Australian Government
Australian Public Service Commission

# Annual Report

## 2025–26

incorporating the Annual Report
of the Merit Protection Commissioner

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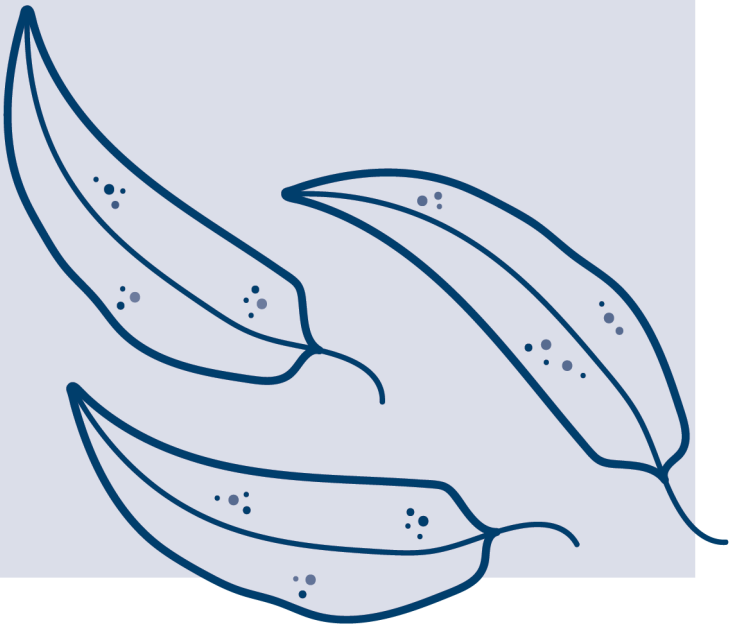
An electronic copy of this report can be found on the Transparency Portal: www.transparency.gov.au.

More information about the Commission can be found on our website: www.apsc.gov.au.

# Acknowledgement of Country

The Australian Public Service Commission proudly acknowledges the Traditional Custodians of Country throughout Australia, and their continuing connection to land, sea, waterways, skies, and songlines woven throughout.
We recognise and value the ongoing leadership, contributions and work of Aboriginal and Torres Strait Islander peoples and communities.

We celebrate the rich cultures of all Aboriginal and Torres Strait Islander Nations and pay our respects to their Elders past and present, for they are the holders of knowledge and wisdom.



# Letter of transmittal

Australian Government
Australian Public Service Commission

**Ms Jacqui Curtis PSM**
**Australian Public Service Commissioner**

Senator the Hon Katy Gallagher
Minister for Finance
Minister for Women
Minister for the Public Service
Minister for Government Services
Parliament House
CANBERRA ACT 2600

Dear Minister

I am pleased to present the annual report of the Australian Public Service Commission for the financial year 2025–26.

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

As required by section 51 of the *Public Service Act 1999,* the report of the Merit Protection Commissioner has been included in this report.

This report includes the Commission's audited annual financial statements as required by subsection 43(4) of the PGPA Act and the Commission's annual performance statements as required under section 39 of the PGPA Act.

As required by section 10 and subsection 17AG(2) of the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule), I certify that:

- the Commission has conducted fraud and corruption risk assessments and prepared fraud and corruption control plans
- the Commission has appropriate mechanisms in place for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption
- I have taken all reasonable measures to appropriately deal with fraud and corruption relating to the Commission.

Yours sincerely

Ms Jacqui Curtis PSM
Australian Public Service Commissioner
14 October 2026

B Block, Treasury Building
Parkes Place West PARKES ACT 2600
GPO Box 3176 CANBERRA ACT 2600

# Contents

Letter of transmittal ..... 5
Commissioner's review ..... 8
The year in focus ..... 11
Part 1: Overview ..... 21
Part 2: Annual performance statements ..... 29
Part 3: Financial performance ..... 51
Part 4: Management and accountability ..... 95
Part 5: Human resource management ..... 107
Part 6: Other mandatory information ..... 121
Part 7: Appendices ..... 125
Merit Protection Commissioner Annual Report ..... 135
Aids to access ..... 197
Index ..... 210

# Commissioner's review

Jacqui Curtis PSM

The Australian Public Service Commission is entrusted as the steward of capability, integrity and workforce management across the Australian Public Service. The service is operating in an increasingly complex environment, shaped by changing community expectations, technological advances and challenges that increasingly cut across organisational, policy and portfolio boundaries.

In this context, our role is to strengthen the capability, integrity and workforce foundations that enable the APS to deliver for government and the Australian community, both today and into the future. The Commission's people bring deep APS experience, professionalism and a strong sense of public purpose to this task. Their work helps agencies navigate complexity, strengthen capability and maintain the trust Australians place in the public service.

Throughout 2025–26, the Commission delivered on its statutory responsibilities under the Public Service Act 1999 (Public Service Act) while continuing to provide foundational support and quality advice to the service. This report reflects our work to strengthen APS capability, maintain public trust, support a high-performing workforce and help embed reforms that will continue delivering value to government and the community over the long term.

Building capability remained a central focus of our work. Through the APS Academy, APS Professions, leadership development, talent initiatives, capability reviews and workforce planning activities, we continued investing in the skills, expertise and institutional capability needed across the APS. This year also provided an opportunity to reflect on a decade of APS Talent Councils, which has strengthened the APS's approach to identifying and developing future leaders, building leadership pipelines and supporting succession planning across the service. The APS Academy celebrated its fifth year of operation, highlighting its role in supporting learning, leadership and stewardship across all career stages.

During the year, we also continued supporting implementation of the Strategic Commissioning Framework. This work is about more than reducing reliance on external providers. It is an investment in institutional knowledge, organisational resilience and APS capability. By strengthening capability within agencies and supporting informed procurement and contract management practices, the framework helps ensure critical expertise remains within the public service while delivering long-term value for government and the community.

Integrity remains fundamental to public service. During the year, we continued to support agencies to uphold the APS Values, Employment Principles and Code of Conduct by providing advice and practical support. The APS Values are more than obligations to be met. They shape how we work, lead and make decisions, and are central to maintaining the trust placed in the APS. In a rapidly changing environment, maintaining that trust depends on a continued commitment to integrity, accountability and public service professionalism.

We played a key role in administering workforce policy, delivering workforce reporting and insights, and we helped agencies make informed decisions about their people and future

workforce needs. Through this work, we supported the APS to strengthen its role as a model employer, fostering workplaces that are inclusive, adaptable and capable of attracting, developing and retaining the talent needed to serve the Australian community.

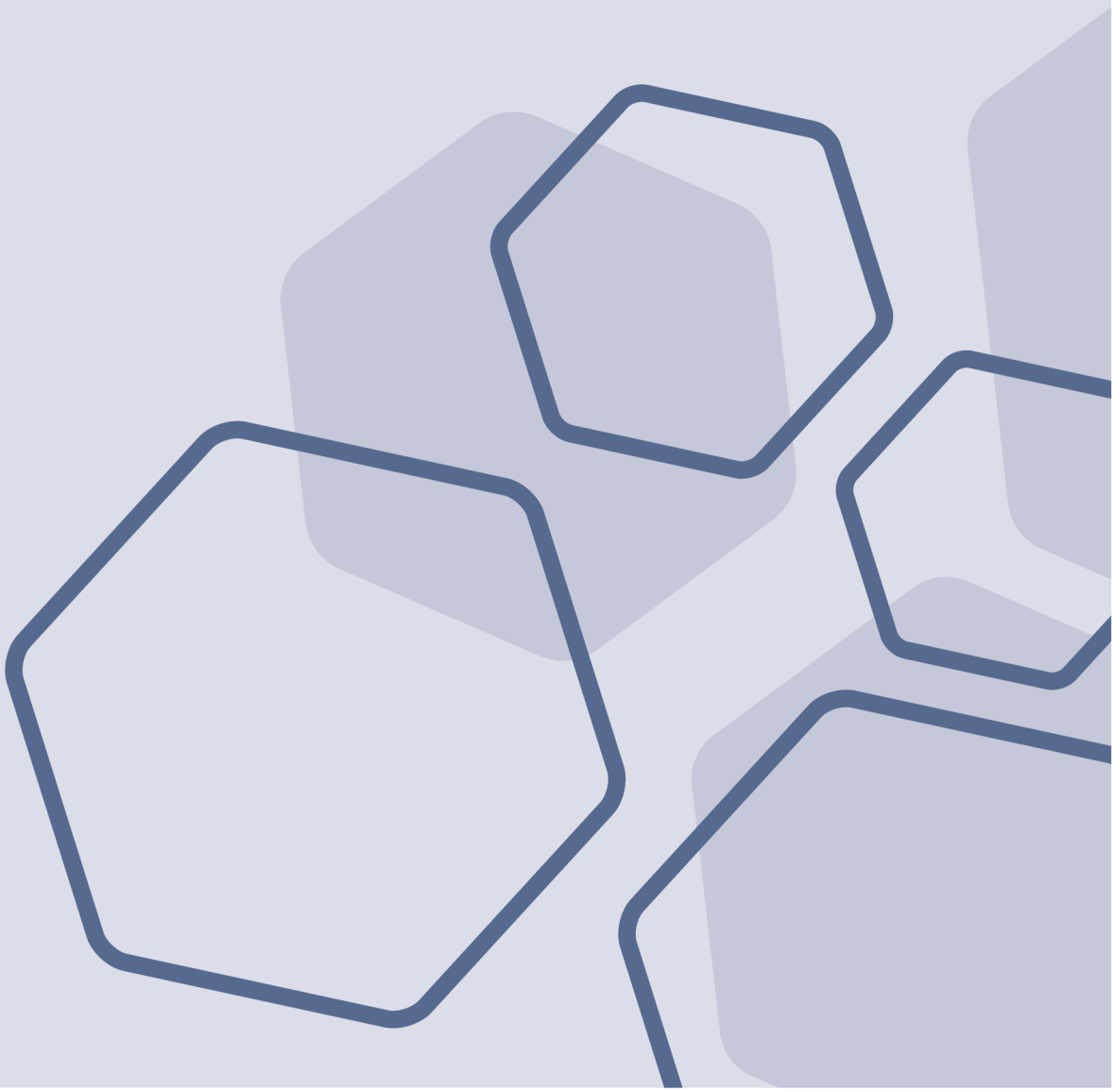
The year also marked an important transition for APS Reform. The reforms introduced over recent years have strengthened APS capability, integrity and workforce management across the service. While the formal reform program concluded, the work of reform is far from complete. Our focus now is continuing to embed reforms into everyday practice and ensuring they make a tangible difference to the Australian community.

Looking ahead, we have an opportunity to build on the foundations reflected in this report. For the Commission, that means focusing our efforts where we can make the greatest difference: providing practical and evidence-based support to agencies, strengthening leadership and workforce capability, supporting talent development and succession planning, and helping build the institutional resilience required for future challenges..

**Jacqui Curtis PSM**

Australian Public Service Commissioner

# The year in focus



# **In focus:** Practical tools for emerging challenges in recruitment

Through our engagement with agencies across the APS, we heard a consistent message: *Agencies needed practical support to navigate emerging issues, including the growing use of artificial intelligence (AI) in recruitment processes and the need to strengthen integrity checks during hiring.*

We developed new resources:

- Principles for the use of AI in Recruitment
- Better Practice Employment Questions for Recruitment Application Forms.

These resources provide practical, accessible tools that agencies can incorporate into their recruitment processes. Their development was informed by ongoing engagement with agencies across the APS to better understand the challenges facing human resources teams and hiring managers, and to identify areas where additional support was needed.

**Principles for the use of AI in Recruitment**

The APS-wide Principles for the use of AI in Recruitment support the responsible and transparent use of AI by agencies and job applicants. We developed *Principles for candidate use of AI in recruitment* for candidates applying for APS vacancies. New APS agency resources include *Principles for agency use of AI in recruitment* and *Guide for managing candidate use of AI in recruitment*.

The principles help agencies understand the opportunities, risks and considerations associated with AI in recruitment, supporting fair, transparent and merit-based hiring processes.

**Better Practice Employment Questions for Recruitment Application Forms**

The Better Practice Employment Questions for Recruitment Application Forms support agencies to strengthen integrity checks by providing a set of questions that can be used in application forms. These questions help agencies collect relevant information from candidates in a consistent and transparent manner, supporting informed hiring decisions and mitigating integrity and conduct risks.

Together, these resources help agencies respond to emerging challenges, manage recruitment risks, and uphold the APS Values and Employment Principles. They provide practical, user-focused guidance that can be readily implemented and adapted to meet the needs of individual agency operating environments.

The release of these resources demonstrates the Commission's commitment to understanding and responding to agency needs and delivering practical solutions to workforce challenges. Most importantly, these resources help agencies navigate a changing operating environment while maintaining public trust and confidence in APS recruitment processes.

# **In focus:** Celebrating 5 years of the APS Academy

In July 2026, the APS Academy celebrated its fifth anniversary. The APS Academy was an initiative auspiced by the Secretaries Board to bring together ideas, practices and expertise to support capability development and strengthen public service excellence across the APS.

The APS Academy builds on a long history of capability development across the APSC and the broader APS, reflecting decades of investment in learning and capability across the service.

It uses a practitioner-led learning approach, with a strong emphasis on coaching, mentoring and learning in the flow of work, as well as formal learning through courses, events and webinars.

Over the past 5 years, the APS Academy has served as a focal point for capability development across the APS, working in a networked model with departments, agencies, the APS Professions, academia and external experts including ANZSOG and IPAA.

The APS Academy works with partners to identify shared capability needs and deliver learning throughout public servants' careers. It fosters development at every career stage through programs that strengthen public administration, professional expertise and leadership capability, while encouraging knowledge sharing and collaboration through events, communities of practice and practitioner networks.

The APS Academy has helped strengthen a culture of continuous learning and reinforced the idea that capability development is a shared APS responsibility. It has supported a vibrant professional network where practitioners share ideas, solutions and lessons learned, from adapting to virtual learning during the pandemic to exploring opportunities presented by artificial intelligence.

Over the past 5 years, the APS Academy has recorded more than 683,000 learner engagements, including more than 200,000 in 2025–26 alone. In addition, it has supported capability development in agencies and through the Professions, enabling learning that is tailored to the specific context and needs of different workforces. At its core, the APS Academy is about people sharing expertise, learning from one another, and building capability together across agency boundaries.

Strong participation, positive feedback and sustained agency engagement demonstrate the APS Academy's value as a connector, convenor and enabler of capability development across the APS. The APS Academy is continuing to strengthen its evidence base to better understand how APS-wide learning contributes to capability and performance in the areas of highest identified capability need across the service.

Five years is an important milestone, but it is only one chapter in a much longer story of capability development across the APS. The APS Academy's first 5years have been about building strong foundations. The next chapter will be about continuing to evolve and respond to the changing needs of the service, to help build a capable, connected and high-performing APS that delivers for government and the Australian people.

# **In focus:** Listening and learning from the APS Employee Census

The annual APS Employee Census ran this year from 4 May to 5 June 2026. The Employee Census is a trusted survey where employees have their say about working in the APS. This survey provides agencies with insights into staff perceptions of the workplace, in areas such as employee engagement, leadership, communication, wellbeing and, new in 2026, speak-up culture.

From the 113 participating APS agencies, 80% of eligible employees responded to the Employee Census. This strong response rate ensures the results are representative and useful to inform workforce management, in turn achieving higher performance and better organisational outcomes.

The success of the Employee Census relies on strong partnerships with agencies. Key to these partnerships is fostering and maintaining relationships with the Commission's network of agency Census coordinators. The Commission and agencies worked together to ensure employees were invited to participate and saw value in doing so.

Agencies value the insights offered by Employee Census results. Reports of results are shared within organisations and encourage conversations within work teams to form action plans for building successful practices. Around one-third of agency leadership teams request a results briefing through the Employee Census service offer. Other agencies utilise significant in-agency capabilities to visualise and present the survey results alongside broader workforce indicators.

Such strong uptake within agencies and employee participation cement the APS Employee Census as a flagship service offering of the Commission.

Read more about the APS Employee Census on the Commission's website: [www.apsc.gov.au/initiatives-and-programs/workforce-information/research-analysis-and-publications/aps-employee-census-2026](www.apsc.gov.au/initiatives-and-programs/workforce-information/research-analysis-and-publications/aps-employee-census-2026).



# **In focus:** Building a capable and future ready APS

In 2025–26, the Capability Review Program continued to shine a light on APS capability and the importance of investing now to develop the skills, systems and processes that will equip agencies for the future.

Capability reviews are growing our collective understanding of APS organisational capability and how agencies are preparing for a changing future. They consider what objectives and challenges each agency is likely to face in coming years and what kinds of skills and capabilities it will need to meet them.

In 2025–26, the program surpassed 12 completed reviews. This means that nearly two-thirds of agencies in scope of the Capability Review Program have now undergone a review.

The program aims to embed a culture of continuous improvement across the APS and to ensure agencies have the right capabilities to deliver government priorities and outcomes for Australians.

Some consistent themes have been emerging. Completed reviews have identified areas of high capability across agencies including strong integrity, a commitment to APS values, inclusive cultures and sustained investment in the safety and wellbeing of staff.

Reviews have encouraged agencies to continue to build capability in areas like technology, data, strategic workforce planning and collaboration within organisations.

In 2025, the Capability Review Framework was updated to provide greater emphasis on agency capability to build and sustain First Nations partnerships, and to balance risk and innovation.

All completed capability reviews and agency action plans are published on the Commission's website: [www.apsc.gov.au/initiatives-and-programs/workforce-information/research-analysis-and-publications/capability-review-program](www.apsc.gov.au/initiatives-and-programs/workforce-information/research-analysis-and-publications/capability-review-program).

**Capability Review Framework – domains and elements**

| Leadership and culture | Collaboration | Delivery | Workforce | Enabling functions |
|---|---|---|---|---|
| • Integrity and values<br>• Risk and innovation<br>• Leadership and governance | • Public sector collaboration<br>• Non-government partnerships and engagement<br>• First Nations partnerships<br>• Internal collaboration | • Ministers and Parliament<br>• Review and evaluation<br>• User focus<br>• Implementation<br>• Strategy | • Strategic workforce planning<br>• Staff performance and development<br>• Staff culture and inclusion<br>• Staff safety and wellbeing | • Financial management<br>• Corporate operating model<br>• Technology<br>• Data |

# **In Focus:** Connecting and collaborating through the APS Professions

The APS Professions are helping build the skills, connections and expertise the APS needs to meet today's and tomorrow's challenges by bringing people together across agencies to share knowledge, strengthen capability and learn from one another. Through professional networks, learning opportunities and collaboration across disciplines, the professions are creating stronger connections across government and helping build a more capable and future-ready APS.

Drawing together more than 70,000 members across six professions, the APS Professions model provides a platform for employees to connect with peers, access development opportunities, and contribute to communities of practice that support continuous learning and improvement.

Collaboration is delivering tangible outcomes across the professions. The Human Resources Profession strengthened capability by building leadership pipelines through the EL2 Talent Pathway Program and expanding professional networks through events held across Australia.

The Data Profession's refreshed *Data for SES Leaders Program* connected senior executives from 14 agencies to strengthen data literacy and support informed decision-making across the APS. The Digital Profession also established a Digital and Cyber Talent Committee to build stronger talent pipelines and address future workforce needs.

The Evaluation Profession 's *Eval Folk: People of the Profession* series has connected practitioners from across government to share experiences, explore different evaluation approaches and learn from peers. These sessions provide opportunities for professional expertise, lessons learned and practical insights to be exchanged across agency boundaries.

The Procurement and Contract Management Profession has demonstrated the value of a connected profession through the successful *Pathways to Procurement Program*. Delivered through the APS Academy, the program provides APS employees with no-cost foundational procurement development and has become one of the Academy's most popular learning offerings. The profession further strengthened connections through its Procurement and Contract Management Conference, which attracted more than 450 public sector attendees and provided a forum for practitioners to share insights, discuss emerging challenges and build professional networks.

The Complex Project Management Profession is demonstrating collaboration through the development of a common project management lexicon, by bringing together expertise from multiple agencies to establish shared terminology and support a common understanding of project delivery practices across government.

The APS Academy has played a key role in enabling collaboration across the professions and regular profiling of professions through the academy newsletter has also helped increase awareness, participation and engagement across the APS.

Additionally, APS Professions content was consolidated into APS Learn, creating a single destination for members to access information, resources and development opportunities. The transition improves the user experience, reduces duplication, increases the visibility and use of profession resources, and helps ensure information

remains current and consistent across the APS.

The professions also continue to leverage partnerships across government, academia, industry and professional bodies to deliver development opportunities at scale. These partnerships provide members with access to specialised learning, contemporary insights and broader professional networks.

By fostering connection, collaboration and shared learning, the APS Professions are helping build critical capability across government. The model enables APS people to learn from one another, make better use of collective expertise and develop the skilled workforce needed to deliver better outcomes for government and the Australian community.

**About the APS Professions**

The 6 APS Professions are building the critical skills, connections and expertise the APS needs to meet today's challenges. Since it began in 2019, the APS Professions has shaped the capabilities and effectiveness of the APS by fostering innovation and empowering our people to lead in a fast-changing-world. This initiative, designed to attract, develop, retain and deploy specialised expertise across critical capability groups has significantly bolstered the APS workforce.

Find out more on the APS Professions website: www.apsprofessions.gov.au.

# **In Focus:** Unlocking opportunity through sponsorship

The APS CALD Sponsorship Pilot, launched in February 2026, is a landmark initiative designed to strengthen leadership and progression pathways for culturally and linguistically diverse (CALD) employees across the Australian Public Service.

The pilot involved 37 high-performing CALD EL2 and potential EL2 participants matched with 37 SES Band 2 sponsors across 8 APS agencies. Designed to accelerate the development of CALD EL2 employees for future SES roles through targeted sponsorship, the program uses senior influence and advocacy to raise visibility and create opportunities for participants.

The program recognises and addresses cultural factors that can influence career progression, helping to create more equitable pathways to senior leadership.

Both sponsors and participants received culturally responsive executive testing and coaching, access to masterclasses, and senior-level engagement across the APS.

Early feedback shows the pilot is working – with benefits for both sponsors and EL2 participants. Participants reported a significant expansion of networks and increase in visibility. They noted the program helped them identify their strengths and build confidence to pursue future leadership opportunities. Three participants were promoted.

Sponsors grew more personally invested in the objectives of the pilot, sharing their learnings with senior colleagues, and challenging their own assumptions. A strong cohort began providing leadership support to other CALD staff as well.

Designed as a scalable model, the pilot was developed by the Commission with the support of APS CALD Champion Secretary Jim Betts. The initiative supports the goals of the APS CALD Employment Strategy and Action Plan by ensuring the APS, including SES leadership, reflects the diversity of the Australian community it serves.




APS employees attending Masterclass 2 of the APS EL2 CALD Pilot Program.

# **In focus:** APS transformation and continuous improvement

As at 30 June 2026, the APS Reform Program had transitioned from a defined reform program to its continuous improvement phase. Over 3 years, the program progressed from establishing reform foundations to embedding changes across APS governance, behaviour and systems.

The APS Reform Program comprised of 59 initiatives across 4 reform pillars: integrity, people-centred services, model employer and capability. More than 90% of initiatives were complete or in delivery as the program entered the continuous improvement phase.

Evaluation findings on the APS Reform Program were published in the *Public Service Reform in a Complex World: Evaluation Findings on the APS Reform Program 2022–2025*. Performance data published in the report demonstrated measurable progress against reform outcomes:

- Across the APS Reform Performance Framework, 33 of 39 performance metrics with available baselines met their desired outcomes.
- Under Pillar 3, 92% of performance metrics improved against baseline data, while 83.3% improved under Pillar 4.
- APS Census 2025 results recorded increases in employee engagement, innovation, wellbeing and integrity-related measures.
- The 2025 Trust in Australian Public Services Survey recorded overall trust in Australian public services at 62% and satisfaction at 69% (both increases on the previous year).

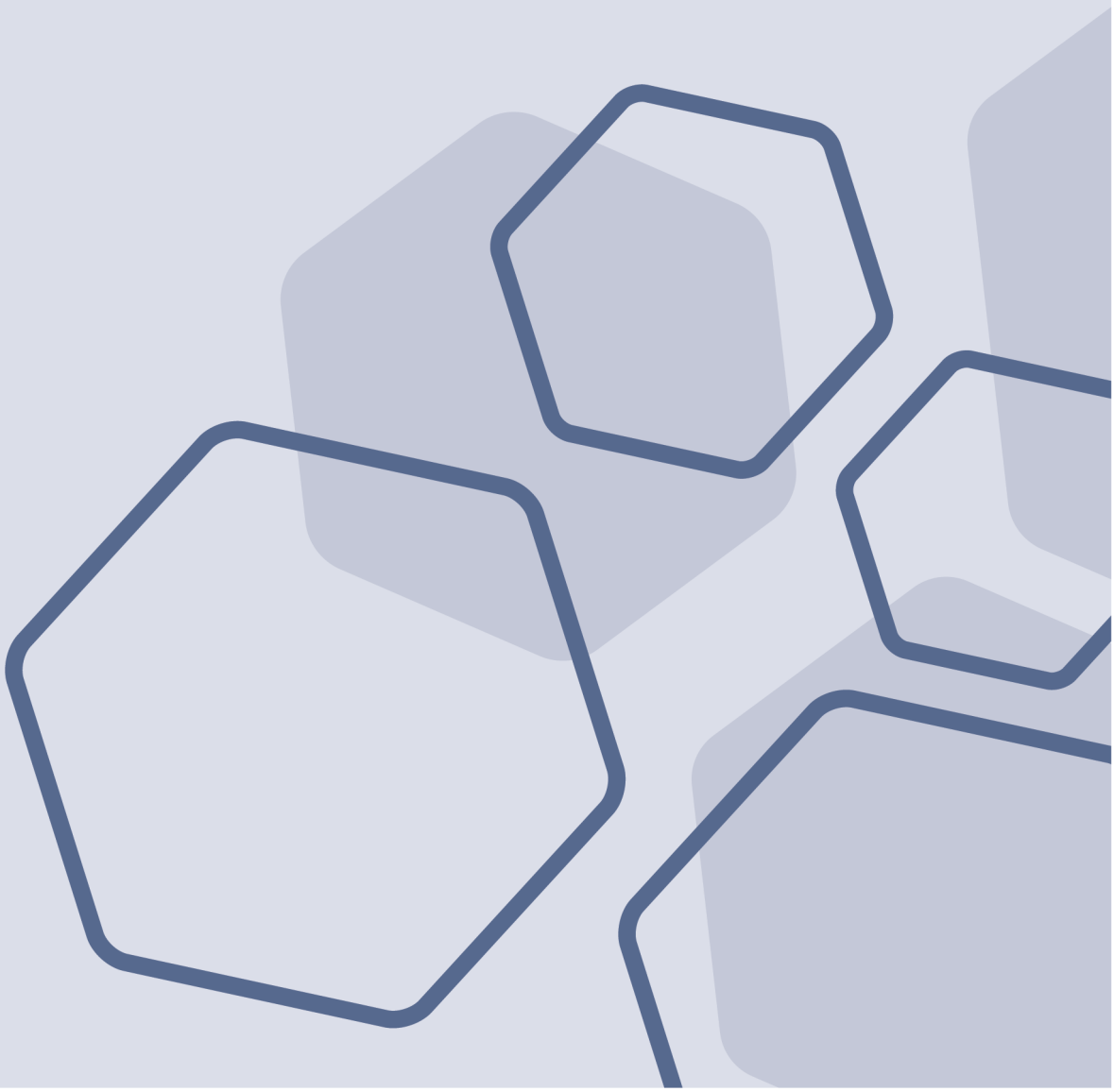
The APS Reform work laid a strong foundation for enduring transformative change across the APS. As we enter a phase of continuous improvement, agencies, leaders and employees will continue embedding reform outcomes, new practices and ways of working across the APS.

**Read more about APS Reform**

APS Reform Annual Progress Report 2025 is available on the Commission's website: www.apsc.gov.au/publication/australian-public-service-reform-annual-progress-report-2025.

Public Service Reform in a Complex World: Evaluation Findings on the APS Reform Program 2022–2025 is available on the Commission's website: www.apsc.gov.au/publication/evaluation-aps-reform-program-2022-2025.

# Part 1: Overview



# Portfolio

The Australian Public Service Commission is a policy agency within the Prime Minister and Cabinet portfolio.

# Ministers

The following ministers are responsible for the Australian Public Service Commission.

**Senator the Hon Katy Gallagher**

- Minister for the Public Service
- Minister for Finance
- Minister for Women
- Minister for Government Services

**The Hon Patrick Gorman MP**

- Assistant Minister for the Public Service
- Assistant Minister to the Prime Minister
- Assistant Minister for Employment and Workplace Relations

# Purpose

For the reporting period 2025–26, the Commission had the following purpose:

> We are stewards of the Australian Public Service as custodians of public service integrity, workforce management and capability.

# Role and functions

The Commission is a non-corporate Commonwealth entity operating under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule).

The Commission supports the Australian Public Service Commissioner to administer their statutory responsibilities under the Public Service Act, including:

- strengthening the professionalism of the public service
- continually improving workforce management
- promoting high standards of integrity and conduct
- fostering leadership
- fostering high-quality learning and capability development
- inquiring into and reviewing matters consistent with section 41 of the Public Service Act.

The Commission is a valued, credible and trusted partner to the Australian Public Service – promoting high standards of accountability, effectiveness and performance of the APS now and for the future. The Commission is centrally positioned to collaborate across government, business, academia, and other sectors to share expertise, solve challenges, and harness opportunities to deliver outcomes consistent with our purpose and key activities. The Commission supports the broader public service to deliver high-quality services for government and the Australian public.

The Commission assists the:

- Merit Protection Commissioner to perform their legislative functions through the provision of staff and enabling services.
- Remuneration Tribunal and Defence Force Remuneration Tribunal with secretariat support.
- Parliamentary Services Commissioner and Parliamentary Services Merit Protection Commissioner to perform their legislative functions through the provision of staff and enabling services.

The financial statements included in this annual report cover the above activities.

# Outcomes and programs

The Commission administered the following outcomes and programs during the reporting period:

**Portfolio Budget Statement: Outcome 1**

Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation.

**Portfolio Budget Statement: Program 1.1**

This program contributes to the outcome through building capacity, driving productivity and performance, streamlining processes, and promoting integrity and accountability.

# Accountable authority

The Commission's accountable authority is the Australian Public Service Commissioner.

During 2025–26, the accountable authority for the Australian Public Service Commission was:

- Dr Gordon de Brouwer PSM – 1 July 2025 to 13 February 2026
- Dr Subho Banerjee (acting) – 14 February 2026 to 8 June 2026
- Ms Jacqui Curtis PSM – 9 June 2026 to 30 June 2026.

# Executive

## Ms Jacqui Curtis PSM

Australian Public Service Commissioner



Ms Jacqui Curtis was appointed as the Australian Public Service Commissioner on 9 June 2026, for a 5 year term.

As Commissioner, Ms Curtis is responsible for leading, reforming and maintaining a high-performing and ethical public service. The full list of the Commissioner's functions is outlined in the Public Service Act.

Ms Curtis was previously the Chief Operating Officer at the Australian Taxation Office (ATO) where she led the Enterprise Strategy and Corporate Operations group, responsible for the ATO's key corporate strategy and services functions. Prior to her role as Chief Operating Officer, Jacqui was the Deputy Commissioner of ATO People from 2013 to 2016.

Ms Curtis's public service career has spanned nearly 30 years, where she has held senior roles in a series of organisations. These include Medicare, Department of Human Services and the Australian Public Service Commission, which was Jacqui's first role in the Australian Public Service.

In 2022, Ms Curtis was awarded the 'Award for Excellence in Public Service' Medal as part of the Queen's Birthday Honours in recognition of her outstanding contribution to the public service.

Ms Curtis holds an Executive Master of Public Administration from the Australian National University. She is a Fellow Certified HR Professional and was Adjunct Professor at the University of Canberra from 2018 - 2022.

## Dr Gordon de Brouwer AO PSM

Former Australian Public Service Commissioner



Dr Gordon de Brouwer was appointed as the Australian Public Service Commissioner on 11 May 2023 and resigned on 13 February 2026.

Prior to his appointment as Australian Public Service Commissioner, Dr de Brouwer served as Secretary for Public Sector Reform. He was also a Professor of Economics, jointly appointed to the Crawford School of Public Policy and the College of Business and Economics with the Australian National University (ANU).

Dr de Brouwer has held senior roles across the Department of the Prime Minister and Cabinet, Treasury, the Department of the Environment and Energy, the Reserve Bank of Australia, and the ANU.

He holds a PhD in Economics from the ANU and was awarded a Public Service Medal in 2011.

## Dr Subho Banerjee

Deputy Commissioner



Dr Subho Banerjee joined the Commission in January 2023.

In his substantive role as Deputy Commissioner, Head of APS Academy and Capability, Dr Banerjee leads the Commission's work to strengthen public service capability and expertise across the APS.

Dr Banerjee has held senior leadership roles as Deputy Secretary in the Education and Training, Industry, and Climate Change portfolios. He has held academic appointments at the ANU and Griffith University and worked in the private sector at the intersection of public policy, academia, and practice.

He holds a Bachelor of Science and a PhD in Physics from the Australian National University, along with Master's degrees in Economic and Social History, and Environmental Change and Management from the University of Oxford.

## Dr Rachel Bacon

Former Deputy Commissioner



Dr Rachel Bacon joined the Commission in November 2023 and departed on 5 June 2026.

In her role as Deputy Commissioner, Integrity, Reform and Enabling Services, Dr Bacon supported the Commissioner in exercising statutory functions related to integrity and conduct in the APS, through her leadership of the Integrity, Performance and Employment Policy Branch. Dr Bacon served as the Commission's Chief Operating Officer and oversaw the Commission's administrative and operational functions.

Dr Bacon has held senior leadership roles at the Department of the Prime Minister and Cabinet, the Department of Infrastructure, Transport, Regional Development and Communications, the Department of the Environment and Energy, and the Northern Territory Government's Department of the Chief Minister.

Dr Bacon holds a PhD on administrative law and organisational change.

## Ms Jo Talbot FCPHR, GAICD

First Assistant Commissioner



Ms Jo Talbot joined the Commission in July 2023.

As First Assistant Commissioner, Workplace Reform and Diversity, Ms Talbot leads the Commission's efforts to support the APS in becoming a model employer, including through workplace reform, diversity and inclusion, and executive remuneration and statutory offices. During the reporting period, she also acted as Deputy Commissioner, Workforce, Integrity and Enabling Services, retaining her substantive responsibilities while overseeing the Commission's corporate services, and supporting the exercise of the Commissioner's statutory functions.

Ms Talbot has held senior leadership roles across several departments, including the Department of Foreign Affairs and Trade, Department of Social Services, Department of Communications and the Arts, Department of Human Services, and the Australian Customs Service.

Ms Talbot holds qualifications in human resources and public administration. She is a member of the Australian HR Institute Public Sector Advisory Panel, a graduate of the Australian Institute of Company Directors, and a Fellow Certified Practitioner in Human Resources.

## Ms Alison Stott

First Assistant Commissioner



Ms Alison Stott joined the Commission on 22 June 2026.

In her role as Chief Negotiator, Ms Stott leads negotiations for common APS employment conditions and works closely with agencies, employee bargaining representatives and unions to support contemporary workforce arrangements across the APS. She brings extensive APS-wide experience, having advised central bargaining forums and contributed to whole-of-service workforce and employment policy settings. Ms Stott also has responsibility for the HR Professional Stream and Workplace Relations branch at the Commission.

Ms Stott has joined the Commission on secondment. In her substantive role, Ms Stott is Deputy Commissioner, People and Chief People Officer at the ATO, where she leads workforce strategy, industrial relations and people transformation across one of the APS's largest agencies. She has held senior leadership roles across Commonwealth agencies and the ACT Government, bringing more than a decade of Senior Executive Service experience in corporate services, human resources, organisational transformation, and leadership.

## Mr Sam Jeffries

Former First Assistant Commissioner



Mr Sam Jeffries joined the Commission in November 2023 and departed on 1 December 2025.

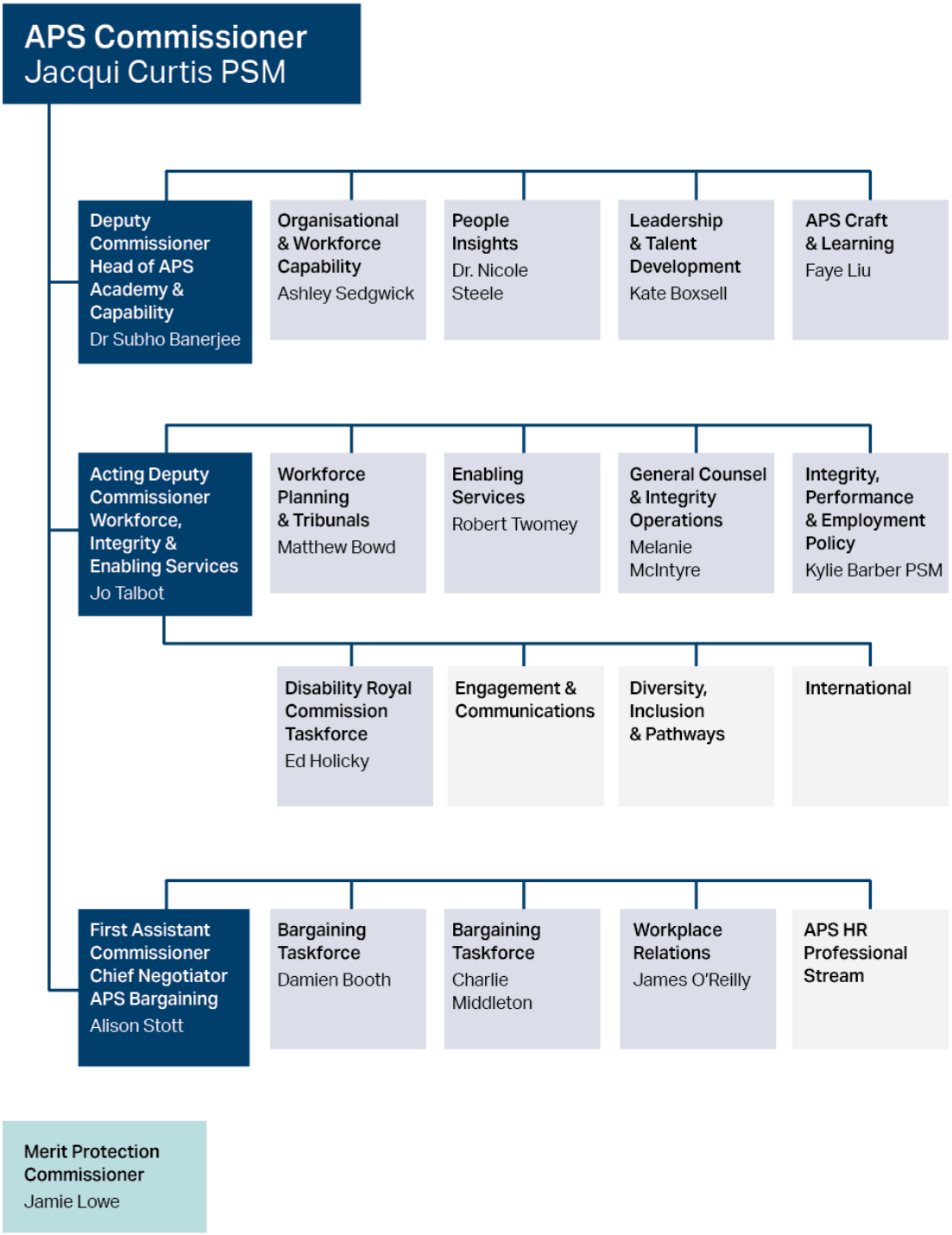
In his role as First Assistant Commissioner, First Nations System Lead, Mr Jeffries led policy thinking under APS Reform, building cultural capability across the APS, and fostering genuine partnerships with Aboriginal and Torres Strait Islander peoples.

