased motor vehicles during the course of the financial year.

Accounting policy

For all new contracts entered into, the Commission 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 Commission'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.

8: Other provisions

Other provisions

	Provision for restoration \$'000	Total other provisions \$'000
As at 1 July 2024	181	181
Amounts used	(181)	(181)
Total as at 30 June 2025	-	-

Provision for restoration

The provision for restoration has been used as the Commission has vacated the premises to which it applied.

Aged Care Quality and Safety Commission Notes to and forming part of the financial statements

For the period ended 30 June 2025

Funding

This section identifies the Commission's funding structure.

9: Appropriations

Annual appropriations for 2025

	Annual appropriation \$'000	Adjustments to appropriation ² \$'000	Total appropriation \$'000	Appropriations applied in 2025 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services ¹	314,316	21,821	336,137	(340,335)	(4,198)
Capital budget ⁴	1,932	-	1,932	(1,932)	-
Equity injections	150	-	150	(1,450)	(1,300)
Total departmental	316,398	21,821	338,219	(343,717)	(5,498)

¹ \$11.2m of departmental appropriations for ordinary annual services is subject to administrative quarantines.

² Reflects Section 74 of PGPA Act own-source income receipts.

³ The variance in departmental ordinary annual services has been caused by the operating deficit, administrative quarantines and timing differences in payments to suppliers and employees.

⁴ Departmental capital budgets are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Annual appropriations for 2024

	Annual appropriation \$'000	Adjustments to appropriation ² \$'000	Total appropriation \$'000	Appropriations applied in 2024 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services ¹	284,098	10,746	294,844	(259,507)	35,337
Capital budget ⁴	1,905	-	1,905	(1,905)	-
Equity injections	850	-	850	(1,275)	(425)
Total departmental	286,853	10,746	297,599	(262,687)	34,912

¹ \$1.3m has been withheld from departmental appropriations for ordinary annual services under section 51 of the PGPA Act and a further \$13.0m was subject to administrative quarantines, which were lifted in the 2024-25 financial year.

² Reflects Section 74 of PGPA Act own-source income receipts.

³ The variance in departmental ordinary annual services has been caused by section 51 and administrative quarantines, timing differences between payments to suppliers and employees, and receipts in advance of services having been provided.

⁴ Departmental Capital Budgets are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Aged Care Quality and Safety Commission
Notes to and forming part of the financial statements

For the period ended 30 June 2025

10: Unspent appropriations

(recoverable GST exclusive)

	2025 \$'000	2024 \$'000
Departmental		
<i>Appropriation Act (No. 1) 2021-22¹</i>	-	3,300
<i>Supply Act (No. 4) 2022-23</i>	-	450
<i>Appropriation Act (No. 1) 2023-24²</i>	1,277	103,389
<i>Appropriation Act (No. 2) 2023-24</i>	-	850
<i>Appropriation Act (No. 3) 2023-24</i>	-	22,699
<i>Appropriation Act (No. 1) 2024-25³</i>	118,755	-
<i>Appropriation Act (No. 3) 2024-25</i>	3,458	-
Cash at bank ⁴	1,021	2,621
Total unspent departmental annual appropriation	124,511	133,309

¹ This appropriation comprises \$3.3m quarantined under Section 51, but legally available at 30 June 2024. This amount lapsed on 1 July 2024.

² This appropriation comprises \$1.3m quarantined under Section 51, but legally available at 30 June 2025.

³ This appropriation includes \$11.2m under administrative quarantine.

⁴ Cash at bank relates to the Appropriation Acts (No.1) for the relevant year.

Aged Care Quality and Safety Commission
Notes to and forming part of the financial statements
For the period ended 30 June 2025

11: Regulatory charging summary

	2025 \$'000	2024 \$'000
11: Regulatory charging summary		
Amounts applied		
Departmental appropriations	3,761	7,122
Own source revenue	8,506	9,435
Total amounts applied	12,267	16,557
Expenses		
Departmental	12,267	16,434
Total expenses	12,267	16,434

Regulatory charging activities

The charging activities that the Commission charges providers for are audits for approved providers, new provider fees, and quality assessor registration and re-registration fees.

Documentation for the activities is available at:

<https://www.agedcarequality.gov.au/resource-library/cost-recovery-implementation-statement-accreditation-services>

<https://www.agedcarequality.gov.au/resource-library/cost-recovery-implementation-statement-applications-aged-care-approved-provider-status>

12: Net cash appropriation arrangements

	2025 \$'000	2024 \$'000
Total comprehensive (deficit)/surplus per the Statement of Comprehensive Income	(15,117)	28,576
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)	3,317	2,725
Plus: depreciation of right-of-use assets	6,958	6,583
Less: lease principal repayments	(6,420)	(6,432)
Net cash operating (deficit)/surplus	(11,262)	31,452

From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provided through equity injections. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required. The inclusion of depreciation/amortisation expenses related to right-of-use leased assets and lease liability principal repayment amounts reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

Aged Care Quality and Safety Commission
Notes to and forming part of the financial statements
For the period ended 30 June 2025

People and relationships

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

13: Employee provisions

	2025 \$'000	2024 \$'000
Leave	38,173	30,879
Total employee provisions	38,173	30,879

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.

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 Commission'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 reference to the work of an external actuary, KPMG, as at 30 June 2025. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Separation and redundancy

Provision is made for separation and redundancy benefit payments. The Commission recognises a provision for termination when it has developed a detailed formal plan for the terminations or where the circumstances indicate that separations and redundancies are more likely to occur than not.

Superannuation

The Commission's 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.

The Commission makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The Commission accounts for the contributions as if they were contributions to defined contribution plans. The liability for superannuation recognised as at 30 June 2025 represents outstanding contributions.

Aged Care Quality and Safety Commission
Notes to and forming part of the financial statements

For the period ended 30 June 2025

14: Key management personnel remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling activities of the Commission, directly or indirectly, including any director (whether executive or otherwise) of the Commission.

Following reform of the Commission's governance structures in 2024-25, the Commission has determined the key management personnel to be the Commissioner and senior executive service personnel or equivalent who are members of the Commission Management Committee, and members of staff acting in those roles for a substantial period.

This is a change from 2023-24, when the Commissioner and the Executive Leadership Group, (the Commission's highest executive management committee), were determined to be the Commission's key management personnel.

