Australian Government

COMMONWEALTH OMBUDSMAN

2025–26 ANNUAL REPORT

Acknowledgement of Country

The Office of the Commonwealth Ombudsman acknowledges the Traditional Custodians of Country throughout Australia. We recognise and respect their cultural heritage, beliefs and relationship with the land, waters and community. We pay our respects to Elders past and present, for they hold the memories and traditions of the oldest living culture.

Artwork description

This artwork is a representation of the Office of the Commonwealth Ombudsman by WA-based Whadjuk Nyungar Badimia Yamatji artist Kevin Bynder.

The centre of the artwork represents the colours of the Ombudsman. Outside the central circle are semi-circles that represent the people that work and have worked in the Ombudsman's Office. The coloured circles that surround the Ombudsman are the different sectors, such as overseas students, VET Student Loans, Australian Defence Force, private health insurance, postal industry and immigration. These sectors are overseen by the Ombudsman and in the artwork are all connected to the centre. The blue features between each sector are the waterways and the Derbal Yerrigin (Swan River) created by the Waagyl (rainbow serpent). The red circles represent the businesses and people of the community we serve.

Credits

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- online at ombudsman.gov.au
- by phone on **1300 362 072**
  (note this is not a toll-free number and calls from mobile phones may attract additional charges)
- in writing at GPO Box 442, Canberra ACT 2601 Australia.

Services available to help you

First Nations people can contact us on our Indigenous line at **1800 060 789**.

If English is not your first language, the Translating and Interpreting Service (TIS) is a free-of-charge service available on **131 450**.

If you are Deaf/deaf, hard of hearing or have a speech difficulty, you can use the National Relay Service (NRS) to contact the Commonwealth Ombudsman. Visit the NRS website or phone **1800 555 727**.

Transmittal letter

6 October 2026
The Hon Michelle Rowland MP
Attorney-General for Australia
Parliament House
CANBERRA ACT 2600

Dear Attorney-General

I am pleased to present the Office of the Commonwealth Ombudsman (the Office) Annual Report for 2025–26.

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

The report includes the Office's annual performance statements and audited financial statements as required under s 39(1) and s 43(4) of the PGPA Act. In my opinion, these annual performance statements accurately reflect the Office's performance for the 2025–26 period and comply with s 39(2) of the PGPA Act.

The report reflects the matters dealt with and legislation administered by the Office under the *Ombudsman Act 1976*, including annual reports for the Defence Force Ombudsman, Postal Industry Ombudsman, Overseas Students Ombudsman, Private Health Insurance Ombudsman and VET Student Loans Ombudsman.

As required under s 10 of the *Public Governance, Performance and Accountability Rule 2014*, I certify that:

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

Yours faithfully

Julie O'Brien
Acting Commonwealth Ombudsman

Reader's guide

This report provides information on the activities, achievements and performance of the Office of the Commonwealth Ombudsman (the Office) for the 2025–26 financial year.

Part 1: Review by the Ombudsman

This part is a review of the 2025–26 financial year by the Commonwealth Ombudsman. It contains a summary of key highlights and challenges for the year, along with a brief outlook for the next reporting period in 2026–27.

Part 2: Overview of the Office

Part 2 is an overview of the Office's purpose, roles and functions, outcomes and programs, organisational structure and details of the accountable authority.

Part 3: Performance report

This part outlines our performance framework and contains our performance statement and financial reporting, in accordance with section 39(1)(b) of the PGPA Act, section 16F of the PGPA Rule, the Office's Corporate Plan 2025–26, and Portfolio Budget Statements 2025–26.

Part 4: Our core business

Part 4 is an overview of the key roles and functions of the Office, including parliamentary complaints handling, oversight in administration of the Public Interest Disclosure (PID) regime, our roles as Commonwealth National Preventive Mechanism (NPM) and NPM Coordinator under the Optional Protocol to the Convention against Torture (OPCAT), detention monitoring and law enforcement oversight.

Part 5: Specific Ombudsman roles and annual reports

Under the *Ombudsman Act 1976*, in addition to the role of Commonwealth Ombudsman, the Ombudsman performs 6 other specific statutory functions:

- Defence Force Ombudsman
- Postal Industry Ombudsman
- Overseas Students Ombudsman
- Private Health Insurance Ombudsman
- VET Student Loans Ombudsman
- National Student Ombudsman.

The Ombudsman Act requires an annual report on these functions, which we also report on publicly throughout the year. These reports, combined with the content in this report, constitute the annual reports required (except for the National Student Ombudsman, for which we produce a separate annual report).

Part 6: Management and accountability

This part outlines the Office's management and accountability arrangements, including corporate governance, audit committee arrangements, external scrutiny, fraud systems, human resources management, procurement, reportable consultancy contracts and asset management.

Part 7: Appendices

This part includes:

- statistics on the number of contacts and complaints received by the Office
- financial statements
- a report on compliance with the Information Publication Scheme (IPS)
- entity resource statement
- further reporting on human resources management
- the Office's ecologically sustainable development and environmental performance
- a list of submissions, appearances and briefings for parliamentary committees
- a list of publications by the Office.

Part 8: References

This part includes a glossary of acronyms and initialisms, a list of requirements under the PGPA Act, a list of tables and figures and an alphabetical index.

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Highlights from 2025–26

Total public contacts we received was

35,187

Total complaints we received was

27,196

Total complaints we finalised was

26,808

3,945

National Student Ombudsman complaints

12,885

Commonwealth complaints received across the parliamentary departments and portfolios

9,596

Industry complaints received across the Overseas Students Ombudsman, Private Health Insurance Ombudsman, Postal Industry Ombudsman and VET Student Loans Ombudsman functions

57

Publications and reports from own motion investigations, as Commonwealth NPM, under specific Ombudsman roles and to influence systemic improvement in public administration

473

Assessments of people held in long-term immigration detention under s486O of the Migration Act to the Minister for Immigration and Citizenship

455

Enquiries from disclosers and government agencies about the Public Interest Disclosure Act and its operation

164

Inspections across 24 agencies reviewing 15 regimes using covert, coercive and intrusive powers

20

Visits to places of detention as the Commonwealth NPM to prevent mistreatment and strengthen protections for people where they are deprived of their liberty

18

Submissions, briefings and appearances before parliamentary committees

222

Commonwealth Freedom of Information requests received

Part 1

Review by the Ombudsman

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Review by the Ombudsman

I am pleased to present the annual report for the Office of the Commonwealth Ombudsman (the Office) for the 2025–26 financial year.