Mr Jeffries has held senior leadership roles at the Indigenous Land Corporation (now Indigenous Land and Sea Council), the Department of the Prime Minister and Cabinet, and the National Indigenous Australians Agency. Notably, he led regional governance in the Murdi Paaki region of Western NSW for 20 years – serving 10 years as ATSIC Regional Council Chairman and 10 years as Murdi Paaki Regional Assembly Chairman.

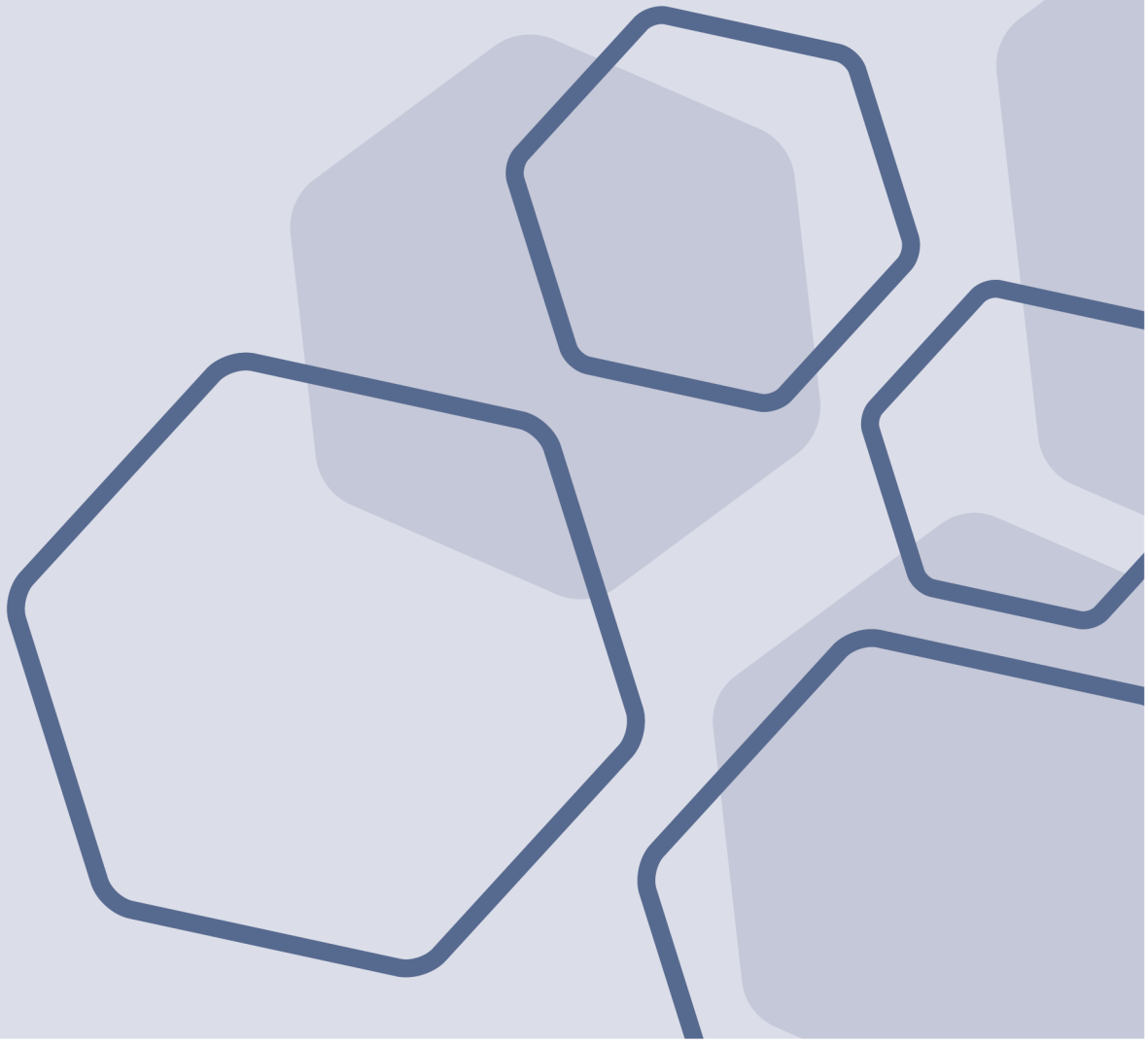
Mr Jeffries is a proud Mooraworri/Wiradjuri man from Brewarrina, New South Wales. With over 4 decades of experience in Aboriginal and Torres Strait Islander affairs, he has contributed at local, regional, and national levels.

# Organisational structure

**Figure 1: Organisational structure as at 30 June 2026**



# Part 2: Annual performance statements



# Statement of preparation

## Statement of preparation

As the accountable authority for the Australian Public Service Commission, I present the Annual Performance Statements for 2025–26 as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013.*

In my opinion, the annual performance statements accurately present the Commission's performance for the reporting period ended 30 June 2026 and comply with subsection 39(2) of the PGPA Act.

These statements report on our performance in the year ending 30 June 2026, assessed against the purpose, key activities and performance measures published in the Commission's varied 2025–29 Corporate Plan.



Ms Jacqui Curtis PSM

29 September 2026

# Our performance framework

| Portfolio Budget Statements 2025–26 | Varied Corporate Plan 2025–26 |
|---|---|
| **Outcome 1**<br>Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation. | **Purpose**<br>We are stewards of the Australian Public Service as custodians of public service integrity, workforce management and capability. |
| **Program 1.1**<br>This program contributes to the outcome through building capacity, driving productivity and performance, streamlining processes, and promoting integrity and accountability. | **Vision**<br>A trusted and contemporary Australian Public Service that delivers for government and for Australia. |

## Key activities and performance measures 2025–26

| Key activities | | Performance measures |
|---|---|---|
| **1** | Promote and uphold the high standards of integrity and conduct within the APS | **1.1** Promote the APS Values, APS Employment Principles and the Code of Conduct through identified promotion activities<br>**1.2** Provide integrity and employment policy advice and assistance |
| **2** | Lead and support the development of quality APS workforce management policy | **2.1** Right settings are in place to support an effective APS workforce<br>**2.2** Maintain First Nations representation at SES levels across the APS |
| **3** | Build APS capability and leadership for the future | **3.1** Support APS leadership to develop their leadership capability<br>**3.2** Contribute to an uplift in APS capability in the domains of APS Craft |

## Reporting on performance

**Annual Performance Statements**

# Performance framework

The Commission's performance reporting framework provides a clear line of sight between our purpose, key activities and the outcomes we seek to achieve. It provides the basis for assessing and reporting our performance over time.

During 2025–26, the Commission operated under its Corporate Plan 2025–29, which was varied during the reporting period to reflect changes following the 2025–26 Federal Budget. The variation refined the Commission's key activities and performance measures to align with its established priorities and legislative responsibilities across integrity, workforce management and capability.

The varied Corporate Plan 2025–29 provides the basis against which we assessed and reported on our performance for 2025–26.

## Measuring performance

Our performance framework sets out what we intend to achieve and provides a basis for assessing our performance over time. We use a mix of qualitative and quantitative measures covering outputs, efficiency and effectiveness to evaluate our contribution to achieving our purpose.

Each performance measure is supported by a predetermined methodology documented in the Corporate Plan, with detailed supporting information maintained in internal performance audit trails. These records document methodologies, data sources, targets, assessment approaches and measure ownership. Business areas are responsible for maintaining performance audit trails and ensuring they remain current throughout the reporting period.

## Quality assurance

To support the quality, reliability and integrity of performance information, business areas document and apply quality assurance processes for their data sources and reporting arrangements. Performance information owners provide undertakings regarding the information reported, while the central governance team provides guidance and undertakes quality assurance reviews to promote consistency across the framework.

## Governance and oversight

Business areas regularly monitor and report on performance throughout the year. This reporting provides the Executive Board with opportunities to consider performance results, address risks and identify improvements to support delivery against our purpose. The Audit and Risk Committee provides independent advice to the Commissioner on the appropriateness of our performance information and the systems used to assess, monitor and report performance.

## Assessing results

In 2025–26, we used a four-point rating scale: Achieved, Substantially Achieved, Partially Achieved and Not Achieved.

Our 2025–29 Corporate Plan established the assessment methodology for each performance measure, including pre-determined thresholds for each rating and where a measure had multiple targets, the weighting applied to each target.

When determining our overall result, each performance measure is equally weighted and assigned a numerical value based on the four-point scale rating. The overall result is derived by averaging the scores and rounding the outcome to the nearest whole-number rating.

# Measures removed during the reporting period

The variation to the Corporate Plan 2025–29 removed a number of performance measures from the Commission's performance framework. These measures applied for part of the 2025–26 reporting period and remain relevant to understanding the Commission's performance during the year.

These measures largely related to the Commission's APS Reform initiatives that had transitioned from a defined and centrally managed program of initiatives to a mature, business-as-usual operating state embedded through the APS's governance, behaviour and systems.

While they no longer form part of our framework following the variation, we have provided our reflections on our performance against these measures. These reflections only relate to our performance in the period that our original 2025–29 Corporate Plan was in force and does not represent a full year assessment.

**Table 1: Measures removed from the performance framework in 2025–26**

| Removed key activity / target | Reflections |
|---|---|
| **Key Activity 4:** Foster an APS that engages and partners with people, communities and business. | Initiatives to strengthen how the APS engages and partners have established the foundations for a more connected system that designs and delivers services around the people and communities it serves. The Commission has now embedded engagement and partnership practices into its standard operating procedures and core professional training and development programs. This includes the First Nations Partnership Playbook, the First Nations Partnership Action Plan, and the Engagement and Partnerships Capability Hub available through the APS Academy. |
| **Target:** Percentage of APSC-led Integrity Roadmap initiatives on track for completion with endorsed timeframes. | The Integrity Roadmap initiatives have substantively improved the pro-integrity culture of the APS. The Roadmap was a program of integrity and stewardship reforms aimed at promoting long-term responsibility and improving day-to-day decision-making. The final report indicated that 84% of initiatives were complete or on track. Tracking of this data has ceased with the conclusion of the centralised coordination of the APS Reform agenda. The initiatives were a collaborative effort by the Commission and other APS agencies and will have a lasting impact on improving integrity capability, recognising expected behaviours and meeting legal obligations. |
| **Target:** >80% of measurable metric targets achieved in APS Reform Outcome 6 – The APS sets the standard for equity, inclusion and diversity. | The Commission published the latest available data for this ceased performance measure in its 2024–25 Annual Report. It was reported that 90% of measurable metrics had been achieved in that year. With the respective reform initiatives now embedded as business-as-usual across the Commission and the service more broadly, it is expected that this positive result will continue. |

# Overview of our 2025–26 performance results

Our performance results are summarised in Table 2.

Overall, the Commission achieved its purpose for the reporting period. In 2025–26, of our 6 performance measures we achieved the targets for 4 measures, substantially achieved the targets for one measure, and partially achieved the targets for one measure. There were no measures for which the target was not achieved.

**Table 2: Performance result (2025–26)**

| Ref. | Performance measure | Result |
|---|---|---|
| **1.1** | Promote the APS Values, APS Employment Principles and the Code of Conduct through identified promotion activities | **Partially achieved** |
| **1.2** | Provide integrity and employment policy advice and assistance | **Achieved** |
| **2.1** | Right settings are in place to support an effective APS workforce | **Substantially achieved** |
| **2.2** | Maintain First Nations representation at SES levels across the APS | **Achieved** |
| **3.1** | Support APS leadership to develop their leadership capability | **Achieved** |
| **3.2** | Contribute to an uplift in APS capability in the domains of APS Craft | **Achieved** |

# Key activity 1:
Promote and uphold the high standards of integrity and conduct within the APS

| **Performance measure 1.1:** Promote the APS Values, APS Employment Principles and the Code of Conduct through identified promotion activities. | **Partially achieved** |
|---|---|

The Australian Public Service Commissioner supports the Australian Public Service to understand and uphold its obligations under the *Public Service Act 1999* by promoting the APS Values, Code of Conduct and Employment Principles through engagement, education and communication activities. This work supports upholding high standards of integrity and conduct in the APS and strengthens ethical conduct and effective public service delivery across the APS. This performance measure demonstrates how the Commission promotes integrity standards across the APS and the audience engagement with those activities.

| Target | 2024–25 result | 2025–26 result | Outcome |
|---|---|---|---|
| **1.1.1** Identified promotion activities are delivered, and if applicable, benchmark metrics are met. | New in 2025–26 | 86% delivered | Partially achieved* |

Source: 2025–26 Portfolio Budget Statements, Outcome 1, Program 1.1, page 117 and varied Corporate Plan 2025–29, page 22-24.

### Data source / methodology

Benchmark data is provided through a range of platforms including Google Analytics, Vision6, Sprinklr and Streem. This data provides information on the reach and engagement with promotional activities. Delivery of campaigns are tracked and reported against the specific strategy for each campaign.

### Analysis

Seven promotional activities were identified for the reporting period. During that period, 6 were delivered and where benchmark metrics were applicable, they were achieved.

One identified promotional activity, the Gifts and Benefits campaign, was rescheduled to align with external dependencies and was delivered outside the reporting period.

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* The varied 2025–29 Corporate Plan did not publish the rating scale for this measure. However, the rating scale was pre-determined and documented in the measure's performance audit trail at the commencement of the reporting period. Performance was assessed as partially achieved in accordance with that methodology, under which 80% to 89% of identified activities were to be delivered. Following review, the rating scale was revised and published in the 2026–27 Corporate Plan to provide a more appropriate basis for future performance assessment.

*The Gifts and Benefits campaign*

Originally identified as a promotional activity for delivery in 2025–26, the Gifts and Benefits campaign was rescheduled during the reporting period for delivery in August 2026 to align with the Department of Finance releasing the Australian Government Travel Policy. Given the close connection between the 2 initiatives, aligning timing and messaging supported a more coordinated approach across the APS, strengthened communications, and maximised the impact of both activities.

*Future promotional activities*

The APS Integrity Benchmark survey was deployed in April 2026 and provided a baseline understanding of the awareness of the APS Integrity Framework (APS Values, Code of Conduct and Employment Principles) and integrity themes across the APS. Results from the survey will be used to inform the Commission's future promotional activities and will provide a better understanding of the impact of our work.

**Table 3: Promotional activities results (2025–26)**

| Promotional activity | Status | Benchmark metrics | Commentary |
|---|---|---|---|
| **APSC.gov.au website update** | Delivered. | N/A | During the reporting period, APSC.gov.au underwent its first major structural update since 2021. This improved navigation, user experience, accessibility, and alignment to integrity messaging. |
| **APSC Flagship Product Suite** | Delivered. | N/A | During the reporting period, we completed the first planned milestone (due in 2025–27) towards delivering the Flagship Product Suite. The 'Flagship' guidance products were defined, identified, and prioritised for increased visibility. |
| **Integrity Communications Strategy** | Delivered. | N/A | The Integrity Communications Strategy was developed and endorsed by the Commission's Executive Board in September 2025. |
| **Conflict of Interest** | Delivered. | Exceeded benchmark expectations. | The Conflict of Interest campaign ran from September 2025 to February 2026. |
| **Record Keeping** | Delivered. | Exceeded benchmark expectations. | The Record Keeping campaign ran from January 2026 to June 2026. |
| **Integrity in recruitment** | Delivered. | Exceeded benchmark expectations. | During the reporting period several promotional activities were undertaken to promote integrity in recruitment. These include AI in Recruitment guidance, our Guide to Merit in April 2026, and the APS Values and Employment Principles evergreen campaigns that ran from July 2025 to February 2026. |
| **Gifts and Benefits** | Rescheduled. Delivered after 30 June 2026. | N/A | Rescheduled and delivered in 2026–27 due to external dependency. |

## **Performance measure 1.2:** Provide integrity and employment policy advice and assistance

**Achieved**

The Commission's statutory functions include a requirement to provide advice and assistance to agencies on public service matters and to promote the APS Values, Employment Principles, and Code of Conduct. Providing advice that is timely and in line with stated processes helps ensure agencies and APS employees have trust and confidence in the advice and assistance the Commission provides.

| Target | 2024–25 result | 2025–26 result | Outcome |
|---|---|---|---|
| **1.2.1** >80% of enquiries responded to in accordance with the Service Charter for the Ethics Advisory Service. | 99% | 98% | Achieved |
| **1.2.2** >80% of enquiries responded to in accordance with the Service Charter for the Employment Policy Advisory Service. | 82% | 86% | Achieved |
| **1.2.3** >80% of enquires for SES Code Consultations are responded to within 5 business days. | New in 2025–26 | 90% | Achieved |

Source: 2025–26 Portfolio Budget Statements, Outcome 1, Program 1.1, page 118 and varied Corporate Plan 2025–29, page 24-26.

### 1.2.1

#### Data source / methodology

Data recorded in the Ethics Advisory Service database is used to determine the percentage of the total queries received for the reporting period that were responded to within the timeframes as outlined in the applicable service charter.

#### Analysis

During the reporting period, 98% of enquiries were responded to within the relevant timeframe set out in the service charter (5 business days). This result is within 1% of results in the previous reporting period, noting the volume of queries received increased 13% between 2024–25 and 2025–26. Response times vary across the year based on the volume of queries received, the complexity of queries, and capacity of the Commission staff, however the overall result exceeds the target.

## 1.2.2

### Data source / methodology

Data recorded in the Employment Policy Advisory Service database is used to determine the percentage of the total queries received for the reporting period that were responded to within the timeframes as outlined in the applicable service charter.

### Analysis

During the reporting period, 86% of enquiries were responded to within the relevant timeframe set out in the service charter (3 business days). This is an improvement on the 2024–25 reporting period where 82% of enquiries were responded to within the relevant timeframe. Response times vary across the year based on the volume of queries received, the complexity of queries and capacity of Commission staff, however the overall result exceeds the target.

## 1.2.3

### Data source / methodology

Data recorded in the SES Code Consultations database is used to determine the percentage of the total queries received for the reporting period that were responded to within 5 business days.

### Analysis

During the reporting period, 90% of SES Code of Conduct Enquiries were responded to within 5 business days.

Standard operating procedures for the Code Consultation performance measure have been finalised, helping the Commission to take a consistent approach to responding to SES Code consultation requests within target timeframes.

# Key activity 2:
Lead and support the development of quality APS workforce management policy

| **Performance measure 2.1:** Right settings are in place to support an effective APS workforce | **Substantially achieved** |
|---|---|

The Commission supports a capable and sustainable APS workforce by setting and overseeing workforce policies that strengthen employment arrangements and workforce capability. This performance measure demonstrates that role by assessing agency compliance with key workforce policies, including workplace relations arrangements and implementation of the APS Strategic Commissioning Framework. This performance measure shows how the Commission supports the APS to remain an effective, capable and future-ready employer.

| Target | 2024–25 result | 2025–26 result | Outcome |
|---|---|---|---|
| **2.1.1** 100% of collective workplace arrangements are compliant with the Public Sector Workplace Relations Policy | 100% | 100% | Achieved |
| **2.1.2** >90% APS agencies meet the required milestones under the Strategic Commissioning Framework | 86% | 84% | Substantially achieved |

Source: 2025–26 Portfolio Budget Statements, Outcome 1, Program 1.1, page 118 and varied Corporate Plan 2025–29, page 27-29.

## 2.1.1

### Data source / methodology

The workplace arrangements provided by agencies, assessment comments provided by subject matter experts and internal approval briefs for Commission executives.

The Public Sector Workplace Relations Policy 2023 was replaced on 3 June 2026 by the Public Sector Workplace Relations Policy 2026 (2026 Policy). Collective workplace arrangements made after 3 June 2026 were assessed in line with 2026 Policy requirements.

### Analysis

During the reporting period, 12 collective workplace arrangements were established. Each of these collective workplace arrangements covering Commonwealth employees were compliant with the Public Sector Workplace relations policy. Achieving 100%

compliance demonstrates that the Commission is effectively administering the Government's Workplace Relations Policy to support quality public sector workforce management.

## 2.1.2

### Data source / methodology

APS agencies provided Strategic Commissioning Framework (SCF) reporting workbooks to the Commission during the reporting period (August to September 2025). Commission staff review SCF reporting in published corporate plans and annual reports.

### Analysis

The average participation rate across all 3 milestones for the reporting period is 84% and therefore the target was substantially achieved for 2025–26.

**Table 4: SCF milestone participation rates (2025–26)**

| Milestone | Participation rate |
|---|---|
| Agencies submit workbooks to the Commission (core work and targets) | 100% |
| Agencies include SCF content in 2025–26 corporate plans | 87% |
| Agencies report on SCF and targets (if applicable) in 2024–25 annual reports | 64% |
| **Average participation rate** | **84%** |

Agencies self-report core work and targets to the Commission. The Commission provides guidance to agencies but does not undertake a quality assurance of agencies methodologies or data collection processes.

Participation rates for including SCF content in corporate plans and annual reports is less than workbook participation rates. There are some variances between reported figures due to agencies rounding data or altering how they present their SCF data (i.e. including or excluding GST). In addition, there are variances in the timing of publishing Annual Reports which are beyond the Commission's control.

In their 2024–25 annual reports all agencies were required to report on their implementation of the SCF and if the agency had set a target they were required to report their progress against that target. The Commission reviewed each agency's annual report after publication to check for compliance with SCF reporting requirements and found 64% of agencies met the requirements relevant to their circumstances.

To improve compliance on SCF reporting in 2025–26 annual reports, the Commission provided substantial guidance and support to agencies. This included communications to agency heads, assurance prompts to COOs and guidance materials to SCF reporting contacts, as well as drop-in sessions and one on one support for agencies.

## **Performance measure 2.2:** Maintain First Nations representation at SES levels across the APS

**Achieved**

This performance measure directly contributes to the Closing the Gap Priority Reform Three to transform government institutions and organisations. Increasing First Nations leadership in the APS continues building on the success of the SES100 matters because it strengthens the integrity, legitimacy and capability of the public service by ensuring it reflects and serves the full diversity of the Australian community.

| Target | 2024–25 result | 2025–26 result | Outcome |
|---|---|---|---|
| **2.2.1** Maintain First Nations representation at SES levels across the APS | 100 (2.86%) | 108 (3.04%) | Achieved |

Source: 2025–26 Portfolio Budget Statements, Outcome 1, Program 1.1, page 118 and varied Corporate Plan 2025–29, page 29-30.

### Data source / methodology

APS Employment Data 31 December 2025 release.

### Analysis

At 31 December 2025, the total number of First Nations SES was 108 (3.04% of all SES) exceeding the anticipated target of 100 under the SES100 initiative.

Developed under the Boosting First Nations Employment in the APS initiative, the SES100 initiative contributed to this achievement by developing APS-wide merit pools for SES Band 1 and 2 candidates over 2024 and 2025.

This was supported by the Bulabul and Yawarra talent development programs. Yawarra supported newly promoted First Nations SES through culturally safe onboarding and coaching and Bulabul developed EL2 talent to transition to the SES pipeline through connection and coaching.

# Key activity 3:
Build APS capability and leadership for the future

## Performance measure 3.1: Support APS leadership to develop their leadership capability

**Achieved**

Under section 41 of the *Public Service Act 1999*, the Australian Public Service Commissioner is responsible for fostering leadership, learning and development, and career management across the APS. This measure reflects the Commission's work to build, uplift and embed foundational leadership and management capabilities through senior executive development programs and its support of the Secretaries Talent Councils. It focuses on providing impactful leadership development, leveraging practitioner expertise to enhance learning, and expanding participation in APS Academy leadership programs for the SES.

| Target | 2024–25 result | 2025–26 result | Outcome |
|---|---|---|---|
| **3.1.1** 80% of learners report a moderate or significant expected impact on their performance against the course learning outcomes (baseline) | New in 2025–26 | 94% | Achieved |
| **3.1.2** In courses that include practitioners, at least 85% of learners report that practitioner contributions enhanced their learning (baseline) | New in 2025–26 | 97% | Achieved |
| **3.1.3** ≥ 440 SES participated in APS Academy leadership programs (10% increase from 2023–24 baseline) | 559 SES participants (▲39%) | 523 SES participants (▲19%) | Achieved |

Source: 2025–26 Portfolio Budget Statements, Outcome 1, Program 1.1, page 118 and varied Corporate Plan 2025–29, page 31-34.

## 3.1.1

### Data source / methodology

Post-course learner experience survey data collected via the Qualtrics survey design tool. Participants are asked to rate the degree of positive performance impact the course had against course learning outcomes. The result is calculated based on the proportion of responses with a moderate or higher impact against one or more learning outcomes.

### Analysis

During the reporting period, 94% of participants reported a moderate or significant expected impact on their performance against the course of learning outcomes. This result is well above 80% target.

The current hybrid approach to facilitation is yielding strong results. The availability of internal facilitators is critical to the success of this approach, as is the ongoing willingness of suppliers to work in this way as we work through contract variation and extension processes and approaches to market.

**Table 5: Leadership programs impact against learning outcomes (2025–26)**

| Leadership programs | % of learners reporting moderate or significant impact against learning outcomes |
|---|---|
| SES welcome | 83.8% |
| SES Orientation | 97.7% |
| SES Band 1 Leadership | 95.9% |
| SES Band 2 Leadership | 94.4% |
| Senior Executive Stewardship Program | 100% |
| Secretaries Talent Council Assessment | 94.1% |

## 3.1.2

### Data source / methodology

Post-course learner experience survey data collected via the Qualtrics survey design tool. Participants are asked to identify how guest speakers or presenters impacted their learning. The result is calculated based on the percentage of respondents selecting at least one positive option.

### Analysis

During the reporting period, an average of 97% of learners in appliable courses selected one or more positive responses indicating that practitioner contributions enhanced learning. The results demonstrate the high value of practitioner involvement in SES leadership program and are reflective of the Commission's efforts to mature practitioner led learning opportunities.

Careful selection, preparation and care of the practitioner network is key to maintaining high evaluation scores. A rubric has been developed to inform the approach and a governance structure within the leadership and talent branch developed to examine the selection of practitioners and quarterly governance meetings are held within the Commission to examine new practitioners and feedback provided by practitioners.

## 3.1.3

### Data source / methodology

The results are calculated using enrolment data collected either through APSLearn at the commencement of each program or manually recorded enrolment data for talent programs.

### Analysis

During the reporting period, there were 523 engagements in Leadership Programs, approximately 19% above the target of 440 (10% increase on the 2022–23 baseline).

SES participation in leadership programs is increasing. In 2022–23 approximately 10% of all SES participated in a leadership program, this has increased to 14% in 2025–26.

Despite a challenging fiscal environment and travel restrictions during parts of last financial year demand for the leadership programs has been broadly sustained at the reduced number of deliveries. In 2026–27 we will maintain a similar number of programs and closely monitor demand.

**Table 6: Leadership program enrolments (2025–26)**

| Leadership programs | 2023–24 | 2024–25 | 2025–26 |
|---|---|---|---|
| SES Orientation, SES B1 Leadership, SES B2 Leadership | 372 | 512 | 445 |
| Talent programs | 30 | 47 | 78 |

## **Performance measure 3.2:** Contribute to an uplift in APS capability in the domains of APS Craft

**Achieved**

Under section 41 of the *Public Service Act 1999*, the APS Commissioner is responsible for fostering leadership, learning and development, and career management across the APS. This measure reflects the Commission's work to support building public service 'craft' capabilities to ensure that the APS has the right skills and capability to do their job well. The APS Craft domains represent core areas of expertise across the service and underpin effective performance in all roles and functions. This performance measures focuses on the Commission's efforts to deliver high-quality learning aligned to APS Craft domains, incorporating practitioner insights to ensure relevance, increasing agency participation in capability uplift activities, and advancing a One APS approach to capability development.

| Target | 2024–25 result | 2025–26 result | Outcome |
|---|---|---|---|
| **3.2.1** ≥ 80% of respondents report a moderate or significant expected impact on their performance against the course learning outcomes. | New in 2025–26 | 91% | Achieved |
| **3.2.2** In courses that include practitioners, at least 85% of respondents report that practitioner contributions enhanced their learning. | New in 2025–26 | 96% | Achieved |
| **3.2.3** ≥ 80% of APS agencies engage with the APS Academy through employee participation in courses or events. | New in 2025–26 | 99% | Achieved |
| **3.2.4** ≥ 85% of actions from APS Learning and Development Strategy Adapt Action Plan are completed within their endorsed timeframes. | 100% | 100% | Achieved |

Source: 2025–26 Portfolio Budget Statements, Outcome 1, Program 1.1, page 118 and varied Corporate Plan 2025–29, page 35-38.

## 3.2.1

### Data source / methodology

Post-course learner experience survey data collected via the Qualtrics survey design tool. Participants are asked to rate the degree of positive performance impact the course had against course learning outcomes. The result is calculated based on the proportion of responses with a moderate or higher impact against one or more learning outcomes.

### Analysis

From 1 July 2025 to 30 June 2026, 91% of participants anticipated a moderate or significant uplift in performance in one or more of the performance outcomes as a result of attending

APS Craft and Learning courses. This exceeds the 80% target and reflects the continued relevance and quality of the Academy's learning offerings.

A total of 12,303 people attended or partially attended an APS Craft and Learning course during the reporting period with a 67% survey response rate, providing a strong evidence base and high confidence in the reliability of the data.

Of the 40 Craft and Learning courses which had at least 20 survey responses, 38 courses met or exceeded the 80% target indicating that strong performance outcomes are being achieved consistently across the breadth of the Academy’s course portfolio rather than being driven by a small number of high performing courses.

These results demonstrate that the Academy's approach to course design, grounded in APS Craft domains and informed by practitioner expertise, is translating into learning that participants expect to meaningfully improve their day-to-day performance.

## 3.2.2

### Data source / methodology

Post-course learner experience survey data collected via the Qualtrics survey design tool. Participants are asked to identify how guest speakers or presenters impacted their learning. The result is calculated based on the percentage of respondents selecting at least one positive option.

### Analysis

During the reporting period, 96% of respondents to courses featuring practitioners indicated that practitioner contributions enhanced their learning in at least one area. This significantly exceeds the 85% target and reinforces the value of the Academy’s deliberate approach to embedding practitioner voices in course design and delivery.

A total of 8 courses met the criteria for inclusion in this measure (courses featuring practitioners with at least 20 survey responses), generating 793 responses. Six of the 8 courses scored above 90%, demonstrating consistently strong results across a diverse range of course topics and practitioner formats.

The Academy's use of practitioners, including serving APS officers, subject matter experts and senior leaders is a defining feature of its learning model. Rather than relying solely on external facilitators or theoretical content, courses draw on the real-world experience of people working within the APS system. This approach ensures that learning content is grounded in the practical realities of public service delivery and that participants can connect concepts directly to their own work contexts.

## 3.2.3

### Data source / methodology

The results are calculated using enrolment data collected through APSLearn at the commencement of courses, events or eLearnings. APS agencies are identified using APSED data.

### Analysis

During the reporting period, 99% of all APS agencies have had at least one engagement with the APS Academy through a facilitated courses, eLearning or events. These results exceed the target of an 80% engagement rate and demonstrates excellent engagement with APS Academy offerings from across the service.

This level of engagement demonstrates that the Academy's offerings are accessible, relevant and valued across the full diversity of the APS from large operational departments through to smaller specialist agencies. It reflects the Academy's commitment to a “one APS” approach to capability development, where high-quality learning is available to all agencies regardless of their size or internal L&D capacity.

The breadth of engagement channels, spanning facilitated courses, self-paced eLearning and events, ensures that agencies and employees can access capability development in formats that suit their operational context and workforce needs.

## 3.2.4

### Data source / methodology

The result is calculated as the percentage of all actions completed within their endorsed or extended timeframes as recorded in the Action Plan tracker (baseline or revised with governance approval from Academy Management Committee).

### Analysis

The *Highly Capable, Future-Ready: APS Learning and Development Strategy* outlines a shared vision for a high-performing workforce. The final *Adapt Horizon Action Plan* continued progress toward realising this vision. For example: the non-SES performance framework, annual priority focus areas for leadership and stronger partnerships for technology solutions, all improve how the APS uplifts its capability. During the reporting period 17 actions were due for completion. Of these actions:

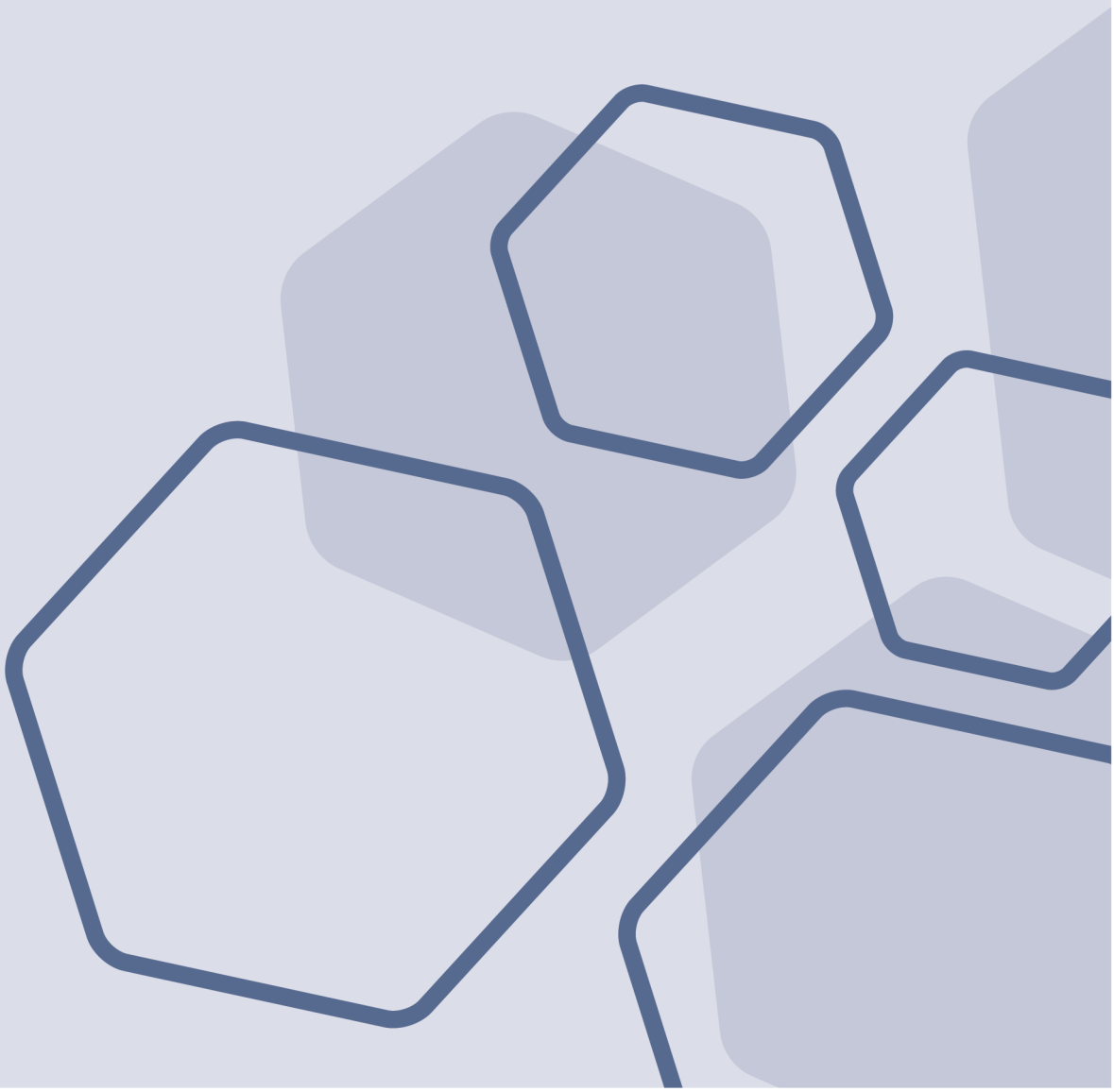
- 7 were completed.
- 10 were endorsed for a six-month extension.

As a result, 100% of actions due within the reporting period were completed. No actions are overdue or off-track as extensions have been endorsed and delivery is being managed.

Completed projects are required to submit a close-out reporting detailing their work outputs and how the work addressed the performance markers listed in the Action Plan.

On 24 March 2026, the APS Learning Board endorsed a six-month extension to the Adapt Action Plan timeframe, from 30 June 2026 to 31 December 2026. Additional resourcing has been directed to the Action Plan projects to ensure delivery within the endorsed timeframes.

# Part 3: Financial performance



# Financial management

This part of the annual report summarises the Commission's financial performance for 2025–26 and provides the Commission's Annual Financial Statements. The Australian National Audit Office (ANAO) issued an unmodified audit opinion on the statements on 29 September 2026.

The Commission's appropriation funding in 2025–26 was $8.4 million less than in 2024–25 due to numerous terminating measures ending at 30 June 2025 that caused a net reduction in budget funding as well as the continuing cumulative impact of whole of government savings measures.

The Commission's fee-for-service revenues are derived from:

- the provision of learning, development, and talent management services to employees of Australian Government entities
- activities relating to the Capability Review Program
- activities relating to Code of Conduct investigations
- operating the Public Service Gazette.

Revenue increased by $4.7 million in 2025–26 due to a one-off contribution from the Department of the Prime Minister and Cabinet for information technology project costs ($3 million) and increased agency contributions for APS Academy initiatives.

Tables 7 and 8 detail the types and proportions of appropriations for the reporting year and the past 2 financial years.

**Table 7: Total income by source (2023–24 to 2025–26)**

| Source | 2023–24 ($ million) | 2024–25 ($ million) | 2025–26 ($ million) |
|---|---|---|---|
| **Appropriation** | 70.9 | 67.2 | 58.8 |
| **Non–appropriation** | 30.2 | 32.3 | 37.0 |
| **Total** | **101.1** | **99.5** | **95.8** |

**Table 8: Proportion of total income by source (2023–24 to 2025–26)**

| Source | 2023–24 (%) | 2024–25 (%) | 2025–26 (%) |
|---|---|---|---|
| **Appropriation** | 70.1 | 67.5 | 61.4 |
| **Non–appropriation** | 29.9 | 32.5 | 38.6 |

Departmental expenses decreased to $97.3 million in 2025–26, largely due to lower budget measure funding.

As at 30 June 2026, the Commission has sufficient financial liquidity and capacity to meet its ongoing obligations, with positive net assets of $23.3 million.

## Administered activities

The Commission's administered program facilitates the payment of judicial office holders' remuneration, allowances and entitlements. The Commission receives special appropriations for the Judicial Office Holders' Remuneration and Entitlements Program, which the Attorney-General's Department draws on to make payments.

Administered expenses amounted to $4.8 million in 2025–26, which was a slight increase from 2024–25 due to increases in remuneration as determined by the Remuneration Tribunal.

Additional details of our departmental and administered resources and payments are provided in tables 9 and 10.

## Budget outlook for 2026–27

Departmental appropriation revenue is budgeted to decrease from $58.8 million in 2025–26 to $52.7 million in 2026–27 due to terminating budget measures. During 2025–26, the Commission incurred restructuring costs to position the Commission for financial sustainability under these reduced budget levels.

Administered payments for the Judicial Office Holders' Remuneration and Entitlements Program are budgeted to increase slightly to $4.9 million in 2026–27.

# Significant non-compliance with finance law

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

# Resources and payments

### Table 9: Entity Resource Statement (2025–26)

| | Current available appropriation $'000 (a) | Payments made $'000 (b) | Balance remaining $'000 (a)-(b) |
|---|---|---|---|
| **Departmental** | | | |
| Annual appropriations - ordinary annual services [1, 2] | 100,637 | 59,753 | 40,884 |
| Prior year appropriations available - ordinary annual services [3] | 52,031 | 46,153 | 5,878 |
| Total departmental annual appropriations | **152,668** | **105,906** | **46,762** |
| **Total departmental resourcing (a)** | **152,668** | **105,906** | **46,762** |
| **Administered** | | | |
| Total administered special appropriations | | 4,839 | |
| **Total administered resourcing (b)** | | **4,839** | |
| **Total resourcing and payments for Australian Public Service Commission** | **152,668** | **110,745** | |

1 Supply Act (No.1) 2025–2026, Appropriation Act (No.1) 2025–2026 and Appropriation Act (No.3) 2025–2026. This also includes section 74 external revenue.

2 Includes an amount of $0.4m in 2025–26 for the Departmental capital budget. Departmental capital budgets are not separately identified in the Appropriation Acts and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.