	2025 \$'000	2024 \$'000
Short-term employee benefits	2,027	3,373
Post-employment benefits	329	522
Other long-term employee benefits	97	106
Termination benefits	-	-
Total key management personnel remuneration expenses	2,453	4,001

The total number of key management personnel who are included in the above table is 12 (2024:16).

The above key management personnel remuneration excludes the remuneration and other benefits of the portfolio minister. The portfolio minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the Commission.

15: Related party disclosures

Related party relationships

The Commission is an Australian Government controlled entity. Related parties to this entity are key management personnel including the portfolio minister and other Australian Government entities.

Transactions with related parties

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens.

Significant transactions with related parties can include:

- the payments of grants or loans
- purchases of goods and services
- asset purchases, sales transfers or leases
- debts forgiven, and
- guarantees.

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

Aged Care Quality and Safety Commission
Notes to and forming part of the financial statements

For the period ended 30 June 2025

Managing uncertainties

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

16: Contingent liabilities and contingent assets

Quantifiable contingent liabilities

The Commission has an unused facility for the issuing of guarantees of \$279,968 at 30 June 2025, (2024 \$279,968).

Accounting Policy

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant schedules and 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.

17: Financial instruments

	2025 \$'000	2024 \$'000
Categories of financial instruments		
Financial Assets		
Financial assets at amortised cost		
Cash and cash equivalents	1,021	2,621
Trade and receivables	20	174
Receivables for employee entitlements	993	3,807
Total financial assets at amortised cost	2,034	6,602
Financial Liabilities		
Financial liabilities measured at amortised cost		
Supplier payables	19,001	14,224
Contract liabilities from contracts with customers	182	1,676
Other payables	97	136
Total financial liabilities measured at amortised cost	19,280	16,036

Accounting policy

Financial assets

In accordance with AASB 9 Financial Instruments, the Commission classifies its financial assets in the following categories:

- a) financial assets at fair value through profit or loss
- b) financial assets at fair value through other comprehensive income, and
- c) financial assets measured at amortised cost.

The classification depends on both the Commission'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 Commission 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.

Aged Care Quality and Safety Commission Notes to and forming part of the financial statements

For the period ended 30 June 2025

Financial assets at amortised cost

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

1. the financial asset is held in order to collect the contractual cash flows, and
2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount. Amortised cost is determined using the effective interest method.

Amortised cost is determined using the effective interest method.

Effective interest method

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

Impairment of financial assets

Financial assets are assessed for impairment at the end of each reporting period based on expected credit losses, using the general approach, which measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased.

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'. The Commission categorises its financial liabilities at amortised cost.

Financial liabilities at amortised cost

Financial liabilities are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis. Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

Aged Care Quality and Safety Commission
Notes to and forming part of the financial statements

For the period ended 30 June 2025

Other Information

18: Current/non-current distinction for assets and liabilities

	2025 \$'000	2024 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	1,021	2,621
Trade and other receivables	125,332	132,083
Prepayments	7,411	2,759
Total no more than 12 months	133,764	137,463
More than 12 months		
Buildings	24,249	31,203
Property plant and equipment	11,387	11,294
Intangibles	4	5
Prepayments	3,562	404
Total more than 12 months	39,202	42,906
Total assets	172,966	180,369
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	19,001	14,224
Contract liabilities from contracts with customers	182	1,676
Other payables	6,172	4,520
Lease liabilities	5,584	5,852
Employee provisions	31,920	27,133
Total no more than 12 months	62,859	53,405
More than 12 months		
Lease liabilities	19,878	26,026
Employee provisions	6,253	3,746
Other provisions	-	181
Total more than 12 months	26,131	29,953
Total liabilities	88,990	83,358



Appendixes

Appendix 1

Report against Annual Operational Plan 2024–25

Each year the Commission publishes an Annual Operational Plan to guide actions to deliver on our purpose.

As required under Section 54 of the *Aged Care Quality and Safety Commission Act 2018*, each year the Commission publishes an Annual Operational Plan to guide actions to deliver on our purpose.

As required under Section 52 of the Commission Act, the Commission must report against the Annual Operational Plan deliverables in our Annual Report.

The 28 actions provided in the Annual Operational Plan ensure delivery of the Commission's purpose to protect and enhance the safety, health, wellbeing and quality of life of older people accessing aged care services in Australia.

Of the 54 deliverables listed in the Annual Operational Plan 2024–25, 32 were achieved, 16 were partially achieved and 4 were deferred, on which a further 2 were dependent.

Table 27. Performance against Annual Operational Plan 2024–25

Action	Deliverable	Result
Better outcomes for Australians accessing aged care services		
Focus Area 1: Improve quality, safety and choice in aged care through transformative regulatory reforms and sector capability uplift		
A1 Update Regulatory Strategy and worker regulation preparations	D1.1 Regulatory Strategy updated for 2025–26 and new Act implementation	Partially achieved
	D1.2 National Care and Support Worker Regulation initiative delivered, including worker screening and registration	Partially achieved
A2 Apply new Regulatory Operating Model (ROM) with supporting policies and processes for achieving best practice regulation	D2.1 Progress Regulatory Operating Model phased implementation	Achieved
	D2.2 Operational policies and processes developed to support Regulatory Operating Model	Partially achieved
A3 Prepare for implementation of the new Aged Care Act (Reform for Better Aged Care Board)	D3.1 All regulatory functions designed and ready for implementation	Achieved
	D3.2 Operational policies and processes in place to support the new Aged Care Act	Partially achieved
	D3.3 ICT enhancements to support changed operations delivered	Achieved
	D3.4 New Case Management System implemented	Achieved
	D3.5 Transition data, intelligence and reporting products to align with ROM and new Aged Care Act requirements	Partially achieved
	D3.6 Develop a sector readiness framework to support preparation for the new regulatory framework	Achieved
	D3.7 Commission workforce planning and capability uplift delivered to support staff readiness	Partially achieved
A4 Target initiatives at sector leaders to drive change, strengthen education and better support sector capability uplift	D4.1 Contribute to development and implementation of the Government Provider Management System (GPMS)	Partially achieved
	D4.2 Pharmacy outreach activities extended to more aged care services	Achieved
A5 Expand the regulation and monitoring of residential and home service providers	D5.1 Aged Care Provider Financial Viability Monitoring Program delivered	Achieved