The Office's purpose is to provide assurance that the Australian Government entities, prescribed private sector organisations and higher education institutions we oversee act reasonably and treat people fairly, while also influencing systemic improvement in public administration. We hold these entities to account for their actions and to the standards that people might reasonably expect of them.

We delivered on our purpose in 2025–26 through our core business of helping to resolve complaints. We made recommendations and suggestions to effect positive change, while shining the light of transparency on wrongdoing where we thought it was necessary.

The Office has had some significant achievements over the year, including:

- receiving 27,196 complaints across all of our different functions and finalising 26,808
- completing the review of approximately 5,000 reports of abuse suffered by serving and ex-serving Australian Defence Force (ADF) members under the Defence Abuse Reparations Scheme
- continuing to deliver reports on significant issues identified during our complex investigations which affect numbers of people, such as unlawful decision-making in the cancellation of jobseeker payments under the Targeted Compliance Framework

Iain Anderson

- celebrating the first anniversary of the National Student Ombudsman (NSO) following its establishment in February 2025, seeing the release of our first systemic reports as NSO and with the confirmation of ongoing funding for this function
- commencing the rollout of our new customer relationship management (CRM) platform, ORBIT, which replaces our 20-year-old CRM and facilitates reviewing our processes for potential improvements and efficiencies.

While I am pleased with the Office's performance over the 2025–26 financial year, I am aware that there is still room for improvement, particularly in the timeliness of our complaint resolution. This is a strategic priority for the year ahead. A detailed summary of our performance against key performance indicators can be found in **Part 3** of this report.

Complaints management

Focus on continuous improvement

The Office's core business is helping to resolve complaints. While we have had success in shining a light on systemic issues, one of our aims is to bring the same level of attention to how we deal with individual complaints, particularly in the timeliness and effectiveness of communications with complainants.

Over 2025–26, we maintained our focus on improving complaint handling practices, particularly on how we might streamline our processes to resolve individual complaints as early as possible. This may be by letting the complainant know that their complaint is out of our jurisdiction, but telling them where it is best directed.

We may, with their consent, refer their complaint back to the agency or entity it concerns, as this can sometimes achieve a quicker outcome. In cases where the matter is critical or urgent, we will escalate the complaint. We may tell the complainant that in our view their complaint does not warrant further investigation, and why this is the case. For example, this may be because we are addressing the issue at a systemic level, or because it is an issue that we are aware of, such as delay in a process at a particular agency, where we are unable to gain a different outcome. Complainants are made aware that if they are not happy with our decision, they may seek an internal review.

Improving our processes and training of our frontline staff so that they are empowered and confident to make these decisions is delivering results. A quicker resolution allows complainants to move on with their lives. Given the large volume of complaints we deal with – while operating in a resource-constrained environment – it is also critical that we devote the resources we have towards investigating those complaints where we believe that wrongdoing has occurred. While we are still not meeting a number of our key performance indicators for complaint handling, our performance has improved, and we are now meeting or very close to meeting 13 of our 16 complaint handling performance standards.

While I am keen that we increase the overall level of complainant satisfaction with our services, we did receive some very positive feedback from individuals following the finalisation of their complaints. Some of that positive feedback came from complainants who had not received the outcome they were hoping for but did feel heard and happy with the explanation we gave of our decision.

At the same time, we need to ensure that our staff are well supported at times when they may be the subject of inappropriate behaviour from complainants. On several occasions during the year, we took action to respond to threats of violence made by complainants, including seeking police involvement. Our data shows that some complainants do not distinguish between our Office and the agency that made the original decision that they are unhappy about, and they transfer their frustration or anger to our staff.

New CRM system

In the last quarter of 2025–26, the Office commenced the rollout of our new CRM platform, ORBIT, replacing a 20-year-old system that was no longer fit for purpose.

This was the culmination of a large project for us, involving a rigorous procurement process, extensive consultation, testing and training, followed by careful data migration and a phased rollout.

Our staff have adapted to this change extremely well, and we are already starting to see the benefits in terms of increased efficiency and output. We expect this trend to continue.

The new CRM platform also provides a foundation for the use of artificial intelligence (AI) in supporting our staff to work more efficiently, for example by reducing manual data entry and creating complaint summaries to assist with prioritisation and triage. All of our AI use cases have been considered in the context of a robust governance framework – including our own policy and that of the Australian Government – to ensure the safe, fair and equitable use of AI.

Enhancing our influence

Reports and publications

Over the 2025–26 financial year, we maintained a focus on producing clear and accessible reports and publications to highlight the work we do to a wide range of stakeholders, including the entities we oversee and the public we serve.

While our recommendations and suggestions are not enforceable, 91% of them were accepted by agencies and entities we oversee during 2025–26, which is pleasing. However, this is not the end of the story, as we follow up to make sure our recommendations have actually been implemented, and we also report on this.

In July 2025 we released our annual report on how the Australia Federal Police (AFP) handles complaints about its members. The report, covering the 2023–24 financial year, contains the findings of 2 reviews of the AFP's administration of complaints against the AFP and ACT Policing members under the *Australian Federal Police Act 1979*. I was concerned that the AFP was not delivering a complaint handling system that met the requirements of the Act by exercising their discretion not to investigate complaints before confirming the existence of relevant evidence.

In August 2025, we published the first of 2 own motion investigation reports into the Targeted Compliance Framework, which is about penalties that apply to jobseekers who do not meet the mutual obligation requirements imposed on them. This report looks at how the Department of Employment and Workplace Relations' and Services Australia's failure to change their automated systems to reflect a change in the legislation meant that nearly 1,000 people had their jobseeker payments stopped unlawfully. The report also looks at what safeguards should be put in place to prevent this happening again.

Also in August, we published our *Righting Wrongful Detention* report, which examines 11 cases of people who were wrongfully detained in immigration detention by the Department of Home Affairs (Home Affairs) between 1 July 2023 and 30 June 2024. We noted that similar mistakes had been made by Home Affairs over the last

20 years of our monitoring, resulting in people being wrongly deprived of their liberty. Home Affairs needs to do more to take accountability and acknowledge the human impact of their actions. Our report made 3 recommendations to improve Home Affairs' policies and procedures to mitigate the risk of wrongful detention and provide clear pathways for redress to the people it has wrongfully detained.