3 Includes $5.9m withheld under s51 of the PGPA Act.

### Table 10: Expenses for Outcome 1 (2025–26)

| **Outcome 1:** Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation. | **Budget* 2025–26 $'000** | **Actual expenses 2025–26 $'000** | **Variation 2025–26 $'000** |
|---|---|---|---|
| **Program 1.1: Australian Public Service Commission** | | | |
| **Departmental expenses** | | | |
| Departmental appropriation - Ordinary annual services | 58,788 | 58,619 | 169 |
| s74 External Revenue[1] | 31,584 | 36,932 | (5,348) |
| Expenses not requiring appropriation in the Budget year[2] | 1,885 | 1,767 | 118 |
| **Departmental total** | **92,257** | **97,318** | **(5,061)** |
| **Total expenses for Program 1.1** | **92,257** | **97,318** | **(5,061)** |
| **Program 1.2: Judicial Office Holders' Remuneration and Entitlements** | | | |
| **Administered expenses** | | | |
| Special appropriations | 4,706 | 4,839 | (133) |
| **Administered total** | **4,706** | **4,839** | **(133)** |
| **Total expenses for Program 1.2** | **4,706** | **4,839** | **(133)** |
| **Total expenses for Outcome 1** | **96,963** | **102,157** | **(5,194)** |

| | **2024–25** | **2025–26** |
|---|---|---|
| **Average staffing level (number)** | 403 | 379 |

* Full-year budget, including any subsequent adjustment made to the 2025–26 budget at Additional Estimates.

1 Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

2 Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and resources provided free of charge such as audit fees.

# Annual Financial Statements

**Australian Public Service Commission**
**2025–26 Financial Statements**
**Contents**


**Certification**

Independent Auditor's Report

Statement by the Australian Public Service Commissioner and Chief Financial Officer

**Primary financial statement**

Statement of comprehensive income

Statement of financial position

Statement of changes in equity

Cash flow statement

Departmental budget variance commentary

Administered schedule of comprehensive income

Administered reconciliation schedule

Administered cash flow statement

Administered budget variance commentary

**Overview**

**Notes to the financial statements**

**1. Departmental financial performance**

1.1 Expenses

1.2 Own-source revenue

**2. Expenses administered on behalf of Government**

2.1 Administered - expenses

**3. Departmental financial position**

3.1 Financial assets

3.2 Non-financial assets

3.3 Payables

3.4 Interest bearing liabilities

3.5 Other provisions

**4. Funding**

4.1 Appropriations

4.2 Net cash appropriation arrangements

**5. People and relationships**

5.1 Employee provisions

5.2 Key management personnel remuneration

5.3 Related party disclosures

**6. Managing uncertainties and other information**

6.1 Contingent assets and liabilities

6.2 Financial instruments

6.3 Current/non-current distinction for assets and liabilities

6.4 Restructuring

Australian National Audit Office

**INDEPENDENT AUDITOR'S REPORT**

**To the Minister for the Public Service**

**Opinion**

In my opinion, the financial statements of the Australian Public Service Commission (the Entity) for the year ended 30 June 2026:

(a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and

(b) present fairly the financial position of the Entity as at 30 June 2026 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2026 and for the year then ended:

- Statement by the Australian Public Service Commissioner and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to the financial statements, comprising a summary of 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 Australian Public Service 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 Australian Public Service Commissioner is also responsible for such internal control as the Australian Public Service Commissioner determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

In preparing the financial statements, the Australian Public Service 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 Australian Public Service 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



Jennifer Carter

Audit Principal

Delegate of the Auditor-General

Canberra

29 September 2026

**Australian Public Service Commission**
**Statement by the Australian Public Service Commissioner and Chief Financial Officer**

In our opinion, the attached financial statements for the year ended 30 June 2026 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Australian Public Service Commission will be able to pay its debts as and when they fall due.

Jacqui Curtis PSM
Australian Public Service Commissioner

29 September 2026

Rebecca Longford CA
Chief Financial Officer

29 September 2026

**Australian Public Service Commission**
**Statement of comprehensive income**
*for the period ended 30 June 2026*

| | Notes | **2026 $'000** | 2025 $'000 | 2026 Original budget $'000 |
|---|---|---|---|---|
| **NET COST OF SERVICES** | | | | |
| **Expenses** | | | | |
| Employee benefits | 1.1a | **65,218** | 64,196 | 51,308 |
| Suppliers | 1.1b | **28,306** | 30,427 | 26,485 |
| Depreciation and amortisation | 3.2a | **3,705** | 4,473 | 3,457 |
| Finance costs | | **45** | 64 | 119 |
| Impairment loss on financial instruments | | **17** | - | - |
| Losses from asset disposals | | **27** | **13** | - |
| **Total expenses** | | **97,318** | 99,173 | 81,369 |
| **Own-source income** | | | | |
| **Own-source revenue** | | | | |
| Revenue from contracts with customers | 1.2a | **36,932** | 32,153 | 31,584 |
| Resources received free of charge | 1.2b | **50** | 111 | 43 |
| **Total own-source revenue** | | **36,982** | 32,264 | 31,627 |
| **Gains** | | | | |
| Reversal of write-downs and impairment | | **-** | 13 | - |
| **Total gains** | | **-** | 13 | - |
| **Total own-source income** | | **36,982** | 32,277 | 31,627 |
| **Net cost of services** | | **(60,336)** | (66,896) | (49,742) |
| Revenue from Government | 1.2c | **58,788** | 67,169 | 47,900 |
| **Surplus/(deficit) on continuing operations** | | **(1,548)** | 273 | (1,842) |
| **OTHER COMPREHENSIVE INCOME** | | | | |
| **Items not subject to subsequent reclassification to net cost of services** | | | | |
| Changes in asset revaluation reserve | | **4,141** | - | - |
| **Total comprehensive income/(loss)** | | **2,593** | 273 | (1,842) |

The above statement should be read in conjunction with the accompanying notes.
Major variances between the original budget (March 2025) and actuals are explained in the budget variance commentary. Budget figures are unaudited.

**Australian Public Service Commission**
**Statement of financial position**
*as at 30 June 2026*

| | Notes | **2026 $'000** | 2025 $'000 | 2026 Original budget $'000 |
|---|---|---|---|---|
| **ASSETS** | | | | |
| **Financial assets** | | | | |
| Cash and cash equivalents | 3.1a | **1,274** | 1,480 | 1,900 |
| Trade and other receivables | 3.1b | **44,051** | 50,718 | 40,994 |
| **Total financial assets** | | **45,325** | 52,198 | 42,894 |
| **Non-financial assets** | | | | |
| Buildings[1] | 3.2a | **13,206** | 5,117 | 3,662 |
| Plant and equipment | 3.2a | **936** | 1,074 | 1,615 |
| Intangibles | 3.2a | **4,709** | 1,418 | 1,044 |
| Prepayments | 3.2b | **1,193** | 2,397 | 1,753 |
| **Total non-financial assets** | | **20,044** | 10,006 | 8,074 |
| **Total assets** | | **65,369** | 62,204 | 50,968 |
| **LIABILITIES** | | | | |
| **Payables** | | | | |
| Suppliers | 3.3a | **5,311** | 8,280 | 9,069 |
| Unearned income[2] | 3.3b | **10,742** | 11,855 | |
| Other payables[2] | 3.3c | **2,397** | 3,012 | 10,737 |
| **Total payables** | | **18,450** | 23,147 | 19,806 |
| **Interest bearing liabilities** | | | | |
| Leases | 3.4a | **7,729** | 3,450 | 1,956 |
| **Total interest bearing liabilities** | | **7,729** | 3,450 | 1,956 |
| **Provisions** | | | | |
| Employee provisions | 5.1a | **14,713** | 15,295 | 12,275 |
| Provision for restoration | 3.5a | **1,202** | 69 | 68 |
| **Total provisions** | | **15,915** | 15,364 | 12,343 |
| **Total liabilities** | | **42,094** | 41,961 | 34,105 |
| **Net assets** | | **23,275** | 20,243 | 16,863 |
| **EQUITY** | | | | |
| Contributed equity | | **11,726** | 11,287 | 11,726 |
| Asset revaluation reserve | | **5,762** | 1,621 | 1,621 |
| Retained surplus | | **5,787** | 7,335 | 3,516 |
| **Total equity** | | **23,275** | 20,243 | 16,863 |

The above statement should be read in conjunction with the accompanying notes. Budget figures are unaudited.

1. Includes right-of-use asset for lease of office premises.
2. In the Budget 'Other payables' included unearned income.

**Australian Public Service Commission**
**Statement of changes in equity**
*for the period ended 30 June 2026*

| | **2026 $'000** | 2025 $'000 | 2026 Original budget $'000 |
|---|---|---|---|
| **CONTRIBUTED EQUITY** | | | |
| Opening balance | **11,287** | 10,258 | 11,287 |
| **Transactions with owners** | | | |
| **Contributions by owners** | | | |
| Departmental capital budget | **439** | 1,029 | 439 |
| **Closing balance as at 30 June** | **11,726** | 11,287 | 11,726 |
| | | | |
| **RETAINED SURPLUS** | | | |
| Opening balance | **7,335** | 7,062 | 5,358 |
| **Comprehensive income** | | | |
| Surplus/(deficit) for the period | **(1,548)** | 273 | (1,842) |
| **Closing balance as at 30 June** | **5,787** | 7,335 | 3,516 |
| | | | |
| **ASSET REVALUATION RESERVE** | | | |
| Opening balance | **1,621** | 1,621 | 1,621 |
| **Comprehensive income** | | | |
| Asset revaluation | **4,141** | - | - |
| **Closing balance as at 30 June** | **5,762** | 1,621 | 1,621 |
| | | | |
| **TOTAL EQUITY** | | | |
| Opening balance | **20,243** | 18,941 | 18,266 |
| **Comprehensive income** | | | |
| Surplus/(deficit) for the period | **(1,548)** | 273 | (1,842) |
| Asset revaluation | **4,141** | - | - |
| **Total comprehensive income** | **2,593** | 273 | (1,842) |
| | | | |
| **Transactions with owners** | | | |
| **Contributions by owners** | | | |
| Departmental capital budget | **439** | 1,029 | 439 |
| **Total transactions with owners** | **439** | 1,029 | 439 |
| **Closing balance as at 30 June** | **23,275** | 20,243 | 16,863 |

The above statement should be read in conjunction with the accompanying notes.
Budget figures are unaudited.

**Accounting policy**

*Equity injections*

Amounts appropriated that are designated as departmental capital budgets are recognised directly in contributed equity in the year the appropriation is first available for use.

*Restructuring of administrative arrangements*

Net assets received from or relinquished to another Government entity under a restructuring of administrative arrangements are adjusted at their book value directly against contributed equity. The net book value of the transfers in 2026 was nil (2025: Nil), refer note 6.4a for further detail.

**Australian Public Service Commission**
**Cash flow statement**
*for the period ended 30 June 2026*

| | Notes | **2026** **$'000** | 2025 $'000 | 2026 Original budget $'000 |
|---|---|---|---|---|
| **OPERATING ACTIVITIES** | | | | |
| **Cash received** | | | | |
| Appropriations | | **63,851** | 56,343 | 48,379 |
| Sale of goods and rendering of services | | **37,411** | 36,519 | 31,584 |
| GST received | | **2,247** | 2,343 | - |
| Other cash received | | **1,752** | 3,992 | - |
| **Total cash received** | | **105,261** | 99,197 | 79,963 |
| **Cash used** | | | | |
| Employees | | **67,815** | 65,381 | 51,308 |
| Suppliers | | **33,047** | 31,632 | 26,441 |
| Interest payments on lease liabilities | | **43** | 62 | 120 |
| Section 74 receipts transferred to OPA | | **-** | 62 | - |
| Other cash used | | **393** | 530 | - |
| **Total cash used** | | **101,298** | 97,667 | 77,869 |
| **Net cash from operating activities** | | **3,963** | 1,530 | 2,094 |
| **INVESTING ACTIVITIES** | | | | |
| **Cash used** | | | | |
| Purchase of property, plant and equipment | | **10** | 345 | 439 |
| Purchase of intangibles | | **2,476** | 426 | 479 |
| **Total cash used** | | **2,486** | 771 | 918 |
| **Net cash used by investing activities** | | **(2,486)** | (771) | (918) |
| **FINANCING ACTIVITIES** | | | | |
| **Cash received** | | | | |
| Contributed equity | | **439** | 1,029 | 439 |
| **Total cash received** | | **439** | 1,029 | 439 |
| **Cash used** | | | | |
| Principal payments of lease liabilities | | **2,122** | 2,208 | 1,615 |
| **Total cash used** | | **2,122** | 2,208 | 1,615 |
| **Net cash used by financing activities** | | **(1,683)** | (1,179) | (1,176) |
| **Net decrease in cash held** | | **(206)** | (420) | **-** |
| Cash and cash equivalents at the beginning of the reporting period | | **1,480** | 1,900 | 1,900 |
| **Cash and cash equivalents at the end of the reporting period** | 3.1a | **1,274** | 1,480 | 1,900 |

The above statement should be read in conjunction with the accompanying notes. Budget figures are unaudited.

**Australian Public Service Commission**
**Departmental budget variance commentary**
*for the period ended 30 June 2026*

The Commission's original budget estimates for the reporting period were published in the March 2025 Prime Minister and Cabinet Portfolio Budget Statements.

The below commentary provides explanations for significant variances (that are greater than +/- $1.0 million and +/- 10% of the original budget for a line item) between the Commission's original budget and the actual financial performance and position for the year.

| Explanations of significant variances | Affected line items | Variance Amount |
|---|---|---|
| Revenue from Government is higher than budget due to funding for APS Reform (advised July 2025) and AI Plan Delivery (MYEFO). | - Revenue from Government – Statement of comprehensive income<br>- Appropriations - Cash flow statement | $10.9 million<br>$15.5 million |
| Revenue from contracts with customers was higher than the original budget as a result of:<br>- contributions for ICT investment ($3 million)and<br>- higher demand for services from customers. | - Revenue from contracts with customers – Statement of comprehensive income<br>- Sale of goods and rendering of services – Cash flow statement | $5.3 million<br>$5.8 million |
| Increased employee and supplier expenses due to additional resourcing in July for APS Reform, MYEFO AI Plan Delivery funding, ICT investment and the provision of services to customers. Separation payments also contributed to increased employee costs.<br><br>Payments to suppliers in the Cash flow statement are also higher than budget due to the payment of accrued payables during 2026. | - Employee benefits – Statement of comprehensive income<br>- Employees – Cash flow statement<br>- Suppliers – Statement of comprehensive income<br>- Suppliers – Cash flow statement<br>- Suppliers – Statement of financial position | $13.9 million<br>$16.5 million<br>$1.8 million<br>$6.6 million<br>($3.8 million) |
| Appropriations receivables are higher than budget due to a higher opening balance for appropriation from Government due to the 2025 net cash operating surplus. | - Trade and other receivables – Statement of financial position | $3.0 million |

**Australian Public Service Commission**
**Departmental budget variance commentary**
*for the period ended 30 June 2026*

| Explanations of significant variances | Affected line items | Variance Amount |
|---|---|---|
| Building assets are higher than budget due to the expected extension of the lease for the head office. This increased the lease liability and resulted in a reassessment at revaluation of the remaining useful life of building leasehold improvements.<br>The recognition of a restoration provision for the head office increased building assets and the restoration provision by $1.1m. | - Buildings – Statement of financial position<br>- Leases – Statement of financial position<br>- Asset revaluation reserve<br>- Provision for restoration – Statement of financial position | $9.5 million<br>$5.8 million<br>$4.1 million<br>$1.1 million |
| Software/Intangibles are higher than budget as expenditure for the APS Employment Database redevelopment occurred in 2025-26. | - Software – Statement of financial position<br>- Purchase of intangibles – Cash flow statement | $3.7 million<br>$2.0 million |
| GST flows are not forecast for budget purposes. | - GST received – Cash flow statement | $2.2 million |
| The variance for other cash received relates mainly to the transfer of staff leave balances, which were not budgeted. | - Other cash received – Cash flow statement | $1.8 million |

**Australian Public Service Commission**
**Administered schedule of comprehensive income**
*for the period ended 30 June 2026*

| | Notes | **2026** $'000 | 2025 $'000 | 2026 Original budget $'000 |
|---|---|---|---|---|
| **NET COST OF SERVICES** | | | | |
| **Expenses** | | | | |
| Employee benefits | 2.1a | **4,839** | 4,686 | 4,706 |
| **Total expenses** | | **4,839** | 4,686 | 4,706 |
| | | | | |
| **Income** | | | | |
| **Non-taxation revenue** | | | | |
| Other revenue | | **335** | 79 | 3,495 |
| **Total non-taxation revenue** | | **335** | 79 | 3,495 |
| **Total income** | | **335** | 79 | 3,495 |
| | | | | |
| **Net cost of services** | | **(4,504)** | (4,607) | (1,211) |
| | | | | |
| **Total comprehensive loss** | | **(4,504)** | (4,607) | (1,211) |

The above schedule should be read in conjunction with the accompanying notes.
Budget figures are unaudited.

**Australian Public Service Commission**
**Administered reconciliation schedule**
*for the period ended 30 June 2026*

| | Notes | 2026 $'000 | 2025 $'000 |
|---|---|---|---|
| **Opening assets less liabilities as at 1 July**[1] | | **-** | - |
| **Net cost of services** | | | |
| Income | | **335** | 79 |
| Expenses | | | |
| Payments to entities other than corporate Commonwealth entities | | **(4,839)** | (4,686) |
| **Transfers (to)/from the Australian Government** | | | |
| Appropriation transfers from Official Public Account | | | |
| Special appropriations (unlimited) | | | |
| Payments to entities other than corporate Commonwealth entities | 4.1c | **4,839** | 4,686 |
| Appropriation transfers to OPA | | | |
| Transfers to OPA | | **(335)** | (79) |
| **Closing assets less liabilities as at 30 June** | | **-** | - |

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

1. There were no administered assets or liabilities as at 1 July 2025 (1 July 2024: Nil).

**Accounting policy**

*Administered cash transfers to and from the Official Public Account*

Revenue collected by the Commission that it does not control is administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments authorised by a special appropriation on behalf of government. These transfers to and from the OPA are adjustments to the administered cash held by the Commission on behalf of the government and reported as such in the schedule of administered cash flows and in the administered reconciliation schedule.

**Australian Public Service Commission**
**Administered cash flow statement**
*for the period ended 30 June 2026*

| | **2026** **$'000** | 2025 $'000 | 2026 Original budget $'000 |
|---|---|---|---|
| **OPERATING ACTIVITIES** | | | |
| **Cash received** | | | |
| Other cash received | **335** | 79 | 3,495 |
| **Total cash received** | **335** | 79 | 3,495 |
| **Cash used** | | | |
| Employees | **4,839** | 4,686 | 4,706 |
| **Total cash used** | **4,839** | 4,686 | 4,706 |
| **Net cash used by operating activities** | **(4,504)** | (4,607) | (1,211) |
| | | | |
| **Cash from Official Public Account** | | | |
| Appropriations | **4,839** | 4,686 | 4,706 |
| **Total cash from Official Public Account** | **4,839** | 4,686 | 4,706 |
| | | | |
| **Cash to Official Public Account** | | | |
| Appropriations | **(335)** | (79) | (3,495) |
| **Total cash to official public account** | **(335)** | (79) | (3,495) |
| | | | |
| **Net increase/(decrease) in cash held** | **-** | **-** | **-** |
| Cash and cash equivalents at the beginning of the reporting period | **-** | - | - |
| **Cash and cash equivalents at the end of the reporting period** | **-** | - | - |

The above statement should be read in conjunction with the accompanying notes.
Budget figures are unaudited.

**Australian Public Service Commission**
**Administered budget variance commentary**
*for the period ended 30 June 2026*

The Commission's original budget estimates for the reporting period were published in the March 2025 Prime Minister and Cabinet Portfolio Budget Statements.

The below commentary provides explanations for significant variances (that are greater than +/- $1.0 million or +/- 10% of the original budget for a line item) between the Commission's original budget and the actual financial performance and position for the year.

| Explanations of significant variances | Affected line items | Variance Amount |
|---|---|---|
| Recovery of costs for the Digital Traineeship Program were reflective of lower than planned participant levels. | - Other revenue– Administered schedule of comprehensive income<br>- Other cash received and Cash to Official Public Account -- Administered cash flow statement | ($3.2 million) |

## Australian Public Service Commission
## Notes to the financial statements

### Overview

The Australian Public Service Commission is a listed entity under the *Public Governance, Performance and Accountability Act 2013*. The Australian Public Service Commissioner is the Accountable Authority of the Commission under the Act. The staff of the Commission and the Australian Public Service Commissioner together constitute a statutory agency under the *Public Service Act 1999*, and functions are set out in the Act.

The Commission's purpose statement is:

- We are stewards of the Australian Public Service as custodians of public service integrity, workforce management and capability.

The Commission achieves its Purpose through the following key activities:

- promoting and upholding the high standards of integrity and conduct within the APS
- leading and supporting the development of quality APS workforce management policy and
- building APS capability and leadership for the future.

The Australian Public Service Commissioner makes staff of the Commission available to assist the Merit Protection Commissioner to fulfil functions under section 50 of the *Public Service Act 1999*. The staff of the Commission assist the Parliamentary Service Commissioner and the Parliamentary Service Merit Protection Commissioner to fulfil their functions under the *Parliamentary Service Act 1999*.

The staff of the Commission provide policy and secretariat support to the Remuneration Tribunal established under the *Remuneration Tribunal Act 1973* and the Defence Force Remuneration Tribunal established under *the Defence Act 1903*.

The Commission's national office is at B Block, Treasury Building, Parkes Place West, Parkes ACT 2600.

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

The Commission conducts the following administered activities on behalf of Government:

- Judicial Office Holders' Remuneration and Entitlements and
- Collection of receipts that cannot be retained.

### The basis of preparation

The financial statements are prepared for the Commission as an administrative entity of the Commonwealth of Australia and are for the reporting period from 1 July 2025 to 30 June 2026.

The financial statements are required by section 42 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and are general purpose financial statements prepared on a going concern basis. They have been prepared in accordance with:

- *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* and
- 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 that are measured at fair value. Except where stated, no allowance is made for the effect of changing prices on the operating result or the financial position of the Commission.

The financial statements are presented in Australian dollars and values are rounded to the nearest thousand dollars unless otherwise specified.

## New accounting standards

*Adoption of New Australian Accounting Standards*

During 2025-26, the Commission adopted all applicable Australian Accounting Standards that became effective during the reporting period. These did not have a significant impact on the Commission's accounts. A number of revised or new Australian Accounting Standards have been issued that are effective for future reporting periods. These are not expected to significantly impact the Commission's accounts.

## Accounting judgements and estimates

The preparation of the financial statements requires management to make estimates and exercise judgement in applying relevant accounting policies, which may impact the reported amounts of assets, liabilities, income and expenses. Significant judgement is required for establishing the fair value of property, plant and equipment assets; the present value of long term employee entitlement liabilities; and the timing for the recognition of revenue from customers.

No other accounting assumptions or estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities in the next reporting period.

## Taxation

The Commission is exempt from all forms of taxation except Fringe Benefits Tax and Goods and Services Tax (GST).
Revenue, expenses, assets and liabilities are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office and
- for receivables and payables, where applicable.

## Reporting of administered activities

Administered revenue, expenses and cash flows are disclosed in the administered schedules and related notes. There are no administered assets or liabilities to report as at 30 June 2026 or 30 June 2025.

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**

No material events after the reporting period have occurred for departmental activities.

**Administered**

No material events after the reporting period have occurred for administered activities.

## NOTE 1: DEPARTMENTAL FINANCIAL PERFORMANCE

This section analyses the financial performance of the Commission for the year ended 30 June 2026.

### Note 1.1: Expenses

| | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 1.1a: Employee benefits** | | |
| Wages and salaries | **47,067** | 49,784 |
| Superannuation | | |
| Defined contribution plans | **6,109** | 5,910 |
| Defined benefit plans | **2,593** | 2,737 |
| Leave and other entitlements | **5,818** | 5,764 |
| Separation and redundancies | **3,631** | 1 |
| **Total employee benefits** | **65,218** | 64,196 |

**Accounting policy**

The accounting policy for employee related expenses is in note 5.1a Employee provisions.

| | | |
|---|---|---|
| **Note 1.1b: Suppliers** | | |
| **Goods and services supplied or rendered** | | |
| Consultants | **180** | 240 |
| Contractors* | **10,877** | 13,949 |
| Information technology and shared services and licensing | **10,866** | 10,458 |
| Travel | **1,120** | 1,759 |
| Venue hire and conference services | **867** | 1,121 |
| Facilities expense | **258** | 280 |
| Training | **253** | 552 |
| Other goods and services | **3,697** | 1,845 |
| **Total goods and services supplied or rendered** | **28,118** | 30,204 |
| ** Includes contractors associated with course delivery* | | |
| **Other suppliers** | | |
| Workers compensation expenses | **188** | 223 |
| **Total other suppliers** | **188** | 223 |
| **Total suppliers** | **28,306** | 30,427 |

## Note 1.2: Own-source revenue

| **Own-source revenue** | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 1.2a: Revenue from contracts with customers** | | |
| Rendering of services | **36,932** | 32,153 |
| **Total revenue from contracts with customers** | **36,932** | 32,153 |
| **Disaggregation of revenue from contracts with customers** | | |
| *Type of customer* | | |
| Australian Government entities | **36,896** | 32,114 |
| State and Territory governments | **16** | 34 |
| Non-government entities | **20** | 5 |
| **Total** | **36,932** | 32,153 |

**Accounting policy**

The principal activities from which the Commission generates its services revenue are:
• providing learning and development services to customers; and
• conducting activities on behalf of customers, such as international engagements, Public Service Gazette, capability reviews, APS census, and allowance subscription services.

The Commission's customers are principally other Australian Government entities.

Revenue is recognised progressively as services are provided to the customer or as activities are conducted for the customer.

The stage of completion of contracts at the reporting date is determined by reference to services performed to date as a percentage of total services to be performed. Services and activities unperformed as at the reporting date are disclosed as a payable under note 3.3b Unearned income.

The transaction price is the total amount of consideration to which the Commission expects to be entitled in exchange for transferring promised services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts or both.

The practical expedient in AASB 15.121 is applied in the Commission's financial statements as services and activities that are primarily provided within 12 months of the service being invoiced. All consideration from contracts with customers is included in the transaction price.

Receivables for services, which have 30-day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at the end of the reporting period. Allowances are made when the collectability of the debt is no longer probable.

| | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 1.2b: Resources received free of charge** | | |
| Remuneration of auditors | 50 | 50 |
| Secondments | - | 61 |
| **Total resources received free of charge** | 50 | 111 |

**Accounting policy**

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

| **Revenue from government** | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 1.2c: Revenue from government** | | |
| **Appropriations** | | |
| Departmental appropriations | **58,788** | 67,169 |
| **Total revenue from government** | **58,788** | 67,169 |

**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 appropriations.

## NOTE 2: EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT

This section analyses the activities that the Commission does not control but administers on behalf of the government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

### Note 2.1: Administered – expenses

| | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 2.1a: Employee benefits** | | |
| **Employee benefits** | | |
| Wages and salaries | **4,839** | 4,686 |
| **Total employee benefits** | **4,839** | 4,686 |

## NOTE 3: DEPARTMENTAL 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 People and Relationships at note 5.

### Note 3.1: Financial assets

| | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 3.1a: Cash and cash equivalents** | | |
| Cash on hand or on deposit | **1,274** | 1,480 |
| **Total cash and cash equivalents** | **1,274** | 1,480 |

**Accounting policy**

Cash is recognised at its nominal amount. Cash and cash equivalents include:

- cash on hand and
- on demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

| **Note 3.1b: Trade and other receivables** | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| **Trade and other receivables** | | |
| Goods and services | **3,698** | 5,307 |
| Appropriations receivable | **39,610** | 44,673 |
| GST receivable from the Australian Taxation Office | **771** | 770 |
| **Total trade and other receivables (gross)** | **44,079** | 50,750 |
| Less impairment loss allowance – goods and services | **(28)** | (32) |
| **Total trade and other receivables (net)** | **44,051** | 50,718 |

Credit terms for goods and services are within 30 days (2025: 30 days).

**Accounting policy**

Trade receivables 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 measured at amortised cost using the effective interest method adjusted for any loss allowance.

## Note 3.2: Non-financial assets

### Note 3.2a: Reconciliation of the opening and closing balances of property, plant and equipment and intangibles

| | Buildings | Plant and equipment | Computer software | Other intangibles – Intellectual property | Total |
|---|---|---|---|---|---|
| | $'000 | $'000 | $'000 | $'000 | $'000 |
| **As at 1 July 2025** | | | | | |
| Gross book value | 18,782 | 2,115 | 2,549 | 64 | **23,510** |
| Accumulated depreciation, amortisation and impairment | (13,665) | (1,041) | (1,131) | (64) | **(15,901)** |
| **Total as at 1 July 2025** | **5,117** | **1,074** | **1,418** | **-** | **7,609** |
| Additions – purchase or internally developed | 1,131 | 10 | 3,291 | - | **4,432** |
| Additions – right-of-use assets | 6,466 | - | - | - | **6,466** |
| Revaluations and impairments recognised in other comprehensive income | 339 | 359 | - | - | **698** |
| Impact of lease term extension on revaluation recognised in other comprehensive income | 3,443 | - | - | - | **3,443** |
| Depreciation and amortisation | (1,244) | (475) | - | - | **(1,719)** |
| Depreciation on right-of-use assets | (1,986) | - | - | - | **(1,986)** |
| Disposals | (60) | (32) | - | - | **(92)** |
| **Total as at 30 June 2026** | **13,206** | **936** | **4,709** | **-** | **18,851** |
| | | | | | |
| **Total as at 30 June 2026 represented by** | | | | | |
| Gross book value | 23,381 | 936 | 5,840 | 64 | **30,221** |
| Accumulated depreciation, amortisation and impairment | (10,175) | - | (1,131) | (64) | **(11,370)** |
| **Total as at 30 June 2026** | **13,206** | **936** | **4,709** | **-** | **18,851** |
| Carrying amount of right-of-use assets | 7,570 | - | - | - | **7,570** |

Property, plant and equipment and intangibles with a net book value of $211,000 are expected to be sold or disposed of within the next 12 months (2025: Nil).

**Note 3.2a continued**

**Revaluation of non-financial assets and intangible assets**

All revaluations are conducted in accordance with the revaluation policy in this note. The revaluation was conducted in 2026 by B&A Valuers Pty Ltd, an independent valuer (the prior revaluation as at 30 June 2023, was conducted by JLL, an independent valuer).

Historically, a quantifiable contingent liability was recognised in respect of the obligation to restore office premises to their original condition at the conclusion of the lease for the Treasury Building. In accordance with the terms of the lease agreement, the restoration obligation will arise in the event it is requested by the landlord (the Department of Finance). As at 30 June 2026, this was assessed as being a probable obligation and has been recognised in the provision for restoration with a corresponding restoration asset recognised as an asset addition (2025: disclosed as a contingent liability of $1.189 million). The amount recognised is based on a valuation conducted in 2026 by B&A Valuers Pty Ltd, an independent valuer. Further details on provisions are available in accompanying note 3.5.

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

There are contractual commitments of $485,000 for the acquisition of property, plant and equipment and intangible assets as at 30 June 2026, which are payable within 1 year of balance date (2025: Nil).

**Accounting policy**

*Asset recognition threshold*

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases of property, plant and equipment costing less than $2,000, or leasehold improvements costing less than $60,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items, and which are significant in total).

The initial cost of an asset includes, where relevant, an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to the provision for restoration in property leases taken up by the Commission where a present obligation exists to restore the property to its original condition at lease expiry. These costs are included in the value of the Commission's leasehold improvements with a corresponding provision for restoration recognised.

Assets acquired as a consequence of restructuring of administrative arrangements are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately before restructuring.

*Leased right-of-use assets*

In accordance with AASB 16 *Leases*, leased right-of-use assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount and 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 are included in the same column as where the corresponding underlying assets would be presented if they were owned.

Following initial application of AASB 16 *Leases*, an impairment review is undertaken of right-of-use lease assets that show indicators of impairment and an impairment loss is recognised where relevant. Leased 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) are carried at fair value. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not materially differ from the assets' fair values as at the reporting date. The regularity of independent valuations is dependent on the estimated change in fair value based on observed market rates or relevant indices.

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

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

*Depreciation*

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

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

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

| Asset class | 2026 | 2025 |
|---|---|---|
| Leasehold improvements | Expected lease term | Expected lease term |
| Property, plant and equipment | 1 to 20 years | 1 to 10 years |
| Artwork | 100 years | 94 years |

Right-of-use assets are depreciated using the straight-line method to the end of the expected lease term.

*Impairment*

All cash-generating assets and assets held at cost, including intangibles and ROU assets, were assessed for impairment at 30 June 2026. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount. For non-cash generating assets held at fair value, the recoverable amount is expected to be materially the same as fair value at 30 June 2026.

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

*Intangibles*

The Commission's intangibles comprise intellectual property, purchased software and internally developed software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses where the value of the asset exceeds $2,000 for purchased software and $60,000 for internally developed software and intellectual property.

Intangibles are amortised on a straight-line basis over their anticipated useful life. The useful lives of the Commission's intangibles are between 2 and 10 years (2025: 2 and 10 years). All intangible assets were assessed for indicators of impairment as at 30 June 2026.

*Cloud computing arrangements*

Subject to exceptions below, cloud computing arrangements are treated as service contracts where the Commission has the right to access the cloud provider's software over the contract period. Costs incurred to

access the software and for configuration and customisation are recognised as expenses when the services are received.

Where a cloud computing arrangement permits the Commission to take possession of the software, and there are no significant economic or technical barriers to taking possession, the Commission recognises a software asset under its control in accordance with AASB 138 *Intangibles* and amortises it over its useful life. Implementation costs, such as configuration, customisation, integration and testing are capitalised and amortised over the useful life of the software.

Where costs are incurred for the development of software code to enhance the capability or utility of a cloud computing service, and that software code is controlled by the Commission, the costs are capitalised as a software asset in accordance with AASB 138 *Intangibles* and amortised over its useful life.

| | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 3.2b: Prepayments** | | |
| **Prepayments** | | |
| Suppliers | **1,193** | 2,397 |
| **Total prepayments** | **1,193** | 2,397 |

No indicators of impairment were identified for prepayments (2025: nil).

## Note 3.3: Payables

| | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 3.3a: Suppliers** | | |
| Trade creditors and accruals | **5,311** | 8,280 |
| **Total suppliers** | **5,311** | 8,280 |
| | | |
| **Note 3.3b: Unearned income** | | |
| Contract liabilities from contracts with customers | **10,742** | 11,855 |
| **Total unearned income** | **10,742** | 11,855 |
| | | |
| **Note 3.3c: Other payables** | | |
| Wages and salaries | **1,638** | 1,762 |
| Superannuation | **266** | 286 |
| Separations and redundancies | **168** | - |
| Other | **325** | 964 |
| **Total other payables** | **2,397** | 3,012 |

**Accounting policy**

Suppliers 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). Supplier and other payables are recognised and derecognised on trade date.

Unearned income is recognised for payments received for services not yet fully performed by the Commission. This is measured in accordance with the accounting policy in note 1.2a for revenue from customers.

The wages and salaries payable and superannuation payable represent outstanding contributions for a portion of the final fortnight of the financial year.

The Commission recognises a payable for separation and redundancy benefit payments when it has developed a detailed formal plan for the terminations and has informed those employees affected.

## Note 3.4: Interest bearing liabilities

| | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 3.4a: Leases** | | |
| Lease liabilities | **7,729** | 3,450 |
| **Total leases** | **7,729** | 3,450 |
| *Maturity analysis – contractual undiscounted cash flows* | | |
| Within 1 year | **1,812** | 2,197 |
| Between 1 to 5 years | **5,954** | 1,309 |
| More than 5 years | **909** | - |
| **Total leases – undiscounted cash flow** | **8,675** | 3,506 |
| Less future interest on lease liabilities | **(946)** | (56) |
| **Total leases – discounted cash flow** | **7,729** | 3,450 |

Total cash outflow for leases (short-term, principal and interest payments) for the year ended 30 June 2026 was $2.165 million excluding GST (2025: $2.270 million).

The Commission in its capacity as lessee has five leases for office accommodation (2025: six). These leases do not have purchase options.

The lease for the national office commenced in July 2017 and the commitment is approximately $11.3 million (excluding GST) over an initial lease term of 9 years and 8 months. The lease for the national office has the option to renew for two periods of five years each. The first renewal option has been considered in calculating the lease liability as at 30 June because the Commission is reasonably certain of exercising the first option.

The Commission has other leases for office accommodation that are not individually significant:

- leases for the two Academy campuses have been extended to December 2026 when the leases will cease
- For an accommodation agreement in Canberra, the first option was exercised in 2025
- The remaining lease is in its initial period.

The above lease disclosures should be read in conjunction with accompanying notes 1.1b and 3.2a.

**Accounting policy**

For all new contracts entered into, the Commission considers whether the contract is, or contains a lease. Under AASB 16 *Leases*, 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, or where not readily determinable, the Commission's incremental borrowing rate. A corresponding right-of-use asset is recognised and measured at a value equivalent to the lease liability.

After initial measurement, the liability will be reduced for the value of principal repayments made. It is remeasured to reflect significant modifications to the lease. When the lease liability is remeasured due to modifications, the corresponding adjustment is reflected in the right-of-use asset.

## Note 3.5: Other provisions

| | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 3.5a: Provision for restoration** | | |
| **As at 1 July** | **69** | 67 |
| Additional provisions made | **1,131** | - |
| Unwinding of discount or change in discount rate | **2** | 2 |
| **Total as at 30 June** | **1,202** | 69 |

The APSC currently has two (2025: one recognised as a provision) leasing agreements which contain provisions requiring the APSC to restore the premises to their original condition at the conclusion of the lease. The APSC has made provisions to reflect the present value of these obligations.

Historically, a quantifiable contingent liability was recognised in respect of the obligation to restore office premises to their original condition at the conclusion of the lease for the Treasury Building (2025: disclosed as a contingent liability of $1.189 million). In accordance with the terms of the lease agreement, the restoration obligation will arise in the event it is requested by the landlord (the Department of Finance). As at 30 June 2026, this was assessed as being a probable obligation and has been recognised in the provision for restoration. The amount recognised is based on a valuation conducted in 2026 by B&A Valuers Pty Ltd, an independent valuer.

## NOTE 4: FUNDING

This section identifies the Commission's funding structure.

### Note 4.1: Appropriations

**Note 4.1a: Annual appropriations ('Recoverable GST exclusive')**

| | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| **Departmental** | | |
| **Annual appropriation** | | |
| Ordinary annual services[1] | **58,788** | 71,104 |
| Capital budget[1,2] | **439** | 4,529 |
| **Total annual appropriation** | **59,227** | 75,633 |
| **Adjustments to appropriation** | | |
| PGPA Act section 74 receipts[3] | **41,410** | 42,855 |
| PGPA Act section 75 transfers[4,5] | **-** | (2,752) |
| **Total adjustments to appropriation** | **41,410** | 40,103 |
| **Total departmental appropriation** | **100,637** | 115,736 |
| Appropriation applied (current and prior years)[3] | **(105,906)** | (100,585) |
| **Variance**[6] | **(5,269)** | 15,151 |

1. Includes amounts withheld during 2024-25. Further details are in accompanying note 4.1b Unspent annual appropriations (Recoverable GST exclusive).

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

3. Appropriations disclosed includes GST amounts retained under section 74 of the PGPA Act and GST amounts paid to suppliers (appropriation applied).

4. During 2023–24, the Parliamentary Workplace Support Service function transferred to the Parliamentary Workplace Support Service (PWSS). Due to operational delays, the transfer of staff to the PWSS occurred in September 2024.

The following annual appropriations were transferred under section 75 of the PGPA Act:

- *Appropriation Act (No. 1) 2023–2024* ($1,195,000) – recognised directly as a reduction in appropriations receivable (note 3.1b)
- *Appropriation Act (No. 1) 2024–2025* ($1,557,000) – recognised as a reduction in revenue from government (note 1.2c).