Appendixes

Action	Deliverable	Result
Focus Area 2: Provide a better regulatory service to the community by delivering matured regulatory and operational functions		
A6 Monitor aged care provider quality and safety performance against the Aged Care Quality Standards	D6.1 1,600 assessment contacts completed (forecast)	Achieved
A7 Undertake aged care audits of home service, residential and flexible care providers	D7.2 Proportion of audits by Commission quality assessors increased	Achieved
A8 Effectively resolve complaints about aged care service providers within published service standards	D8.1 80% of complaints and enquiries with the Commission finalised within published service standards	Partially achieved
	D8.2 65% of complainant and provider survey responses have an overall rating of satisfied or higher, in line with published service standards	Achieved
	D8.3 80% of complaints finalised with a positive outcome	Achieved
A9 Monitor and take appropriate action in response to individual providers and provider groups with potential or actual non-compliance and publish compliance rates	D9.1 Prudential audits and reviews completed	Achieved
	D9.2 Educational products for the sector delivered	Achieved
	D9.3 Action taken to address non-compliance with approved provider responsibilities under the <i>Aged Care Act 1997</i>	Achieved
A10 Strengthen the operating model for receiving and actioning Serious Incident Response Scheme notifications	D10.1 Implement recommendations from the Serious Incident Response Assessment Operating Model Review	Achieved
A11 Engage providers on sector performance uplift	D11.1 Implement regulatory campaigns to improve sector performance	Achieved
Focus Area 3: Better understand and respond to the risks to older people by strengthening the Commission's data and intelligence		
A12 Strengthen the Commission's data, intelligence and analytical capabilities to support risk based tactical, operational and strategic decisions and targeted regulatory activities	D12.1 Use of risk profiling expanded, and risk assessment enhanced, to effectively target regulatory responses	Achieved

Appendixes

Action	Deliverable	Result
Focus Area 4: Increase understanding, trust and respect with stakeholders through enhanced engagement		
A13 Improve understanding and connection with key stakeholders	D13.1 The effectiveness of communication and education channels and activities is measured using an evaluation framework	Partially achieved
	D13.2 Improved mechanisms and processes for engagement and communications with CALD and First Nations key stakeholders	Achieved

Stronger corporate capabilities

Focus Area 5: Strengthen the Commission's governance and funding arrangements		
A14 Implement robust, comprehensive and transparent governance, integrity, policy and quality assurance arrangements	D14.1 New governance structure and processes embedded	Achieved
	D14.2 Implement integrated policy mechanism for Commission-wide policy development	Deferred
	D14.3 Implement streamlined, efficient, and effective digital governance (Phase 2)	Achieved
	D14.4 Develop a new Integrity Framework	Partially achieved
	D14.5 Quality Assurance Framework integrated across Commission operations, and public reporting commenced	Achieved
A15 Strengthen business resilience and risk management arrangements	D15.1 Business Resilience Management Framework embedded across Commission operations	Partially achieved
	D15.2 Review and update the Commission's Enterprise Risk Management Framework and resources, delivering an integrated approach to risk management with the Regulatory Risk Management Framework	Achieved
A16 Strengthen the Commission's handling of complaints about its performance	D16.1 Implement new Service Delivery, Integrity and Employee Complaints Handling Framework	Partially achieved
	D16.2 Develop new Commission Service Charter	Achieved

Appendixes

Action	Deliverable	Result
A17 Deliver an integrated approach to Information, Records and Data Management	D17.1 Information and Records Management Framework developed, aligned with Data and Privacy Management Frameworks	Deferred
	D17.2 Information and Records Management Strategy developed	Dependent on D17.1
A18 Strengthen FOI and privacy management practices	D18.1 Plan for Information Publication Scheme reviewed	Achieved
	D18.2 Privacy Management Framework developed, aligned to the Information, Records and Data Management Framework(s)	Deferred
	D18.3 New Privacy Management Strategy and roadmap to uplift the Commission's privacy management practices developed, aligned with reformed Privacy Act	Dependent on D18.1
A19 Strengthen processes for managing legal matters within the Commission	D19.1 New legal matter tracking and storage system implemented	Deferred
A20 Develop robust, validated funding model to underpin annual budget allocations	D20.1 Appropriate and ongoing funding and resource model finalised and implemented (with the Department of Health, Disability and Ageing and Department of Finance)	Achieved
A21 Uplift organisational capability	D21.1 Commission-wide change and capability uplift program implemented including strengthened Commission leadership and effectiveness through realignment of organisation structure	Achieved

Appendixes

Action	Deliverable	Result
Focus Area 6: Maximise the potential of the Commission’s workforce		
A22 Develop a knowledge management strategy	D22.1 Commission has a knowledge management framework and supporting capability	Achieved
A23 Develop a Clinical Governance Framework	D23.1 Deliver a Clinical Governance Framework	Partially achieved
A24 Deliver improved workforce management capabilities, organisational culture and employee experience	D24.1 Implementation of 2024–26 People Strategy well progressed	Achieved
	D24.2 People Capability Framework implemented	Partially achieved
	D24.3 Strategic Workforce Plan implemented	Partially achieved
A25 Strengthen digital capability	D25.1 Digital workforce strategy and skills uplift delivered	Achieved
Focus Area 7: Evolve the Commission’s ICT systems to be robust and user-focused		
A26 Update the Commission’s Digital Strategy	D26.1 Digital Strategy reviewed and key initiatives delivered	Achieved
A27 Continue the cyber security uplift program	D27.1 Maturity against the Essential 8 enhanced	Achieved
A28 Deliver the Data Management and Analytics Platform	D28.1 The Commission’s Data Architecture, including a database layer and integration layer, implemented and operationalised	Achieved

Achieved – 100% of the deliverable was achieved

Partially achieved – significant progress was made towards achieving the deliverable, but final achievement is anticipated outside of the reporting period

Deferred – progress against the deliverable was held off until the following reporting period; 2 deliverables are dependent on deferred deliverables

Appendix 2

Environment Protection and Biodiversity Conservation Act 1999

The Commission is firmly committed to complying with requirements under the *Environment Protection and Biodiversity Conservation Act 1999*, Energy Efficiency in Government Operations Policy and APS Net Zero 2030 Policy. The Commission is progressively decreasing its environmental footprint through management of energy-efficient office buildings and procurement of environmentally sound equipment and appliances. Other initiatives to reduce energy consumption include:

- harnessing technology for remote interactions to reduce carbon emissions resulting from air travel
- deploying fit-outs that are designed to reduce energy demands
- integrating energy-efficient systems for heating and cooling
- implementing lighting solutions such as T5 fluorescent fixtures paired with movement-activated sensors
- maintaining a high percentage of hybrid cars within the Commission's fleet (currently 96%).