In our September 2025 report, *What if the computer is wrong?*, we considered the case of an individual who had his visa cancelled unlawfully via an automated decision-making process. The unlawful cancellation of his visa led to him being suspended from his employment and his family having no income for over 2 months.

I recommended that Home Affairs apologise and advise the complainant of the procedure for making an application under the Scheme for Compensation for Detriment due to Defective Administration (the CDDA Scheme), which it did. This investigation report presents some valuable lessons for the entire Australian Public Service about having sufficient safeguards in place when using automated decision-making.

In January 2026, we published our investigation report, *Following the law is not optional*, which looked into the actions of Services Australia and the Department of Social Services (DSS) to address an ongoing issue of non-compliance with the law. Services Australia and DSS had been aware of this non-compliance for some years but had not made any meaningful steps towards remedying the issue. As with Robodebt, situations such as this can significantly erode the public's trust in government and undermine the rule of law (which provides, among other things, that no one is above the law). I issued a report to both agencies containing 6 recommendations towards progressing timely remediation of this issue. In April 2026, Parliament passed amendments to legislation to retrospectively address this issue.

Our investigation report *Financial remedies for Government wrongs*, published in March 2026, examined the administration of financial remedies by Home Affairs, the Department of Finance, Department of Foreign Affairs and Trade and Services Australia. The financial remedies considered in the investigation were the Scheme for Compensation for Detriment caused by Defective Administration (the CDDA Scheme) and the legislative mechanisms of Act of Grace and Waiver of Debt, intended to help the public obtain redress for agency wrongs.

The investigation found that the administration of financial remedies by these agencies was defensive, passive, secretive, inconsistent and untimely. While the investigation was limited to these 4 agencies, it is likely that these issues were happening more widely across the public service. I made 5 recommendations to improve access to an accountable, fair and transparent system of financial remedies, suggesting changes to policy guidance to better promote accountability, fairness and transparency in how agencies use them.

In March 2026, we also published the report *OPCAT in Action – Onshore Immigration Detention*, on significant issues in the Immigration Detention Network following a change in the service provider contracted by Home Affairs to run the facilities.

In March 2026, we also published our first systemic investigation report as NSO, *Can I talk about this? The use of confidentiality requirements in university complaint handling*, which looked at how placing confidentiality obligations on students who lodge complaints may restrict students in seeking support or even deter students from making complaints.

In April 2026, we published our *Actions Speak – Volume 13* report, which assessed whether the National Disability Insurance Agency (NDIA) had implemented my recommendations made in a 2020 Own Motion Investigation into the NDIA's administration of assistive technology. Assistive technology is essential to supporting those living with disability to participate more fully, easily and safely in daily activities. Pleasingly, the report found that the NDIA had implemented all 12 of the recommendations it had accepted, making the process for accessing assistive technology much easier to navigate.

These were some of the more impactful reports that the Office published during 2025–26. A full list of the 57 reports and publications we released across our Commonwealth roles can be found in **Appendix 10**.

Media and social media

Over 2025–26, the Office maintained its proactive approach to media engagement and, in doing so, created greater awareness of our reports and publications.

Promoting our reports and publications to the public helps inform many more people than have complained to us – people who in many cases may not have known there was an issue with how an agency had dealt with them, or that there was a potential remedy. As our reports often contain recommendations that are applicable to all agencies, promoting greater awareness of our work is also another way to encourage systemic change in the Australian Public Service.

National Student Ombudsman

This year was the National Student Ombudsman's (NSO) first full year of operation. The NSO's goal is to achieve individual student outcomes and to recommend more systemic outcomes that promote a fair and safe higher education student experience.

Awareness of NSO services grew this year, with a 12% increase in demand based on an annualised comparison. The NSO received complaints about 78% (170 of 219) of the registered higher education providers. Overall, the NSO received 4,874 contacts, with 3,945 classified as complaints. Seventy-eight percent of complaints received have been resolved. Pleasingly, 80% of providers advise that they are implementing service improvements from NSO complaints, suggesting the higher education sector is improving its approach to complaints handling.

Students sought assistance from the NSO about a broad range of issues, from administrative issues, such as delays in fee refunds and actioning course deferment or transfer, through to issues with how providers handled complaints about racism, discrimination and gender-based violence.

While it is positive to see most providers adopting a continual improvement approach to complaints handling, analysis of overall complaints to the NSO shows there is still considerable room for improvement in how the sector handles, records, reports, learns from and raises awareness of student complaints services. This was a focus of the NSO's first Own Motion Investigation report, published in March this year, *Can I talk about this?* The investigation found that confidentiality clauses used by some providers in complaints and misconduct investigations could be restricting students from seeking support and discouraging them from making complaints. The investigation findings were particularly concerning for student complaints about gender-based violence issues.

The NSO is committed to supporting the sector to improve the quality and safety of the student experience for all 1.6 million students in Australia. To support this goal, we commenced our education service, delivering 3 webinars to the sector on better practice complaints handling, together reaching an audience of over 1,500.

Looking forward

In July 2027, the Office will mark the significant milestone of 50 years since its establishment. This will present opportunities for celebration, while reflecting on the enduring role that the Office of the Commonwealth Ombudsman plays within Australia's administrative law framework and in influencing positive change in public administration. We will also maintain our focus on how best to position the Office for success in the future.

The rapid development and uptake of artificial intelligence (AI) presents both challenges and opportunities for the Office. We will carefully consider the productivity gains that AI offers, consistent with Australian Government and our own policies, while closely scrutinising its use by the agencies and entities we oversee to ensure that people are treated fairly and reasonably.

Over the coming years, we will continue to work to ensure that our staff have the tools and training they need to effectively carry out their duties and deliver on our purpose. Through the implementation of our whole-of-Office workforce strategy, we will seek to refine staff skills, enhance talent retention and boost productivity, while improving staff engagement and wellbeing and embedding a culture of psychosocial safety and trust.

I thank my staff for their hard work over 2025–26, and for their continued commitment and dedication.

Iain Anderson
Commonwealth Ombudsman

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Overview of the Office

Our purpose

The Office of the Commonwealth Ombudsman (the Office) is a non-corporate government entity established under the *Ombudsman Act 1976*.