Further details are in accompanying note 6.4a Restructuring.

5. During 2025–26, the Digital Professions function transferred to the Digital Transformation Agency (DTA). No annual appropriations were transferred under section 75 of the PGPA Act.

Further details are in accompanying note 6.4a Restructuring.

6. The variance in 2025–26 is due to:

- the payment of expense that were accrued as at 30 June 2025, resulting in lower levels of supplier payables at 30 June 2026 and
- expenditure on the redevelopment of the APS Employment Database.

The variance in 2024–25 is due to appropriations withheld during the financial year (refer to note 4.1b), higher customer receipts in advance (unearned revenue), higher levels of supplier payable accruals and lower net expenses.

**Note 4.1b: Unspent annual appropriations (Recoverable GST exclusive)**

| | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| **Departmental** | | |
| *Appropriation Act (No. 1) 2024–2025*[1] | **5,878** | 48,436 |
| *Appropriation Act (No. 3) 2024–2025* | **-** | 3,595 |
| *Supply Act (No. 1) 2025-2026* | **759** | - |
| *Appropriation Act (No. 1) 2025–2026* | **37,562** | - |
| *Appropriation Act (No. 3) 2025–2026* | **2,563** | - |
| **Total departmental** | **46,762** | 52,031 |
| **Administered** | | |
| *Supply Act (No. 1) 2022–2023*[2] | **-** | 106 |
| **Total administered** | **-** | 106 |

1. In 2024–25, by agreement with the Department of Finance, the Commission relinquished control of departmental appropriation funding of $5,878,000. This unused appropriation was permanently withheld by direction of a delegate for the Minister for Finance under section 51 of the PGPA Act during 2024-25. This appropriation lapses on 1 July 2027. This was recognised as a reduction to Revenue from Government (note 1.2c) of $2,378,000 and Departmental Capital Budget of $3,500,000. The reduction in Departmental Capital budget was offset by $3,500,000 of additional operating funding made available through *Appropriation Act (No.3) 2024–2025*.

2. In 2022–23, by agreement with the Department of Finance, the Commission relinquished control of Administered appropriation funding of $106,000. This unused appropriation was permanently withheld by direction of a delegate for the Minister for Finance under section 51 of the PGPA Act in June 2023. This appropriation lapsed on 1 July 2025.

**Note 4.1c: Special appropriations applied (Recoverable GST exclusive)**

| | Appropriation applied | |
|---|---|---|
| | **2026** | 2025 |
| **Authority** | **$'000** | $'000 |
| **Administered** | | |
| *Remuneration Tribunal Act 1973*, section 7(13)[1] | **4,839** | 4,686 |
| *Remuneration and Allowances Act 1990*, section 8[2] | **-** | - |
| *Judicial and Statutory Officers (Remuneration and Allowances) Act 1984*, section 7(2)[3] | **-** | - |
| **Total special appropriations applied** | **4,839** | 4,686 |

1. The Attorney-General's Department drew from the *Remuneration Tribunal Act 1973*, section 7(13) for the purpose of making payments to Judicial Office Holders' remuneration and entitlements.

2. Due to amendments made in 2011 to the *Remuneration Tribunal Act 1973*, from 15 March 2012, payments are no longer made against this special appropriation.

3. No payments have been made under this special appropriation since it was transferred to the Commission in September 2010.

## Note 4.2: Net cash appropriation arrangements

| | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| **Total comprehensive income/(loss) - as per the statement of comprehensive income** | **2,593** | 273 |
| Plus: depreciation and amortisation expenses not funded by appropriations[1] | **1,717** | 2,344 |
| Plus: depreciation on right-of-use assets [2] | **1,986** | 2,127 |
| Less: principal repayments of lease liabilities | **(2,122)** | (2,208) |
| **Total comprehensive income less expenses previously funded through revenue appropriations** | **4,174** | 2,536 |
| Changes in asset revaluation reserve | **(4,141)** | - |
| **Net cash operating surplus** | **33** | 2,536 |

1. From 2010–11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation and amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

The amount of depreciation and amortisation expenses funded by own-source revenue was $2,000 (2025: $2,000).

2. The adjustments for depreciation expenses related to right-of-use assets and lease liability principal repayments reflects the cash impact of AASB 16 *Leases*, and aligns with the appropriation arrangements for funding non-corporate Commonwealth entities.

## NOTE 5: PEOPLE AND RELATIONSHIPS

This section describes a range of employment and post-employment benefits provided to the Commission's people and its relationships with other key people.

### Note 5.1: Employee provisions

| | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| **Note 5.1a: Employee provisions** | | |
| **Employee provisions** | | |
| Leave | **14,713** | 15,295 |
| **Total employee provisions** | **14,713** | 15,295 |

**Accounting policy**

Liabilities for short-term employee benefits and termination benefits expected within 12 months from the end of the reporting period are measured at their nominal amounts. Long term employee benefit liabilities are measured at the present value of the estimated future payments to be made.

*Leave*

The liability for employee benefits includes provisions 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 that 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 using the Australian Government shorthand method for all employees as at 30 June 2026. The estimate of the present value of the liability considers attrition rates and pay rises through promotion and inflation.

*Superannuation*

The Commission's employees are members of the Commonwealth Superannuation Scheme, the Public Sector Superannuation Scheme, the PSS accumulation plan or other superannuation funds external to the Australian Government.

The Commonwealth Superannuation Scheme and the Public Sector Superannuation Scheme are defined benefit schemes for the Australian Government. The PSS accumulation plan 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, i.e. it has no ongoing liability.

## Note 5.2: Key management personnel remuneration

Key management personnel are those officials who have authority and responsibility for planning, directing and controlling the activities of the Commission, directly or indirectly. The Commission has determined its key management personnel to be the Minister for the Public Service, the Assistant Minister for the Public Service, the Australian Public Service Commissioner, the Merit Protection Commissioner and members of the Commission's Executive Board. This includes officers who have acted in any of the above-mentioned roles for 3 months or more.

Remuneration of key management personnel of the Commission is reported in the table below:

| | **2026** | 2025 |
|---|---|---|
| | **$'000** | $'000 |
| Short-term employee benefits | **2,258** | 2,408 |
| Post-employment benefits | **306** | 298 |
| Other long-term benefits | **82** | 74 |
| Termination benefits | **714** | - |
| **Total key management personnel remuneration expenses** [1] | **3,360** | 2,780 |

The total number of key management personnel included in the above table is 7 (2025: 6). The number of positions as at 30 June 2026 was 5 (2025: 5).

1. Excludes the remuneration and other benefits of the Minister for the Public Service and the Assistant Minister for the Public Service. The remuneration and other benefits payable to Ministers' are set by the Remuneration Tribunal and is made by the Commission.

## Note 5.3: Related party disclosures

### Related party relationships

The Commission is an Australian Government controlled entity. Related parties to the Commission are key management personnel, including the Minister for the Public Service 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. These transactions have not been separately disclosed in this note.
Other than the remuneration disclosed in note 5.2, no other transactions with key management personnel and associated parties were identified (2025: Nil).

The Commission undertakes activities on behalf of the Australian Government, as detailed in the financial statements overview. In performing these activities, the Commission transacts with other Australian Government controlled entities for normal day-to-day business operations.
The Commission:

- provides services to other Australian Government controlled entities on a cost recovery basis (note 1.2a) and
- leases office space from and receives shared services from other Australian Government controlled entities.

## NOTE 6: MANAGING UNCERTAINTIES AND OTHER INFORMATION

This section analyses how the Commission manages financial risks within its operating environment and presents other relevant information about the Commission.

### Note 6.1: Contingent assets and liabilities

| **Quantifiable Contingencies** | **Restoration obligations** | |
|---|---|---|
| | **2026 $'000** | 2025 $'000 |
| **Contingent liabilities** | | |
| Balance from previous period | **1,189** | 1,143 |
| Re-measurement | **-** | 46 |
| Liabilities realised | **(1,189)** | - |
| **Total contingent liabilities** | **-** | 1,189 |

Historically, a quantifiable contingent liability was recognised in respect of the obligation to restore office premises to their original condition at the conclusion of the lease for the Treasury Building (2025: $1.189 million). The amount represented an estimate of the Commission's potential liability based on the estimated per square metre restoration cost for the office. In accordance with the terms of the lease agreement, the restoration obligation will arise in the event it is requested by the landlord (the Department of Finance). As at 30 June 2026, this was assessed as being a probable obligation and has been recognised in the provision for restoration (note 3.5).

**Unquantifiable Contingencies**

*Legal matters*

1. In July 2024, the then Australian Public Service Commissioner was named personally as a respondent in a Federal Circuit and Family Court of Australia proceeding arising from the issue of a certificate under section 38 of the *Public Service Act 1999* in connection with the termination of employment of an SES officer by another Commonwealth agency. The Commission's insurer, Comcover, appointed lawyers to act for the Commonwealth of Australia in the case, which is ongoing. Comcover continues to indemnify the former Commissioner.

2. The Commission was successful in general protections (non-dismissal) proceedings in the Federal Court of Australia in December 2025. The Commission is awaiting the outcome of the employee's application for extension of time to appeal against the decision to the Full Federal Court. Comcover appointed lawyers to act for the Commission in the case. The Court has the power to issue pecuniary penalties if a breach of the general protections in the *Fair Work Act 2009* is established.

3.The Commissioner's delegate is a party to judicial review proceedings in the Federal Court, challenging the findings of the delegate. The applicant is seeking leave to join a separate complaint to the judicial review proceedings. If leave was granted to join the separate complaint and the proceedings were successful, compensation could be payable to the applicant.

*Administered*

The Commission had no quantifiable or unquantifiable administered contingent assets or liabilities as at 30 June 2026 (2025: Nil).

**Accounting policy**

Contingent liabilities and contingent assets are not recognised in the statement of financial position. They are reported in the notes to the financial statements. 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. Contingent liabilities are disclosed where there is a possible obligation or a present obligation that does not satisfy the recognition criteria for a provision, unless the possibility of an outflow of resources is remote.

## Note 6.2: Financial instruments

| | Notes | 2026 $'000 | 2025 $'000 |
|---|---|---|---|
| **Note 6.2a: Categories of financial instruments** | | | |
| **Financial assets at amortised cost** | | | |
| Cash and cash equivalents | 3.1a | **1,274** | 1,480 |
| Goods and services receivables (net) | 3.1b | **3,670** | 5,275 |
| **Total financial assets at amortised cost** | | **4,944** | 6,755 |
| **Total financial assets** | | **4,944** | 6,755 |
| **Financial Liabilities** | | | |
| **Financial liabilities measured at amortised cost** | | | |
| Trade creditors and accruals | 3.3a | **5,311** | 8,280 |
| Other payables | 3.3c | **325** | 964 |
| **Total financial liabilities measured at amortised cost** | | **5,636** | 9,244 |
| **Total financial liabilities** | | **5,636** | 9,244 |

**Accounting policy**

*Financial assets*

In accordance with AASB 9 *Financial Instruments*, the Commission classifies its financial assets as 'financial assets measured at amortised cost'. This classification is based on the Commission's business model of holding the assets for the purposes of collecting contractual cash flows.

Financial assets are recognised when the Commission becomes a party to the contract and, consequently, has a legal right to receive cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred on trade date.

'Financial assets at amortised cost' need to meet two criteria:
1. the financial asset is held to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest on the principal outstanding amount.

Amortised cost is determined using the effective interest method. Income is recognised on an effective interest rate basis for financial assets that are recognised at 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.

The simplified approach for trade receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write off constitutes a derecognition event where the write off directly reduces the gross carrying amount of the financial asset.

*Financial liabilities*

The accounting policy for financial liabilities is in note 3.3 Payables.

**Net gains or losses on financial assets and liabilities**
Net gains or losses on financial assets are disclosed in the statement of comprehensive income. There are no net gains or losses on financial liabilities.

## Note 6.3: Current /non-current distinction for assets and liabilities

| | **2026** | 2025 |
|---|---|---|
| | $'000 | $'000 |
| **Note 6.3a: Current/non-current distinction for assets and liabilities** | | |
| **Assets expected to be recovered in:** | | |
| *No more than 12 months* | | |
| Cash and cash equivalents | **1,274** | 1,480 |
| Trade and other receivables | **44,051** | 50,718 |
| Prepayments | **1,165** | 2,167 |
| Buildings | **211** | - |
| Total no more than 12 months | **46,701** | 54,365 |
| *More than 12 months* | | |
| Buildings | **12,995** | 5,117 |
| Plant and equipment | **936** | 1,074 |
| Intangibles | **4,709** | 1,418 |
| Prepayments | **28** | 230 |
| Total more than 12 months | **18,668** | 7,839 |
| **Total assets** | **65,369** | 62,204 |
| | | |
| **Liabilities expected to be settled in:** | | |
| *No more than 12 months* | | |
| Suppliers | **5,311** | 8,280 |
| Unearned income | **10,719** | 11,721 |
| Other payables | **2,397** | 3,012 |
| Leases | **1,510** | 2,154 |
| Employee provisions | **6,023** | 6,491 |
| Total no more than 12 months | **25,960** | 31,658 |
| *More than 12 months* | | |
| Unearned income | **23** | 134 |
| Leases | **6,219** | 1,296 |
| Employee provisions[1] | **8,690** | 8,804 |
| Provision for restoration | **1,202** | 69 |
| Total more than 12 months | **16,134** | 10,303 |
| **Total liabilities** | **42,094** | 41,961 |

1. Employee provisions expected to be settled in more than 12 months includes long service leave where employees have a present (i.e. vested) entitlement.

## Note 6.4: Restructuring

### Note 6.4a: Restructuring: Machinery of government changes

**i. Functions relinquished**

| | 2025<br>$'000 |
|---|---|
| | **Parliamentary Workplace Support Service[1]** |
| **Assets relinquished** | |
| **Appropriation receivable** | |
| *Appropriation Act (No.1) 2023-24* | **(1,195)** |
| **Total assets relinquished** | **(1,195)** |
| **Liabilities relinquished** | |
| Employee provisions | **(1,195)** |
| **Total liabilities relinquished** | **(1,195)** |
| **Net assets/(liabilities) relinquished [2]** | **-** |

| | 2026<br>$'000 |
|---|---|
| | **Digital Professions[3]** |
| **Assets relinquished** | |
| Cash | **(277)** |
| **Total assets relinquished** | **(277)** |
| **Liabilities relinquished** | |
| Employee provisions | **(277)** |
| **Total liabilities relinquished** | **(277)** |
| **Net assets/(liabilities) relinquished [4]** | **-** |

1. The Parliamentary Workplace Support Service (PWSS) was established as an independent statutory agency under the *Parliamentary Workplace Support Service Act 2023* on 1 October 2023. Staff transferred to the PWSS on 26 September 2024.

Employee leave provisions transferred to the PWSS and the transfer of corresponding appropriations have been adjusted in the statement of financial position as part of employee leave provisions (note 5.1a) and appropriation receivable (note 3.1b) with no net impact on equity. Expenses incurred by the Commission for the PWSS up to the date of transfer in 2025 were $1,443,000 and appropriation funding under *Appropriation Act (No.1) 2024-25* of $1,557,000 was transferred to the PWSS. Refer to appropriation note 4.1a for further details.

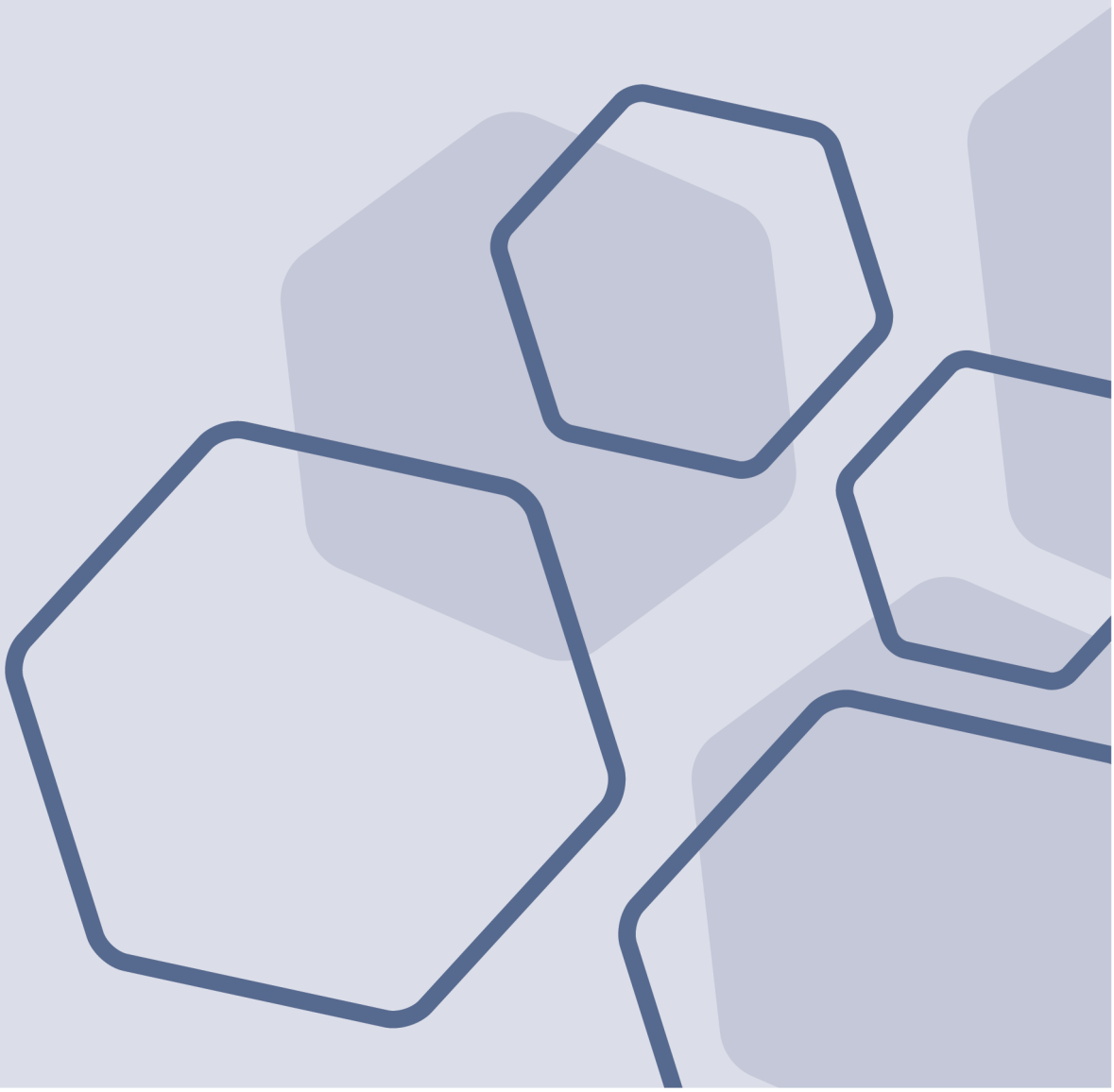
2. The net (assets) relinquished to the PWSS was nil.

3. The Digital Professions function transferred to the Digital Transformation Agency (DTA) on 01 April 2026. This took financial effect from 18 June 2026 (the day after the last pay day of the 2026 financial year).

Employee leave provisions of $277,000 transferred to the DTA which were settled by payment of leave liability transfer invoices. The reduction of the leave liability transfer is reflected in the statement of financial position as part of employee leave provisions (note 5.1a) with no net impact on equity. Expenses incurred by the Commission for the Digital Professions function up to the date of transfer in 2026 were $889,000. No appropriation funding was transferred to the DTA as the leave liability transfers were settled via the payment of invoices.

4. The net (assets) relinquished to the DTA was nil.

# Part 4: Management and accountability

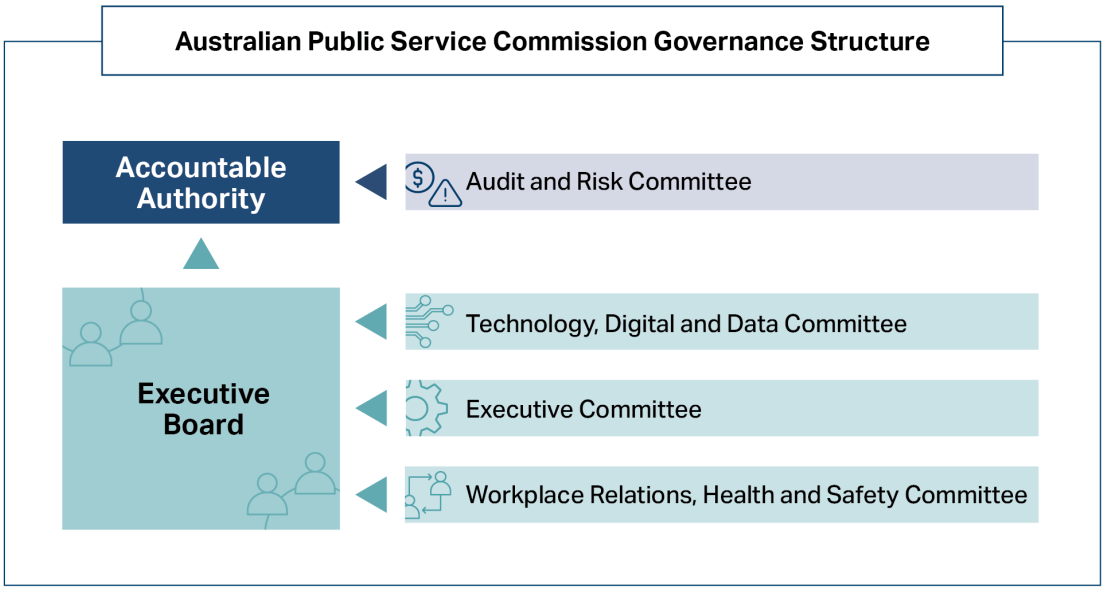


# Corporate governance

## Governance committees

The Commission's committee structure promotes good governance and supports the accountable authority to set the Commission's strategic direction and priorities. Our governance arrangements promote decision-making that is evidence-based, ethical, efficient, and effective to meet compliance obligations and support our people to achieve our purpose.

**Figure 2: Governance committee structure (2025–26)**




## Planning and performance

The Commission is committed to taking a holistic and integrated approach to planning, measuring, reporting, and evaluating performance through systems, practices, and controls that ensure efficient, effective, economical and ethical resource management.

The APSC Planning and Performance Framework provides a structured approach to setting priorities, delivering outcomes and demonstrating results. It aligns the Commission's purpose, activities, resources and performance expectations, supported by clear accountability, evidence-based decision-making and continuous improvement.

The framework operates through an annual cycle. Strategic priorities and performance measures are established through the portfolio budget statements and corporate plan, translated into business area plans and individual performance agreements, and monitored throughout the year. Performance is then assessed and reported through annual performance statements and the annual report, providing a clear line of sight between commitments and results.

By integrating planning, performance and reporting, the framework supports informed decision-making, accountability and effective stewardship of public resources. It also provides assurance that performance information is reliable and evidence-based, while ensuring compliance with the PGPA Act, PGPA Rule and Commonwealth Performance Framework.

## Risk management

Effective risk management is essential to achieving our purpose, improving our performance, and meeting the expectations of the Australian Government and the public.

In 2025–26, the Commission refreshed its enterprise risk management artefacts, including its Risk Management Policy and Framework 2026–28, risk appetite and tolerance statements, and strategic and enterprise risks. The refresh focused on enhanced operationalisation of risk management across the Commission and ensures that our approach continues to support the achievement of our organisational priorities in an evolving operating environment. Risk management also continued to be embedded in strategic planning, decision-making and business operations.

We provide regular risk reporting to our Audit and Risk Committee and Executive Board to support the identification and management of new and emerging risks and to monitor risks that exceed our risk appetite and tolerances.

## Internal audit

The Commission's internal audit function provides independent assurance that the Commission's frameworks, processes and operations are efficient, effective and comply with legislative requirements.

The Commission's strategic internal audit program is developed each year using a risk-informed approach. The program is reviewed and endorsed by the Audit and Risk Committee and approved by the Commissioner.

The Audit and Risk Committee and Executive Board oversee the implementation of internal audit recommendations through regular progress updates.

**Table 11: Completed internal audits and management-initiated reviews (2025–26)**

| Audit | Description |
|---|---|
| **Data breach response readiness** | This audit assessed the suitability of arrangements in place for the Commission to appropriately respond to data breaches, including third-party arrangements to respond to data breaches. |
| **Annual Performance Statements 2024–25 (Phase 2)** | This audit assessed whether systems, processes and data collected and reported in the results of the final Annual Performance Statements are appropriate and operating effectively. The audit also verified final performance results for a sample of performance measures from 2024–25 to ensure completeness, consistency and accuracy of results. |
| **APS Academy - Cost Recovery Model** | This review considered the APS Academy cost model and provided independent assurance around the cost model design, validation of assumptions, risk management and integrity processes. |
| **Onboarding and Offboarding** | This management-initiated review reviewed whether key controls, systems, and processes for staff onboarding and offboarding at the Commission are fit for purpose and aligned to better practice. |
| **Conflicts of interest** | This audit assessed staff adherence to, and the effectiveness of, internal frameworks, policies and procedures used by the Commission to declare, identify, manage and monitor conflicts of interest. |

# Fraud

The Commission is committed to promoting and upholding a culture of integrity, probity and accountability. We do not tolerate fraudulent or corrupt conduct or behaviour.

The Commission's Fraud and Corruption Control Framework sets out our approach to managing our fraud and corruption risks and our expectations for staff to uphold high standards of integrity and ethical conduct. The Framework is consistent with requirements outlined in the PGPA Act, PGPA Rule and Commonwealth Fraud and Corruption Control Framework.

Our fraud and corruption management approach prioritises prevention. In 2025–26, the Commission undertook several education and capability uplift activities to support staff in identifying, managing, and reporting fraud and corruption risks or suspected incidents. This included participating and engaging in International Fraud Awareness Week, prompting anti-fraud awareness and education. We also commenced an enterprise-level review of our fraud and corruption framework, processes, and artefacts, including our enterprise risk assessment and control plans, to ensure they remain fit for purpose and continue to support the effective management of our fraud and corruption risks.

Regular updates on our fraud and corruption risks and incidents are provided to the Audit and Risk Committee and Executive Board for oversight and advice.

# Audit and Risk Committee

The Audit and Risk Committee has been established in compliance with section 45 of the PGPA Act and section 17 of the PGPA Rule. The committee provides independent advice to the Commissioner on the appropriateness of the Commission's financial reporting, performance reporting, systems of internal control, and systems of risk oversight and management.

The Audit and Risk Committee charter is available on the Commission's website: www.apsc.gov.au/about-us/accountability-and-reporting/audit-and-risk-management-committee-charter.

**Table 12: Audit and Risk Committee (2025–26)**

| Member<br>Qualifications, knowledge, skills or experience | Meetings attended / held | Total annual remuneration (GST inclusive) |
|---|---|---|
| **Ms Maria Storti (Chair)**<br>Ms Storti served as the Chair of the Commission's Audit and Risk Committee for the entire reporting period. Her tenure as Chair of the Committee began in March 2024. Prior to this, she was an independent member of the committee.<br>Ms Storti specialises in financial, governance and risk management. She has served as a member on several boards and audit committees across the Australian Government and not-for-profit sector. Her experience includes positions as performance improvement partner at EY and other senior executive roles across the Australian Government and education sector.<br>Ms Storti holds Master of Business Administration degrees and a Bachelor of Economics. She is a Fellow of Chartered Accountants Australia and New Zealand, a Fellow of the Australian Institute of Company Directors, and a member of the Institute of Internal Auditors. | 5/5 | $25,000.00 |
| **Mr Lee Walton (Member)**<br>Member Mr Walton served as an independent member of the Commission's Audit and Risk Committee for the entire reporting period.<br>Mr Walton has over 15 years' experience as a senior executive in the APS as a Chief Information Officer and Chief Operating Officer within the national security and law enforcement fields. He serves on a range of other Australian Government audit and risk committees.<br>Mr Walton holds a Bachelor of Science (Honours) degree in Electrical and Electronic Engineering (First Class). He is a Chartered Engineer, a Graduate of the Australian Institute of Company Directors and a member of the Institute of Engineering and Technology (United Kingdom). | 5/5 | $24,229.41 |
| **Mr Matt Cahill (Member)**<br>Member Mr Cahill served as an independent member of the Commission's Audit and Risk Committee for the entire reporting period.<br>Mr Cahill is a former deputy secretary with over 20 years' experience as a senior executive in multiple APS portfolios, leading policy, operational, service delivery, program, regulatory, corporate and assurance leadership teams. He is a former Group Executive Director of the Australian National Audit Office. He chairs or is a sitting member on numerous boards and audit and risk committees for Australian Government departments.<br>Mr Cahill holds Master of Business Administration and Bachelor in Economics and Science degrees. He is a fellow of CPA Australia and is a Graduate of the Australian Institute of Company Directors. | 5/5 | $30,800.00 |

# External scrutiny

## Reports by the Auditor-General

Performance audits by the ANAO assess the operations of Commonwealth entities, with the purpose of identifying specific recommendations to improve their performance.

In 2025–26, the Commission participated in 2 performance audits by the ANAO:

- Effectiveness of the Strategic Commissioning Framework (tabled in September 2026)
- Market stewardship in the care and support economy (to be tabled November 2026).

## Parliamentary committees

In 2025–26, the Commission and its operations were not subject to an inquiry by a parliamentary committee.

In 2025–26, the Commission participated in the following parliamentary committee inquiries:

- Senate Standing Committee on Legal and Constitutional Affairs – Freedom of Information Amendment Bill 2025. The Commission provided a submission to the inquiry in October 2025.
- House Standing Committee on Social Policy and Legal Affairs – Inquiry into the recognition of unpaid carers. The Commission contributed to the Australian Government response, tabled March 2026.
- House Standing Committee on Education – Inquiry into Building Asia Capability in Australia through the education system and beyond. The Commission attended an inquiry hearing in March 2026.
- House Standing Committee on Employment, Education and Training – Inquiry into the Digital Transformation of Workplaces. The Commission contributed to the Australian Government response, tabled April 2026.
- Joint Committee of Public Accounts and Audit – Inquiry into Commonwealth Financial Statements 2023–24 and 2024–25. The Commission attended an inquiry hearing in April 2026.

## Judicial and administrative tribunal decisions

There was one decision of an administrative tribunal during the year that had, or may have, a significant impact on the Commission's operations.

In *Patrick v Australian Public Service Commissioner* [2026] ARTA 848, the Administrative Review Tribunal partially set aside an earlier Commission freedom of information decision relating to a Code of Conduct inquiry report, where information in parts of the report was publicly known. On 22 June 2026, the Commission disclosed further documents to the applicant in compliance with the Tribunal's decision.

## Reports by the Commonwealth Ombudsman

There were no reports on the Commission during the reporting period by the Commonwealth Ombudsman.

## Reports by the Australian Privacy Commissioner Office

There were no reports by the Australian Privacy Commissioner that involved the Commission or that had, or might have, a significant impact on the Commission's operations.

The Commission had no privacy breaches notified to the Office of the Australian Information Commissioner and received no privacy complaints.

## Capability review

In 2025–26, the Commission was not subject to a capability review under the Australian Public Service Commission's Capability Review Program.

# Strategic Commissioning Framework

In 2025–26, the Commission took steps to bring core work in-house in line with the APS Strategic Commissioning Framework. Our target for 2025–26 was to bring $532,100 (GST exclusive) of core work in-house within the Service Delivery job family. The Commission exceeded its target, with an actual reduction of $737,762 (GST exclusive) in relevant supplier expenditure.

# Asset management

Management of the Commission's assets is governed by the Accountable Authority Instructions on asset management and aligns with government best practice. The Commission's asset management framework includes an asset register, an asset management plan and a capital management plan. The asset register records details of all assets held by the Commission, including long-term office leases recognised as right-of-use assets with a gross value of $17.7 million, furniture, fixtures and fittings, computer equipment and infrastructure, as well as artworks.

An annual stocktake of assets keeps the register accurate, current, and compliant with appropriate management and record-keeping practices. In 2025–26, the Commission managed non-financial assets (excluding prepayments) with a gross value of $30.2 million. Assets are depreciated at rates applicable to the asset class.

# Purchasing

The Commission's internal policies, procedures, accountable authority instructions and delegations facilitate our compliance with Commonwealth Procurement Rules (CPRs). We regularly review our internal policies to ensure alignment with the CPRs.

Our delegates are responsible for ensuring compliance with the CPRs. Delegates are supported by a central procurement team who:

- develop and maintain processes, guides and systems that promote compliance
- partner with business areas on complex or high-risk procurement activities
- advise on procurement activities.

During 2025–26, the Commission assessed its procurement performance against the CPRs using existing procurement records, AusTender reporting, internal assurance activities and internally reported and identified instances of non-compliance.

The assessment found that the Commission's procurement arrangements were largely effective and any identified issues were addressed through routine management action. None of the issues identified were assessed as significant non-compliance.

We have identified opportunities for improved compliance in the following areas:

- AusTender reporting timeframes
- procurement documentation processes
- documentation of conflict of interest declaration processes.

Further information on the Commission's procurement activities can be found on the AusTender website: www.tenders.gov.au.

## Consultancy and non-consultancy contract expenditure

### *Reportable consultancy contracts*

The Commission engages consultants where specialist skills are required but are not available in-house. Consultancies are individuals, partnerships or corporations that provide professional and independent expert advice and services.

Consultants are selected and engaged in accordance with the PGPA Act, the CPRs and the Commission's internal policies.

During 2025–26, 3 new reportable consultancy contracts were entered into, involving total actual expenditure of $60,000 (GST inclusive). One of these consultancy contracts did not incur expenditure during 2025–26. In addition, one ongoing reportable consultancy contract was active during the reporting period, involving total actual expenditure of $163,000 (GST inclusive).

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: www.tenders.gov.au.

**Table 13: Expenditure on reportable consultancy contracts (2025–26)**

| Reportable Consultancy Contracts | Number | Expenditure $'000 (GST inclusive) |
|---|---|---|
| **New contracts entered during the reporting period** | 3 | 60 |
| **Ongoing contracts entered during a previous reporting period** | 1 | 163 |
| **Total** | **4** | **223** |

**Table 14: Organisations receiving a share of reportable consultancy contract expenditure (2025–26)**

| Name of Organisation | Organisation ABN | Expenditure $'000 (GST inclusive) |
|---|---|---|
| **Bellchambers Barrett**[1] | 14 942 509 138 | 205 |
| **Centium Pty Ltd** | 30 646 309 015 | 18 |

1 Bellchambers Barrett had 2 contracts during the period: one ongoing contract and one new contract.

Note: A contract with B&A Valuers (ABN 49 157 666 950) was entered into during the reporting period. No expenditure was incurred during 2025–26. Expenditure under the contract will be reported in 2026–27.

## *Reportable non-consultancy contracts*

During 2025–26, 83 new reportable non-consultancy contracts were entered into, involving total actual expenditure of $7.88 million (GST inclusive). In addition, 127 ongoing reportable non-consultancy contracts were active during the reporting period, involving total actual expenditure of $12.754 million (GST inclusive).

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: www.tenders.gov.au.

**Table 15: Reportable non-consultancy contract (2025–26)**

| Reportable Non-Consultancy Contract | Number | Expenditure $'000 (GST inclusive) |
|---|---|---|
| **New contracts entered during the reporting period** | 83 | 7,880 |
| **Ongoing contracts entered during a previous reporting period** | 127 | 12,754 |
| **Total** | **210** | **20,634** |

**Table 16: Organisations receiving a share of reportable non-consultancy contract expenditure (2025–26)**

| Name of Organisation | Organisation ABN | Expenditure $'000 (GST inclusive) |
|---|---|---|
| **Deloitte Touche Tohmatsu** | 74 490 121 060 | 3,453 |
| **Cahoot Learning** | 27 131 637 468 | 1,889 |
| **Egon Zehnder International Pty Ltd** | 67 098 985 409 | 1,237 |
| **People Measures Pty Ltd** | 28 119 083 224 | 1,158 |
| **Ethos CRS Consulting Pty Ltd** | 94 116 209 235 | 1,128 |

# Australian National Audit Office access clauses

The Commission entered into 2 contracts during the 2025–26 reporting period with a value of $100,000 or greater (GST inclusive) that did not include a clause providing the Auditor-General access to the contractor's premises. Details of these contracts, including the reasons for the omission of the access clause, are provided in the table below.

**Table 17: ANAO access clause (2025–26)**

| Name of Organisation | Description | Reason for not including access clauses | Expenditure $'000 (GST inclusive) |
|---|---|---|---|
| **Deloitte Touche Tohmatsu** | ICT Software and subscription licenses - back-up Odesava | Standard industry practice to enter supplier terms and conditions. | 102 |
| **CSIRO TA Data61** | Pilot AI program for the APS | Standard industry practice to enter supplier terms and conditions. | 127 |

# Exempt contracts

The Commission had no contracts during the 2025–26 reporting period with an estimated value of $10,000 or greater (GST inclusive) that were exempt from being published on AusTender on the basis that it would disclose exempt matters under the *Freedom of Information Act 1982.*

# Small business

The Commission supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprise (SME) participation statistics are available on the Department of Finance's website: www.finance.gov.au.

The Commission supports small and medium sized enterprises through its procurement practices by:

- using the mandatory Commonwealth Contracting Suite for all low-risk procurements valued under $200,000 (GST inclusive)
- arranging supplier diversity sessions with Supply Nation to build staff awareness of Indigenous businesses and supplier diversity opportunities
- complying with Indigenous Procurement Policy, including the mandatory set-aside for procurements valued between $80,000 to $200,000 (GST inclusive)
- promoting opportunities for social enterprises as part of the Commission's broader supplier diversity approach
- referring suppliers to Selling to Government resources when issuing Purchase Orders, to increase awareness of procurement opportunities and available SME resources
- using credit cards for procurements valued below $10,000 (GST inclusive).

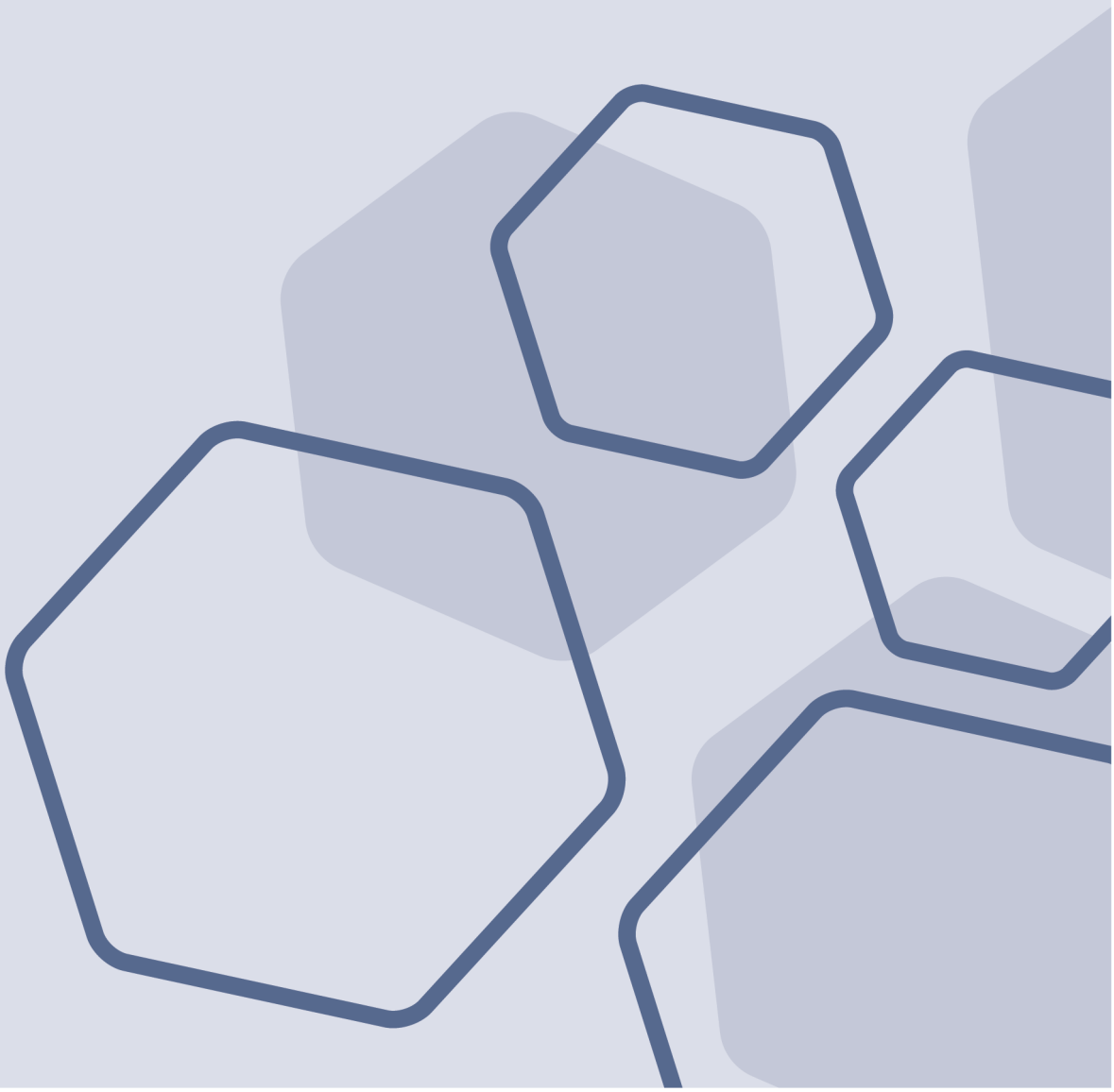
The Commission recognises the importance of ensuring small businesses are paid on time. The Commission is focused on improving the timeliness of invoice payments and making e-invoicing facilities available to better support small and medium enterprises.