The Commission is also committed to protecting the environment through efficient and effective waste management. We aim to increase the amount of waste recycled as a proportion of total waste. Segregated waste streams (co-mingled recycling, paper, cardboard and general waste) are in place at all Commission offices. Printer toner cartridges can be recycled at all offices, and the Commission has continued planning for a battery collection and recycling program.

APS Net Zero 2030

APS Net Zero 2030 is the government's policy for the APS to reduce its greenhouse gas emissions to net zero by 2030 and transparently report on its emissions.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions during 2024–25. Results are presented based on carbon dioxide equivalent (CO₂-e) emissions.

Greenhouse gas emissions reporting has been developed with a methodology that is consistent with the whole-of-Australian Government approach as part of the APS Net Zero 2030 Policy.

The Commission has demonstrated a firm commitment towards achieving this goal of net zero greenhouse gas emissions within the stipulated timeframe.

Table 28. Greenhouse Gas Emissions Inventory – location-based method, 2024–25

Emission source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (location-based approach) ¹	n/a	234.85	23.93	258.79
Natural gas	0	n/a	0	0
Solid waste ²	0	n/a	7.05	7.05
Refrigerants	0	n/a	n/a	0
Fleet and other vehicles	8.28	n/a	2.11	10.39
Domestic commercial flights	n/a	n/a	1,244.92	1,244.92
Domestic hire car ³	n/a	n/a	86.91	86.91
Domestic travel accommodation	n/a	n/a	437.72	437.72
Other energy	0	n/a	0	0
Total t CO₂-e	8.28	234.85	1,802.64	2,045.78

Note: The table above presents emissions related to electricity usage using the location-based accounting method.

t = tonne

CO₂-e = carbon dioxide equivalent

n/a = not applicable

- 1 A portion of electricity data was unable to be sourced and a small number of inconsistencies in reported data have been identified. Any changes to emissions calculations resulting from sourcing missing data or clarifying inconsistencies will be addressed within the amendments process, which is due to take place in the first half of 2026.
- 2 Due to the multi-tenanted nature of office sites, actual tenant-level waste data was not available at sites where disposal is managed by landlords. Estimates have been derived using staff numbers, with benchmarks (kilogram of waste per work point) based on the Commission's operational waste profile.
- 3 Emissions from hire cars for 2024–25 is incomplete due to missing travel data for a small number of car hire instances. The quality of data is expected to improve over time as emissions reporting matures.

Table 29. Greenhouse Gas Emissions Inventory – market-based method, 2024–25

Emission source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Electricity kWh
Electricity (location-based approach)	234.85	23.93	258.79	367,551.04
Market-based electricity emissions	221.08	30.02	251.10	272,939.81
Total renewable electricity	n/a	n/a	n/a	94,611.23
Mandatory renewables ¹	n/a	n/a	n/a	66,875.91
Voluntary renewables ²	n/a	n/a	n/a	27,735.32

Note: The table above presents emissions related to electricity usage using both the location-based and market-based accounting methods.