The outcome for the Office is fair and accountable administrative action by Australian Government entities, prescribed private sector organisations and higher education institutions, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.

The Office delivers this outcome through its purpose to:

- contribute to maintaining the integrity of entities serving the Australian community by providing assurance that the Australian Government entities, prescribed private sector organisations and higher education institutions we oversee act reasonably and treat people fairly
- influence systemic improvement in public administration in Australia.

We achieve this through complaint handling, conducting investigations, conducting visits and inspections, and encouraging good public administration practices.

Ombudsman roles and functions

The Ombudsman's role is broad and diverse, overseeing numerous Australian Government agencies and entities, along with prescribed private sector organisations and higher education institutions, to ensure they act with integrity and treat people fairly. This section provides an overview of the Ombudsman's oversight roles and functions.

Oversight of Australian Government entities

The Office has oversight of over 200 Australian Government entities and their contracted service providers, subject to some specific statutory exclusions (such as the Australian Tax Office and intelligence agencies). Our oversight includes considering complaints about the administrative actions of entities in our jurisdiction. You can find out more about our oversight of these entities in **Part 4: Our core business**.

Oversight of law enforcement and integrity agencies' use of covert and intrusive powers

The Ombudsman is empowered under 15 legislative regimes to oversee and report on the use of covert, intrusive and coercive powers by 24 Commonwealth and state and territory law enforcement and integrity agencies.

This is an important function, as the person under surveillance is often unaware they are subject to the use of these powers, and may be unable to complain or question the agency's actions. Due to the nature of these powers, the individual subject to them has limited rights relating to their use.

We publish insightful reports that are delivered to the relevant minister and agency and made available to the public. This promotes transparency and provides assurance that agencies are using these powers lawfully, while influencing systemic improvement where necessary. You can find more information about our oversight of law enforcement and integrity agencies' powers in **Part 4: Our core business**.

Torture prevention roles

As part of Australia's implementation of the United Nations' Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT), we proactively visit Commonwealth places of detention and coordinate Australia's multi-body National Preventive Mechanism (NPM), known as the Australian NPM.

The Office's 2 distinct roles under OPCAT are outlined below.

Commonwealth NPM

The Office is appointed as the Commonwealth NPM for places of detention under the control of the Commonwealth. We monitor the treatment of people and the conditions of their detention, primarily by undertaking regular preventive visits to these places of detention.

NPM Coordinator

The NPM Coordinator supports and coordinates the multi-body Australian NPM, comprising the Commonwealth and state and territory oversight bodies nominated by governments as NPMs.

You can find more information about our roles under OPCAT in **Part 4: Our core business**.

Immigration Ombudsman

As Immigration Ombudsman, we investigate complaints about the migration and border protection functions of the Department of Home Affairs and the Australian Border Force. These complaints include issues relating to customs, visa and citizenship processing delays and detention. You can find more information about the Immigration Ombudsman in **Part 4: Our core business**.

Statutory reporting under the Migration Act

The Office assesses the conditions of people held long-term in immigration detention. The *Migration Act 1958* requires us to assess and report to the Minister for Immigration on the appropriateness of the arrangements for every person who has been held in immigration detention for longer than 2 years. You can find out more about our statutory reporting under the Migration Act in **Part 4: Our core business**.

Oversight of the Public Interest Disclosure Scheme

We have a role in overseeing administration of the Public Interest Disclosure (PID) Scheme, which promotes transparency, accountability and integrity within the Australian public sector. The PID Scheme provides a secure and lawful way for public officials to report suspected wrongdoing in the public sector, while offering legal protection for whistleblowers who make disclosures. In addition to conducting investigations, we provide guidance, monitor compliance and can review agency handling of disclosures. You can find out more about the PID Scheme in our biannual reports to parliament (prepared in addition to this annual report) at ombudsman.gov.au and in **Part 4: Our core business**.

Defence Force Ombudsman

As the Defence Force Ombudsman (DFO), the Office investigates complaints from current or former members of the Australian Defence Force (ADF) about administrative matters relating to ADF agencies. The DFO also provides an independent mechanism to receive reports of abuse in Defence. The DFO may investigate and may make recommendations to the ADF. The DFO offers eligible reportees opportunities to take part in our restorative engagement program. Restorative engagement allows participants the opportunity to tell their personal story to a senior officer from Defence in a private facilitated meeting. You can find out more about the DFO function in **Part 5: Specific Ombudsman roles and annual reports**.

Oversight of prescribed private sector organisations

The Office also oversees a range of private sector entities and higher education institutions in the Ombudsman's roles as:

- Postal Industry Ombudsman (PIO)
- Overseas Students Ombudsman (OSO)
- Private Health Insurance Ombudsman (PHIO)
- Vocational Education and Training Student Loans Ombudsman (VSLO)
- National Student Ombudsman (NSO).

Postal Industry Ombudsman

In the role of Postal Industry Ombudsman (PIO), the Office handles complaints from individuals and businesses about Australia Post and other registered private postal operators. Participation in the scheme for private postal operators is voluntary. StarTrack is currently the only private postal operator to join the PIO scheme. The PIO provides advice to complainants, so they understand their rights. We make recommendations to Australia Post and StarTrack to improve their practices and encourage the fair treatment of their customers. You can find out more about the PIO function in **Part 5: Specific Ombudsman roles and annual reports**.

Overseas Students Ombudsman

As the Overseas Students Ombudsman (OSO), the Office plays a crucial role in protecting the rights of international students studying with private education providers. In addition to investigating complaints from overseas students, the OSO aims to improve provider practices by identifying systemic issues and making recommendations. We offer information and guidance to students to help them

understand their rights, as well as guidance to education providers on fair complaint handling procedures. You can find out more about the OSO function in **Part 5: Specific Ombudsman roles and annual reports**.

Private Health Insurance Ombudsman

In the role of Private Health Insurance Ombudsman (PHIO), we investigate complaints about private health insurers, brokers, healthcare providers, and hospitals. In addition to complaint handling, the PHIO monitors trends in the private health insurance sector, identifies systemic issues, and advises the government and industry on consumer protection and service improvements. You can find out more about the PHIO function in **Part 5: Specific Ombudsman roles and annual reports**.