The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website: www.treasury.gov.au.

# Indigenous Procurement Policy

The Commission supports the objectives of the Indigenous Procurement Policy and is committed to increasing its engagement with Indigenous enterprises. During the 2025–26 reporting period, the Commission entered into 4 contracts with Indigenous enterprises, with a total value of $301,000 (GST inclusive).

# Part 5: Human resource management

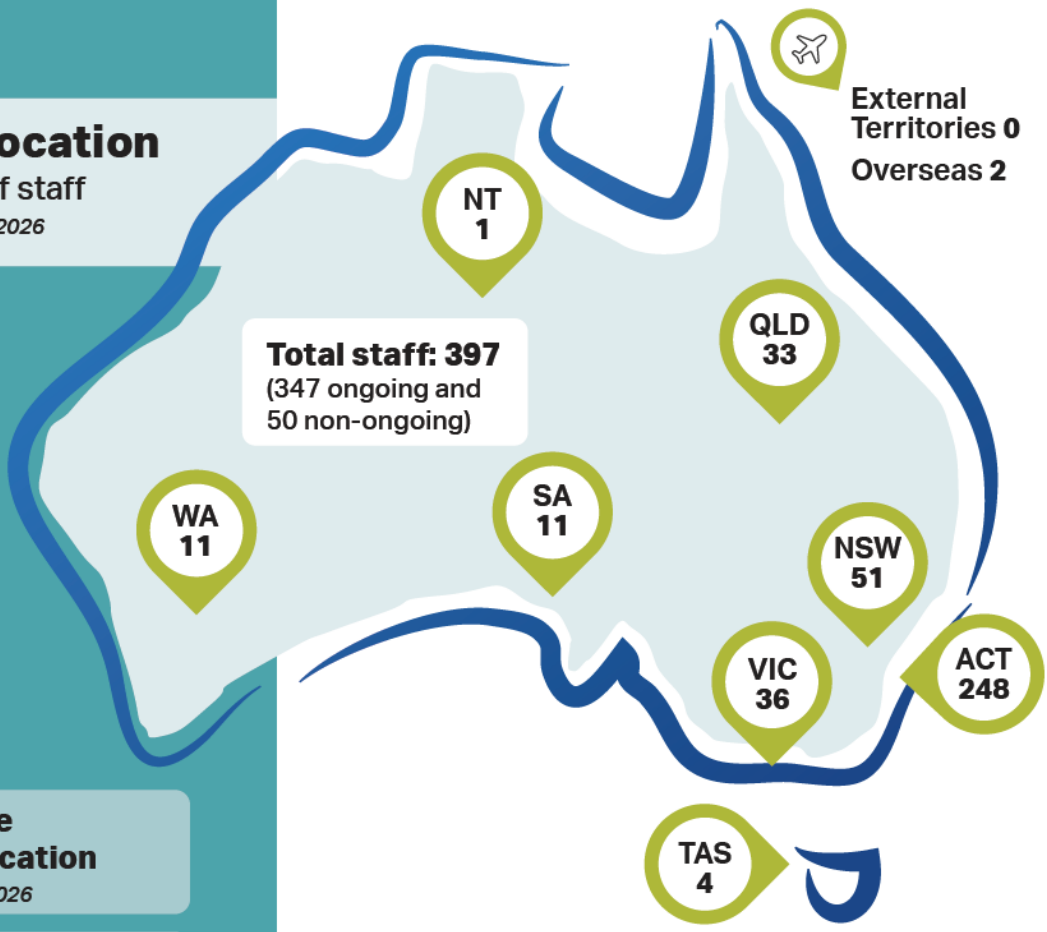


# Our people

## Work location

Number of staff

*As of 30 June 2026*




## Our people by classification

*As of 30 June 2026*

| | |
|---|---|
| SES 3 | 1 |
| SES 2 | 1 |
| SES 1 | 9 |
| EL 2 | 56 |
| EL 1 | 163 |
| APS 6 | 75 |
| APS 5 | 52 |
| APS 4 | 24 |
| APS 3 | 2 |
| APS 2 | 5 |
| APS 1 | 5 |
| Other (includes Graduates) | 4 |
| Total | 397 |

## Our people are diverse

- **3%** identify as Aboriginal and/or Torres Straight Islander peoples (12 employees)
- **17%** have an ongoing disability
- **15%** identify as Lesbian, Gay, Bisexual, Transgender and/or gender diverse, Intersex, Queer, Questioning and/or Asexual (LGBTIQA+)
- **26%** identify as culturally or linguistically diverse
- **21%** consider themselves to be neurodivergent
- **43%** have carer responsibilities

Data source: 2025 APS Employee Census

# Managing and developing employees

The Commission's workforce remains its most valuable asset.

The Commission is committed to supporting a diverse, capable, inclusive and high-performing workforce, underpinned by effective systems and processes. A key priority is ensuring the Commission has access to the right skills, at the right time, and in the right locations.

## Diversity and inclusion

The Commission is committed to inclusion and diversity both within our workforce and through the policies and advice we produce for the broader APS. We aim to foster a workforce that is reflective of the diversity of the Australian community and to create a workplace environment that is safe, respectful and inclusive.

Our SES Champions and employee-led diversity networks play an important role in fostering an inclusive workplace by promoting awareness, advocating for diverse perspectives, and supporting open dialogue. Our champions and networks represent: LGBTIQ+ community (PRIDE), Culturally and Linguistically Diverse (CALD), Gender Equality, Disability, Carers, First Nations (Walanmara Atamiare) and wellbeing.

We maintain an active membership of the Australian Network on Disability, the Diversity Council of Australia, and Pride in Diversity, reinforcing its commitment to inclusive practices and continuous improvement.

The Commission developed the APS Culturally and Linguistically Diverse Employment Strategy and Action Plan in early 2024. As one of the lead agencies for the implementation of this APS-wide plan, the Commission has undertaken a comprehensive self-assessment process to create its own CALD roadmap – the APSC Culturally and Linguistically Diverse Action Plan 2025–2028. This plan outlines how we will build a workplace where everyone feels they belong and where cultural diversity is a strength that helps us build greater understanding and connection.

In 2025–26, the Commission participated in the Workplace Gender Equality Agency reporting program in accordance with the *Workplace Gender Equality Act 2012*.

## Reconciliation Action Plan

In October 2025, Reconciliation Australia formally endorsed the Australian Public Service Commission's Innovate Reconciliation Action Plan 2025–2027 (RAP), the Commission's fifth RAP. The RAP strengthened our commitment to reconciliation by setting out actions to foster inclusion, belonging and cultural safety for First Nations employees. The RAP Working Group brings together Aboriginal and Torres Strait Islander and non-Indigenous employees who share a commitment to advancing reconciliation. Through collaboration, leadership and engagement, the group helps drive RAP initiatives and foster a more inclusive, culturally aware workplace.

## Technology and resources

The Commission continued to strengthen its digital capabilities through the TransformIT program, identifying and implementing technology solutions that support organisational

priorities and evolving business needs. This included the introduction of AI-enabled tools to help staff work more productively and efficiently. Work is ongoing to assess business requirements and prioritise future technology investments, ensuring staff have access to contemporary digital tools and services that support productivity, collaboration and innovation. Reliable and sustainable IT services remain fundamental to achieving the Commission's strategic objectives.

## Performance

The Commission's performance management framework supports a high-performing and inclusive workplace by helping employees build capability, maximise their potential and contribute to organisational outcomes. Recognising that performance and development are shared responsibilities between employees and managers, the framework promotes ongoing and constructive conversations about expectations, development and achievement. Through clear performance expectations, regular two-way feedback, learning and development opportunities, and fair and equitable assessment processes, the framework values diversity, supports growth and empowers employees to perform at their best.

## Rewards and recognition

The Commission's rewards and recognition program celebrates individuals and teams who demonstrate the APS DRIVE Values and make outstanding contributions to our work. By recognising excellence, integrity and leadership, the program reinforces the behaviours and culture that support our success. The Commission also recognises staff contributions to First Nations outcomes through our NAIDOC Awards, which celebrated achievements that have delivered a positive impact for First Nations peoples and communities.

## 2025 APSC Census Action Plan

The Commission's 2025 Census Action Plan focused on 3 strategic goals and delivered a range of actions to strengthen capability, foster innovation and collaboration, and support staff through change. In 2025–26, our focus areas and achievements were:

- **Strengthen and invest in our workforce and leadership capability**
  - Expanded workforce capability through the rollout of Microsoft Copilot and AI learning initiatives.
  - Continued to promote leadership, learning and professional development opportunities across the Commission.
- **Foster a culture of innovation and collaboration**
  - Strengthened collaboration through refreshed governance arrangements for staff networks.
  - Supported initiatives that encouraged knowledge sharing, innovation and cross-functional engagement.
- **Continue embedding best-practice change management**
  - Supported staff through organisational change with regular communication, engagement opportunities and wellbeing initiatives.
  - Continued to build organisational resilience and adaptability during a period of change.

Together, these actions have helped build a more capable, connected and future-ready workforce, while responding directly to feedback provided by staff through the APS Employee Census.

The 2026 APS Employee Census was conducted between 4 May 2026 and 5 June 2026. The Commission achieved a response rate of 94%, continuing a strong tradition of high engagement. This result was 14 percentage points above the APS average of 80%.

# Workplace agreements

Remuneration and employment conditions for Commission employees are set out in the APSC Enterprise Agreement 2024–2027.

Conditions of employment for substantive SES employees are governed by individual determinations made under section 24(1) of the Public Service Act, in conjunction with relevant policies and Commonwealth legislation.

In addition to standard entitlements, the Commission offers a range of benefits designed to support employee wellbeing and professional development, including:

- access to flexible work arrangements
- generous leave entitlements
- annual influenza vaccinations
- study assistance
- learning and development opportunities, including wellbeing seminars and lunch and learn sessions
- professional memberships for relevant areas of work.

Employees are eligible to participate in salary sacrifice arrangements, such as additional superannuation contributions and novated vehicle leasing.

**Table 18: *Public Service Act 1999* employment arrangements (2025–26)**

| Employment arrangements | SES | Non-SES | Total |
|---|---|---|---|
| **Enterprise Agreement** | - | 386 | 386 |
| **Australian Workplace Agreement** | - | - | - |
| **Common Law Contracts** | - | - | - |
| **Determinations under subsection 24(1) of the *Public Service Act 1999*** | 11 | - | 11 |
| **Individual Flexibility Arrangement** | - | 34 | 34* |
| **Total** | **11** | **386*** | **397*** |

* These totals do not include the count of Individual Flexibility Arrangements as these staff are employed under the Commission's Enterprise Agreement.

## Performance pay

The Australian Public Service Commission did not have arrangements for performance pay during the reporting period.

**Table 19: *Public Service Act 1999* employment salary ranges by classification level (Minimum/Maximum) (2025–26)**

| Classification | Minimum Salary | Maximum Salary |
|---|---|---|
| **SES 3** | $383,607 | $383,607 |
| **SES 2** | $316,358 | $316,358 |
| **SES 1** | $246,301 | $276,942 |
| **EL 2** | $155,479 | $174,790 |
| **EL 1** | $123,996 | $142,116 |
| **APS 6** | $101,855 | $111,701 |
| **APS 5** | $89,463 | $97,837 |
| **APS 4** | $79,731 | $86,246 |
| **APS 3** | $72,397 | $76,820 |
| **APS 2** | $62,775 | $69,317 |
| **APS 1** | $57,497 | $60,946 |
| **Other**[1] | $79,731 | $79,731 |
| **Minimum/Maximum range**[2] | **$57,497** | **$383,607** |

1 Staff employed via the Graduate program are included under “Other”.

2 Minimum/Maximum salary rates for APS 1 to EL 2 are based on rates available under the APSC Enterprise Agreement 2024–27.

# Employee statistics

Tables 20 to 26 show our workforce statistics for 2025–26, including employee numbers, broken down by employment type (ongoing, non-ongoing or casual), substantive classification, gender, location, and diversity.

To avoid unintentional identification, employees who identified as non-binary, preferred not to indicate a gender or used a different term (other than male, female or non-binary) are not separately reported but are included in the aggregated total for the relevant table.

### Table 20: All ongoing employees (2025–26)

| Location | Man/Male | | | Woman/Female | | | Total |
|---|---|---|---|---|---|---|---|
| | Full-time | Part-time | Total | Full-time | Part-time | Total | |
| NSW | 10 | - | 10 | 26 | 6 | 32 | 42 |
| Qld | 4 | - | 4 | 14 | 5 | 19 | 23 |
| SA | 3 | - | 3 | 2 | 2 | 4 | 7 |
| Tas | 1 | - | 1 | 1 | 2 | 3 | 4 |
| Vic | 9 | 1 | 10 | 15 | 3 | 18 | 28 |
| WA | 2 | - | 2 | 5 | - | 5 | 7 |
| ACT | 58 | 7 | 65 | 144 | 23 | 167 | 232 |
| NT | - | - | - | 1 | - | 1 | 1 |
| External Territories | - | - | - | - | - | - | - |
| Overseas | 1 | - | 1 | - | 1 | 1 | 2 |
| **Total** | **88** | **8** | **96** | **208** | **42** | **250** | **347**[1] |

1 To avoid unintentional identification, employees who identified as non-binary, preferred not to indicate a gender or used a different term (other than male, female or non-binary) are not separately reported but are included in the aggregated total.

### Table 21: All non-ongoing employees (2025–26)

| Location | Man/Male | | | Woman/Female | | | Total |
|---|---|---|---|---|---|---|---|
| | Full-time | Part-time | Total | Full-time | Part-time | Total | |
| NSW | - | 1 | 1 | 1 | 7 | 8 | 9 |
| Qld | 1 | 1 | 2 | - | 8 | 8 | 10 |
| SA | - | - | - | - | 4 | 4 | 4 |
| Tas | - | - | - | - | - | - | - |
| Vic | - | 1 | 1 | - | 7 | 7 | 8 |
| WA | - | 2 | 2 | - | 2 | 2 | 4 |
| ACT | 3 | 4 | 7 | 1 | 7 | 8 | 15 |
| NT | - | - | - | - | - | - | - |
| External Territories | - | - | - | - | - | - | - |
| Overseas | - | - | - | - | - | - | - |
| **Total** | **4** | **9** | **13** | **2** | **35** | **37** | **50**[1] |

Note: Non-ongoing data includes 41 casual employees.

1 To avoid unintentional identification, employees who identified as non-binary, preferred not to indicate a gender or used a different term (other than male, female or non-binary) are not separately reported but are included in the aggregated total.

### Table 22: *Public Service Act 1999* ongoing employees (2025–26)

| Classification | Man/Male | | | Woman/Female | | | Total |
|---|---|---|---|---|---|---|---|
| | Full-time | Part-time | Total | Full-time | Part-time | Total | |
| SES 3 | 1 | - | 1 | - | - | - | 1 |
| SES 2 | - | - | - | 1 | - | 1 | 1 |
| SES 1 | 3 | - | 3 | 6 | - | 6 | 9 |
| EL 2 | 14 | - | 14 | 36 | 2 | 38 | 52 |
| EL 1 | 27 | 5 | 32 | 67 | 21 | 88 | 120 |
| APS 6 | 15 | - | 15 | 46 | 12 | 58 | 73 |
| APS 5 | 18 | - | 18 | 31 | 3 | 34 | 52 |
| APS 4 | 7 | 1 | 8 | 11 | 3 | 14 | 22 |
| APS 3 | - | - | - | 2 | - | 2 | 2 |
| APS 2 | 2 | 1 | 3 | 2 | - | 2 | 5 |
| APS 1 | - | 1 | 1 | 3 | 1 | 4 | 5 |
| Other[1] | 1 | - | 1 | 3 | - | 3 | 4 |
| **Total** | **88** | **8** | **96** | **208** | **42** | **250** | **347**[2] |

1 Staff employed via the Graduate program have been included in "Other".

2 To avoid unintentional identification, employees who identified as non-binary, preferred not to indicate a gender or used a different term (other than male, female or non-binary) are not separately reported but are included in the aggregated total.

### Table 23: *Public Service Act 1999* non-ongoing employees (2025–26)

| Classification | Man/Male | | | Woman/Female | | | Total |
|---|---|---|---|---|---|---|---|
| | Full-time | Part-time | Total | Full-time | Part-time | Total | |
| SES 3 | - | - | - | - | - | - | - |
| SES 2 | - | - | - | - | - | - | - |
| SES 1 | - | - | - | - | - | - | - |
| EL 2 | 2 | - | 2 | - | 2 | 2 | 4 |
| EL 1 | 1 | 9 | 10 | - | 33 | 33 | 43 |
| APS 6 | - | - | - | 1 | - | 1 | 1 |
| APS 5 | - | - | - | - | - | - | - |
| APS 4 | 1 | - | 1 | 1 | - | 1 | 2 |
| APS 3 | - | - | - | - | - | - | - |
| APS 2 | - | - | - | - | - | - | - |
| APS 1 | - | - | - | - | - | - | - |
| **Total** | **4** | **9** | **13** | **2** | **35** | **37** | **50**[1] |

Note: Non-ongoing data includes 41 casual employees.

1 To avoid unintentional identification, employees who identified as non-binary, preferred not to indicate a gender or used a different term (other than male, female or non-binary) are not separately reported but are included in the aggregated total.

### Table 24: *Public Service Act 1999* employees by full-time and part-time status (2025–26)

| Classification | Ongoing | | | Non-Ongoing | | | Total |
|---|---|---|---|---|---|---|---|
| | Full-time | Part-time | Total | Full-time | Part-time | Total | |
| SES 3 | 1 | - | 1 | - | - | - | 1 |
| SES 2 | 1 | - | 1 | - | - | - | 1 |
| SES 1 | 9 | - | 9 | - | - | - | 9 |
| EL 2 | 50 | 2 | 52 | 2 | 2 | 4 | 56 |
| EL 1 | 94 | 26 | 120 | 1 | 42 | 43 | 163 |
| APS 6 | 62 | 12 | 74 | 1 | - | 1 | 75 |
| APS 5 | 49 | 3 | 52 | - | - | - | 52 |
| APS 4 | 18 | 4 | 22 | 2 | - | 2 | 24 |
| APS 3 | 2 | - | 2 | - | - | - | 2 |
| APS 2 | 4 | 1 | 5 | - | - | - | 5 |
| APS 1 | 3 | 2 | 5 | - | - | - | 5 |
| Other[1] | 4 | - | 4 | - | - | - | 4 |
| **Total** | **297** | **50** | **347** | **6** | **44** | **50** | **397** |

Note: Non-ongoing data includes 41 casual employees.

1 Staff employed via the Graduate program are included under “Other”.

### Table 25: *Public Service Act 1999* employment type by location (2025–26)

| Location | Ongoing | Non-Ongoing | Total |
|---|---|---|---|
| NSW | 42 | 9 | 51 |
| Qld | 23 | 10 | 33 |
| SA | 7 | 4 | 11 |
| Tas | 4 | - | 4 |
| Vic | 28 | 8 | 36 |
| WA | 7 | 4 | 11 |
| ACT | 233 | 15 | 248 |
| NT | 1 | - | 1 |
| External Territories | - | - | - |
| Overseas | 2 | - | 2 |
| **Total** | **347** | **50** | **397** |

Note: Non-ongoing data includes 41 casual employees.

**Table 26: *Public Service Act 1999* Indigenous employment (2025–26)**

| Employment basis | Total |
|---|---|
| Ongoing | 12 |
| Non-Ongoing | - |
| **Total** | **12** |

# Executive remuneration

**Table 27: Information about remuneration for key management personnel (2025–26)**

| Name | Position title | Short-term benefits | | | Post-employment benefits | Other long-term benefits | | Termination benefits | Total remuneration |
|---|---|---|---|---|---|---|---|---|---|
| | | Base salary [1] | Bonuses | Other benefits and allowances | Superannuation contributions | Long service leave | Other long-term benefits | Termination benefits | Total remuneration |
| Gordon De Brouwer | Australian Public Service Commissioner | $522,827 | $0 | $2,260 | $19,848 | $40,166 | $0 | $0 | $585,101 |
| Jacqui Curtis | Australian Public Service Commissioner | $46,726 | $0 | $223 | $6,752 | $1,927 | $0 | $0 | $55,628 |
| Rachel Bacon | Deputy Australian Public Service Commissioner | $407,593 | $0 | $3,425 | $74,880 | $24,780 | $0 | $432,549 | $943,227 |
| Subhasis Banerjee | Deputy Australian Public Service Commissioner | $542,669 | $0 | $3,648 | $72,375 | $9,455 | $0 | $0 | $628,147 |
| Joanne Talbot | First Assistant Commissioner | $321,335 | $0 | $11,768 | $57,761 | $12,715 | $0 | $0 | $403,579 |
| Jamie Lowe | Merit Protection Commissioner | $306,114 | $0 | $3,648 | $60,931 | $10,187 | $0 | $0 | $380,880 |
| Justine Curnow [2] | Acting First Assistant Commissioner | $84,587 | $0 | $973 | $13,622 | -$17,383 | $0 | $281,366 | $363,165 |

Note: Remuneration is calculated on an accruals basis and may include some accrual adjustments.

Note: Actual expense will be less than the annual package when an executive is only in the position for a portion of the financial year.

1 Base salary will vary based on number of weekdays in the reporting year and the amount of leave taken.

2 Long service leave expense is negative for one position as the leave provision includes an allowance for additional leave and on-costs when leave is taken. As leave was instead paid out; the actual amount of leave paid was lower than the leave provision, resulting in a credit to leave expenses.

## Table 28: Information about remuneration for senior executives (2025–26)

| | | Short-term benefits | | | Post-employment benefits | | Other long-term benefits | Termination benefits | Total remuneration |
|---|---|---|---|---|---|---|---|---|---|
| Total remuneration bands | Number of senior executives | Average base salary[1] | Average bonuses | Average other benefits and allowances | Average superannuation contributions | Average long service leave | Average other long-term benefits | Average termination benefits | Average total remuneration |
| $0 - $220,000 | 7 | $54,025 | $0 | $2,919 | $9,258 | $2,735 | $0 | $0 | $68,937 |
| $220,001 - $245,000 | 0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 |
| $245,001 - $270,000 | 1 | $223,816 | $0 | $2,969 | $33,308 | $4,813 | $0 | $0 | $264,906 |
| $270,001 - $295,000 | 3 | $233,230 | $0 | $3,648 | $39,450 | $9,416 | $0 | $0 | $285,744 |
| $295,001 - $320,000 | 3 | $248,327 | $0 | $2,432 | $43,323 | $9,048 | $0 | $0 | $303,130 |
| $320,001 - $345,000 | 3 | $264,433 | $0 | $8,858 | $46,301 | $10,400 | $0 | $0 | $329,992 |

Note: Remuneration is calculated on an accruals basis and may include some accrual adjustments.

1 Base salary will vary based on number of weekdays in the reporting year and the amount of leave taken.

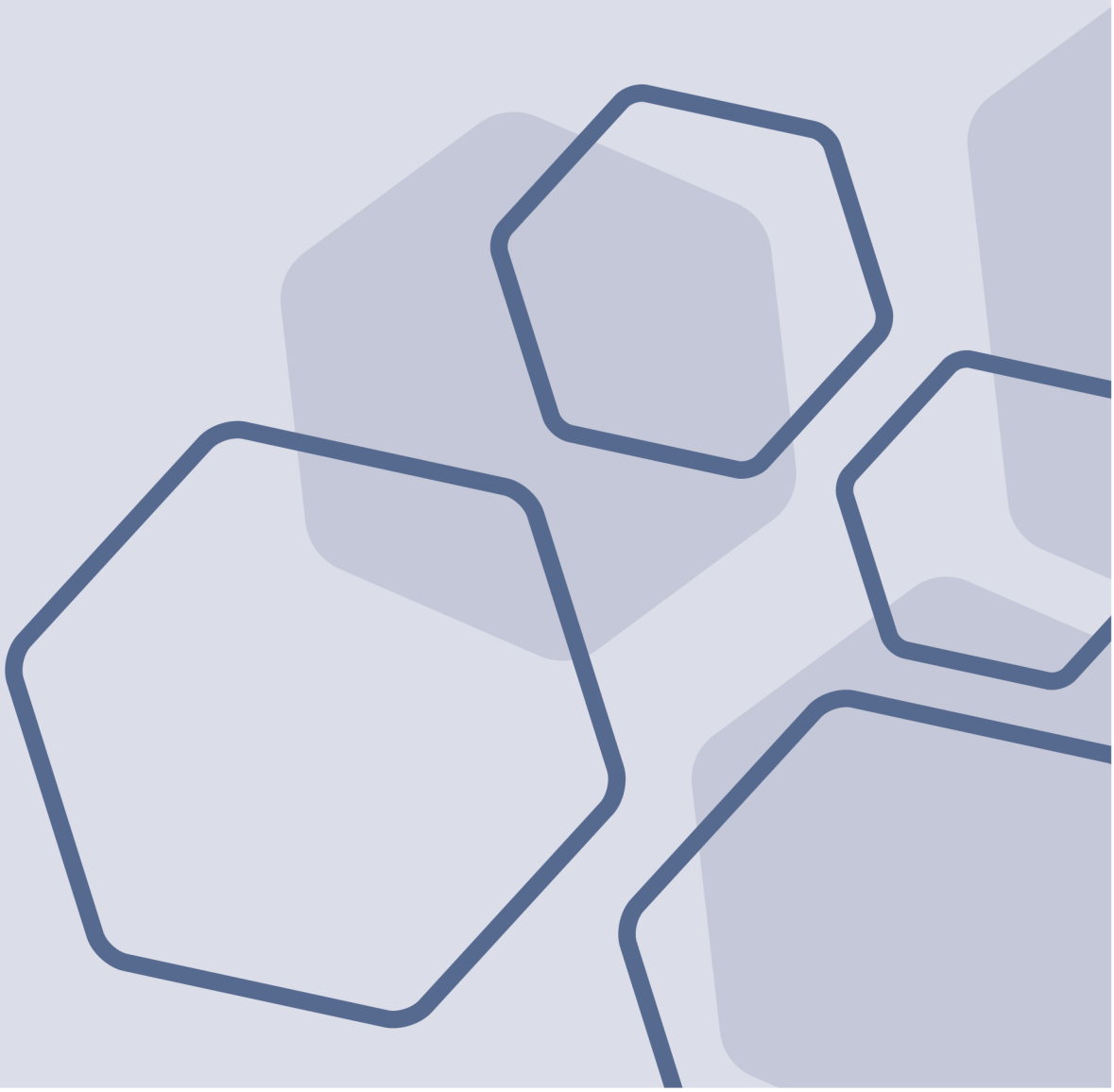
## Table 29: Information about remuneration for other highly paid staff (2025–26)

| | | Short-term benefits | | | Post-employment benefits | | | Termination benefits | Total remuneration |
|---|---|---|---|---|---|---|---|---|---|
| Total remuneration bands | Number of other highly paid staff | Average base salary[1] | Average bonuses | Average other benefits and allowances | Average superannuation contributions | Average long service leave | Average other long-term benefits | Average termination benefits | Average total remuneration |
| $270,001 - $295,000 | 3 | $95,206 | $0 | $0 | $20,707 | $16,747 | $0 | $148,426 | $281,086 |
| $295,001 - $320,000 | 1 | $121,988 | $0 | $0 | $24,512 | $3,122 | $0 | $168,716 | $318,338 |

Note: Remuneration is calculated on an accruals basis and may include some accrual adjustments.

1 Base salary will vary based on number of weekdays in the reporting year and the amount of leave taken.

# Part 6: Other mandatory information



# Advertising and market research

During 2025–26, the Commission conducted the following advertising campaign:

- Career Pathways
  - Social media advertising and paid placement on social media channels to promote opportunities for people to join the APS through Career Pathways (including the Australian Government Graduate Program, and other non-graduate streams). It also includes advertisements on 2 graduate employment websites.

Further information on those advertising campaigns is available at: https://content.apsjobs.gov.au/career-pathways.

Further information is also available in the reports on Australian Government advertising prepared by the Department of Finance and found on the Department of Finance's website.

# Grants

The Commission did not administer or award grants during 2025–26.

# Disability reporting

Australia's Disability Strategy 2021–31 is the government's overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate fully in Australian life. The strategy outlines practical changes aimed at improving outcomes for people with disability and ensures alignment with the principles of the *United Nations Convention on the Rights of Persons with Disabilities*. All levels of government have committed to deliver more comprehensive and transparent reporting under this framework.

A range of reports on progress by action and outcome area are published and available at: www.disabilitygateway.gov.au/ads.

This strategy is supported by the APS Disability Employment Strategy 2020–25 which aims to improve disability representation and inclusion across the APS.

The Commission remains committed to achieving the outcomes of the APS Disability Employment Strategy. In the 2026 APS Employee Census, 17% of respondents identified as a person with a disability, exceeding the strategy's 7% disability representation target. The Commission participates in the Australian Disability Network's Access and Inclusion Index, which enables the Commission to identify opportunities to enhance accessibility and inclusion maturity.

Disability reporting is included in the APS State of the Service report and in the APS Employment Data Release and Statistical Bulletins, available at: www.apsc.gov.au/initiatives-and-programs/workforce-information/workforce-data/aps-employment-data-release.

# Freedom of information and privacy

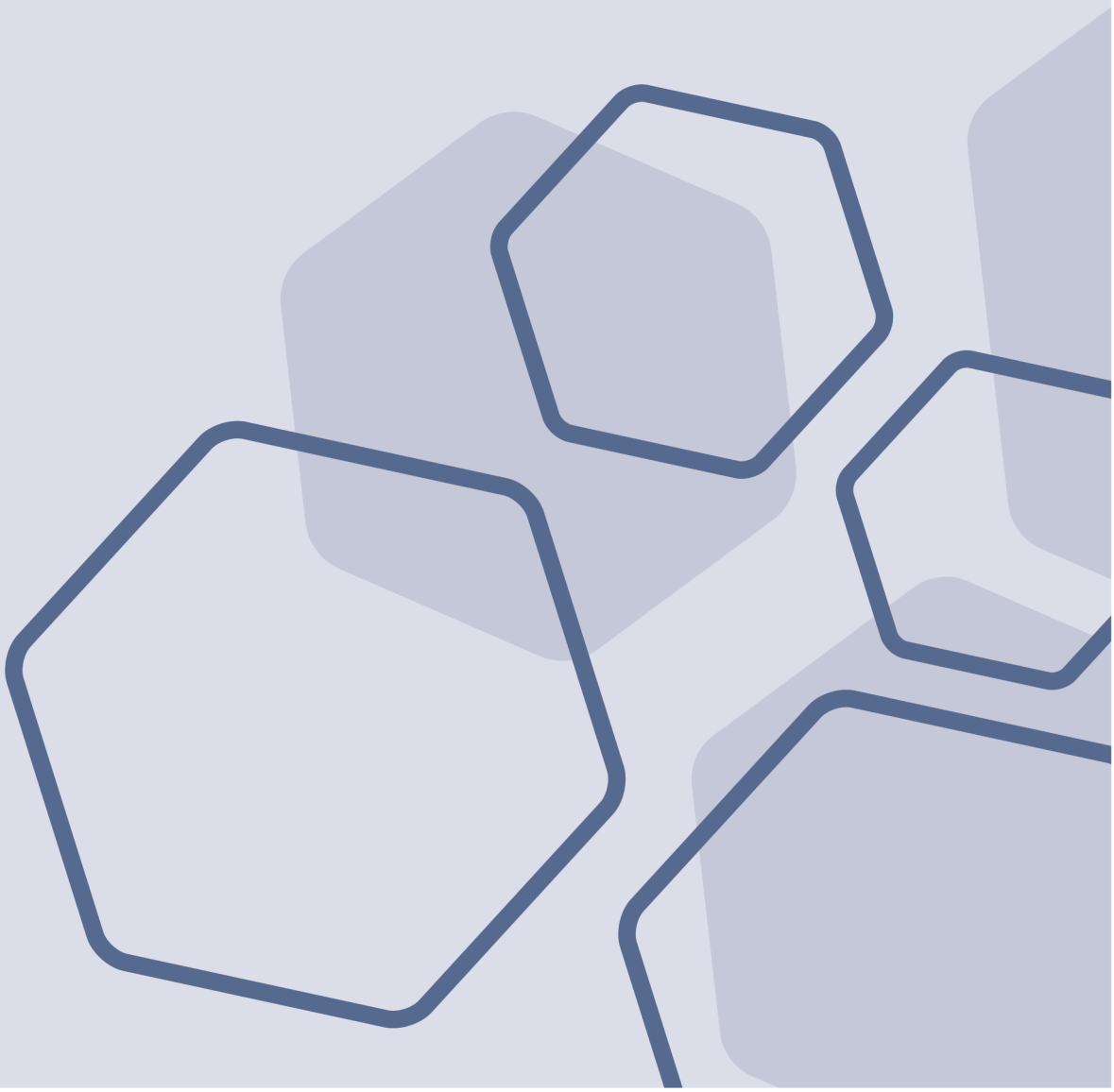
The Commission is subject to the *Freedom of Information Act 1982* (FOI Act). The Commission's Information Publication Scheme statement, pursuant to Part II of the FOI Act, is available at: www.apsc.gov.au/about-us/accountability-and-reporting/information-publication-scheme-agency-plan.

The Commission is required to publish documents released in response to a request for access under the FOI Act on its Disclosure Log, subject to certain exceptions. The Commission's Disclosure Log is at: www.apsc.gov.au/freedom-information/disclosure-log.

Key statistics reported by the Commission to the Office of the Australian Information Commissioner (OAIC) as required under the FOI Act can be accessed on the OAIC website at: www.oaic.gov.au/freedom-of-information/australian-government-freedom-of-information-statistics.

There were no decisions made by the Australian Information Commissioner involving the Commission that had, or might have, a significant effect on the Commission's operations.

# Part 7: Appendices



# Appendix A: Other mandatory reporting

## Environment Protection and Biodiversity Conservation Act 1999

Section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act) requires Australian Government entities to report on how their activities accord with the principles of environmental sustainability, the environmental impacts of their operations, measures taken to minimise those impacts, and mechanisms for reviewing and improving environmental performance.

### *Ecologically Sustainable Development*

The Commission supports the principles of environmental sustainability by incorporating environmental considerations into its operational decision-making and by contributing to the Australian Government's commitment to sustainable and responsible public sector operations.

As a policy and corporate services agency with predominantly office-based activities, the Commission's direct environmental impacts arise principally from electricity consumption, business travel, waste generation, paper use and procurement activities. The Commission seeks to minimise these impacts while maintaining efficient and effective service delivery.

In 2025–26, the Commission continued to improve its environmental performance and mitigate the effects of our impact on the environment through:

- reducing resource consumption through digital-first ways of working and the use of electronic document and records management systems
- encouraging responsible waste management through recycling stations and dedicated recycling programs for paper, toner cartridges, batteries and other office consumables
- supporting reduced travel-related emissions through increased use of videoconferencing and hybrid collaboration technologies
- implementing energy-efficient practices, including motion-sensor lighting and power management settings on office equipment
- using water-efficient appliances and water-saving controls in staff amenities.

The Commission continually reviews the environmental impacts associated with its operations and implements measures to reduce energy use, waste generation and greenhouse gas emissions.

## *Climate Action in Government Operations*

The Commission continues to implement its Emissions Reduction Plan (ERP) in support of the Australian Government's Net Zero in Government Operations Strategy.

The Commission's emissions reduction strategy focuses on:

- sourcing renewable electricity through whole-of-government procurement arrangements
- improving energy efficiency across its office accommodation
- reducing unnecessary business travel and increasing use of virtual engagement channels
- building employee awareness and capability to support ways of working that help to reduce emissions, for example participation in Earth Hour
- monitoring emissions performance and reporting progress through annual government reporting processes.

The effectiveness of the Commission's environmental initiatives is reviewed through annual emissions reporting, monitoring of operational sustainability measures, and periodic review of the Commission's ERP. These processes support continuous improvement and help ensure the Commission remains aligned with evolving Australian Government sustainability objectives and net zero commitments.

The Commission predicts that by implementing these initiatives and working collaboratively it will reduce its carbon emissions by 67% by 2030, with domestic flights forming the remaining emissions balance. With the purchase of offsets, the Commission will achieve true net zero emissions.

## *Emissions reporting*

The Greenhouse Gas Emissions Inventory and Electricity Greenhouse Gas Emissions tables present greenhouse gas emissions over 2025–26. The greenhouse gas emissions reported are calculated as Carbon Dioxide Equivalents ($CO_2$-e) and are in line with the 2025–26 Emissions Reporting Framework. This is consistent with a whole of Australian Government approach, outlined in the Net Zero in Government Operations Strategy and Commonwealth Climate Disclosure requirements.

The increase in reported electricity consumption for 2025–26 is primarily due to improved data completeness, rather than a significant change in underlying consumption. In 2024–25, electricity data coverage was 76% for NSW, 42% for the ACT and 0% for Queensland. By comparison, coverage increased to 100% for NSW, 83% for the ACT and 92% for Queensland in 2025–26. As a result, the 2025–26 data provides a more complete and accurate representation of electricity consumption across the reporting period.

A portion of solid waste data was unable to be separated from landlord data and has not been included.

During the reporting period, the Commission was a tenant of the Museum of Australian Democracy. Emissions resulting from the Commission’s use of electricity, gas and waste in

connection with the tenancy are included in the emissions reporting for Old Parliament House.

### Table 30: Greenhouse Gas Emissions Inventory – Location-based method (2025–26)

| Emission Source | Scope 1 t $CO_2$-e | Scope 2 t $CO_2$-e | Scope 3 t $CO_2$-e | Total t $CO_2$-e |
|---|---|---|---|---|
| Electricity (Location-Based Approach) | n/a | 135.04 | 10.64 | 145.68 |
| Natural Gas | - | n/a | - | - |
| Solid Waste | - | n/a | - | - |
| Refrigerants[1] | - | n/a | n/a | - |
| Fleet and Other Vehicles | - | n/a | - | - |
| Domestic Commercial Flights | n/a | n/a | 61.44 | 61.44 |
| Domestic Hire Car | n/a | n/a | 0.21 | 0.21 |
| Domestic Travel Accommodation | n/a | n/a | 45.67 | 45.67 |
| Other Energy | - | n/a | - | - |
| **Total t $CO_2$-e** | - | 135.04 | 117.96 | 253.00 |

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

Note: CO2-e = Carbon Dioxide Equivalent.

1 Reporting on refrigerants is being phased in over time as emissions reporting matures and may be an optional source in 2025–26 emissions reporting.