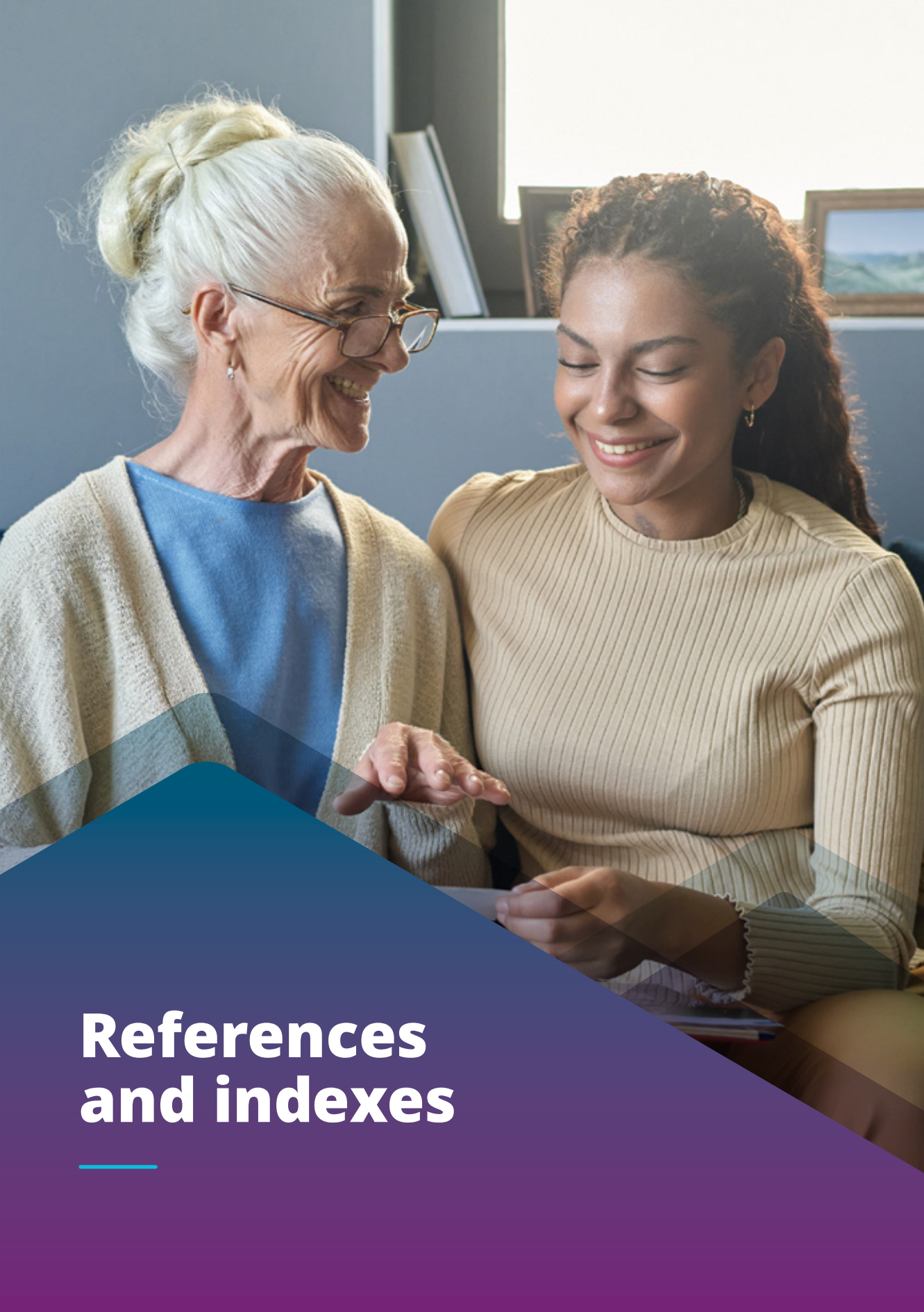
t = tonne

CO₂-e = carbon dioxide equivalent

n/a = not applicable

kWh = kilowatt hours

- 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.



References and indexes

Glossary

Alis Aged Care Learning Information Solution

AM Member of the Order of Australia

AO Officer of the Order of Australia

APS Australian Public Service

CALD Culturally and linguistically diverse

Commission Act *Aged Care Quality and Safety Commission Act 2018*

Commission Rules Aged Care Quality and Safety Commission Rules 2018

EL Executive Level

FAICD Fellow, Australian Institute of Company Directors

FCA Fellow, Chartered Accountants Australia and New Zealand

FCPA Fellow Certified Practicing Accountant

FOI Act *Freedom of Information Act 1988*

GAICD Graduate Member, Australian Institute of Company Directors

GST Goods and Services Tax

LGBTIQ+ Lesbian, gay, bisexual, transgender, intersex, queer; the plus sign (+) signifies the diversity of sexualities, genders and bodily diversities within the community

MEDOFF 6 Medical Officer 6

MP Member of Parliament

NAIDOC National Aborigines' and Islanders' Day
Observance Committee

NATSIFCP National Aboriginal and Torres Strait
Islander Flexible Aged Care Program (flexible care)

New Aged Care Act *Aged Care Act 2024*

PBS Portfolio Budget Statements

PGPA Act *Public Governance, Performance
and Accountability Act 2013*

PGPA Rule Public Governance, Performance
and Accountability Rule 2014

PSM Public Service Medal

Public Service Act *Public Service Act 1999*

SCORM Shareable Content Object Reference Model

SES Senior Executive Service

SIRS Serious Incident Response Scheme

List of tables and figures

Figure 1. Organisational structure, 30 June 2025	24
Figure 2. Planning and reporting framework, 2024–25	37
Figure 3. Complaints received and resolved, 2022–23 to 2024–25	48
Figure 4. Governance structure, 30 June 2025	67
Table 1. Advisory Council membership, 2024–25	27
Table 2. Advisory Council meetings, 2024–25	29
Table 3. Advisory Council expenditure, 2024–25	32
Table 4. Summary of results against performance measure targets, 2024–25	43
Table 5. Operating revenue, 2024–25	62
Table 6. Operating expenses, 2024–25	62
Table 7. Total assets, 30 June 2025	63
Table 8. Total liabilities, 30 June 2025	63
Table 9. Entity resource statement for the year ended 30 June 2025	64
Table 10. Risk and Audit Committee membership, 2024–25	70
Table 11. Australian Public Service Act employment salary ranges by classification level, 30 June 2025	88
Table 12. Australian Public Service Act employment arrangements, 30 June 2025	89
Table 13. Australian Public Service Act Indigenous employment, 30 June 2025	97
Table 14. All ongoing employees by location and gender, 30 June 2025	100
Table 15. All non-ongoing employees by location and gender, 30 June 2025	101

References and indexes

Table 16. Australian Public Service Act ongoing employees by classification and gender, 30 June 2025	102
Table 17. Australian Public Service Act non-ongoing employees by classification and gender, 30 June 2025	103
Table 18. Australian Public Service Act employees by classification and employment type, 30 June 2025	104
Table 19. Australian Public Service Act employees by location and employment type, 30 June 2025	105
Table 20. Remuneration for key management personnel, 2024–25	109
Table 21. Remuneration for Senior Executive Service staff, 2024–25	111
Table 22. Remuneration for other highly paid staff, 30 June 2025	111
Table 23. Number of, and expenditure on, reportable consultancy contracts, 2024–25	116
Table 24. Number of, and expenditure on, reportable non-consultancy contracts, 2024–25	116
Table 25. Organisations receiving a share of consultancy contract expenditure, 2024–25	117
Table 26. Organisations receiving a share of non-consultancy contract expenditure, 2024–25	117
Table 27. Performance against Annual Operational Plan 2024–25	155
Table 28. Greenhouse Gas Emissions Inventory – location-based method, 2024–25	162
Table 29. Greenhouse Gas Emissions Inventory – market-based method, 2024–25	163

List of requirements for non-corporate Commonwealth entities

PGPA Rule Reference	Description	Requirement	Pages
17AD(g)	Letter of transmittal		
17AI	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report	Mandatory	iii
17AD(h)	Aids to access		
17AJ(a)	Table of contents (print only)	Mandatory	v–vi
17AJ(b)	Alphabetical index (print only)	Mandatory	179–94
17AJ(c)	Glossary of abbreviations and acronyms	Mandatory	166–7
17AJ(d)	List of requirements	Mandatory	170–6
17AJ(e)	Details of contact officer	Mandatory	ii
17AJ(f)	Entity’s website address	Mandatory	ii
17AJ(g)	Electronic address of report	Mandatory	ii
17AD(a)	Review by accountable authority		
17AD(a)	A review by the accountable authority of the entity	Mandatory	1–10
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	A description of the role and functions of the entity	Mandatory	16–18
17AE(1)(a)(ii)	A description of the organisational structure of the entity	Mandatory	24–25
17AE(1)(a)(iii)	A description of the outcomes and programmes administered by the entity	Mandatory	13