Vocational Education and Training Student Loans Ombudsman

As the Vocational Education and Training Student Loans Ombudsman (VSLO), the Office investigates complaints from current and former students who used Vocational Education and Training (VET) Student Loans or VET FEE-HELP to pay for vocational education at private or public training providers. We identify and address systemic problems in the VET sector and make recommendations to improve provider practices and government oversight. You can find out more about the VSLO function in **Part 5: Specific Ombudsman roles and annual reports**.

National Student Ombudsman

The National Student Ombudsman (NSO) is an escalated complaint handling service available to all higher education students to resolve complaints about the actions of their higher education providers. The NSO encourages students to first work with their higher education provider, but if they are not satisfied with the response, they can escalate to the NSO. The NSO accepts group complaints, as well as anonymous complaints, and all students are protected against threats of reprisals. The NSO works with each student to understand the impact of the issue, what steps have been taken to try and resolve it, and to find a path forward. The NSO offers a variety of dispute resolution pathways, including early dispute resolution, restorative engagement, conciliation and investigation. You can find out more about the NSO function in our annual report (prepared in addition to this annual report) at nso.gov.au and in **Part 5: Specific Ombudsman roles and annual reports**.

ACT Ombudsman

Under Australian Capital Territory (ACT) legislation, and by arrangement between the Australian and ACT governments, the Commonwealth Ombudsman is also Ombudsman for the ACT.

In addition, the Ombudsman is also:

- the Inspector of the ACT Integrity Commission
- the Principal Officer to the ACT Judicial Council
- part of the ACT's multi-body NPM under OPCAT
- the overseer of the operation of the ACT *Freedom of Information Act 2016*
- the overseer of the ACT Reportable Conduct Scheme.

The Office is accountable to the ACT Legislative Assembly for the performance of these functions.

You can find out more in the *ACT Ombudsman Annual Report 2025–26* on the ACT Ombudsman website at ombudsman.act.gov.au.

Our outcome and programs

In 2025–26, our purpose was underpinned by these 4 objectives, each of which is linked to one or more of our 4 performance criteria.

Objective 1	Provide independent, effective, efficient, and accessible complaint handling services to ensure the entities we oversee act with fairness and integrity.
Objective 2	Provide assurance that detention facilities, law enforcement and integrity agencies we oversee comply with statutory and international obligations, through inspections, visits, and reports.
Objective 3	Maintain the confidence of the community, Parliament, and the entities we oversee.
Objective 4	Influence enduring systemic improvement in public administration, through formal and informal comments, suggestions and recommendations, strategic engagement, inspections, visits, education, and investigations.

You can find a summary of our performance, including measurements against key performance indicators, in **Part 3** of this report.

During 2025–26, our priorities were:

- delivering and investing in effective, efficient, and accessible complaints management as the central function of the Office, including a continued focus on earlier resolution of complaints, where possible, to allow complainants to move on with their lives
- establishing the National Student Ombudsman within the Office and commencing this statutory function, including handling complaints from higher education students nationally
- enhancing the value and efficiency of our statutory oversight functions to provide assurance over detention facilities, law enforcement agencies and integrity agencies by continuing to apply a more flexible and risk-based approach to assurance activities
- enhancing the ways the Office influences systemic improvement in public administration.

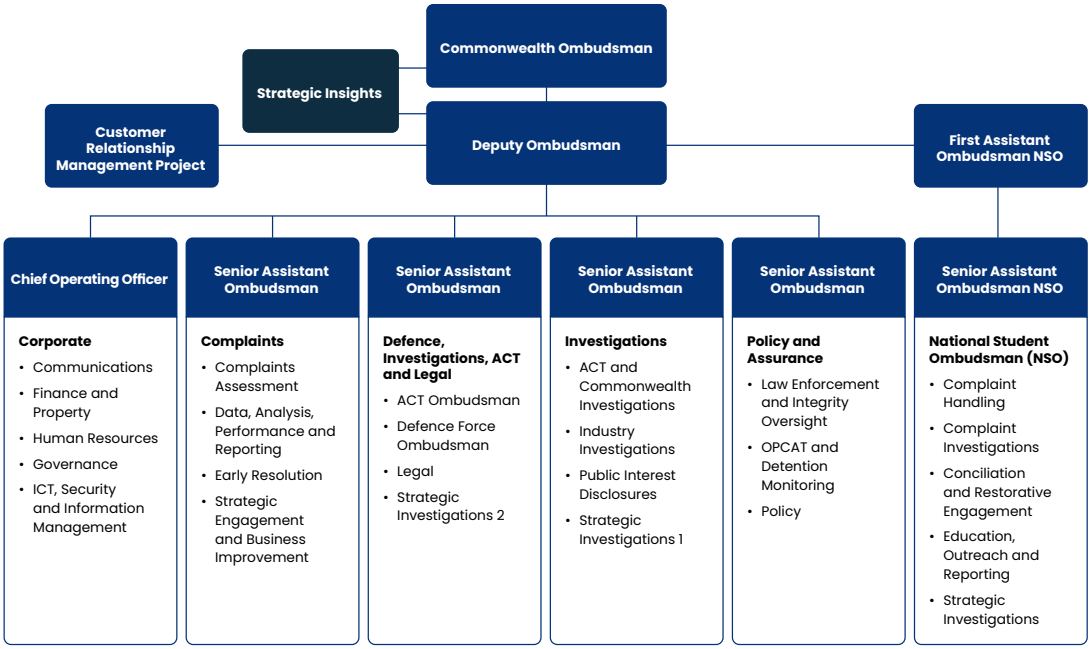
Accountable authority

Table 1: Accountable authority during the reporting period (2025–26)

Period as the accountable authority or member within the reporting period			
Name	**Position Title/Position Held**	**Start Date**	**End Date**
Iain Anderson	Commonwealth Ombudsman	1 July 2025	30 June 2026

Organisational structure

Figure 1: Executive and senior management structure



Senior leaders

Iain Anderson
Commonwealth Ombudsman

Iain Anderson was appointed Commonwealth Ombudsman from 1 August 2022 for a 5-year term.

Iain is a senior public servant with extensive leadership experience and over 38 years of service. He has worked in 7 Australian Government departments and agencies across a range of legal and social policy areas, including the Commonwealth civil justice and criminal justice systems, family law, native title, royal commissions and Australia's territories.