### Table 31: Electricity Greenhouse Gas Emissions (2025–26)

| | Scope 2 t CO2-e | Scope 3 t CO2-e | Total t CO2-e | Electricity kWh |
|---|---|---|---|---|
| Location-based electricity emissions | 135.04 | 10.64 | 145.68 | 207,548.57 |
| Market-based electricity emissions | 72.83 | 9.89 | 82.72 | 89,904.37 |
| **Total renewable electricity**[1] | n/a | n/a | n/a | 117,644.20 |
| *Renewable Power Percentage*[2] | n/a | n/a | n/a | 35,885.15 |
| *Jurisdictional Renewable Power Percentage*[3] | n/a | n/a | n/a | 81,759.05 |
| *GreenPower* | n/a | n/a | n/a | - |
| *Large-scale generation certificates* | n/a | n/a | n/a | - |

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

Note: CO2-e = Carbon Dioxide Equivalent. Electricity usage is measured in kilowatt hours (kWh).

1 Excludes behind-the-meter solar other than generation used to create large-scale generation certificates (LGCs).

2 The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).

3 The Australian Capital Territory is currently the only state with a jurisdictional renewable power percentage (JRPP).

## Work Health and Safety Act 2011

### *Work health and safety reporting*

The Commission is dedicated to fostering a positive culture that promotes both the physical and psychological wellbeing of its employees, workers and visitors to our workplaces, operating in strict accordance with the *Work Health and Safety Act 2011* (WHS Act) and the *Safety, Rehabilitation and Compensation Act 1988*. The Commission's approach is designed to empower our people to work together to build a safe, respectful and inclusive workplace with effective systems in place to prevent harm and promote good mental health.

The Workplace Relations, Health and Safety Committee is the Commission's primary mechanism for consultation and communication between management and staff on workplace relations and health and safety matters. To assist in effectively managing, identifying, and resolving Work Health and Safety (WHS) risks and hazards within the Commission, the WHS Risk Register is reviewed by the Committee on a quarterly basis to assess identified risks, determine if current controls are effective, and to assist in developing and implementing more robust controls if required.

### *Compliance and proactive inspections*

In 2025–26, no notifiable incidents were reported under section 37 of the WHS Act. No enforcement actions were taken, and no improvement notices or enforceable undertakings were issued.

In August 2025, Comcare conducted a proactive work health and safety inspection to examine whether the Commission has implemented a system for risk management that allows it to achieve legislative compliance and ensure stated requirements are in use and systematically reviewed to ensure they deliver their intended WHS outcomes. The Commission was found to be compliant with the WHS Act and WHS Regulations under the scope of this inspection.

The Commission recognises that ongoing WHS training is essential in meeting obligations to protect both the physical and psychological health of employees, address psychosocial hazards, build a consistent safety culture and meet legal compliance. As such, all Commission employees are required to undertake annual compliance and integrity training each financial year.

### *Psychosocial hazards*

In line with the Managing Psychosocial Hazards at Work Code of Practice 2024, the APS Mental Health Capability Framework, ADDRESS model and Psychosocial Hazards Playbook, the Commission continues to place a high priority on eliminating psychosocial hazards in the workplace through ongoing education, wellbeing programs and initiatives. A Wellbeing Champion was appointed to help connect employees to wellbeing initiatives and resources, encourage early intervention and mental health awareness, and provide insights to support ongoing improvement in our wellbeing practices.

Work on the APSC Mental Health and Wellbeing Action Plan 2026-2029 has progressed, aligned with the APS Mental Health Capability Framework. The action plan will be the

Commission’s road map to guide us in further developing the maturity of our mental health and wellbeing system and our workforce mental health capability.

Work undertaken to date builds upon the Commission’s psychosocial hazards deep dive undertaken in 2025 and has involved a comprehensive review of existing and planned mental health, rehabilitation, early intervention, learning and wellbeing initiatives using assessment tools developed by the Mental Health and Suicide Prevention Unit. The outcome of this assessment will allow the Commission to focus on areas for improvement and celebrate existing areas of strong maturity, ensuring our action plan is highly relevant to the mental health and wellbeing needs of the agency. This initiative will guide work to foster a mentally healthy workplace, particularly through early intervention and targeted wellbeing initiatives.

### *Health, safety and wellbeing initiatives*

The Commission continues to invest in health and wellbeing programs that support employees across all aspects of their working lives. Wellbeing events held throughout the year included numerous education and information sessions around change management, managing work demands, good work design, burnout, supporting psychological safety, and putting a stop to inappropriate workplace behaviours. Additional initiatives included a focus on national health days, flu vaccinations and annual workplace hazard inspections.

Ergonomic assessments, workstation self-assessment checklists, guidance, training, and break software are available to all employees, enabling proactive workstation adjustments to assist with injury prevention. Employees are encouraged to immediately report incidents and hazards so that risks can be promptly removed or mitigated. It also ensures prevention, early intervention and wellbeing measures can be implemented in a timely manner.

Where an employee’s injury or illness is having a negative impact in the workplace, the Commission will offer support regardless of whether an injury or illness is work-related. Case managers work closely with employees through the duration of an injury or illness, from early intervention to recovery and their return to work.

### *Employee support services*

The Commission’s TELUS Health Employee Assistance Program offers free and confidential counselling support services to employees and their immediate family members to assist with navigating a wide range of personal issues and life challenges. The service includes an online platform offering a wide range of resources, including articles, podcasts, and self-guided programs designed to help assess and improve overall wellbeing.

Additional support services include Before Blue, a confidential coaching service designed to support individuals using Low-intensity Cognitive Behavioural Therapy (LiCBT), and the OSARA Health Coach and Carers' Programs, offering support to workers living with or caring for someone with cancer.

### *Mental Health and Suicide Prevention*

The Commission’s Mental Health and Suicide Prevention Unit received the Prevention Award as part of Comcare’s National Work Health and Safety Awards, which recognise

outstanding achievements in creating safer, healthier workplaces. The team was recognised for their outstanding work on the *ADDRESS Suite: An APS model for responding to psychosocial hazards* and helping agencies understand and take proactive steps in preventing harm, supporting wellbeing and fostering cultures where people feel supported, valued and able to perform at their best.

The ADDRESS Suite can be accessed through the APS Academy website: www.apsacademy.gov.au.

# Appendix B: Gender Equality Reporting

In line with commitments made under Working for Women: A Strategy for Gender Equality, Australian Government departments have committed to report on their efforts to achieve gender equality and build gender analysis capability in their annual reports.

The Commission is responsible for stewarding the APS in its efforts to progress gender equality within the workforce. Gender equality is legislated and a national priority that is fundamental to building a high-performing APS that reflects the Australian community.

As part of this initiative, this annual report includes examples that demonstrate how the Commission is working towards the ambition of a better, gender equal Australia for everyone.

## APS Gender Equality Strategy 2021–2026

The Commission supports APS agencies to implement the APS Gender Equality Strategy 2021–26. The strategy presents a pathway to realise gender equality in the APS. It does this by addressing systemic barriers to gender equality, holding leaders at all levels accountable for achieving gender equality, shifting gender norms, and embedding gender equality in all that we do.

During 2025–26, the final year of the strategy, the Commission continued to support agencies to build gender equality capability through policy advice, cross-agency collaboration, and practical workplace guidance and resources. The Commission is committed to supporting the APS to continue to progress gender equality.

## Perimenopause and menopause in the workplace

In March 2025, the Commission released Circular 2025/02 – *Supporting employees experiencing symptoms of perimenopause and menopause in the workplace* in response to the Senate Community Affairs References Committee inquiry into Menopause and Perimenopause. The circular provides APS agencies with practical guidance on supporting employees experiencing symptoms of perimenopause and menopause and reinforces the importance of creating safe, respectful and inclusive workplaces.

The Circular supports implementation of the APS Gender Equality Strategy 2021–26 by helping agencies address a workplace issue that can influence workforce participation, wellbeing, career progression, and employee retention as they relate to perimenopause and menopause. It encourages agencies to foster supportive workplace cultures, increase manager capability, and consider workplace adjustments and supports that enable employees to remain engaged and productive throughout all stages of their working lives.

During 2025–26, the Commission also supported an approach to build public policy capability and leadership in government on the effects of menopause on career and work-

related outcomes for women in the APS workforce. This approach saw the Commission sponsor an APS employee to commence a scholarship on the topic through the Sir Roland Wilson Foundation.

## Re-establishment of the APS Cross Agency Gender Equity Network

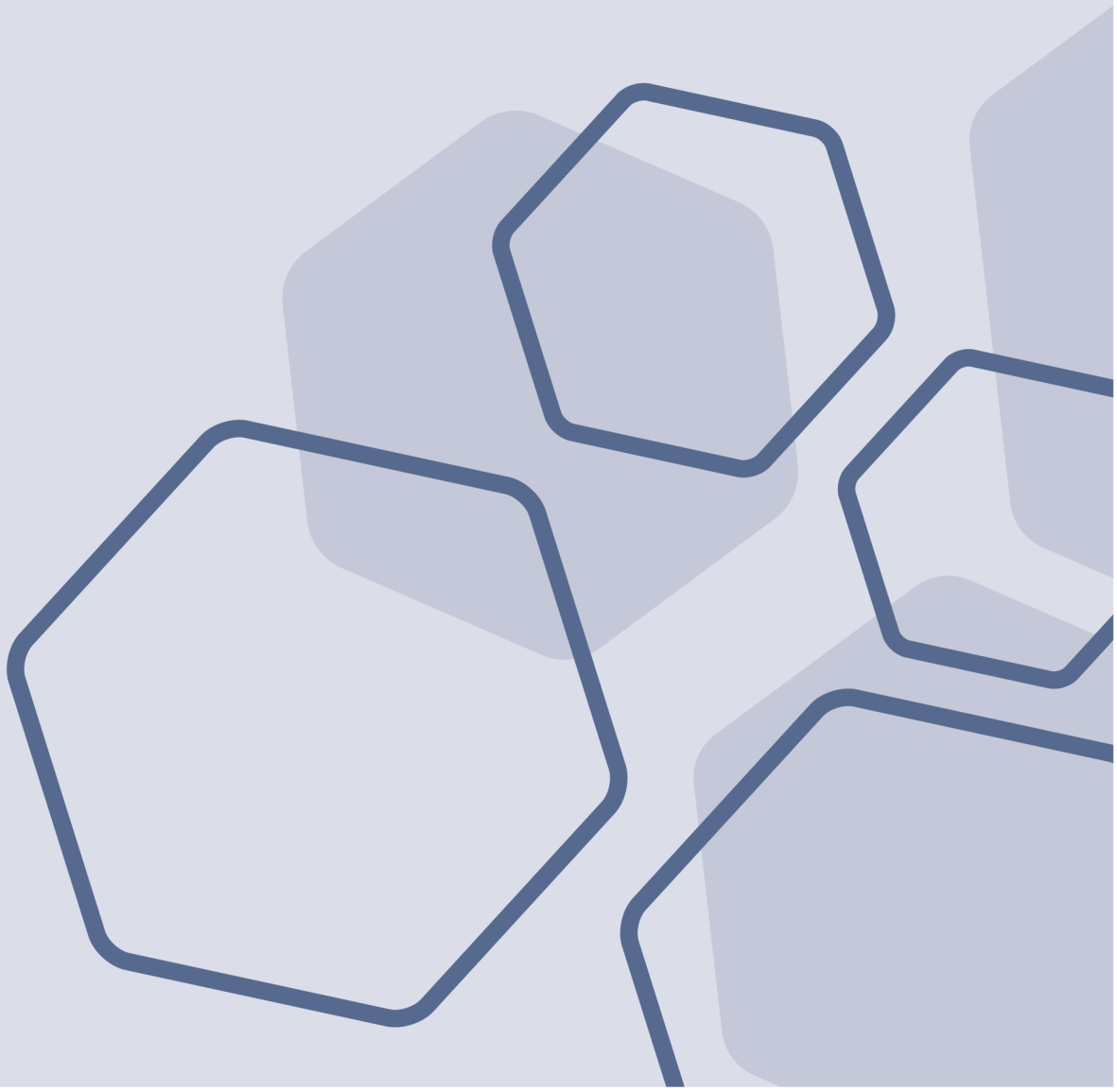
As part of its stewardship of APS-wide gender equality outcomes, the Commission worked with APS agencies to ensure the continuation of the APS Cross Agency Gender Equity Network (CAGEN). The CAGEN is an APS-wide employee network that brings together representatives from APS agency gender networks to share better practice, collaborate on common challenges, and build agency capability, supporting a more coordinated approach to implementing the objectives of the APS Gender Equality Strategy and advance gender equality across the APS.

Following a hiatus in 2025, the Commission engaged with several APS agencies to identify options to reinvigorate this important forum. Through collaboration, the Commission partnered with the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts to re-establish the CAGEN for 2026.

The reinvigorated CAGEN met for the first time in June 2026 and included a presentation from the Office for Women on the Women's Budget Statement (WBS) following the release of the 2026–27 Federal Budget. Providing agencies with direct access to representatives from the Office for Women strengthened agency understanding of the Australian Government's approach to gender-responsive policy and the Federal Budget, in turn providing direct line-of-sight between national and APS gender equality priorities.

Maintenance of the CAGEN will enable cross-agency collaboration, the sharing of practical workplace initiatives, and the ongoing prioritisation and progression of gender equality in the APS.

# Merit Protection Commissioner Annual Report



Australian Government
Merit Protection Commissioner

MPC
MERIT
PROTECTION
COMMISSIONER

# Annual Report
## 2025–26



Australian Government
Merit Protection Commissioner

MPC MERIT PROTECTION COMMISSIONER

Senator the Hon Katy Gallagher
Minister for Women
Minister for Government Services
Minister for Finance
Minister for the Public Service
Parliament House
Canberra ACT 2600

Dear Minister

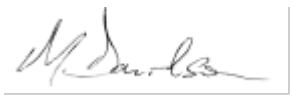
As the Acting Merit Protection Commissioner, I am pleased to present you with the annual report for the reporting period ending 30 June 2026 for presentation to the parliament in accordance with section 51 of the *Public Service Act 1999*.

In line with my statutory obligations and the independent operation of this office, this report details the activities of the MPC during the year.

I am satisfied that the disclosure of information contained in this report is consistent with section 72B of the *Public Service Act 1999*, as the disclosure is in the public interest, is not likely to interfere with a review or inquiry and does not disclose the name of an individual that has been the subject of review or inquiry by me or my office. The purpose of the disclosure is to support the effective reporting of my functions in accordance with section 51 of the *Public Service Act 1999*.

In preparing this report, I have considered the annual report guidance approved by the Joint Committee of Public Accounts and Audit.

Yours sincerely



Mark Davidson

**Acting Merit Protection Commissioner**

9 October 2026

# Contents

Merit Protection Commissioner's foreword ..... 140
Part 1: Overview..... 143
Part 2: Operations and performance..... 151
Part 3: Complains, inquiries and employer services ..... 177
Part 4: Education, engagement and accountability..... 181
Part 5: The year ahead ..... 185
Appendices ..... 187
List of tables and figures ..... 194

# Merit Protection Commissioner's foreword

As the Merit Protection Commissioner (MPC) it is my task to champion the APS integrity framework and promote the value of a fair and effective system of review for employees, employers - and ultimately the Australian public. Fair, transparent and accountable employment decisions are a hallmark of a healthy workplace culture. They also help strengthen trust in public institutions and reduce the likelihood of integrity and corruptions risks arising within agencies and departments.

The APS has a clear conduct framework. It sets expectations for employee behaviour and outlines the consequences of engaging in misconduct. How an agency responds to conduct matters can be a demonstration of its commitment to integrity. Conversely, poor management of conduct, behaviour and performance issues can undermine or erode confidence in the agency's ability to make fair, transparent and defensible decisions.

It is therefore significant that in almost 40% of Code of Conduct decisions reviewed this year we identified issues that required the original decision to be set aside or varied. This percentage has been a consistent trend over several years and continues to highlight a significant capability gap in the management of misconduct and the application of the Code of Conduct. Further analysis of these results, including case studies, is provided in Part 2 of my report.

Often, the issues we identify through reviews are recurring, and avoidable, errors. While our primary role is to ensure the correct or preferable decision is made, we also have an educative and stewardship role. We recognise that our contribution to the conduct framework extends beyond individual cases.

The issues identified through our reviews present us with opportunities to share lessons and promote better practice, improve capability, policies and processes.

We do this through our outreach, and professional engagement events such as our Review of Actions and Code of Conduct Community practice. The Community of Practice continues to attract new members with participation increasing year on year. Attendance at our quarterly meetings regularly reaches 180 attendees. In my view, this level of engagement with our educative sessions shows a genuine commitment to better practice.

We know that our guidance materials are welcome and well utilised resources. In March this year, I published *the MPC Guidance for APS agencies on building an effective system of review*. The guide outlines the principles, policies and practices that underpin a mature review framework, including promoting awareness of review rights, supporting reviewer capability, ensuring procedural fairness, and using review outcomes to drive continuous improvement. Importantly, it encourages agencies to view reviews not simply as a mechanism for correcting decisions, but as a valuable tool for strengthening accountability, integrity and organisational capability.

This year, we also navigated a period of change. This was due to an unprecedented rise in the number of applications for review of Code matters against a backdrop of budgetary pressures and staff movement. The steady rise in applications for review of Code of Conduct decisions has changed the profile and nature of our workload – making up nearly 70% of our

work. Code of Conduct matters are frequently complex, sensitive and resource intensive, and will continue to shape how we allocate resources.

In response to this changing work profile, we realigned the office structure by creating a team dedicated to the triage and assessment of applications. The process of determining eligibility can be complicated and requires a specialised skill set. Having a dedicated team has improved our efficiency and timeliness. In combination with a new case management system expected to be in place in the next financial year, I believe we are well positioned for the increase in demand for our services.

A successful Review of Actions scheme is where there are consistent and fair outcomes for staff and where primary reviews identify genuine errors when they occur. A mature scheme will identify operational and policy improvements arising from review findings and recommendations.

This is how the new promotion review and own motion audit function is becoming an invaluable tool. Both functions allow me to take a more strategic approach to how I exercise my powers and gives me sector wide oversight of merit-based recruitment. These reviews enable me to detect early warning signs and address poor practices. In the period 1 April 2025 when the new function took effect and 30 June 2026, we produced eight reports. All of those reports have included observations, suggestions and insights for agencies to consider in future selection exercises.

This work continues to be important. Merit based recruitment supports an effective, ethical and diverse workforce that should reflect the Australian community and make sure the people recruited have the right skills and capability to perform at a high standard.

This year, I also expanded the number of casual senior review officers. Our recruitment process attracted a group of highly skilled and experienced former senior public service professionals who will bring their expertise to our cost recovered employer services. This new cohort will build on existing capacity to offer services with a high standard of quality, integrity and timeliness and at an extremely competitive cost.

I look forward to the year ahead.

Jamie Lowe

**Merit Protection Commissioner**

# Part 1: Overview





# Our year at a glance

### Responding to Code of Conduct decisions

We received **109** applications for review from APS employees subject of Code of Conduct decisions. This is the highest number of applications ever received by the MPC and is 70% of our work profile.

### Making the correct and preferable decision

We set aside/varied **40%** of decisions of Code of Conduct breaches and sanctions that we reviewed. We did this to correct a procedural defect or make the preferable decision after considering all the evidence and the individual circumstances.

### Uplifting capability and strengthening merit in APS recruitment

We oversaw the application of merit in APS recruitment. We received **65** applications for review of a promotion decision and selection exercise. Our reports made observations, gave advice and suggestions for improvement to agencies.

### Workplace decisions

We received **199** applications from APS employees seeking a review of an employment decisions (other than Code of Conduct decisions). These were mostly about allowances, salary advancement and management of poor performance.

### Providing education and sharing knowledge

We published the ***MPC Guidance for APS agencies on building an effective system of review*** in March 2026 with how to draft a policy and a practical tool to meet the obligations under the Employment Principles.

### Supporting agencies to make better decisions

We hosted the APS Review of Actions and Code of Conduct Community of Practice – a professional network giving practitioners a supportive and educative environment. Our quarterly sessions were attended by **762** agency representatives.

### Improving our timeliness

We created a specialised assessment team to bolster our ability to manage unexpected staffing shortfalls, limited resources and a steady increase in volume. We completed **91%** of code of conduct matters within our performance indicator and **89%** of workplace decisions.

### Engaging with all our stakeholders

We responded to **1051** enquiries from employees and review practitioners seeking information about the review entitlement. We engaged with stakeholders to guide and inform practitioners.

# About the MPC

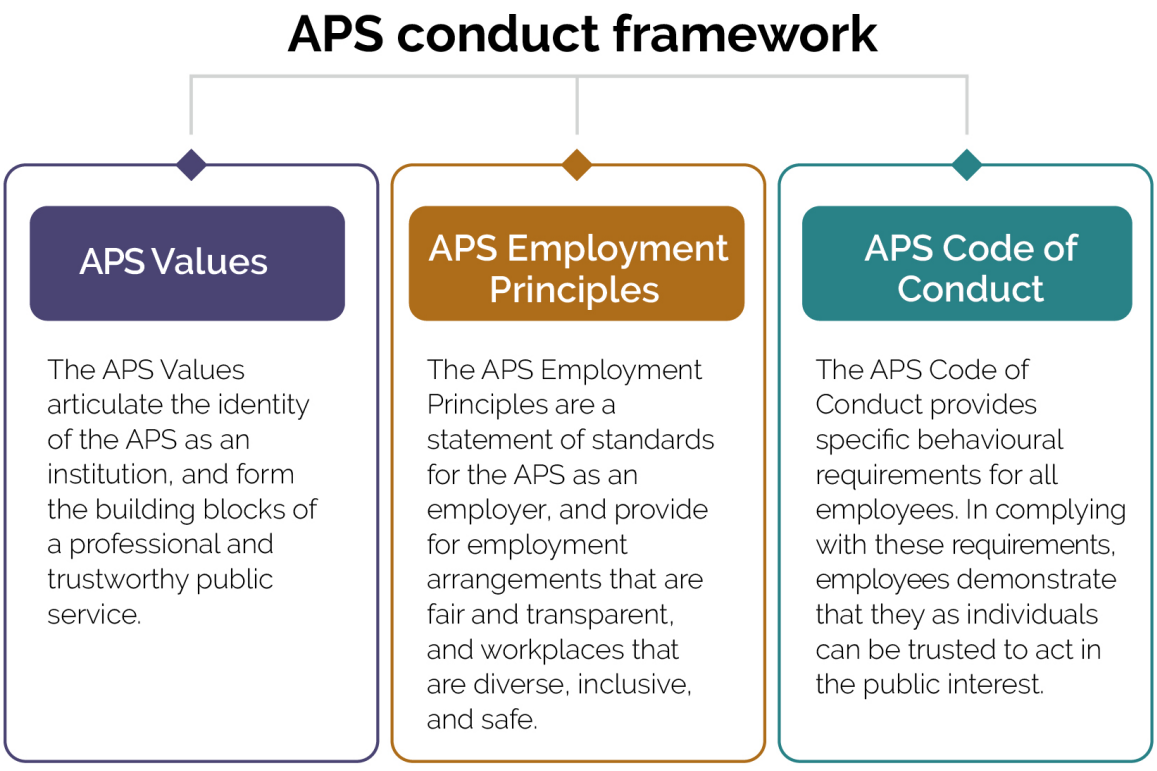
The MPC is an independent statutory office holder.

We conduct merit reviews of employment decisions to make sure they are correct, fair and lawful. We make recommendations based on evidence and grounded in a strong understanding of employment law, employee rights and entitlements, and the Australian Public Service's (APS) operating environment. We adjudicate disagreements about workplace decisions, inquire into alleged misconduct in the workplace, review agency decisions to ensure agencies have followed the appropriate processes and directions, and ensure that selection exercises and promotion decisions are merit-based.

The MPC is a steward of the APS conduct framework, which is made up of the APS Values, the APS Employment Principles and the APS Code of Conduct. In doing this we contribute to the integrity, efficiency and effectiveness of the APS.

Along with all Commonwealth agencies, we share a commitment to making the APS a better, fairer and safer workplace and a model employer.

**Figure 1: The APS conduct framework**



# Our ministers

Our ministers are:

**Senator the Hon Katy Gallagher**

- Minister for the Public Service
- Minister for Finance
- Minister for Women
- Minister for Government Services

**The Hon Patrick Gorman MP**

- Assistant Minister for the Public Service
- Assistant Minister to the Prime Minister
- Assistant Minister for Employment and Workplace Relations

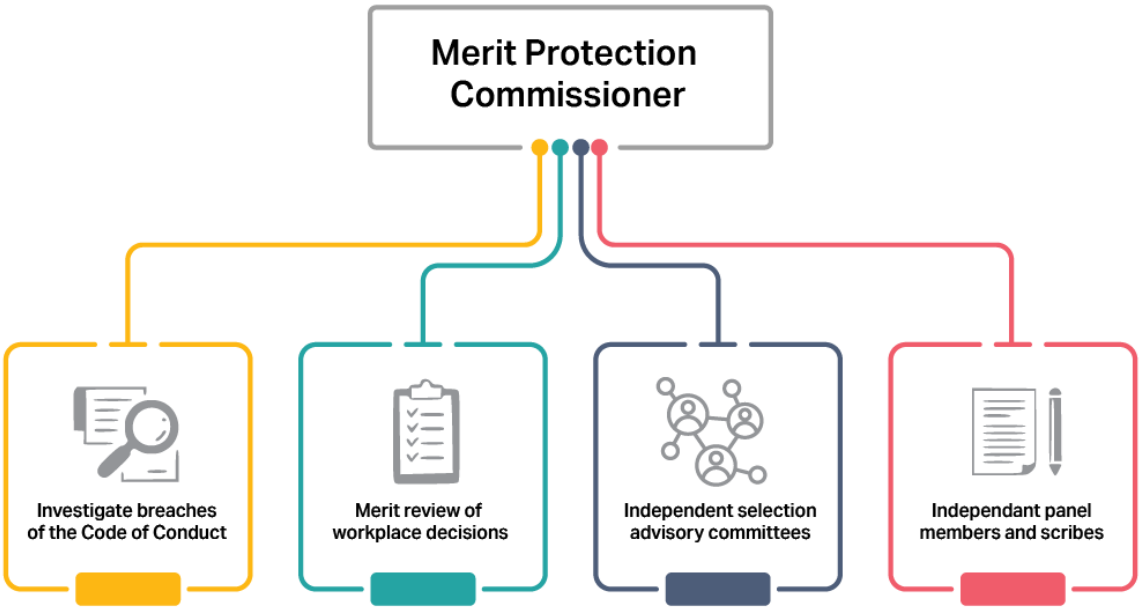
# Our legislation

The MPC is established under the *Public Service Act 1999* (the Public Service Act) to perform certain statutory functions for the Australian Public Service.

The statutory functions are set out in Part 6 of the Public Service Act and Parts 4 and 6 of the Public Service Regulations 2023. The MPC also has a review function for the Australian Federal Police (AFP), set out in the *Australian Federal Police Act 1979* and the Australian Federal Police Regulations 2018. The specific statutory authorities for each MPC function are set out in Appendix A.

The MPC, Jamie Lowe is also the Parliamentary Service Merit Protection Commissioner. Her duties and functions under the *Parliamentary Service Act 1999* mirror those of the MPC and the Public Service Act and are the subject of a separate annual report.

**Figure 2: Our key statutory activities**



# Our structure

The office of the MPC comprises the Merit Protection Commissioner and a team of experienced and highly knowledgeable public servants with diverse experience. Staff are employees of the Australian Public Service Commission (APSC).

Under section 49(2) of the Public Service Act, the APSC must provide the MPC with the staff necessary to enable the exercise of its functions. The APSC provides the MPC with corporate support, information systems and property services.

The MPC has an average staffing level of 13.1. This year we have aligned the team structure to better reflect stages of a review process. This has assisted us to effectively manage the increased workload as described in later sections of this report. We maintain a pool of skilled and experienced casual employees who are engaged on an as-needed basis. We use these employees for our cost recovered employer services and as a surge capability and resource.

# The Merit Protection Commissioner

## Jamie Lowe



Jamie Lowe commenced in the role of Merit Protection Commissioner on 30 September 2024.

Ms Lowe holds a Bachelor of Law (Honours) and Arts and has served in senior positions across the Commonwealth Government. Prior to her appointment, Ms Lowe was First Assistant Commissioner at the Australian Public Service Commission. In this role, she led the Centralised Code of Conduct Inquiry Taskforce established in response to the report of the Royal Commission into the Robodebt Scheme.

Ms Lowe has led multidisciplinary teams at the National Disability Insurance Agency and the Attorney-General's Department in delivering major policy reform and program design for government.

The office of the Merit Protection Commissioner is established under the *Public Service Act 1999*. It is responsible for a number of statutory functions, including supporting compliance with the APS Values, the APS Employment Principles and the APS Code of Conduct.

# Our functions

If an APS employee believes that a selection exercise, code of conduct decision or other workplace decision is unfair or incorrect, they can contact us to better understand whether they are eligible to seek a review of that decision.

Attracting, recruiting and retaining good employees are persistent challenges for all employers, including Australian Government agencies. From time to time, there will be workplace decisions that may result in disputes between employers and employees, and we can operate as an effective and impartial circuit breaker in these circumstances.

We also provide expert and impartial services to assist agencies to make high-quality and timely recruitment decisions and effectively manage allegations of misconduct or workplace disputes.

## Review of Code of Conduct and other workplace decisions

Section 33 of the Public Service Act gives APS employees an entitlement to seek a review of an action that relates to their employment. This includes a decision relating to misconduct findings and any subsequent sanction decision. The primary role of the MPC is to conduct reviews under this part of Public Service Act.

A review is an independent ‘fresh look’ at the original decision to make sure that it is fair and lawful. Depending on the type of decision under review, it will mean taking into account any case law, industrial instruments, agency policy and procedures. In all reviews, it is important to consider the individual circumstances and context of the decision.

We can make recommendations that confirm workplace decisions made by agencies when those decisions are fair and correct. Where we consider that a decision is not the correct or preferable outcome, we recommend that the decision be set aside or varied. We discuss our role under the Public Service Act and the Public Service Regulations in detail at Part 2 of this report.

## Review of merit in recruitment

Australians should have trust in the public servants who deliver important services and make policies that impact us. Australians should be confident that public servants are employed because they have the right skills and experience and are the best person for the job they have been employed to do. This is the basis of merit in APS recruitment.

A promotion review looks at the entire selection process to determine whether it is compliant with the merit principle and the requirements of the Australian Public Service Commissioner’s Directions 2022 (Commissioner’s Directions).

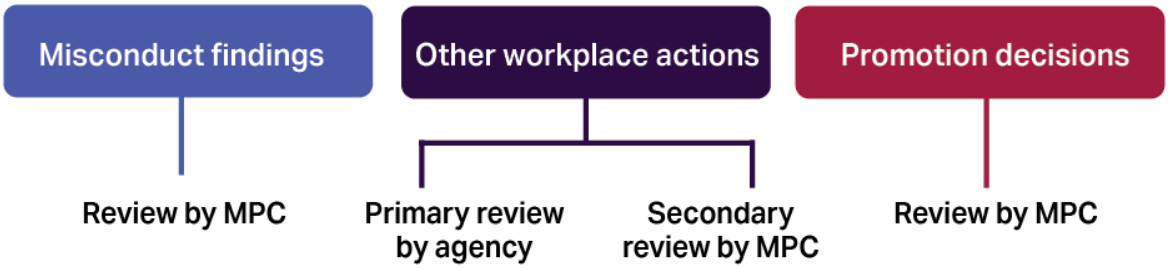
The MPC also has ‘own motion’ powers to independently initiate an audit of a selection exercise without a complaint or application and determine whether it is merit based.

The purpose of this function is to strengthen the understanding and application of merit in recruitment across the APS.

Transitional arrangements continue to exist for vacancies advertised prior to 1 April 2025.

Information on our performance in administering this function can be found at Part 2 of this report.

**Figure 3: MPC's role in conducting reviews**




## Complaints and inquiries

Under section 50 of the Public Service Act, the MPC can conduct an inquiry into:

- a public interest disclosure that relates to an alleged breach of the APS Code of Conduct
- a complaint about an alleged breach by the Australian Public Service Commissioner of the APS Code of Conduct
- an APS action, but only at the request of the Minister for the Public Service
- whether an APS employee or former APS employee has engaged in conduct that may have breached the APS Code of Conduct, but only at the request of an agency and only if the employee agrees.

We can also undertake a preliminary assessment to determine whether there is sufficient information to initiate a Code of Conduct process.

The Public Service Regulations also provide for a former employee to make a complaint to the MPC about their agency's calculation of the final entitlement when they separate from the APS.

## Recruitment and employee services

We can assist employers by providing a range of employment-related and recruitment services. These services can assist an employer to make high-quality and timely recruitment decisions and can be provided to APS and non-APS Commonwealth entities and to state and territory departments or agencies. In certain circumstances, we can also effectively manage allegations of misconduct or workplace disputes for an agency. These services are provided on a cost-recovery basis.

### *Independent selection advisory committees*

On request, we can provide APS agencies with support to conduct a recruitment exercise in the form of an independent selection advisory committee (ISAC). An ISAC, established by the MPC under the Public Service Regulations, can conduct the entire selection process on behalf of an agency. The unique feature of an ISAC is that any promotion decisions resulting

from the process cannot be subject to a promotion review. An ISAC can only be used for APS 2 – 6 recruitment processes.

## Information and guidance

This year, we received and responded to 1051 enquiries (in addition to our calls about individual cases) from both employees and agencies about the Review of Actions scheme, our recruitment services and the role of the MPC. Where possible, we resolve the enquirer's issue.

We value the opportunity to engage directly with our stakeholders and use the data we collect to inform our publications, target our education and resources, and improve our service delivery.

If we cannot assist, we refer the enquirer to the appropriate agency. We often refer issues and concerns to the APSC Employment Policy and Ethics Advisory team. Table 1 shows the total number of non-casework contacts we have received and responded to over a 5-year period.

**Table 1: Number of enquiries, over 5 years (2021–22 to 2025–26)**

| Year | 2021–22 | 2022–23 | 2023–24 | 2024–25 | 2025–26 |
|---|---|---|---|---|---|
| **Enquiries** | 1,546 | 1,107 | 1,226 | 956 | 1,051 |

**Feedback on our enquiries line**

*I called the MPC today about some serious matters that have caused an immense amount of distress to me as well as severe impacts on my mental and physical health.*

*As a person with invisible disabilities involving chronic disease, mental health and neurodivergence, all too often I am dismissed, and requests for reasonable adjustments ignored or denied out of hand.*

*Speaking to your staff member today was a breath of fresh air. Having a person who was happy to listen with compassion and openness was an amazing and refreshing experience. Her behaviour and attitude were so much a living example of the code of conduct that I want to point it out as a matter of excellence in the government that I have rarely encountered.*

*While she considered her actions as just normal and didn't want to be recognised for just doing her job, I want to point out how her actions make a world of difference to someone in my position, recognising me as a person, not a disability.*

# Part 2: Operations and performance



# Review of Code of Conduct decisions

## Key measures for 2025–26

| Applications received | Breach decisions reviewed | Sanction decisions reviewed | Number of agencies |
|---|---|---|---|
| 109 | 43 | 25 | 35 |

## Review outcomes



We confirmed 60% of Code of Conduct decisions.



We set aside or varied 40% of Code of Conduct decisions.

## Most common types of decisions

### Breached elements

- Lack of respect and courtesy
- Fail to uphold values, integrity and reputation of APS
- Failure to act with care and diligence

### Sanctions issued

- Reprimand
- Deduction from salary by way of fine
- Reduction in salary

## Timeliness

We completed 91% of our eligibility decisions and Code of Conduct reviews within our performance target.

# The APS Code of Conduct

All APS employees have an obligation to act in a way that reflects the APS Values, the APS Employment Principles and the Code of Conduct. Employees are expected to know, understand and act in accordance with this conduct framework.

For public servants, the Code of Conduct applies generally to conduct that is connected with APS employment. Certain obligations relating to integrity and the reputation of the APS apply at all times. Behaviour that is contrary to the Code of Conduct can create unsafe workplaces, undermine relationships with other staff and damage public trust and confidence in the public service.

Being found to have breached the Code of Conduct can have serious consequences for both the employee and the workplace. It is therefore incumbent on agency heads to make sure they manage suspected misconduct effectively and without bias and to make fair decisions that can withstand scrutiny.

Under section 15(3) of the Public Service Act, an agency head must publish procedures setting out how they will determine breaches of the Code of Conduct. Those procedures must also meet the requirements set out in the Commissioner's Directions to ensure:

- the employee is informed of the detail of the suspected misconduct, and
- the process undertaken to investigate, or inquire into, the allegation is clear, and
- the employee is given a reasonable opportunity to respond to the allegation and to any proposed sanction.

For an agency head to reach a valid decision on whether an employee has acted contrary to the Code of Conduct, the investigation must follow those section 15(3) procedures.

For APS employees who have been found to have breached the Code of Conduct, there is an option to seek an MPC review of the breach decision and any subsequent sanction decision. We cannot review decisions to terminate employment.

The right to seek an independent review of a Code of Conduct decision applies to APS employees in classifications APS 1 to EL 2. Former APS employees can seek review of a breach decision that is made after they left the APS if it is in relation to behaviour that occurred during their employment.

# MPC merits reviews

The MPC has the power to conduct reviews of:

- a decision that an employee's conduct is in **breach** of an element of the Code of Conduct (a breach decision)
- a **sanction** decision arising from the breach (except for termination of employment decisions).

We consider all aspects of the decision, including the finding of facts, evidence, the application of policy and the law, and the exercise of discretion that is given to the decision-maker.

The MPC can make a recommendation to an agency head to confirm the original decision or to set aside or vary the decision.

## Reviewing breach decisions

When we conduct a review of a breach decision, we must consider whether:

- the agency's procedures for dealing with the alleged breach comply with the Commissioner's Directions
- there was substantial compliance with the agency's procedures and the requirements of procedural fairness
- on the balance of probabilities, there is sufficient evidence to conclude that the employee did what was alleged
- what the employee did amounts to a breach of one or more of the elements of the APS Code of Conduct.

## Reviewing sanction decisions

Getting a sanction decision right is important to the culture and productivity of a workplace. When an employee is found to have engaged in conduct that is in breach of the Code of Conduct, an agency head can impose one of the sanctions set out in section 15(1) of the Public Service Act.

The sanctions are:

- termination of employment
- reduction in classification
- reassignment of duties
- reduction in salary
- deductions from salary by way of a fine
- a reprimand.

As previously noted, the MPC cannot review a decision to terminate an employee's employment. However, the MPC can review the related breach decision up until the employee's employment is terminated. We will always prioritise those reviews.

When reviewing a sanction decision, we have regard to the original decision and how issues, such as the nature and seriousness of the breach and any other mitigating factors, were balanced and considered.

# End-of-year totals for Code of Conduct decisions

## Applications for review

This year we received 109 applications from employees who were found to have breached the Code of Conduct and/or received a sanction decision. This total includes 4 applications from former APS employees. Table 2 shows that there has been a significant and steady increase in the number of applications for a review of a Code of Conduct decision over the past 5 years. Each application received must be assessed for eligibility. To be eligible for

review, the application must be made within 60 days from the date of the decision (unless there are exceptional circumstances to explain the delay).

**Table 2: Applications for Code of Conduct decisions, and number reviewed, over 5 years (2021–22 to 2025–26)**

| | 2021–22 | 2022–23 | 2023–24 | 2024–25 | 2025–26 |
|---|---|---|---|---|---|
| **Applications** | 31 | 59 | 79 | 94 | 109 |
| **Total reviewed** | 24 | 39 | 47 | 61 | 68 |

## Reviews of Code of Conduct decisions

Of the 109 applications received, there were 68 cases that proceeded to merits review.

### *Breach decisions*

When an employee is found to have breached the Code of Conduct, the investigation into the matter may involve numerous allegations, taking witness statements, gathering large volumes of evidence such as audit reports, CCTV footage and analysis of policy documents. Depending on the individual circumstances, a single application for review can include reviewing an investigation report which has found numerous breaches of many different elements of the Code of Conduct.