References and indexes

PGPA Rule Reference	Description	Requirement	Pages
17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan	Mandatory	14
17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority	Mandatory	12
17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority	Mandatory	12
17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory	12
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		
	<i>Annual performance statements</i>		
17AD(c)(i); 16F	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule	Mandatory	34–60
<i>17AD(c)(ii)</i>	<i>Report on financial performance</i>		
17AF(1)(a)	A discussion and analysis of the entity's financial performance	Mandatory	61–3
17AF(1)(b)	A table summarising the total resources and total payments of the entity	Mandatory	64
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

References and indexes

PGPA Rule Reference	Description	Requirement	Pages
17AD(d)	Management and accountability		
	<i>Corporate governance</i>		
17AG(2)(a)	Information on compliance with section 10 (fraud systems)	Mandatory	74
17AG(2)(b)(i)	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared	Mandatory	73
17AG(2)(b)(ii)	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place	Mandatory	73
17AG(2)(b)(iii)	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity	Mandatory	73
17AG(2)(c)	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	Mandatory	66–83
17AG(2)(d) – (e)	A statement of significant issues reported to 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
	<i>Audit committee</i>		
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee	Mandatory	69
17AG(2A)(b)	The name of each member of the entity's audit committee	Mandatory	70–1
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee	Mandatory	70–1
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings	Mandatory	70–1
17AG(2A)(e)	The remuneration of each member of the entity's audit committee	Mandatory	70–1

References and indexes

PGPA Rule Reference	Description	Requirement	Pages
<i>External scrutiny</i>			
17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny	Mandatory	84–6
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	84–6
17AG(3)(b)	Information on any reports on 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
<i>Management of human resources</i>			
17AG(4)(a)	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives	Mandatory	87–98
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	99–105
17AG(4)(b)	Statistics on the entity's APS employees on an ongoing and non ongoing basis; including the following: statistics on staffing classification level; statistics on full time employees; statistics on part time employees; statistics on gender; statistics on staff location; statistics on employees who identify as Indigenous	Mandatory	97, 99–105

References and indexes

PGPA Rule Reference	Description	Requirement	Pages
17AG(4)(c)	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i>	Mandatory	89, 107
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	89
17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level	Mandatory	88
17AG(4)(c)(iii)	A description of non salary benefits provided to employees	Mandatory	89
17AG(4)(d)(i)	Information on the number of employees at each classification level who received performance pay	If applicable, mandatory	n/a
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
<i>Assets management</i>			
17AG(5)	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory	113
<i>Purchasing</i>			
17AG(6)	An assessment of entity performance against the Commonwealth Procurement Rules	Mandatory	114–19

References and indexes

PGPA Rule Reference	Description	Requirement	Pages
<i>Reportable consultancy contracts</i>			
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	115, 116
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	115
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	114–15
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	115
<i>Reportable non-consultancy contracts</i>			
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	115, 116

References and indexes

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	115
17AD(daa)	<i>Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</i>		
17AGA	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	Mandatory	117
	<i>Australian National Audit Office access clauses</i>		
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, 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
	<i>Exempt contracts</i>		
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

References and indexes

PGPA Rule Reference	Description	Requirement	Pages
<i>Small business</i>			
17AG(10)(a)	A statement that “[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.”	Mandatory	117
17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium enterprises	Mandatory	117–18
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	n/a
<i>Financial statements</i>			
17AD(e)	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act	Mandatory	124–51
<i>Executive remuneration</i>			
17AD(da)	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2 3 of the Rule	Mandatory	106–11
17AD(f)	Other mandatory information		
17AH(1)(a)(i)	If the entity conducted advertising campaigns, a statement that “During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.”	If applicable, mandatory	n/a
17AH(1)(a)(ii)	If the entity did not conduct advertising campaigns, a statement to that effect	If applicable, mandatory	119

References
and indexes

PGPA Rule Reference	Description	Requirement	Pages
17AH(1)(b)	A statement that “Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].”	If applicable, mandatory	n/a
17AH(1)(c)	Outline of mechanisms of disability reporting, including reference to website for further information	Mandatory	98
17AH(1)(d)	Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found	Mandatory	77
17AH(1)(e)	Correction of material errors in previous annual report	If applicable, mandatory	120–1
17AH(2)	Information required by other legislation	Mandatory	77, 156–63

Index

- Aboriginal and Torres Strait Islander Cultural Capability Framework, 96
- Aboriginal and Torres Strait Islander Recruitment, Retention and Development Strategy, 96
- Aboriginal and Torres Strait Islander staff, 95–7
- Accountability Principles, 13
- Accountable Authority, 12, 34, 66, 126
 - instructions, 114
 - accreditation decisions, reconsideration, 81
- acknowledgement of Country, iv
- Administrative Review Tribunal, 86
- advertising campaigns, 119
- Advisory Council *see Aged Care Quality and Safety Advisory Council*
- Aged Care Act 1997*, 13, 83, 156
- Aged Care Act 2024*, 4, 6, 7, 9, 10, 19, 26, 30, 31, 36, 42, 45, 47, 53, 56, 58, 60
 - changes in preparation of, 3, 155
 - passage of new Act, 2–3, 45
- Aged Care Provider Financial Viability Monitoring Program, 155
- aged care providers
 - placed under active supervision as a result of proactive risk profiling or risk detection, 59

- surveyed, express trust and confidence in the Commission's oversight and support, 56
- Aged Care Quality and Safety Advisory Council, 26–32, 67
 - advice to the Minister and Commissioner, 29–30
 - Capability Review and Aged Care Act 2024, 31
 - financial information and secretariat services, 32
 - meeting schedule, 29
 - membership, 27–8
 - role and functions, 26
 - stakeholder engagement, 31–2
- Aged Care Quality and Safety Commission
 - Accountable Authority, 34, 66, 126
 - corporate governance, 66–83
 - Corporate Plan 2024–25, 35, 37, 42
 - functions and powers, 17–18
 - objectives, 133
 - organisational structure, 24–5
 - overview, 11–32
 - purpose, 12–13, 14
 - role, 16
 - values, 18–19
 - vision, 15
- Aged Care Quality and Safety Commission Act 2018*, iii, 12, 16, 17, 26, 36, 66, 76, 80, 154
- Aged Care Quality and Safety Commission Rules 2018*, 12, 19, 80, 83
- Aged Care Quality Standards*, 3, 7, 45, 156
- aged care sector, educational resources, 58, 156

aged care services, better outcomes for Australians
accessing, 155–7

aged care workforce, 10

Anderson, Janet, 10, 12, 27, 109

Annual Operational Plan 2024–25, 36

report against, 154–9

annual performance statements, 24–60

- key activities, 39
- performance measures, 40–1
- performance reporting framework, 35–41
- statement of preparation, 34
- summary of performance, 42–60