Iain holds a Bachelor of Economics and a Bachelor of Laws from the University of Sydney and was admitted to practice as a solicitor in New South Wales in 1990. Before his appointment as the Commonwealth Ombudsman, Iain was a Deputy Secretary in the Attorney-General's Department.

Julie O'Brien
Deputy Ombudsman

Julie O'Brien was appointed as the Deputy Commonwealth Ombudsman from 3 November 2025 for a 5-year term.

A former human rights lawyer, Julie is a strong public sector leader with 15 years' experience in Senior Executive roles at the Australian Human Rights Commission (AHRC), where she joined as a Senior Lawyer in 2004.

In 2010, Julie was appointed General Counsel at the AHRC and was responsible for their legal and regulatory work. She was appointed the AHRC's interim Chief Executive from June to December 2021.

Julie holds a Bachelor of Laws and a Bachelor of Economics from the University of Sydney.

Joanne Mulder
Acting Deputy Ombudsman

Joanne Mulder is a senior public servant, with 30 years of experience in the Commonwealth Public Service.

During her career, she has worked in 6 Australian Government departments and agencies across a broad range of areas, including service and program delivery, policy and government administration. Joanne has a Bachelor of Economics and Post Graduate Diploma in Business Systems, both from Monash University.

Joanne joined the Office of the Commonwealth Ombudsman in November 2022 as the Senior Assistant Ombudsman – Complaints Branch.

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Statement of preparation

I, Julie O'Brien, as the accountable authority of the Office of the Commonwealth Ombudsman (the Office), present the 2025–26 Annual Performance Statement of the Office, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In my opinion, this annual performance statement is based on properly maintained records, accurately reflects the performance of the entity and complies with s 39(2) of the PGPA Act.

Julie O'Brien
Acting Commonwealth Ombudsman

Overview

The purposes of the Office of the Commonwealth Ombudsman are to:

- contribute to maintaining the integrity of entities serving the Australian community by providing assurance that the Australian Government entities, prescribed private sector organisations and higher education institutions we oversee act reasonably and treat people fairly
- influence systemic improvement in public administration in Australia.

We deliver our purposes through our 6 key activities, which are outlined in the table below, and we measure our performance against 11 performance criteria measures. These measures are also grouped under our 4 objectives which are described in Part 2.

The 2025-26 financial year is the third year the Office has reported against this performance framework. During the year, we met or exceeded 7 of 11 key performance indicators. For complaint handling, we met or exceeded 8 of 16 service standards.

The Ombudsman's review at page 14 provides an overview of our performance during the year. We also assess performance against the key activities described in our Corporate Plan 2025–26. While the 2025-26 performance framework maps key activities to individual performance measures, this alignment has been made clearer in the revised 2026-27 Performance Framework.

Key activities	Outcome*
1) Receiving and resolving complaints about the administrative actions of government departments, prescribed agencies and other entities falling within our various jurisdictions.	Not achieved
2) Overseeing the use of some intrusive, covert and coercive powers by certain law enforcement and integrity agencies.	Achieved
3) Visiting Commonwealth places of detention and coordinating the network of preventive monitoring bodies across states and territories, as part of Australia's implementation of the United Nations Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT).	Achieved
4) Administering the Public Interest Disclosure (PID) Scheme, which promotes the integrity of the Commonwealth public sector by providing an avenue for public officials to report and investigate wrongdoing and protect whistleblowers.	Partially achieved
5) Assessing and reporting to the Minister for Immigration on the appropriateness of arrangements for people who have been held in immigration detention for longer than 2 years.	Not achieved
6) Providing an independent mechanism to receive reports of serious abuse in Defence.	Partially achieved

*Note: a key activity is achieved if all the relevant performance criteria measures and service standards are met. It is partially achieved if two-thirds or more are met.

Performance Criterion 1

Results

PC-1: We provide quality complaint handling services.				
Key performance indicators	**Target**	**2025–26**	**2024–25**	**Outcome**
PCM-1a) Percentage of complaint handling performance standards met.	80%	50%	50%	Not met
PCM-1b) Percentage of complainants surveyed by the Office who are satisfied (or better) with our service.	65%	37%	36%	Not met
PCM-1c) Percentage of complainants surveyed who found our service to be accessible.	65%	63%	57%	Not met
Performance Criterion 1 was not met.				
Related activities: key activities 1, 4, 6.				

Assessment

PCM-1a was not met in 2025–26, with a result of 50% against a target of 80%. The measure comprises 16 service standards, of which we met 8 and did not meet 8. This was the same overall result achieved in 2024–25, although 2 new services standards relating to our conciliation services were introduced in 2025–26. We note that we came close to meeting 5 of the 8 service standards that we did not meet – within 1–3 percentage points of 4 targets, and 1 minute and 13 seconds short of our target to answer calls within 10 minutes – an improvement on 2024–25 where we came close to meeting 3 targets.

We set response time targets for complaints and enquiries to support timely service delivery. While we did not meet all of our service standards, performance improved against several measures during the reporting period (see **Appendix 3** for a breakdown of our service standard results).

Core complaint handling

More than 50% of the complaints we received were finalised within 30 working days and over 85% were finalised within 6 months. These results reflect our focus on improving complaint management processes, practices and workflows across our teams. We achieved these results despite increases in the number of complaints received and finalised during the reporting period (particularly for parliamentary and student matters – see **Appendix 1**).

We aim to finalise 75% of complaints within 90 working days and 99% within 12 months. We did not meet these targets in the reporting period, but we achieved an improvement against the 12 month standard and came within 3 percentage points of the target. Complaint complexity and investigation requirements contributed to longer processing times for some matters. We are continuing to improve our complaint management processes and workflows to support more timely complaint handling and outcomes.

We aim to finalise 95% of enquiries within 10 working days. We received 7,800 enquiries in 2025–26, a 7% decline from the previous financial year. We finalised 92% within 10 working days during the reporting period. This was higher than the 90% result achieved in 2024–25, but below the target.

We did not meet the target of answering live calls within 10 minutes. We answered 42,919 live calls in 2025–26, recording an average answer time of 11 minutes and 13 seconds, compared to 14 minutes and 9 seconds in 2024–25. We met our target for call back requests, responding to 15,040 call back requests in an average of 27 minutes and 47 seconds.