Tables 3 and 4 breakdown the elements of the Code of Conduct reviewed this year and provide a comparative list of the most frequent misconduct issues reviewed over the previous 4 years. As noted above, a review may include numerous allegations and potential breaches of elements of the Code.

**Table 3: Elements of the Code of Conduct reviewed (2025–26)**

| Conduct type | Number |
|---|---|
| Lack of respect and courtesy | 39 |
| Values, Integrity, Reputation of Agency and APS | 33 |
| Failure to act with care and diligence | 19 |
| Misuse of Commonwealth property and information | 16 |
| Dishonesty: act without honesty and integrity | 14 |
| Failure to follow a direction | 13 |
| Improperly used inside information, duties status power or authority | 7 |
| Failure to declare or avoid a conflict | 6 |
| Provide false information in response to a request for information | 5 |
| Knowingly provide false or misleading information during recruitment | 2 |
| Failure to comply with law (in connection with APS employment) | 2 |
| Non-compliance with any other conduct requirement in the Regulations | 1 |
| Pre-engagement failure to behaviour with honesty and integrity | 1 |

**Table 4: Most frequent elements of the Code reviewed over previous years (2021–22 to 2024–25)**

| Year | Top conduct issues |
|---|---|
| **2024–25** | • Dishonest conduct or conduct lacking integrity<br>• Lack of respect and courtesy<br>• Misuse of Commonwealth resources |
| **2023–24** | • Dishonest conduct or conduct lacking integrity<br>• Failure to follow a direction<br>• Conflict of interest |
| **2022–23** | • Lack of respect and courtesy<br>• Lack of care and diligence<br>• Dishonest conduct or conduct lacking integrity |
| **2021–22** | • Lack of respect and courtesy<br>• Unauthorised accesses<br>• Misuse of Commonwealth resources |

## *Sanction decisions*

Table 5 lists the types of sanction decisions reviewed by the MPC (noting that a decision to terminate employment cannot be reviewed by the MPC). In many of the cases that we review, more than one sanction can be imposed for a single breach of an element of the Code of Conduct.

**Table 5: Sanction decisions reviewed by type of sanction over 3 years (2023–24 to 2025–26)**

| Type of sanction imposed | 2023–24 | 2024–25 | 2025–26 |
|---|---|---|---|
| Reprimand | 10 | 11 | 11 |
| Deduction from salary by way of a fine | 5 | 9 | 7 |
| Reduction in salary | 6 | 6 | 7 |
| Reduction in classification | 2 | 4 | 5 |
| Reassignment of duties | 2 | 1 | 4 |
| **Total** | **25** | **31** | **34** |

### Feedback from an applicant

*I am very happy with the outcome and thanks for your considered response. Of course, I would have preferred not to receive the reprimand but overall, I feel your decision is very fair.*

## Review outcomes

When the MPC makes a recommendation to confirm, set aside or vary a decision, it can be due to a range of factors. No matter the outcome, by its nature a merit review is a resource-intensive exercise.

Reviews of Code of Conduct matters made up nearly 70% of our total review workload this year. A merits review can take a number of weeks to complete and involves important procedural fairness requirements. All the recommendations made by the MPC to agency heads in 2025–26 were accepted and implemented.

As can be seen in Table 6, the percentage of our recommendations to set aside or vary a breach or sanction decision has remained largely consistent over the past 5 years. This is despite the continual increase in the number of reviews conducted.

**Table 6: Code of Conduct decisions set aside / varied, over 5 years (2021–22 to 2025–26)**

| Decisions | 2021–22 | 2022–23 | 2023–24 | 2024–25 | 2025–26 |
|---|---|---|---|---|---|
| Percentage set aside / varied (%) | 33 | 36 | 34 | 39 | 40 |

Table 7 shows the number of review applications received, reviews completed, and reviews with outcomes of ‘set aside’ or ‘varied’ based on the agency that made the original decision.

Larger agencies – Services Australia, the Department of Defence and Department of Agriculture Fisheries and Forestry – account for nearly half of all applications received throughout the year. Of those, Department of Defence employees had the highest percentage of code related matters either set aside or varied.

**Table 7: Applications, completed reviews and outcomes for code matters by agency (2025–26)**

| Subject agency | Applications received | Reviews completed | Set aside / varied |
|---|---|---|---|
| Services Australia | 22 | 13 | 2 |
| Department of Defence | 14 | 12 | 6 |
| Department of Agriculture, Fisheries and Forestry | 12 | 5 | 1 |
| Australian Taxation Office | 6 | 8 | 3 |
| Aged Care Quality and Safety Commission | 4 | 1 | 0 |
| Department of Employment and Workplace Relations | 4 | 2 | 2 |
| Department of Home Affairs | 4 | 3 | 0 |
| Department of Veteran Affairs | 4 | 1 | 0 |
| NDIS Quality and Safeguards Commission | 4 | 3 | 1 |

| Subject agency | Applications received | Reviews completed | Set aside / varied |
|---|---|---|---|
| Australian Criminal Intelligence Commission | 3 | 1 | 0 |
| Department of Finance | 3 | 2 | 2 |
| Great Barrier Reef Marine Park Authority | 3 | 1 | 1 |
| Australian Nuclear Science and Technology Organisation | 2 | 0 | 0 |
| Department of Climate Change, Energy, the Environment and Water | 2 | 2 | 1 |
| Federal Court of Australia | 2 | 2 | 0 |
| Other agencies | 20 | 12 | 8 |
| **Total** | **109** | **68** | **27** |

**Feedback from an applicant**

*I would like to sincerely thank you for your time, effort and consideration in reviewing my matter. I greatly appreciate the thorough consideration, care, impartiality and fairness shown by the Merit Protection Commission [sic] throughout the review process, and I am grateful for the outcome reached. Please also extend my thanks to everyone involved at the Commission for their work in reviewing my matter. Thank you again for your assistance.*

# Case studies

This section gives examples of our work this year. Our case studies demonstrate how we undertake our work and the outcomes we have achieved to benefit agencies and employees.

### A clear and material conflict of interest

An employee used a pseudonym to submit multiple Freedom of Information (FOI) requests to their Agency. The nature of the employee's role meant that they were then directly involved in preparing the Agency response to these requests, including by drafting responses and clarifying questions. The employee also used the Agency's resources to lodge a complaint about the Agency's response to the FOI requests.

When this was discovered, the employee was found to have failed to separate their personal interests from their official responsibilities. The Agency concluded that the employee had improperly used Commonwealth resources and had used inside information and their official duties to obtain an advantage.

The Australian Information Commissioner's guidance states that individuals may use a pseudonym when making an FOI request. However, the central issue in this case was the employee's direct involvement in the management of their own requests, and their use of Agency resources for personal purposes.

We found that the employee's involvement in their own FOI request represented a clear and material conflict of interest. The employee also had not sought approval to use Agency systems, had used work time and IT resources for their personal activities, and had attempted to conceal their use of their work email. If the conflict had been declared, appropriate mitigation measures could have been implemented, such as removing the employee from any involvement in the Agency response.

Our review found the employee's conduct failed to meet the positive obligation under the APS Code of Conduct to behave in a way that maintains public confidence in the APS and its systems, including the integrity of the FOI process. The MPC recommended that the agency's finding of misconduct be confirmed.

## Issuing of directions

For a failure to follow a direction to constitute a breach of the Code, the direction must be lawful, reasonable, and communicated clearly. Employees are expected to comply with clear and lawful directions, even when they disagree with them.

### A direction was lawful

An employee had been using their work email account to send personal correspondence related to a legal dispute. Their Agency issued a formal direction requiring the employee to stop using their work email for this purpose. Despite the direction, the employee continued to send emails. The matter came to the Agency's attention when a third party lodged a complaint.

The Agency investigated the matter and determined that the employee had breached the Code of Conduct by failing to comply with a lawful and reasonable direction. The employee applied for review, arguing that the direction had been unclear and it was unreasonable to conclude that they had not complied.

In reviewing the matter, we referenced the guidance on lawful and reasonable directions outlined in the APSC's Handling Misconduct: A Human Resource Manager's Guide. This included considering whether the direction was issued using the language of command and whether it was sufficiently clear and specific for the employee to understand exactly what was required.

Our review found that the direction clearly described the behaviour that was to cease and left little room for misunderstanding or interpretation. The direction was expressed in clear and direct terms and provided the employee with a reasonable opportunity to understand and comply with it.

Taking these factors into account, the MPC concluded that the direction was lawful and reasonable in the circumstances and recommended that the breach decision be confirmed.

## Bias in decision making

After establishing that the decision-maker holds the authority to make a decision, the next step is to assess whether the decision under review is lawful and procedurally fair. This step

occurs before we examine the merits of the decision under review. The *Administrative Decisions (Judicial Review) Act 1977* sets out grounds on which a decision may be invalid.

Decision makers must base their findings only on relevant evidence and must remain impartial throughout the process. Even where actual bias is not established, the appearance of bias can be enough to invalidate a decision. Maintaining an open mind and providing employees with a fair opportunity to respond are fundamental to a lawful and defensible decision-making process.

**The importance of an open mind**

An employee was the subject of investigation for breaching the APS Code of Conduct.

During the investigation, the delegate obtained personal information about the employee that was unrelated to the investigation. Importantly, the employee was not made aware that this personal information was being considered and was not given an opportunity to explain or respond to it.

In our view, there was evidence to suggest that the delegate had formed a negative view of the employee based on that information. Consequently, the delegate's decision was unduly influenced by their view of the employee rather than an impartial consideration of the facts relevant to the alleged breach.

The test for apprehended bias is whether a fair-minded and informed observer might reasonably apprehend that the decision maker did not approach the task with sufficient impartiality.

By considering irrelevant information and failing to give employee an opportunity to respond, the decision maker in this case created the appearance of bias and undermined confidence in the fairness of the process. The MPC recommended that the decision be set aside due this material flaw.

# Timeliness

We aim to complete a review of a Code of Conduct decision within 14 weeks from the date on which we receive the application. We do not count the time when we are waiting for a response from an agency or an applicant, or some other factor which impacts our ability to progress the review.

This year we completed 91% of our decisions about Code of Conduct matters within the timeframe. While this was slightly slower than last year, our performance remained strong given the increase in applications and reviews.

We have conducted a realignment of our structure to build a specialist team of reviewers. This will help to improve our timeliness for the coming year.

**Table 8: Average time to complete review of Code of Conduct decisions (2025–26)**

| Review type | Average time to complete reviews (weeks) | Reviews completed within target timeframe (%) |
|---|---|---|
| **Code of Conduct decisions** | 10 | 91 |

# Review of promotion decisions and selection exercises

## Key Measures for 2025–26

| Applications received | Promotion reviews | Own motions audits | Agencies |
|---|---|---|---|
| 65 | 7 | 2 | 5 |

## Review findings



Selection exercise and promotion decision was merit based

- Australian Taxation Office
- Australian Taxation Office
- National Disability Quality and Safeguards Commission
- Department of Defence



Selection exercises and promotion decision was not merit based however it was not material to the outcome

- Department of Home Affairs
- Australian Taxation Office
- Australian Electoral Commission



Selection exercise and promotion decision was not merit based and it was material to the outcome

- Department of Defence

## Own motion audits of a selection exercise

Agencies audited:

- Department of Home Affairs
- NDIS Quality and Safeguards Commission

# Merit in APS recruitment

Merit is a fundamental principle of recruitment in the APS and supports an effective ethical and diverse workforce that reflects the Australian community.

Merit is defined in section 10A(2) of the Public Service Act, which states that a promotion or engagement decision are based on merit where:

- all eligible members of the community are given a reasonable opportunity to apply
- an assessment is made of the relative suitability of candidates, using a competitive selection process
- the assessment is based on the relationship between candidates' work-related qualities and the qualities genuinely required to perform the relevant duties
- the assessment focuses on the relative capacity of candidates to achieve outcomes related to the relevant duties
- the assessment is the primary consideration in making the employment decision.

The Public Service Act, together with the Commissioner's Directions, set out the framework for merit-based recruitment practices. The Directions describe a merit-based process as being when:

- the aim and purpose of the selection process is determined in advance
- information about the selection process is readily available to candidates
- the selection process is applied fairly in relation to each eligible candidate
- the selection process is appropriately documented.

# Review of merit

Since 1 April 2025, the MPC has administered a function to review certain promotion decisions and selection exercises to determine if those processes are merit based as required by the legislative framework. We review the entire recruitment process from the planning stage through to the offer of a promotion decision.

On receipt of an eligible application, we can decide to review a promotion decision. We now also have an own motion power to audit a selection exercise.

The objectives of the two functions are to:

- strengthen the understanding and application of merit in public sector recruitment
- improve recruitment outcomes across the APS
- build capability and transparency in selection processes
- share good recruitment practices across the public sector to support continuous improvement
- build confidence in the sector through education, advice, and guidance arising from our review work.

To meet those objectives, our review and audit reports include observations, suggestions for improvement, and insights for agencies to consider in future selection exercises.

When assessing merit, we also reference recent APSC guidance materials on merit and recruitment practices.

**Area of focus – conflicts of interest**

While a review or audit must consider whether the entire process was merit-based, in August 2025 the MPC advised agency heads of our intention to focus on how conflicts of interest were managed and mitigated in the recruitments that we reviewed or audited.

We observed good baseline practice in how conflicts of interest are disclosed. Generally, there is a clear articulation of the expectation that panel members identify and declare their real or potential conflicts. In most cases, this procedural step has been built into the recruitment process by requiring panel members to complete a declaration form (even where there is no conflict) prior to shortlisting. This practice aligns with APSC guidance.

However, we did observe that, once a declaration is made, the consideration of specific and relevant strategies on how to best manage the conflict is often cursory and seemingly perfunctory. There was also a lack of documentation to confirm that the strategies had been implemented.

Our reports have made suggestions to improve the recording of the steps taken by individual panel members to implement the strategies during the selection exercise.

For the year ahead, our focus will be on the application of APS RecruitAbility scheme. This will be an opportunity to observe, at a service-wide level, the practical operation of this important inclusion and diversity strategy.

# End-of-year totals

This is the first-year reporting on our activities under new promotion review scheme. The transitional arrangements in the Regulations require the MPC to continue to administer the previous function for all vacancies advertised prior to April 2025. Our reporting on the function can be found at the end of this chapter.

## Review findings and recommendations

Unlike reviews of workplace decisions, a promotion review is limited to considering the information that was known to the agency at the time of the selection exercise and the promotion decision.

When conducting a review, the reviewer will consider whether:

- the recruitment panel is qualified and suitable
- potential conflicts of interest are declared and managed
- applicants are treated fairly and assessed against the same criteria
- the assessment tasks are fair and relevant to the role

- there were genuine comparative assessments to distinguish one candidate from another in terms of their work-related qualities
- the selection report has clear evidence-based reasons for decisions
- the delegate has the authority to make the decision

After a review has found that a selection exercise met the requirements of a merit-based process, the agency head is advised that the promotion can proceed and any merit pool, ranked merit pool or merit list can be used

If a reviewer finds the selection process to be noncompliant, but the outcome would not have been materially different, the promotion decision can proceed and the merit pool or list can be used for further appointments. In these cases, the report to the agency head will include observations and suggestions for improvements to avoid similar non-compliance reoccurring.

However, where non-compliance is found to be material to the outcome, the promotion decision is not able to proceed. This decision is binding on the agency head. In these circumstances, we must decide that the promotion cannot proceed and recommend that any merit pool, ranked merit pool, or merit list not be used on or after the day that the report is given to the agency head.

# Promotion reviews

## Applications for review

When we receive an application for review, we conduct an initial assessment to determine whether it is eligible. There are clear timeframes for making an application, and only APS 2 – 6 promotion decisions can be reviewed.

Applicants must also provide a reason for why they believe that the selection exercise was not merit based. The most common reasons for seeking a review have been:

- complaints about the existence of a real or perceived conflict of interest with a panel members or delegate, which was not handled appropriately and raised concerns about bias in the decision-making process
- concerns that the assessment tasks were not related to the role
- a procedural defect around notification of interviews or application of reasonable adjustments
- concerns that the merit pool was used to promote to a role that was very different to the original vacancy.

Table 9 has the number of applications received and closed this financial year, and the number that proceeded to review. Table 10 lists the applications by the agencies who conducted the selection exercise. The outcomes of the completed reviews can be found in Table 11.

**Table 9: Applications received and assessment outcome (2025–26)**

| Promotion review applications | Number of applications / outcomes |
|---|---|
| Applications received | 65 |
| Applications closed | 65 |
| Invalid | 55 |
| Not justified | 3 |
| Reviewed | 7 |

**Table 10: Application by agency (2025–26)**

| Agency | Number of applications |
|---|---|
| Australian Tax Office | 27 |
| Department of Home Affairs | 8 |
| Services Australia | 6 |
| Department of Defence | 6 |
| National Disability Insurance Agency | 5 |
| Department of Agriculture, Fisheries and Forestry | 3 |
| Australian Electoral Commission | 2 |
| NDIS Quality and Safeguards Commission | 2 |
| Other agencies (6) | 6 |
| **Total** | **65** |

## Reviews outcomes

**Table 11: Promotion review finding and recommendations (2025–26)**

| Outcome | Finding and recommendation | Total |
|---|---|---|
| Merit based | No further action | 3 |
| Not merit based however the outcome was not materially different | No further action but advice and guidance provided | 3 |
| Not merit based and the outcome was materially different | Promotion decision was set aside with no other vacancies filled using the selection exercise | 1 |
| **Total** | | **7** |

In Table 12, we have the outcomes of our reviews by agency. On only one occasion did we find the non-compliance of the merit principle was material to outcome.

**Table 12: Reviews by agency (2025–26)**

| Agency | Set aside | Upheld |
|---|---|---|
| Australian Taxation Office | 0 | 3 |
| Australian Electoral Office | 0 | 1 |
| Department of Defence | 1 | 1 |
| Department of Home Affairs | 0 | 1 |
| **Total** | **1** | **6** |

## Timeliness

The Regulations require the MPC to publish guidelines on timeframes for the completion of a review. The time taken to complete a review will depend on its size and complexity.

Once an eligible application for review has been received by the MPC, an agency is required to place on hold any promotion or engagement decision that has not already taken effect. Given this, we prioritise our promotion review work.

# Own motion audits

The MPC own motion audit is a broad discretionary power, which is designed to give greater visibility of APS agency compliance with the merit principle. It provides a platform to educate and uplift recruitment capability and outcomes and share examples of good practice. Currently, our powers extend to APS recruitment and are limited to APS 2 - APS 6 classifications.

This year, we prepared a schedule of the type of recruitment practices to audit. This process was informed by our review work, intelligence holdings from diverse sources including complaints, referrals, and media reports.

At the completion of a review or own motion audit, we provide a detailed report to the agency head with our decision, recommendations and suggestions for improvements.

The following tables show the outcome of those audits and the agencies involved.

**Table 13: Audits commenced and in progress (2025–26)**

| Own motion audits | Number |
|---|---|
| **Completed audits** | 2 |
| **Audits in progress** | 2 |

**Table 14: Own motion audit outcomes by agency (2025–26)**

| Agency | Set aside | Upheld |
|---|---|---|
| Department of Home Affairs | 0 | 1 |
| NDIS Quality and Safeguards Commission | 0 | 1 |

**Table 15: Own motion audit findings and recommendations (2025–26)**

| Selection process | Decision and recommending | Number |
|---|---|---|
| Merit based | No further action | 2 |
| Not merit based however the outcome was not materially different | No further action but advice and guidance provided | - |
| Not merit based and the outcome was materially different | Promotion decision must be set aside and recommendation that merit pool not to be used to make offers | - |

## Reporting outcomes to the APS Commissioner

Under section 82B of the Regulations the MPC reports twice a year to the APS Commissioner on the number of promotion reviews and a summary of review and audit outcomes. This year we reported to the APS Commissioner in January 2026 and June 2026.

# Review of workplace decisions (not Code of Conduct)

## Key measures for 2025–26

| Applications received | Reviews completed | Complaints about final entitlements | On hand at end of year |
|---|---|---|---|
| 199 | 36 | 15 | 12 |

## Review outcomes



We confirmed 81% of workplace decisions (not Code of Conduct)



We set aside or varied 19% of workplace decisions (not Code of Conduct)

## Most common types of decisions

- Condition of employment (salary, attendance, special payments)
- Performance management (ratings, underperformance process)
- Suspension from duties
- Bullying, harassment and complaint outcomes

## Top agencies

- Services Australia
- Department of Defence
- Department of Home Affairs
- Australian Taxation Office
- Department of Agriculture, Fisheries and Forestry

## Timeliness

Reviews completed within target timeframe: 89%

Complaints about final entitlement completed with target timeframes: 100%

# Workplace decisions

This chapter is about employment related decisions other than decisions involving breaches of the Code of Conduct.

With these types of decisions, an agency is first given the opportunity to conduct its own review to determine whether the correct and preferable decision has been made. This is called a primary review. If the employee is not satisfied with the agency's primary review, they may apply to the MPC for further review of the decision.

In very limited circumstances, the Public Service Act permits the MPC to accept an application for a review without requiring the agency to first conduct its own review of the decision. We may only do this when, for a range of reasons, it is not appropriate for the agency to do its own primary review, or the action or decision was taken by a statutory office holder.

## Types of decisions

Workplace decisions under this part of the Public Service Act include decisions on:

- disputes about conditions of employment, including decisions about an employee's allowances, accrual of flex time, fitness for duty and leave entitlements
- concerns about assignment of duties, such as decisions about medical report interpretation, decisions about return-to-work arrangements, and decisions to suspend an employee (usually because a Code of Conduct process has been initiated)
- issues with workplace environments, including allegations of bullying and harassment, sexual harassment, failure to act on a complaint, decisions not to investigate, the lawfulness of a direction, management action, and outside employment
- disputes about performance management, such as the outcomes of performance appraisals, salary advancement, training and development, and underperformance processes.

## How we review these types of decisions

We decide on the correct or preferable decision after taking into account the individual circumstances of each application. These circumstances can often involve a range of competing interests, and situations where the decision-maker has exercised a broad discretion.

When conducting a review, the reviewer is not limited to considering only the information available to the original decision-maker. A reviewer must have regard to all relevant information, and this can include fresh evidence or considerations that arose after the original decision was made.

The reviewer is often required to develop a level of expertise to consider whether:

- the level of inquiry is appropriate, having regard to the seriousness of the decision under review
- gaps in knowledge can be filled by reading business plans, organisation charts, procedural manuals, and other guidance material about the work area
- there is technical advice available that could be seen to be independent

- the manager's concerns about an employee's performance are supported by evidence
- the manager and the employee are credible in presenting their respective positions.

# End of year totals

## Applications

This year we received 199 applications for a review of a workplace decision. Of the applications we determined (including those on hand at the end of last financial year):

- 162 were not accepted for review.
- 36 proceeded to review.
- 1 was withdrawn before a review was finalised.
- 12 were on hand at the end of the year.

The number of applications for review of a workplace decision that we received and finalised for the 5 years from 2021-22 to 2025–26 are shown in Table 15.

As a percentage of the MPC's overall workload, reviews of workplace decisions have been reducing over time as Code of Conduct matters become the focus for our resources. Nonetheless, the number of applications and completed reviews for workplace decisions also continues to increase.

**Table 16: Applications for workplace reviews received and finalised, over 5 years (2021–22 to 2025–26)**

| Applications | 2021–22 | 2022–23 | 2023–24 | 2024–25 | 2025–26 |
|---|---|---|---|---|---|
| Received | 99 | 111 | 143 | 151 | 199 |
| Finalised | 89 | 128 | 136 | 151 | 199 |
| **Total reviewed** | **30** | **31** | **47** | **28** | **36** |

## Types of decisions reviewed

The different types of workplace decisions we reviewed in 2025–26 are set out in Table 17. The largest group, 'conditions of employment', includes decisions about applications for leave, payment of allowances, and salary and similar entitlements.

**Table 17: Types of decisions reviewed (2025–26)**

| Type of decision | 2025–26 |
|---|---|
| Conditions of employment (attendance, leave, salary advancement) | 18 |
| Performance management (ratings and underperformance process) | 7 |
| Duties (suspension, relocation, security clearances) | 4 |
| Workplace environment (complaint outcomes, lawful direction) | 4 |
| Management action, issue of direction | 2 |

## Review outcomes

In 81% of workplace reviews, we recommend the original decision is confirmed. A recommendation by the MPC to confirm the original decision is on the basis that the agency made the correct and preferable decision after taking into account all of the individual circumstances.

The percentage of decisions set aside or varied is higher than previous years, although it is still a reasonably positive outcome. It should give both agency heads and employees confidence that their supervisors and managers are making sound and fair employment-related decisions. Table 18 shows that the total percentage of decisions that have been set aside or varied has remained relatively consistent when considered over a 5-year period.

**Table 18: Workplace decisions set aside or varied (2021–22 to 2025–26)**

| Decision | 2021–22 | 2022–23 | 2023–24 | 2024–25 | 2025–26 |
|---|---|---|---|---|---|
| Set aside / varied % | 10 | 17 | 10 | 10 | 19 |

## Results by agency

Table 19 lists the agencies with the highest number of applications received and reviews of workplace decisions conducted, alongside the number of decisions that have been set aside or varied.

The large operational agencies, such as Services Australia and the Australian Taxation Office (ATO), employ about 50% of all APS employees and make up 75% of review applications made to our office.

**Table 19: Top four agencies (2025–26)**

| Top 4 agencies | Application numbers | Reviews completed | Set aside / varied |
|---|---|---|---|
| Services Australia | 45 | 11 | 1 |
| Defence | 26 | 2 | 1 |
| Home Affairs | 24 | 5 | 3 |
| ATO | 21 | 2 | 2 |

# Publication of guidance to APS agencies on building an effective system of review

In March 2026, we published guidance to assist agencies to build an effective, fair and transparent system of review as required under the Public Service Act.

The guidance is in three parts:

| PRINCIPLES | POLICY | PRACTICE |
|---|---|---|
| This part highlights the key principles that underpin an effective and responsible system of review. The principles include giving employees information about their entitlement and support to access that entitlement when they need it. | Sets out how to draft a review policy that is accessible fair and takes a strategic approach to managing reviews. The policy will build on the principles and interact with the procedures. | This section is a step-by-step practical tool that walks practitioners and employees through the review process. |

As referenced in our guidance, the effectiveness of the Review of Actions scheme depends on employees being aware of their entitlement to seek a review of a decision that impacts their employment. In our experience, an employee is unlikely to seek a review if they are not supported to do so, or if they are not informed of their right to seek a review.

The low number of primary reviews reported by agencies in the State of the Service Report shows that we continue to have work to do in raising awareness and promoting the benefits of the scheme.

# Case studies

A broad range of decisions can be subject to review by the MPC. The following case studies demonstrate how our team of experienced expert reviewers make sure workplace decisions are correct and fair.

### Evidence supported an increase in salary

An employee had decided to take a temporary role at a lower classification in order to receive additional training, build experience and develop their skills.

After returning to their previous APS level, they requested an increase to their salary to reflect their newly acquired skills. Their request was in line with a provision in the agency's policy, but their application was declined. The agency stated that the employee had only recently been promoted and would receive future increments to their salary.

The employee sought a primary review of this decision, but the agency confirmed the original decision.

Although the decision-maker acknowledged the new skills and qualifications gained by the employee, they decided that this did not qualify the employee for a higher salary. The decision-maker did not provide reasons for this decision and simply said that the employee was not eligible.

The employee then sought a secondary review by the MPC. Upon review, we found that the policy states that an employee can receive a higher salary if they demonstrate the requisite skills, experience and qualifications. When viewed objectively, it was clear the employee had exceeded the requirements and was eligible for a higher salary.

We therefore recommended that the agency set aside the decision and approve the request to increase the employee's salary.

## Formal direction was lawful and reasonable

An employee, who had taken extensive periods of unpaid personal leave, was issued with a formal direction that required them to provide specific medical evidence if they made any future applications for unpaid personal leave.

The employee sought a review of this direction on the basis that it was unlawful, unreasonable, and inconsistent with the Enterprise Agreement. In particularly, the employee felt that it restricted their ability to access an entitlement under the Enterprise Agreement by imposing a higher standard of evidence than normal.

The employee sought secondary review by the MPC. We examined the Agency's enterprise agreement and their internal policies on the use of unpaid personal leave. We noted that, although the Enterprise Agreement granted broad entitlements to leave, unpaid personal leave remained discretionary. The agency's internal policy established procedures for the granting of unpaid personal leave. This policy allowed the agency to request additional information from the employee where appropriate. We also considered that the formal direction was broadly in line with this policy.

We also considered whether it was reasonable for the Agency's policy to restrict the granting of unpaid personal leave in this way. However, we noted that, although the agency's policy outlined the process by which unpaid personal leave could be granted, it did not actually contradict the provision in the Enterprise Agreement.

Ultimately, we found that the direction was lawful, reasonable, and given by someone holding the appropriate delegated authority. The MPC recommended the decision be confirmed.

## No compelling reason

The employee sought an increase to their salary on basis that they met the requirements in the Enterprise Agreement and the agency's own salary setting guidance criteria. The agency delegate approved an increase to the employee's salary,

but for an amount that was lower than the employee's request. The delegate did not provide reasons for this decision.

When we reviewed the evidence provided by the employee and the agency, we found that the delegate had conflated two separate elements of the guidance criteria. These were that, to be eligible, an employee had to:

1. Demonstrate a recent performance rating of 'exceeds expectation', and
2. Demonstrate a consistent pattern of performing 'above expectations in their current role over sustained period of time'.

The agency did not separate these two elements and claimed that, because the applicant had not consistently received a performance rating of 'exceeds expectations', they did not meet the requirements for an increase to their salary.

However, in our view the guidance only required the employee to be consistently rated as 'above expectations' and only the most recent performance rating had to be 'exceeds expectations'. The evidence provided by the employee clearly demonstrated that they met both requirements. We therefore recommended to vary the original decision.

# Timeliness

We aim to complete a review within 14 weeks from the date of receipt. We do not count the time when we are waiting for a response from an agency or an applicant. This year we completed 89% of our reviews within the timeframe.

As well as showing the timeliness of review decisions, Table 20 shows the timeliness of our decisions on complaints about final entitlements, which are discussed further in Part 3.

**Table 20: Average time to complete review of workplace decisions (2025–26)**

| Review type | Average time to complete reviews (weeks) | Reviews completed within target timeframe (%) |
|---|---|---|
| **Workplace decisions (not Code of Conduct)** | 10 | 89 |
| **Complaints about final entitlements** | 5 | 100 |

# Review of promotion pre-April 2025 scheme

Since 1999, ongoing APS employees at levels APS 1 to APS 5 have had an entitlement to seek a review of a promotion by a promotion review committee under the Public Service Act.

The purpose of a promotion review committee was to determine whether the person who won the promotion had more merit than the person who applied for a review. A promotion review committee can set aside a promotion decision if it finds that another applicant has been able to demonstrate greater merit for the role.

This function is being phased out. We anticipate that we will no longer receive applications for this type of promotion review by December 2026.

Services Australia advertised a large recruitment exercise on 28 March 2025, two days prior to the new function. As a result, this merit pool will likely be the only selection exercise subject to the pre-April 2025 promotion review scheme into the next financial year.

## Applications for review of promotion decisions

This year we received 267 applications for review of a promotion decision. A considerable reduction in number of applications.

**Table 21: Application for review (pre-April 2025 scheme)**

| | 2021–22 | 2022–23 | 2023–24 | 2024–25 | 2025–26 |
|---|---|---|---|---|---|
| **Applications** | 866 | 935 | 1191 | 343 | 267 |

Table 22 shows the number and size of cases created and their outcomes, including the number of individual applicants who were party to a review.

**Table 22: Promotion review case outcomes (pre-April 2025 scheme)**

| Promotion review cases | 2025–26 |
|---|---|
| Number of decisions reviewed | 138 |
| Parties involved in review | 172 |
| Number of Committees established | 27 |
| Did not proceed to review | 9 |
| On hand at end of year | 2 |

# Outcomes of promotion reviews

**Table 23: Number of decision set aside (pre-April 2025 scheme)**

| Year | 2021–22 | 2022–23 | 2023–24 | 2024–25 | 2025–26 |
|---|---|---|---|---|---|
| Promotion decisions set aside | 12 | 11 | 20 | 11 | 9 |

**Table 24: Promotion review outcomes by Agency (pre-April 2025 scheme)**

| Agency | Parties to review | Decisions reviewed | Promotion decisions varied |
|---|---|---|---|
| Australian Taxation Office | 63 | 58 | 0 |
| Department of Home Affairs | 5 | 4 | 1 |
| Services Australia | 104 | 76 | 8 |

The consideration of merit is as it stands on the day the promotion review committee makes its decision, not at the time the selection committee made the original decision. This means that if the applicant has undertaken a course or has had an acting opportunity, they can submit this new information for the promotion review committee to take into account.

On completing its review, the promotion review committee reports on the outcome and sets out the reasons for its decisions. The applicants are provided with verbal advice on the outcome and are sent written advice. Unsuccessful parties are offered feedback.

Figure 5 shows the number of promotion decisions that have been set aside, and a new decision made, over the past 5 years.

# Timeliness

In 100% of matters, we met our performance target of:

- 8 weeks from the date applications are closed, where there are up to 10 parties to the review
- 12 weeks from the date applications are closed, where there are 10 or more parties to the review.

# Part 3: Complaints, inquiries and employer services



# Complaints about final entitlements

We receive complaints from former APS employees (including Senior Executive Service (SES) employees) who were concerned about how their final entitlements have been calculated. Final entitlements are the payments that an employee receives when they cease employment. The payments may include:

- final salary payments
- outstanding payment for overtime
- payment for leave that has been accrued but not taken
- redundancy payments and payments in lieu of notice.

Final entitlements are determined by the *Fair Work Act 2009* and the industrial instrument under which the employee is employed, such as an agency enterprise agreement or contract of employment.

We can resolve complaints about errors in the amount of money received or delays in providing an employee with their final payment. We can also work out whether an agency has provided adequate information about how final entitlements are calculated.

This year, we received 15 complaints about final entitlements. Of these, 13 were not accepted due to not being eligible, one was withdrawn and one proceeded to review. The review recommended to confirm the agency's decision.

# Inquiries

The MPC can conduct inquiries into:

- a public interest disclosure that relates to an alleged breach of the APS Code of Conduct and meets all the requirements of a disclosure in accordance with the *Public Interest Disclosure Act 2013.*
- complaints about an alleged breach of the Code of Conduct by the APS Commissioner
- an APS action, or a refusal or failure to act by a person in the capacity of an APS employee, secretary or agency head, but only at the request of the Minister for the Public Service
- whether an APS employee, or former employee, has engaged in conduct that may have breached the Code of Conduct – but only at the request of an agency and if all the parties agree.

In 2025–26, we received 3 requests to conduct an inquiry under this part of the Public Service Act. These requests did not proceed.

# Recruitment and employer services

The MPC can provide a range of employment-related services to APS agencies, non-APS Commonwealth entities, and state and territory agencies and departments to assist with making high-quality and timely decisions related to recruitment and employment. Services are provided on a cost-recovery basis. They include:

- establishing an ISAC where the MPC forms a selection committee for an APS agency

- recruitment services (for example, providing independent panel members to assist APS agencies and other entities in convening selection panels)
- workplace investigations and merits reviews of workplace decisions for non-APS entities.

We continue to see an increase in APS agencies seeking to use our employer services. This year, we provided chairpersons, independent panel members and support to agencies to conduct 13 recruitment panels.

Feedback from agencies that have used our employer recruitment services has been overwhelmingly positive, noting the:

- level of expertise on the application of merit
- willingness to take on tasks
- ability to write comprehensive selection reports
- ability to drive the process to keep to timeframes.

# Review of involuntary retirement decisions for AFP employees

AFP employees employed under the Australian Federal Police Act can apply to the MPC for a review of a decision by the AFP Commissioner to retire the employee due to physical or mental incapacity. When making these types of retirement decisions, the consent of the AFP employee is not required.

AFP officers and civilian staff members are entitled to a review, but senior executive AFP employees are not.

The MPC has not received an application for review of an AFP retirement decision under this function.

# Part 4: Education, engagement and accountability



# Engagement

Engaging with our stakeholders is critical to our vision of improving services to achieve effective and productive workplaces in the APS.

We continue to strengthen our commitment to our engagement work in accordance with our communications strategy, where we set out to:

- raise awareness of the entitlement to seek a review.
- educate the APS on the role of the MPC.
- assist APS agencies to continuously improve their practice.

Our stakeholder engagement activities this year are outlined throughout this section.

## Stakeholder meetings

Throughout the year, we meet with representatives from agencies that have contact with the MPC. These meetings are an opportunity to provide feedback, identify emerging trends in review outcomes and discuss significant, complex or sensitive issues.

We gave presentations and engaged in forums for both employer and employee stakeholders this year. These activities included:

- 11 presentations at the APSC SES orientation training sessions on the Review of Actions scheme and the role of SES officers in supporting their staff to access their entitlements
- 10 meetings between the MPC and agencies to discuss complex matters, emerging trends and observations on their employment-related decision-making
- 15 other presentations, workshops and webinars, including for the Review of Actions and Code of Conduct Community of Practice.

The MPC is a member of the government's Integrity Agencies Group, chaired by the APS Commissioner. This group serves to ensure that integrity is at the centre of APS work and that the APS approach to integrity is integrated and transparent. The group met twice during the year.

## Review of Actions and Code of Conduct Community of Practice

The MPC continues to support the Review of Actions and Code of Conduct Community of Practice. Our purpose is to raise the quality of reviews and Code of Conduct decisions in the APS and build a network of practitioners who can share information and experiences in a supportive environment.

The community of practice is governed by a steering committee. Our role is to provide secretariat support and advice. This involves maintaining the membership list, providing support to agencies where possible, and leading the planning for future meetings.

Membership continues to grow and now sits at around 300 members. Meetings are held quarterly and cover topics of interest to the community. Feedback from our members is consistently positive. The topics and attendance are in Table 19.

**Table 25: Community of practice sessions (2025–26)**

| Presentation topics | Host | Attendance |
|---|---|---|
| Drafting Effective Allegations (August 2025) | MPC | 202 |
| How to conduct a Review of Action (November 2025) | MPC | 190 |
| Guide to good decision making (March 2026) | MPC | 206 |
| Addressing underperformance (June 2026) | MPC | 164 |

# Feedback

We believe that feedback is critical to improve our service delivery and ensure we meet our obligations as a responsive and effective regulator. Given the nature of merits reviews, the MPC does not seek feedback on the outcome of a review; we focus on the process and how the applicant felt they were treated. We ask for feedback on the quality of our communication, particularly on review scope, clarity of our reasons for decisions, and timeliness.

We send a confidential survey, which can be completed online, to all applicants whose matters are subject to a completed review.

# Accountability

The APSC is included in the Department of the Prime Minister and Cabinet's portfolio budget statements. The APS Commissioner is responsible for the APSC's financial and human resources and for assessing the level of its achievement against its outcome.

The MPC has managerial responsibility for the work of the APSC employees who are made available to assist the MPC in exercising its functions.

# Business continuity plan

We have a business continuity plan, prepared in accordance with the APSC's risk management and business continuity framework. The purpose is to:

- provide guidance for recovering critical business processes at the MPC in the event of a disruption
- define roles and responsibilities of key staff in relation to incident management
- define procedures to minimise the impact of disruptions on critical business functions or activities.

The plan covers disruption responses relating to the review of workplace and assessment decision processes in line with the MPC's statutory functions for the APS, the Parliamentary Service and the AFP.

We conduct a review of our business continuity plan annually at our strategic planning day.

## Financial arrangements and corporate support

The MPC is neither a Commonwealth entity nor an accountable authority for the purposes of the *Public Governance, Performance and Accountability Act 2013*. Rather, the MPC is a statutory officer appointed by the Governor-General under section 52 of the Public Service Act. Section 49(2) of the Public Service Act requires that the staff necessary to assist the MPC must be persons engaged under that Act and be made available by the APS Commissioner. The MPC does not have a separate budget allocation and depends on the APSC for staffing and resources to undertake its functions.

The MPC and the APS Commissioner have a memorandum of understanding for the provision of staff and corporate services.