Applebee, Geoffrey, 70

applications for approved provider status,
reconsiderations, 83

APS Continuous Learning Model, 93

APS Employee Census, 8, 92

APS Executive Remuneration Management Policy,
107

APS Net Zero 2030, 161–3

APS Strategic Commissioning Framework, 112

APS Values, 18

asset management, 113

audits of aged care services, 45, 156

Australian National Audit Office

- access clauses, 118
- independent auditor’s report, 124–5

awards, 92

Bampton, Michelle, 109
banning orders, 46
 decisions reconsideration, 82
better outcomes for Australians accessing aged care
 services, 155–7
Braithwaite, Valerie, 27, 28
Business Resilience Management Framework, 157

Callary, Mandy, 25, 27, 68, 110
capability development, 92
Capability Review Report, 3, 26, 31
Case Management System, 155
Chief Clinical Advisor, 25, 68, 108, 109, 110
Chief Financial Officer, 127
Chief Risk Officer, 72
Clinical Governance Framework, 159
clinicians team and focus, 6
Code of Conduct for Aged Care, 19, 55, 78
Collins, Noel, 27, 28
Commission Consultative Forum, 7, 23, 31, 67
Commission Management Committee, 67, 68, 72,
 79, 108
Commission Service Charter, 157
Commissioner, 12, 25, 67, 68, 73, 79, 108, 109, 127
 from the Commissioner, 1–10
 see also Accountable Authority; Hefren-Webb, Liz
Commonwealth Ombudsman, 85
Commonwealth Performance Framework, 35
Commonwealth Procurement Framework, 119

Commonwealth Procurement Rules, 114

Commonwealth Property Management Framework, 95

Commonwealth Risk Management Policy, 72

complaint decisions, reconsideration, 80

Complaints Commissioner, 25, 68, 108, 109

complaints management, 156

- complainant and responder survey about complaints handling process, 50
- complaints about the Commission, 79–80
- complaints finalised achieve a positive outcome for older people, 51
- complaints resolved within published service standards, 47–8
- reviews and considerations of decisions, 80–3

Serious Incident Response Scheme Priority 1 notifications, 52

compliance decisions, reconsideration, 82

consultancy contracts, 114–17

Consumers and Families Panel, 7, 23, 57

coronial inquiries, 86

corporate capabilities, stronger, 157–9

Corporate Plan 2024–25, 35, 37, 42

COVID-19 related deaths, 86

COVID-19 vaccination obligations, 6

Cultural Capability Framework, 94

Culturally and Linguistically Diverse (CALD) Aged Care Reference Group, 8, 157

Culturally and Linguistically Diverse (CALD) network, 9, 94

cyber security uplift, 75, 159

Data Management and Analytics Program, 159

Davis, Christopher, 127

Department of Health, Disability and Ageing, 3, 67

Deputy Commissioners, 24–5, 68, 108, 109, 110

digital governance, 157

Digital Strategy 2022–25, 9, 159

directions and notices, 5

disability

Commission staff, 97–8

network, 9, 94

Disability Discrimination Act 1992, 95

Disability Strategy 2021–31, 98

diversity, 9, 94–8

Diversity and Inclusion Strategy 2024–25, 94

Dundon, Julie, 27, 28

educational resources (Commission's) as effective
and engaging, 58, 156

Edwards, Peter, 25, 109, 110

Employee Assistance Program, 90

energy efficiency, 160

enforcement actions, 5

enquiries, responded to within published service
standards, 49

Enterprise Agreement 2024–27, 89, 96, 107

Enterprise Risk Management Framework, 72, 157

entity resource statement, 64

Environment Protection and Biodiversity Act 1999, 160

escalated referrals

- decisions in response to are made within 7 days of receipt, 54

- requiring active supervision are remediated within 4 months, 55

Evans, Sally, 27, 28

Executive Directors, 109, 110

Executive Leadership Group, 72

exempt contracts, 118

external scrutiny, 84–6

Fair Work Commission, 86

Federal Budget funding, 9

Financial and Prudential Standards, 7

financial performance, 61–4

financial position, 63

financial statements, 123–51

- independent auditor's report, 124–5

- notes to, 133–51

First Nations Cultural Protocols, 96

First Nations Hub, 8

First Nations staff, 95–7

First Nations stakeholders, 8, 157

Food, Nutrition and Dining campaign, 57

fraud and corruption control, 73–4

Fraud and Corruption Control Plan 2024–26, 74

freedom of information, 77, 84, 158

Freedom of information Act 1988, 77

from the Commissioner, 1–10

Gender Equality network, 9, 94

glossary, 166–7

governance structure, 67

greenhouse gas emissions inventory, 161–3

Hanssens, Richard, 27

Health, Disability and Ageing portfolio, 12

Health Portfolio Budget Statements 2024–25,
13, 35, 37, 42, 61

Hefren-Webb, Liz, 10, 12, 25, 27, 28, 34, 60, 73, 109,
127

see also Accountable Authority; Commissioner

human resource management, 87–105

ICT enhancements, 155

independent auditor's report, 124–5

Indigenous Liaison Officer, 96

Indigenous network, 9

Indigenous Procurement Policy, 119

Indigenous staff, 95–7

Individual Flexibility Arrangement, 89, 107

influenza vaccinations, 91

Information Publication Scheme, 77, 158

Information and Records Management Framework,
158

Information and Records Management Strategy,
158

integrity, 72–5
Integrity Framework, 75, 157
internal audit and assurance, 74–5
International Day of People with Disability, 94
International Pronouns Day, 94

Jaggers, Bronwen, 25, 68, 109, 110
judicial and administrative review, 86

key activities, 39
key management personnel, remuneration,
108–10, 148
knowledge management strategy, 159