Specific Ombudsman roles

We finalised 2 Public Interest Disclosure (PID) investigations in 2025–26, one within our timeliness standard. This is the same number of PID investigations finalised as in 2024–25, with the same timeliness result.

In Defence Abuse, we completed 160 reports in 2025–26, including 55 outstanding Defence Abuse Reparation Scheme (DARS) assessments. Of these reports, 34% were completed within 8 months (not including time taken by Defence to consider our report), against a target of 80%. The decline in performance occurred in the context of the large volume of historical re-assessments that the function completed.

In 2025–26, we targeted 1,647 Defence Force Ombudsman (DFO) assessment decisions for completion. We completed 87% of these decisions, exceeding the target of 80%.

In 2025–26, the NSO's Conciliation and Restorative Engagement (CaRE) team provided conciliation services for 34 student complaints. Twenty-seven matters proceeded to conclusion and 20 (74%) resulted in mutual agreement, exceeding the effectiveness target of 70%. However, only 21% of conciliation matters were finalised within 10 weeks of receipt by the CaRE team, below the efficiency target of 80%.

Quality checking

We exceeded our quality requirements in every quarter and across all business functions in 2025–26: complaint and investigations quality checks achieved 95% against a target of 90%, PID investigations achieved a 100% result against a target of 90%, and the DFO scheme quality error rate was 6%, against a target of no more than 10%.

Complainant survey

In 2025–26 37% of complainants gave us a rating of satisfied or better with our service, against a target of 65%. This was one percentage point higher than our 2024–25 result but remains below the target. Improving complainant satisfaction remains a focus in the year ahead.

While we did not meet the target, 63% of surveyed complainants found our service to be accessible against a target of 65%. The result is an improvement on the 57% achieved in 2024–25. We will continue to build on this performance to improve accessibility and achieve the target in future years.

For more information about handling of our parliamentary complaints, see **Part 4** of this report. For more information about complaint handling of our other specific Ombudsman roles, see **Part 5**.

Analysis

We finalised 26,156 complaints (excluding ACT Ombudsman complaints) in 2025–26, a 22% increase on the previous financial year. Parliamentary complaint handling accounted for most of this increase, with a 19% increase in complaints finalised. In addition, 2025–26 was the first full year of operation of the National Student Ombudsman (NSO), which accounted for around 12% of our total complaints finalised. We also finalised 1% more industry complaints than in 2024–25.

The increase in complaints received has been the biggest external factor which may have significantly affected our performance. This increase has made it more difficult to achieve our timeliness targets. We have also experienced an increase in unreasonable conduct from some complainants, including unreasonable persistence on a complaint issue or outcome, or unacceptable behaviour or threats towards staff or the community. This has impacted staff retention and operational capacity.

The Office continued to focus on improving complaint handling performance during 2025–26. Efforts to reduce aged complaints and finalise more complaints than were received contributed to improved results for complaints finalised within 30 working days and within 6 months. Performance also improved for enquiries and telephony services compared with 2024–25.

We implemented a new case management system in May 2026. This contributed to short-term decline in productivity during the final quarter of the financial year as staff adapted to new processes. The new system has improved how we manage out-of-jurisdiction matters by supporting timely referral to the oversight agency. We will continue to focus on refining our use of the new system in 2026–27 to support further improvements.

We also developed a strategy to support sustainable improvement in complaints handling efficiency. We introduced targeted guidance for common complaint issues to improve consistency in decision-making and support earlier resolution of complaints where appropriate.

While we were unable to meet our 10-minute target for answering phones, performance improved, despite a 25% increase in calls answered. Increased call volumes are largely driven by the NSO in its first full year of operation, which accounted for 7,124 calls and callbacks, or 12% of total call and callback volume. Callback volumes increased by 12% during the reporting period.

Our performance on PID investigations did not meet the performance standard. Low volumes mean that timeliness results can vary substantially from year to year and do not provide a reliable basis for assessing performance. As an investigative agency under the *Public Interest Disclosure Act 2013* (PID Act), we generally only investigate the most complex or challenging matters, including matters involving multiple agencies or circumstances where the agency is not best placed to conduct the investigation. More information on the operation of the PID Act, including the Office's PID function, can be found in the *Public Interest Disclosure Annual Report 2025–26*.

Quality remains a strong area of performance across our core complaint handling teams and specific Ombudsman roles. We exceeded all quality checking targets. Of the errors identified through quality assurance activities, the majority were administrative or procedural in nature and related to processes not being followed correctly.

Complainant satisfaction with our service remains an area of concern. We recorded a result of 37%, up one percentage point on 2024–25. Feedback from complainants indicated dissatisfaction with complaint handling timeframes, communication throughout the process, and explanation of complaint outcomes. Complainants also identified a need for more regular updates on progress of their matter. Despite this result, we managed to lift performance in accessibility, coming just 2 percentage points short of our target standard. Surveyed complainants described our staff as friendly and professional. At our intake processes, complainants reported that they were generally able to provide all relevant evidence and were positive about individual interactions with our staff.

The Defence Abuse function of the DFO receives complaints of sexual abuse and serious physical abuse from current and former Defence personnel. In addition to its ongoing complaints work, the DFO finalised all matters under the Defence Abuse Reparation Scheme (DARS), including completion of a voluntary review of approximately 2,000 historical DARS decisions following previously settled Federal Court proceedings. The review was completed in May 2026. During 2025–26, the team completed 1,371 historical re-assessments, including an additional cohort of 159 decisions identified for review in March 2026. This work was not included in the performance framework but required significant resources and contributed to lower timeliness performance against the reporting target. The team also underwent 2 restructures during the year, including the re-assignment of staff to historical review work and changes in leadership. Despite these pressures, the function exceeded its efficiency target, completing 87% of planned decisions while finalising the historical review program.

The NSO completed its first full year of operation in 2025–26 following commencement on 3 February 2025. During the year, the NSO established its operating model, refined resourcing allocation and embedded standard operating procedures. As NSO matured its services, complaint handling throughput improved. The NSO finalised 79% of complaints received in 2025–26, compared with 33% in 2024–25. Although this clearance rate is an improvement on 2024–25 it remains below the 99% target and continues to affect the agency's overall performance results. Staff turnover and lower than planned staffing levels have impacted overall performance for the NSO through reduced capacity.