## Freedom of information and privacy

This year we responded to 13 requests for information under the *Freedom of Information Act 1982* (FOI Act) namely, documents relating reviews of employment decisions.

We had no privacy breaches notified to the Office of the Australian Information Commissioner and received no privacy complaints in 2025–26.

## Judicial reviews

On 17 June 2026, the MPC was named as the second respondent in an ADJR matter before the Federal Court of Australia. On 20 July 2026, the Federal Court made order by consent to remove the MPC as a party to the proceeding.

## Information Publication Scheme

Our information publication plan is published on our website. We will conduct a review of our plan by the end of 2026 to make sure our information is accurate and up to date, and to confirm our compliance with the FOI Act.

# Part 5: The year ahead



# Our key priorities

Our key priorities are driven by the statutory functions we perform, and by challenges and trends facing the APS. They are to:

- uphold high standards of integrity and conduct within the APS through our Review of Actions scheme
- use our experience as an educational opportunity by making recommendations to improve processes or outcomes
- support agencies to build their capability and improve their processes, helping them to meet their obligations as an employer
- provide expert and impartial services to assist agencies to make high-quality and timely recruitment decisions and effectively manage misconduct allegations or workplace disputes.

We will continue our engagement strategy to:

- work collaboratively with agencies to strengthen the understanding and application of merit in recruitment through our own-motion audit function
- work with agencies to raise APS employees' awareness of their entitlements and see the benefits of the Review of Actions scheme
- build on membership of the Review of Actions and Code of Conduct Community of Practice and attendance at its sessions
- promote our employment services and support compliance with the merit principle by assisting APS agencies in conducting high-quality recruitment processes (for example, providing highly experienced recruitment panel convenors and members).

We will continue to evaluate our service delivery and foster a culture of continuous improvement through:

- using the potential of AI and a new case management system to improve the timeliness and effectiveness of our work
- building our workforce capability through continuous training and development opportunities
- continuing to receive and use applicant and agency feedback about our reviews of workplace decisions to inform our work.

# Appendices



# Appendix A: The MPC's statutory functions

**Table A.1: Functions and statutory authorities**

| Function of the MPC | Statutory authority |
|---|---|
| Review of Actions scheme – Code of Conduct and other workplace decisions | ***Public Service Act 1999***<br>Section 33 and subsection 50(1)(d)<br>Subsection 50(1)(d) (provides for review functions to be prescribed by regulations)<br>**Public Service Regulations 2023**<br>Part 4, Divisions 1 and 3 |
| Review of promotion decisions – pre-April scheme | ***Public Service Act 1999***<br>Section 33 and subsection 50(1)(d)<br>**Public Service Regulations 2023**<br>Part 4, Divisions 1 and 2 |
| Review agency determinations that a former employee breached the Code of Conduct for behaviour they engaged in while an employee | ***Public Service Act 1999***<br>Section 33 and subsection 50(1)(d)<br>**Public Service Regulations 2023**<br>Part 6, Division 2 |
| Review the actions of statutory office holders, other than agency heads, that relate to an employee's APS employment | ***Public Service Act 1999***<br>Section 33 and subsection 50(1)(d)<br>**Public Service Regulations 2023**<br>Part 6, Division 2 |
| Inquire into: | |
| • a public interest disclosure alleging a breach of the Code of Conduct | ***Public Service Act 1999***<br>Subsection 50(1)(a)<br>Subsection 50(2)<br>**Public Service Regulations 2023**<br>Part 6, Division 1 |
| • the Australian Public Service Commissioner for an alleged breach of the Code of Conduct | ***Public Service Act 1999***<br>Subsection 50(1)(b) |
| • an APS action as requested by the Public Service Minister | ***Public Service Act 1999***<br>Subsection 50(1)(c) and subsection 50(2) |
| • whether a current or former APS employee has breached the Code of Conduct | ***Public Service Act 1999***<br>Subsection 50(1)(ca) and section 50A<br>**Public Service Regulations 2023**<br>Part 6, Division 3 |
| Investigate complaints by former employees relating to entitlements on separation | ***Public Service Act 1999***<br>Subsection 50(1)(e)<br>***Public Service Regulations 2023***<br>Part 6, Division 2 |
| Establish an independent selection advisory committee | Public Service Regulations 2023<br>Part 6, Division 2 |

| Function of the MPC | Statutory authority |
| --- | --- |
| Provide recruitment and employment-related services to a (non-APS) person or body on a fee-for-service basis | ***Public Service Act 1999***<br>Subsections 50(1)(e) and subsection 50(3)<br>**Public Service Regulations 2023**<br>Part 6, Division 2 |
| Review the decision of the AFP Commissioner to compulsorily retire AFP employees on invalidity grounds | ***Australian Federal Police Act 1979***<br>Sections 32 and 33<br>**Australian Federal Police Regulations 2018** |

# Appendix B: Data tables for statutory functions

This appendix provides information on the activity and performance of the statutory functions of the MPC. Information on our functions is on our website: www.mpc.gov.au.

## Review of workplace decisions and complaints

**Table B.1: Review and complaints workload (2025–26)**

| Type | Code of Conduct | Workplace decisions | Promotion reviews (complaints) | Own motion audit | Final entitlement complaints | Totals |
|---|---|---|---|---|---|---|
| On hand at start of year | 20 | 12 | - | - | - | 32 |
| Received during the period | 109 | 199 | 65 | 4 | 15 | 392 |
| **Total cases** | **129** | **211** | **65** | **4** | **15** | **424** |
| Reviewed | 68 | 36 | 7 | 2 | 1 | 114 |
| Facilitated resolution | - | - | - | - | - | - |
| Not accepted | 29 | 155 | 58 | 0 | 13 | 255 |
| Lapsed or withdrawn | 16 | 8 | 0 | 0 | 1 | 25 |
| **Total finalised during period** | **113** | **199** | **65** | **2** | **15** | **394** |
| On hand at end of the year | 16 | 12 | 0 | 2 | 0 | 30 |

**Table B.2: Timeliness in handling reviews and complaints, 2025–26 compared with 2024–25**

| | 2024–25 | | 2025–26 | |
|---|---|---|---|---|
| **Review type** | **Average time to complete reviews (weeks)** | **Completed within target timeframes (%)** | **Average time to complete reviews (weeks)** | **Completed within target timeframes (%)** |
| Code of Conduct | 10 | 93 | 10 | 92 |
| Former employees – Code of Conduct | 10 | 66 | 12 | 75 |
| Workplace decisions | 9 | 98 | 10 | 89 |
| Complaints about final entitlements | 4 | 100 | 5 | 100 |

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**Table B.3: Subject matter of Code of Conduct reviews completed (2025–26)**

| Subject matter | Percentage | Number |
|---|---|---|
| Section 13(3) Respect and Courtesy | 25% | 39 |
| Section 13(11) Values and Integrity & Reputation of Agency & APS | 21% | 33 |
| Section 13(2) Care and Diligence | 12% | 19 |
| Section 13(8) Use Commonwealth Resources Proper Manner & Purpose | 10% | 16 |
| Section 13(1) Honesty and Integrity | 9% | 14 |
| Section 13(5) Fail to Follow a Direction | 8% | 13 |
| section 13(10) Not Use Inside Information | 4% | 7 |
| Section 13(7) Avoid Real or Apparent Conflict of Interest | 4% | 6 |
| Section 13(9) Not Provide False or Misleading Information | 3% | 5 |
| Section 15(2A)(a) Pre-engagement Provide False & Misleading Information | 1% | 2 |
| Section 13(4) Not Comply with the Law | 1% | 2 |
| Section 13(13) Conduct Requirements in Regulations | 1% | 1 |
| Section 15(2A)(c) Pre-engagement Fail to Behave with Honesty & Integrity | 1% | 1 |

### Table B.4: Subject matter of reviewed cases (other than Code of Conduct) (2025–26)

| Subject matter | Secondary subject matter | Number |
|---|---|---|
| Conditions of employment | Attendance, leave, salary other payments | 17 |
| Performance management | Rating, underperformance process | 7 |
| Duties | Suspensions, assignment or relocation of duties | 6 |
| Workplace environment and arrangements | Not satisfied with outcome of complaint, lawful directions | 3 |
| **Total** | | **33** |

### Table B.5: Applications for reviews and complaints completed, by APS agency (2025–26)

| Agency | Code of Conduct | Workplace decisions | Promotion reviews | Own motion | Complaints | Totals |
|---|---|---|---|---|---|---|
| Services Australia | 22 | 38 | 6 | 1 | 5 | 72 |
| Australian Taxation Office | 6 | 19 | 27 | 0 | 0 | 52 |
| Department of Defence | 14 | 25 | 6 | 0 | 0 | 45 |
| Department of Home Affairs | 4 | 22 | 8 | 1 | 0 | 35 |
| Department of Agriculture, Fisheries and Home Affairs | 12 | 10 | 2 | 0 | 1 | 25 |
| Department of Veterans' Affairs | 4 | 10 | 2 | 0 | 1 | 15 |
| Other agencies (54) | 47 | 74 | 16 | 2 | 8 | 147 |
| **Total** | | | | | | **391*** |

*We received one application from a non-APS agency

# Pre-April 2025 promotion review scheme

**Table B.6: Status of promotion review committee cases (2025–26)**

| Promotion review cases | Totals |
|---|---|
| On hand at start of year | 6 |
| Created during the period | 27 |
| **Total caseload** | **33** |
| Reviewed by promotion review committee | 22 |
| Invalid (for example, applicant not an ongoing APS employee) | 5 |
| Lapsed (for example, a protective application where no unsuccessful application received) or withdrawn | 4 |
| **Total finalised during period** | **31** |
| On hand at end of year | 2 |
| Target completion time (weeks) | 8 or 12 |
| Number completed within target time | 31 |
| Percentage completed within target time | 100% |

**Table B.7: Promotion review (pre-April 2025 scheme) caseload, by agency (2025–26)**

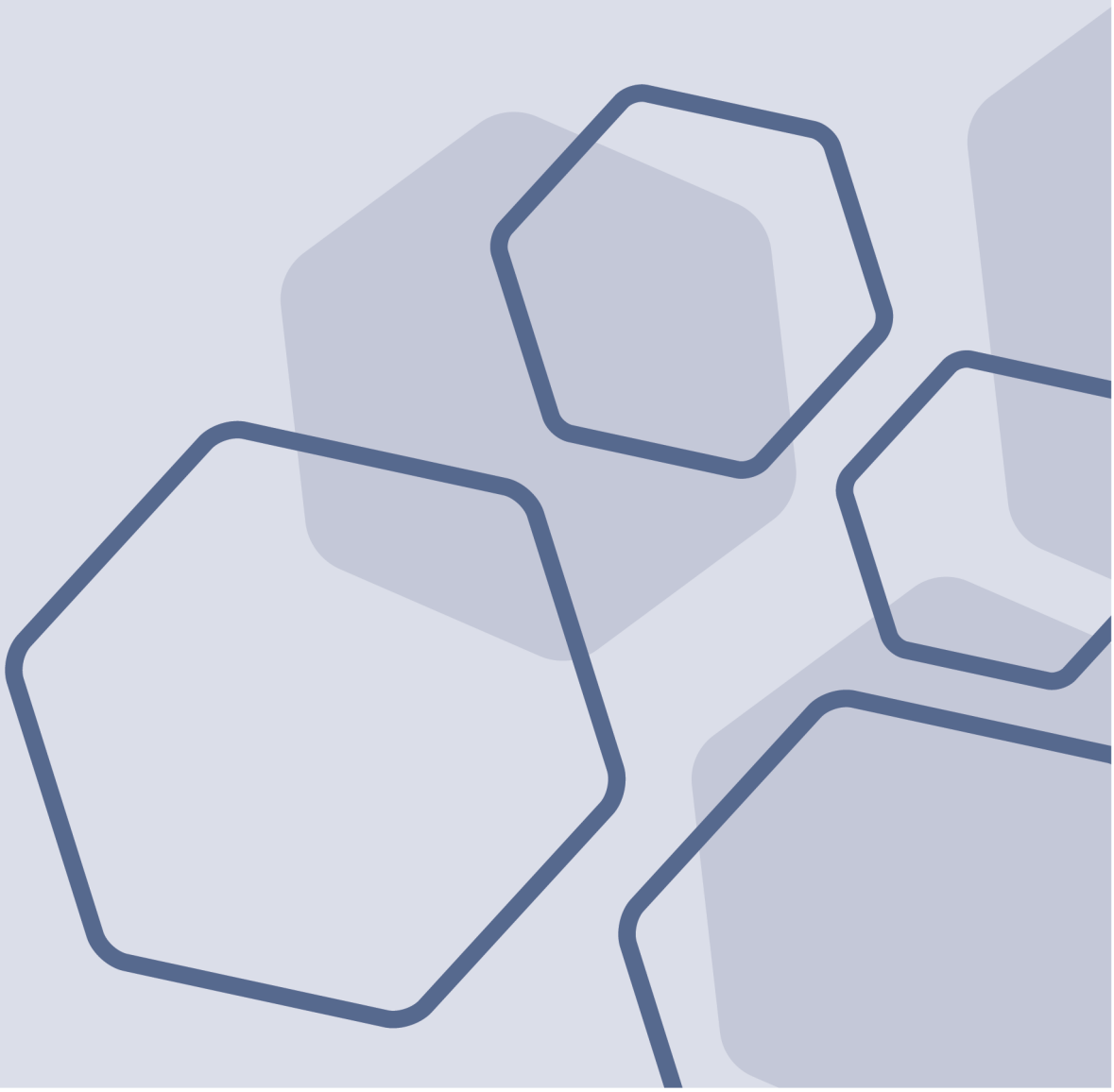
| Agency | Services Australia | Australian Taxation Office | Department of Home Affairs | Other | Totals |
|---|---|---|---|---|---|
| Applications received | 147 | 78 | 26 | 16 | **267** |
| Promotion review cases registered (not including cases on hand at start of year) | 19 | 4 | 2 | 1 | **27** |
| Number of promotion review committees formed and finalised cases reviewed | 16 | 5 | 1 | 0 | **22** |
| Parties to a promotion review process where a promotion review committee was formed and finalised | 104 | 63 | 5 | 0 | **172** |
| Promotion decisions subject to review | 76 | 58 | 4 | 0 | **138** |
| Promotion decisions set aside | 8 | 0 | 1 | 0 | **9** |

# List of figures and tables


| Number | Table or figure description | Page |
|---|---|---|
| **Figures** | | |
| Figure 1 | The APS conduct framework | 145 |
| Figure 2 | Our key statutory activities | 149 |
| Figure 3 | MPC's role in conducting reviews | 149 |
| **Tables** | | |
| Table 1 | Number of enquiries, over 5 years (2021–22 to 2025–26) | 150 |
| Table 2 | Applications for Code of Conduct decisions, and number reviewed, over 5 years (2021–22 to 2025–26) | 155 |
| Table 3 | Elements of the Code of Conduct reviewed (2025–26) | 155 |
| Table 4 | Most frequent elements of the Code reviewed over previous years (2021–22 to 2024–25) | 156 |
| Table 5 | Sanction decisions reviewed by type of sanction over 3 years (2023–24 to 2025–26) | 156 |
| Table 6 | Code of Conduct decisions set aside / varied, over 5 years (2021–22 to 2024–25) | 157 |
| Table 7 | Applications, completed reviews and outcomes for code matters by agency (2025–26) | 157 |
| Table 8 | Average time to complete review of Code of Conduct decisions (2025–26) | 160 |
| Table 9 | Applications received and assessment outcome (2025–26) | 165 |
| Table 10 | Application by agency (2025–26) | 165 |
| Table 11 | Promotion review finding and recommendations (2025–26) | 165 |
| Table 12 | Reviews by agency (2025–26) | 166 |
| Table 13 | Audits commenced and in progress (2025–26) | 166 |
| Table 14 | Own motion audit outcomes by agency (2025–26) | 167 |
| Table 15 | Own motion audit findings and recommendations (2025–26) | 167 |
| Table 16 | Applications for workplace reviews received and finalised, over 5 years (2021–22 to 2024–25) | 170 |
| Table 17 | Types of decisions reviewed (2025–26) | 170 |
| Table 18 | Workplace decisions set aside or varied (2021–22 to 2024–25) | 171 |
| Table 19 | Top four agencies (2025–26) | 171 |
| Table 20 | Average time to complete review of workplace decisions (2025–26) | 174 |

| Number | Table or figure description | Page |
|---|---|---|
| Table 21 | Application for review (pre-April 2025 scheme) | 175 |
| Table 22 | Promotion review case outcomes (pre-April 2025 scheme) | 175 |
| Table 23 | Number of decision set aside (pre-April 2025 scheme) | 176 |
| Table 24 | Promotion review outcomes by Agency (pre-April 2025 scheme) | 176 |
| Table 25 | Community of practice sessions (2025–26) | 183 |
| Table A.1 | Functions and statutory authorities | 188 |
| Table B.1 | Review and complaints workload (2025–26) | 190 |
| Table B.2 | Timeliness in handling reviews and complaints, 2025–26 compared with 2024–25 | 191 |
| Table B.3 | Subject matter of Code of Conduct reviews completed (2025–26) | 191 |
| Table B.4 | Subject matter of reviewed cases (other than Code of Conduct) (2025–26) | 192 |
| Table B.5 | Applications for reviews and complaints completed, by APS agency (2025–26) | 192 |
| Table B.6 | Status of promotion review committee cases (2025–26) | 193 |
| Table B.7 | Promotion review (pre-April 2025 scheme) caseload, by agency (2025–26) | 193 |

# Aids to access



# Glossary of abbreviations and acronyms

| Acronym | Full term |
|---|---|
| ACT | Australian Capital Territory |
| AFP | Australian Federal Police |
| AI | Artificial Intelligence |
| ANAO | Australian National Audit Office |
| ANU | Australian National University |
| APS | Australian Public Service |
| APSC | Australian Public Service Commission also referred to as the 'Commission' |
| APSED | Australian Public Service Employment Database |
| ARTA | Administrative Review Tribunal |
| ATO | Australian Taxation Office |
| ATSIC | Aboriginal and Torres Strait Islander Commission |
| CAGEN | APS Cross Agency Gender Equity Network |
| CALD | Culturally and Linguistically Diverse |
| COO | Chief Operating Officer |
| CO2-e | Carbon Dioxide Equivalent |
| CPR | Commonwealth Procurement Rules |
| EL1 | Executive Level 1 |
| EL2 | Executive Level 2 |
| EPBC Act | *Environment Protection and Biodiversity Conservation Act 1999* |
| ERP | Emissions Reduction Plan |
| EY | Ernst & Young |
| FCPHR | Fellow Certified Practitioner in Human Resources |
| FOI | Freedom of Information |
| FOI Act | *Freedom of Information Act 1982* |
| GAICD | Graduate of the Australian Institute of Company Directors |
| GST | Goods and Services Tax |
| HR | Human Resources |
| ICT | Information and Communications Technology |
| ISAC | Independent Selection Advisory Committee |
| IT | Information Technology |
| JRPP | Jurisdictional Renewable Power Percentage |
| kWh | Kilowatt hour |

| Acronym | Full term |
|---|---|
| L&D | Learning and Development |
| LGBTIQ+ | Lesbian, Gay, Bisexual, Transgender, Intersex, Queer and other diverse identities |
| LiCBT | Low-intensity Cognitive Behavioural Therapy |
| MPC | Merit Protection Commissioner |
| NAIDOC | National Aborigines and Islanders Day Observance Committee |
| NDIS | National Disability Insurance Scheme |
| NSW | New South Wales |
| NT | Northern Territory |
| OAIC | Office of the Australian Information Commissioner |
| PGPA Act | *Public Governance, Performance and Accountability Act 2013* |
| PGPA Rule | *Public Governance, Performance and Accountability Rule 2014* |
| PID | Public Interest Disclosure |
| PRIDE | An internal APSC Employee network representing LGBTIQ+ staff |
| PSM | Public Service Medal |
| Qld | Queensland |
| RAP | Reconciliation Action Plan |
| RET | Renewable Energy Target |
| RPP | Renewable Power Percentage |
| SA | South Australia |
| SCF | Strategic Commissioning Framework |
| SES | Senior Executive Service |
| SES100 | Initiative to achieve 100 First Nations SES employees |
| SME | Small and Medium Enterprise |
| Tas | Tasmania |
| Vic | Victoria |
| WA | Western Australia |
| WBS | Women's Budget Statement |
| WHS | Work Health and Safety |
| WHS Act | *Work Health and Safety Act 2011* |

# List of figures and tables


| Number | Table or figure description | Page |
|---|---|---|
| **Figures** | | |
| Figure 1 | Organisational structure as at 30 June 2026 | 28 |
| Figure 2 | Governance committee structure (2025–26) | 96 |
| **Tables** | | |
| Table 1 | Measures removed from the performance framework in 2025–26 | 34 |
| Table 2 | Performance result (2025–26) | 35 |
| Table 3 | Promotional activities results (2025–26) | 37 |
| Table 4 | SCF milestone participation rates (2025–26) | 41 |
| Table 5 | Leadership programs impact against learning outcomes (2025–26) | 44 |
| Table 6 | Leadership program enrolments (2025–26) | 45 |
| Table 7 | Leadership program enrolments (2025–26) | 52 |
| Table 8 | Proportion of total income by source (2023–24 to 2025–26) | 52 |
| Table 9 | Entity Resource Statement (2025–26) | 54 |
| Table 10 | Expenses for Outcome 1 (2025–26) | 55 |
| Table 11 | Completed internal audits and management-initiated reviews (2025–26) | 97 |
| Table 12 | Audit and Risk Committee (2025–26) | 99 |
| Table 13 | Expenditure on reportable consultancy contracts (2025–26) | 103 |
| Table 14 | Organisations receiving a share of reportable consultancy contract expenditure (2025–26) | 103 |
| Table 15 | Reportable non-consultancy contract (2025–26) | 103 |
| Table 16 | Organisations receiving a share of reportable non-consultancy contract expenditure (2025–26) | 104 |
| Table 17 | ANAO access clause (2025–26) | 104 |
| Table 18 | Public Service Act 1999 employment arrangements (2025–26) | 111 |
| Table 19 | Public Service Act 1999 employment salary ranges by classification level (Minimum/Maximum) (2025–26) | 112 |
| Table 20 | All ongoing employees (2025–26) | 113 |
| Table 21 | All non-ongoing employees (2025–26) | 113 |
| Table 22 | *Public Service Act 1999* ongoing employees (2025–26) | 114 |

| Number | Table or figure description | Page |
|---|---|---|
| Table 23 | *Public Service Act 1999* non-ongoing employees (2025–26) | 114 |
| Table 24 | *Public Service Act 1999* employees by full-time and part-time status (2025–26) | 115 |
| Table 25 | *Public Service Act 1999* employment type by location (2025–26) | 115 |
| Table 26 | *Public Service Act 1999* Indigenous employment (2025–26) | 116 |
| Table 27 | Information about remuneration for key management personnel (2025–26) | 117 |
| Table 28 | Information about remuneration for senior executives (2025–26) | 118 |
| Table 29 | Information about remuneration for other highly paid staff (2025–26) | 119 |
| Table 30 | Greenhouse Gas Emissions Inventory – Location-based method (2025–26) | 128 |
| Table 31 | Electricity Greenhouse Gas Emissions (2025–26) | 128 |

# List of requirements

| PGPA Rule Reference | Part of Report | Description | Requirement |
|---|---|---|---|
| **17AD(g)** | **Letter of transmittal** | | |
| 17AI | Letter of transmittal | 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 |
| **17AD(h)** | **Aids to access** | | |
| 17AJ(a) | Contents | Table of contents (print only). | Mandatory |
| 17AJ(b) | Index | Alphabetical index (print only). | Mandatory |
| 17AJ(c) | Abbreviations and acronyms | Glossary of abbreviations and acronyms. | Mandatory |
| 17AJ(d) | List of requirements | List of requirements. | Mandatory |
| 17AJ(e) | Inside cover | Details of contact officer. | Mandatory |
| 17AJ(f) | Inside cover | Entity's website address. | Mandatory |
| 17AJ(g) | Inside cover | Electronic address of report. | Mandatory |
| **17AD(a)** | **Review by accountable authority** | | |
| 17AD(a) | Commissioner's Foreword | A review by the accountable authority of the entity. | Mandatory |
| **17AD(b)** | **Overview of the entity** | | |
| 17AE(1)(a)(i) | Role and functions | A description of the role and functions of the entity. | Mandatory |
| 17AE(1)(a)(ii) | Organisational structure | A description of the organisational structure of the entity. | Mandatory |
| 17AE(1)(a)(iii) | Outcomes and programs | A description of the outcomes and programmes administered by the entity. | Mandatory |
| 17AE(1)(a)(iv) | Purpose | A description of the purposes of the entity as included in corporate plan. | Mandatory |
| 17AE(1)(aa)(i) | Accountable authority | Name of the accountable authority or each member of the accountable authority | Mandatory |
| 17AE(1)(aa)(ii) | Accountable authority | Position title of the accountable authority or each member of the accountable authority | Mandatory |
| 17AE(1)(aa)(iii) | Accountable authority | Period as the accountable authority or member of the accountable authority within the reporting period | Mandatory |

| PGPA Rule Reference | Part of Report | Description | Requirement |
|---|---|---|---|
| 17AE(1)(b) | Portfolio | An outline of the structure of the portfolio of the entity. | Portfolio departments - mandatory |
| 17AE(2) | Not applicable | 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 |
| **17AD(c)** | **Report on the Performance of the entity** | | |
| | ***Annual performance statements*** | | |
| 17AD(c)(i); 16F | Annual performance statements | Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule. | Mandatory |
| 17AD(c)(ii) | **Report on Financial Performance** | | |
| 17AF(1)(a) | Financial management | A discussion and analysis of the entity's financial performance. | Mandatory |
| 17AF(1)(b) | Resources and payments | A table summarising the total resources and total payments of the entity. | Mandatory |
| 17AF(2) | Not applicable. | 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. |
| **17AD(d)** | **Management and Accountability** | | |
| | **Corporate Governance** | | |
| 17AG(2)(a) | Fraud | Information on compliance with section 10 (fraud and corruption systems) | Mandatory |
| 17AG(2)(b)(i) | Letter of transmittal | A certification by accountable authority that fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared. | Mandatory |
| 17AG(2)(b)(ii) | Letter of transmittal | A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or | Mandatory |

| PGPA Rule Reference | Part of Report | Description | Requirement |
|---|---|---|---|
| | | reporting fraud and corruption that meet the specific needs of the entity are in place. | |
| 17AG(2)(b)(iii) | Letter of transmittal | A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity. | Mandatory |
| 17AG(2)(c) | Corporate governance | An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance. | Mandatory |
| 17AG(2)(d) – (e) | Significant non-compliance | 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 |
| | **Audit Committee** | | |
| 17AG(2A)(a) | Audit and Risk Committee | A direct electronic address of the charter determining the functions of the entity's audit committee. | Mandatory |
| 17AG(2A)(b) | Audit and Risk Committee | The name of each member of the entity's audit committee. | Mandatory |
| 17AG(2A)(c) | Audit and Risk Committee | The qualifications, knowledge, skills or experience of each member of the entity's audit committee. | Mandatory |
| 17AG(2A)(d) | Audit and Risk Committee | Information about the attendance of each member of the entity's audit committee at committee meetings. | Mandatory |
| 17AG(2A)(e) | Audit and Risk Committee | The remuneration of each member of the entity's audit committee. | Mandatory |
| | **External Scrutiny** | | |
| 17AG(3) | External scrutiny | Information on the most significant developments in external scrutiny and the entity's response to the scrutiny. | Mandatory |
| 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 |
| 17AG(3)(b) | Not applicable | 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 |
| 17AG(3)(c) | Not applicable | Information on any capability reviews on the entity that were released during the period. | If applicable, Mandatory |

| PGPA Rule Reference | Part of Report | Description | Requirement |
|---|---|---|---|
| | **Management of Human Resources** | | |
| 17AG(4)(a) | Managing and developing employees | An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives. | Mandatory |
| 17AG(4)(aa) | Employee statistics | Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following:<br>(a) statistics on full-time employees;<br>(b) statistics on part-time employees;<br>(c) statistics on gender;<br>(d) statistics on staff location. | Mandatory |
| 17AG(4)(b) | Employee statistics | Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following:<br>• Statistics on staffing classification level;<br>• Statistics on full-time employees;<br>• Statistics on part-time employees;<br>• Statistics on gender;<br>• Statistics on staff location;<br>• Statistics on employees who identify as Indigenous. | Mandatory |
| 17AG(4)(c) | Workplace agreements | Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the *Public Service Act 1999*. | Mandatory |
| 17AG(4)(c)(i) | Workplace agreements | Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c). | Mandatory |
| 17AG(4)(c)(ii) | Workplace agreements | The salary ranges available for APS employees by classification level. | Mandatory |
| 17AG(4)(c)(iii) | Workplace agreements | A description of non-salary benefits provided to employees. | Mandatory |
| 17AG(4)(d)(i) | Not applicable<br>Performance pay | Information on the number of employees at each classification level who received performance pay. | If applicable, Mandatory |
| 17AG(4)(d)(ii) | Not applicable | Information on aggregate amounts of performance pay at each classification level. | If applicable, Mandatory |

| PGPA Rule Reference | Part of Report | Description | Requirement |
|---|---|---|---|
| 17AG(4)(d)(iii) | Not applicable | Information on the average amount of performance payment, and range of such payments, at each classification level. | If applicable, Mandatory |
| 17AG(4)(d)(iv) | Not applicable | Information on aggregate amount of performance payments. | If applicable, Mandatory |
| | **Assets Management** | | |
| 17AG(5) | Asset management | An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities | If applicable, mandatory |
| | **Purchasing** | | |
| 17AG(6) | Purchasing | An assessment of entity performance against the *Commonwealth Procurement Rules*. | Mandatory |
| | **Reportable consultancy contracts** | | |
| 17AG(7)(a) | Consultancy and non-consultancy contract expenditure | A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (GST inclusive); 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 (GST inclusive). | Mandatory |
| 17AG(7)(b) | Consultancy and non-consultancy contract expenditure | 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 |
| 17AG(7)(c) | Consultancy and non-consultancy contract expenditure | 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 |
| 17AG(7)(d) | Consultancy and non-consultancy contract expenditure | 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 |

| PGPA Rule Reference | Part of Report | Description | Requirement |
|---|---|---|---|
| | **Reportable non-consultancy contracts** | | |
| 17AG(7A)(a) | Consultancy and non-consultancy contract expenditure | A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (GST inclusive); 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 (GST inclusive). | Mandatory |
| 17AG(7A)(b) | Consultancy and non-consultancy contract expenditure | 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 |
| **17AD(daa)** | **Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts** | | |
| 17AGA | Consultancy and non-consultancy contract expenditure | Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts. | Mandatory |
| | **Australian National Audit Office Access Clauses** | | |
| 17AG(8) | Australian National Audit Office Access Clauses | If an entity entered into a contract with a value of more than $100 000 (GST inclusive) 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 |
| | **Exempt contracts** | | |
| 17AG(9) | Exempt contracts | If an entity entered into a contract or there is a standing offer with a value greater than $10 000 (GST inclusive) 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 |

| PGPA Rule Reference | Part of Report | Description | Requirement |
|---|---|---|---|
| | **Small business** | | |
| 17AG(10)(a) | Small business | 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 |
| 17AG(10)(b) | Small business | An outline of the ways in which the procurement practices of the entity support small and medium enterprises. | Mandatory |
| 17AG(10)(c) | Small business | 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 |
| | | **Financial Statements** | |
| 17AD(e) | Financial statements | Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act. | Mandatory |
| | | **Executive Remuneration** | |
| 17AD(da) | Executive remuneration | Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule. | Mandatory |
| **17AD(f)** | **Other Mandatory Information** | | |
| 17AH(1)(a)(i) | Advertising and market research | 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 |
| 17AH(1)(a)(ii) | Not applicable | If the entity did not conduct advertising campaigns, a statement to that effect. | If applicable, Mandatory |
| 17AH(1)(b) | Not applicable | A statement that "Information on grants awarded by [name of entity] during | If applicable, Mandatory |

| PGPA Rule Reference | Part of Report | Description | Requirement |
|---|---|---|---|
| | | [reporting period] is available at [address of entity's website]." | |
| 17AH(1)(c) | Disability reporting | Outline of mechanisms of disability reporting, including reference to website for further information. | Mandatory |
| 17AH(1)(d) | Freedom of information and privacy | Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found. | Mandatory |
| 17AH(1)(e) | Not applicable | Correction of material errors in previous annual report | If applicable, mandatory |
| 17AH(2) | Appendix A: Other mandatory reporting<br>Appendix B: Gender Equality Reporting<br>Merit Protection Commissioner Annual Report | Information required by other legislation | Mandatory |

# Index


## A

Accountable Authority, 23

accountable authority instructions, 101

ADDRESS Suite, 130-131

administered activities, 53

advertising and market research, 122

annual performance statements, 29-49

appropriation funding, 52

APS Academy, 8, 13, 16, 25, 34, 43-49, 52, 97

- APS Craft, 31, 35, 46-49
- leadership development, 43-45
- Learning and Development Strategy, 46, 48

APS CALD Employment Strategy and Action Plan, 18, 109

APS CALD Champion, 18

APS CALD Sponsorship Pilot, 18

APS Cross Agency Gender Equity Network (CAGEN), 133

APS Disability Employment Strategy, 122

APS Employee Census, 14, 111, 122

- results, 111, 122

APS Gender Equality, 109, 132-133

APS Net Zero, 127

APS Professions, 8, 13,16-17

APS Reform, 9, 19, 27, 34

APS Values, 9, 12, 15, 31, 35-38, 145, 153

APSC Census Action Plan, 110

artificial intelligence (AI), 12-13, 37, 110

- recruitment, 12, 37
- workforce capability, 110, 186

asset management, 101

Audit and Risk Committee, 32, 97-99

*Australian Federal Police Act 1979,* 146, 179

Australian Government Graduate Program, 122

Australian Information Commissioner, 101, 123, 158, 184,

Australian National Audit Office (ANAO), 52, 104

Australian Privacy Commissioner, 101

Australian Public Service Commissioner, 23-24

## B

Bacon, Dr Rachel, 26, 117

Banerjee, Dr Subho, 23, 25, 28, 117

Bellchambers Barrett, 103

budget outlook, 53

## C

CALD Sponsorship Pilot, 18

Cahoot Learning, 104

Capability Review Program, 8, 15, 52, 101
domains and elements, 15
Career Pathways, 122
Centium Pty Ltd, 103
climate action, 127
Code of Conduct, 152-160
breach determinations, 154-160
investigations, 52, 100,153-160
review applications, 157-160
sanctions, 154-156
collective workplace arrangements, 40
Commonwealth Fraud and Corruption Control Framework, 98
Commonwealth Ombudsman, 101
Commonwealth Performance Framework, 96
Commonwealth Procurement Rules (CPRs), 102-103
compliance with finance law, 53
Complex Project Management Profession, 16
conflict of interest, 36-37, 97, 163
contracts, 102-103
consultancy, 102-103
non-consultancy, 103-104
corporate plan, 31-34, 96
CSIRO TA Data61, 104
Curtis PSM, Jacqui, 8-9, 23, 24, 28, 117

## D

Data for SES Leaders Program, 16
De Brouwer PSM, Dr Gordon, 23, 25, 117
Defence Force Remuneration Tribunal, 23
Deloitte Touche Tohmatsu, 104
Department of Finance, 37, 104, 122, 158
Digital and Cyber Talent Committee, 16
Digital Profession, 16
disability reporting, 122
diversity and inclusion, 109
CALD, 18, 109
CALD strategy and action plan, 109
disability, 122
gender equality, 109, 132-133
reconciliation initiatives, 109

## E

Egon Zehnder International Pty Ltd, 104
EL2 Talent Pathway Program, 16
emissions reporting, 127-28
employee statistics, 112-119
entity resource statement, 54
enterprise agreement, 111-112
*Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act), 126
ethics advisory service, 37
Ethos CRS Consulting Pty Ltd, 104
Evaluation Profession, 16

executive, 24-27
Executive Board, 32, 37, 97, 98
executive remuneration, 117-119
exempt contracts, 104
expenses for outcome 1, 55
external scrutiny, 100

## F

financial management, 52
First Nations
    Bulabul, 42
    employment, 42, 116
    partnership action plan, 34
    partnership playbook, 34
    reconciliation action plan, 109
    SES100, 42
    Yawarra, 34
flexible working arrangements, 111
freedom of information (FOI), 100, 104, 123, 158, 184
*Freedom of Information Act 1982,* 104, 123, 184
fraud control, 5, 98

## G

gender equality
    APS Cross Agency Gender Equity Network, 133
    APS Gender Equality Strategy, 132-133
    menopause guidance, 132-133
gifts and benefits, 36-37
governance, 96-99
    Audit and Risk Committee, 98-99
    committees, 96
    fraud control, 98
    internal audit, 97
    planning and performance, 96
    risk management, 97
grants, 122

## H

Human Resources Profession, 16

## I

income source, 52
Independent Selection Advisory Committees (ISACs), 149-150
Indigenous Procurement Policy, 105
individual flexibility arrangements, 111
information publication scheme, 123
integrity
    benchmark survey, 37
    communications strategy, 37
    conflicts of interest campaign, 37
    gifts and benefits campaign, 37
    integrity roadmap, 34
    recruitment integrity, 12, 37
internal audit, 97

## J

Joint Committee of Public Accounts and Audit (JCPAA), 100

Jeffries, Sam, 27

## K

key activities, 31-32

## M

mental health action plan and framework, 129-130

Merit Protection Commissioner

- Code of Conduct reviews, 152-160
- employer services, 178-179
- entitlements complaints, 178
- function and responsibilities, 145-150
- own motion audits, 166-67
- pre-April 2025 scheme, 175-176
- priorities, 186
- promotion reviews, 161-167, 175-176
- recruitment and employer services, 178-179
- workplace decision reviews, 168-174

Ministers, 22, 146

## O

organisational structure, 23

outcomes and programs, 28

## P

*Parliamentary Service Act 1999*, 146

Parliamentary Service Commissioner, 23

Parliamentary Service Merit Protection Commissioner, 23

Pathways to Procurement Program, 16

People Measures Pty Ltd, 104

performance pay, 112

planning and performance, 96, 32-33

Procurement and Contract Management Profession, 16

promotion reviews, 161-167, 175-176

privacy, 101, 123, 184

*Public Governance, Performance and Accountability Act 2013* (PGPA Act), 22, 53, 54-55, 96, 98, 102

*Public Governance, Performance and Accountability Rule 2014* (PGPA Rule), 22, 96, 98

Public Sector Workplace Relations Policy, 40-41

*Public Service Act 1999,* 8, 36,43,46, 111-116, 138,146-149, 153-154,162, 169,172,175,178,184,188,189

Public Service Gazette, 54

public service reform, 19

## R

Reconciliation Action Plan (RAP), 109

RecruitAbility scheme, 163

recruitment
artificial intelligence, 12
integrity, 37
merit principle, 148, 161-166
remuneration
key management personnel, 117
other highly paid staff, 119
salary ranges, 112
senior executives, 118
Remuneration Tribunal, 23, 53
rewards and recognition, 110
risk management, 97
role and functions, 22-23

## S

*Safety, Rehabilitation and Compensation Act 1988*, 129
Senior Executive Service (SES)
leadership development, 43-45
leadership programs, 44
Senior Executive Stewardship Program, 43-45
talent development, 42-45
SES100 initiative, 42
Sir Roland Wilson Foundation scholarship, 133
small and medium enterprise, 104-105
Stott, Alison, 27, 28
Strategic Commissioning Framework, 8, 40-41, 100-101

## T

Talbot, Jo, 26, 28, 117
Talent Councils, 8, 43-45
Technology, Digital and Data Committee, 96
TransformIT program, 109-110

## W

work health and safety
employee assistance services, 130
inspections, 129
mental health initiatives, 129-131
notifiable incidents, 130
psychosocial hazards, 129-131
*Work Health and Safety Act 2011*, 129-130
workforce
capability development, 110-111
development and performance, 110
learning and leadership, 110, 112
rewards and recognition, 110
statistics, 112-119
workplace agreements, 111
Workplace Relations, Health and Safety Committee, 96, 130