Laffan, Amy, 27
le Dieu, Mark, 25, 68, 109
LearnHub learning management system, 93, 97
letter of transmittal, iii
LGBTIQ+ network, 9, 94
Lifting Leadership program, 93
Lilley, Carol, 70
list of requirements, 170–8

McCabe, Maree, 27, 28, 31
Macleod, Louise, 109, 110
management and accountability, 65–122
Manager’s Essentials virtual learning program, 93
Metz, Melanie, 25, 68, 109, 110

Minister for Aged Care and Seniors, iii, 12, 27, 66, 67

Modern Slavery Act 2018, 114

Moore, Callum, 27

National Aboriginal and Torres Strait Islander
Flexible Care Program, 45

National Aged Care Advisory Council, 31

National Care and Support Worker Regulation
initiative, 155

net asset position, 63

Neurodiverse network, 9, 94

non-compliance, 156

decrease in year-on-year, by provider cohort, 53

directions and notices, and enforcement, 5

non-salary benefits, 87

Office of the Australian Information Commissioner,
84

older people receiving aged care, surveyed, express
confidence in the Commission's ability
to safeguard their rights and quality of care, 56

online learning platform (for people working
in the aged care sector), 58

operating results, 61–3

operating revenue and expenses, 62

organisational structure, 24–5

outsourcing expenditure, reduction in, 112

parliamentary accountability, 85

People Capability Framework, 93, 94, 96, 159

People Strategy 2024–26, 3, 8, 87, 159

Performance Development Agreements, 94

performance measures, 40–1

- results, 45–60
- summary, 43–4
- performance reporting framework, 35–41
- continuous improvement, 36
- key activities, 39

Peterson, Lisa, 109, 110

pharmacy outreach, 155

planning and reporting framework, 37

Portfolio Budget Statements 2024–25

- see Health Portfolio Budget Statements 2024–25

privacy, 76, 84

Privacy Act 1988, 76

Privacy Awareness Week, 78

Privacy Management Framework, 158

Privacy Management Strategy, 158

procurement, 118–19

Protective Security Policy Framework security

- risk assessment, 75

provider cohort, decrease in year-on-year

- non-compliance, 53

Provider Risk Committee, 55

Providers and Workers Engagement Register, 7, 25

Public Governance, Performance and Accountability Act 2013, iii, 12, 34, 69, 74, 114, 133

Public Governance, Performance and
Accountability Rule 2014, iii, 42, 74

public interest disclosure, 78

Public Interest Disclosure Act 2013, 78

Public Service Act 1999, 13

determination, 89, 106

purchasing, 114–19

purpose (of the Commission), 12–13, 14

Quality Assessor Training Program, 93

Quality Assurance Framework, 72

quality audits, 45

Quality of Care Principles, 13

Rae, the Hon Sam, iii, 12

Rainbow network, 9, 94

Rake, Gary, 25, 68, 109, 110

Reconciliation Action Plan, 95

reconsideration of a decision not to make
a determination that governance requirements
do not apply, 83

reconsideration of a decision to not register
a quality assessor for a further period of one
year, 83

recruitment (staff), 87, 96

recycling, 161

Reeves, Julie, 27, 28

Register of Banning Orders, 46

regulatory approach, 22–3

regulatory campaigns, 5

Regulatory Operating Model (ROM), 36, 60, 72, 155

Regulatory Risk Management Framework, 72, 157

Regulatory Strategy, 4, 20, 22, 30, 155

remediation of information published in previous annual reports, 120–1

remuneration

- basis of determining, 107
- key management personnel, 108–10, 148
- other highly paid staff, 111
- policies and practices, 106–7
- Senior Executive Service staff, 107, 111
- staff, 88–9

report against Annual Operational Plan 2024–25, 36, 154–9

Report of the Independent Capability Review of the Aged Care Quality and Safety Commission, 3, 26, 31

reportable consultancy contracts, 115, 116, 117

reportable non-consultancy contracts, 115, 116, 117

Respectful Workplace Policy, 94

reviews and considerations of decisions, 80–3

Richardson, Margot, 27, 28

Risk and Audit Committee, 67, 69, 72, 75

- membership, 70–1

risk management, 72

risk profiling methodologies, evaluation, 60

role (of the Commission), 16

Safety, Rehabilitation and Compensation Act 1988, 90

Sandison, Barry, 27, 28

Sector Readiness Plan, 3

Senior Executive Service staff, remuneration,
107, 111

Serious Incident Response Scheme (SIRS), 6, 19, 75,
156

 Priority 1 notifications, 52

site audits, 45

small and medium enterprise businesses, 118–19

staff, 8–9

 by classification and employment type, 104

 by classification and gender, 102–3

 by location, 105

 by location and gender, 100–1

 capability development, 92

 diversity, 9, 94–8

 employment arrangements, 89, 96, 107

 engagement, 92

 Indigenous, 95–6

 non-salary benefits, 87

 recruitment, 87, 96

 remuneration, 88–9

 statistics, 99–105

 work health and safety, 90–1

 with disability, 97–8

stakeholders

 engagement (Advisory Council), 31–2

 engagement (Commission), 7–8

surveyed, report satisfaction with engagement activities, 57, 157

statement by the Accountable Authority and Chief Financial Officer, 127

statement of cash flows, 131

statement of changes in equity, 130

statement of comprehensive income, 128

statement of financial position, 129

strategic commissioning framework, 112

strategic priorities, 20–1

Study Assistance, 93

Supervision Model, 5, 30, 55, 59

Supplier Pay On-Time or Pay Interest Policy, 119

surveyed aged care providers express trust and confidence in the Commission’s oversight and support, 56

surveyed older people receiving aged care express confidence in the Commission’s ability to safeguard their rights and quality of care, 56

surveyed stakeholders report satisfaction with engagement activities, 57

total assets and liabilities, 63

training (staff), 90, 93

Traynor, Victoria, 27, 28

Tune, David, 3

United Nations Convention on the Rights of Persons with Disabilities, 98

User Rights Principles, 13

values (of the Commission), 18–19

Viertmann, Lily, 71

vision (of the Commission), 15

waste management, 161

website, 7

Wellbeing Plan, 90

Wells, the Hon Anika, 12

work health and safety, 90–1

Work Health and Safety Act 2011, 90

Work Health and Safety Committee, 91

Work Health and Safety Regulations 2011, 90

workforce statistics, 99–105

Wroth, Melanie, 27, 109, 110



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