The CaRE team has managed a complex caseload, including gender-based violence, complex matters and complaints involving unreasonable complainant conduct. Many matters considered have been unsuitable for conciliation, which has affected the efficiency of the function. Efficiency improved through 2025–26 as the team developed internal procedures and external guidance, delivered training, achieved Australian Mediator and Dispute Resolution Accreditation Standards

(AMDRAS) accreditation, and engaged external conciliators to support workload management and enhance team development. The small size of the team and fluctuations in staffing levels continued to affect performance. New processes to direct appropriate matters to the function are expected to improve efficiency.

Complaints received by the Overseas Students Ombudsman (OSO) declined during 2025–26. Although the OSO continues to have jurisdiction for overseas student complaints, the NSO provides a broader range of complaint resolution mechanisms, including conciliation and mediation, and the shift in complaint volumes reflects the evolving distribution of student complaints between the 2 functions.

Performance Criterion 2

Results

PC-2: We effectively deliver our assurance activities.				
Key performance indicators	**Target**	**2025–26**	**2024–25**	**Outcome**
PCM-2a) Number of inspections and visits undertaken.	No target	181	138	Met
PCM-2b) Percentage of planned risk-based inspections and visits undertaken.	90%	94%	112%	Met
PCM-2c) Percentage of targeted reports for long-term detainees provided to the Minister.	80%	52%	44%	Not met
Performance Criterion 2 was partially achieved.				
Related activities: key activities 2, 3, 5.				

Assessment

During 2025–26, we undertook 184 monitoring and oversight activities, a 33% increase on 2024–25. This included:

- 164 inspections of policing and integrity agencies on their use of coercive and intrusive powers
- 20 visits to places where people are deprived of their liberty under the Optional Protocol to the Convention against Torture (OPCAT).

While no target applies to the number of inspections and visits undertaken, the result was consistent with our planned assurance program noting that the number of activities we perform each year may vary depending on strategic considerations.

We completed 94% of planned risk-based inspections and visits against a target of 90% and met the target.

We provided targeted reports for 473 of 917 long-term detention assessments planned for 2025–26, achieving 52% against a target of 80%.

Analysis

We planned our calendar of visits efficiently and met our planning targets. We made strategic recommendations which were mostly accepted and we continued to follow up with the Department of Home Affairs on progress to implement previously accepted recommendations.

We schedule inspections based on advice from the agency on their actual and anticipated use of covert and intrusive powers. During 2025–26, some agencies used these powers less frequently than expected, including international production orders and industry assistance powers. As a result, fewer overall inspections were required than initially planned, resulting in 94% of planned inspections and visits undertaken against the target of 90%.

While inspections are planned in consultation with agencies, changes in circumstances can result in an inspection being delayed or rescheduled. For example, we rescheduled an inspection of the NT Police due to a severe weather event in Darwin, which impacted the NT Police's ability to support the inspection at that time and our ability to safely conduct the inspection.

Inspection plans can also change when agencies use powers differently to what was anticipated. For example, we anticipate inspections to be conducted remotely when there is low or no use of a power. In some cases, agencies were found to be using relevant powers more frequently than we anticipated, resulting in some inspections changing to onsite inspections, and requiring rescheduling to better align resources with identified risks and operational priorities, contributing to the result for PCM-2b.

While PCM-2c was not achieved in 2025–26, efficiency improved throughout the year, with performance increasing from 47% in quarter one to 57% in quarter 4, compared with an overall result of 44% in 2024–25. This reflects improvements in the delivery of the targeted assessment program through changes in practices and procedures to streamline assessment processes and restructures within the team to help balance the workload. The effectiveness of our assessments also improved: the number of recommendations we made in our assessments increased by 68% (from 63 to 106), as we engaged more critically with immigration reports to have an impact on people in immigration detention.

For more information about our oversight and monitoring activities, see **Part 4**.

Performance Criterion 3

Results

PC-3: Maintain the confidence of the community, Parliament and the entities we oversee.				
Key performance indicators	**Target**	**2025–26**	**2024–25**	**Outcome**
PCM-3a) Number of submissions and briefings made to, and appearances before, parliamentary committees.	No target	18	14	Met
PCM-3b) Percentage of reports delivered within legislative timeframes.	100%	100%	100%	Met
PCM-3c) Percentage of surveyed entities give a rating of satisfied (or better) with our impartiality.	65%	66%*	83%	Met
Performance Criterion 3 was achieved.				
Related activities: key activities 1–6.				

*Results are weighted by the number of complaints finalised against each sector.

Assessment

During 2025–26, we made a total of 18 submissions and briefings to, and appearances before, parliamentary committees. This comprised 14 submissions, 2 briefings and 2 appearances, including 3 submissions that we made without a formal invitation to contribute our view. While no target applies to this measure, the result reflects our ongoing engagement with parliamentary committees and reflects instances where our Office was able to make meaningful and impactful contributions. This result is an improvement on our 2024–25 result, where we made 8 submissions and 4 briefings to parliamentary committees, and 2 appearances.

We delivered 8 out of 8 (100%) reports within legislative timeframes, achieving the target. This included:

- *Uncovering the use of undercover powers* (December 2025)
- *Ombudsman Oversight of Covert Electronic Surveillance* (December 2025)
- *Through the Surveillance Lens* (March 2026).

We also exceeded the target for impartiality, with 66% of surveyed entities rating us as impartial, against a target of 65%.

Analysis

Parliamentary committees regularly invite the Ombudsman to provide submissions and evidence to inquiries. Of the 14 submissions made in 2025–26, 11 were made following an invitation from the relevant parliamentary committee and a further 3 were made on the Ombudsman's own initiative.

The Ombudsman declined 7 invitations to make submissions. In deciding whether to contribute to an inquiry, the Ombudsman considers factors including the relationship between the subject of an inquiry and the Office's jurisdiction, complaint volumes related to the subject of the inquiry, available resources and whether the Office can provide meaningful insights into matters in the public interest. We may decline to make a submission where we do not have jurisdiction to investigate complaints that may arise out of the matters before an inquiry. For example, the Office declined an invitation to make a submission to the inquiry into the Freedom of Information Amendment Bill 2025 because complaints concerning freedom of information fall within the jurisdiction of the Office of the Australian Information Commissioner.

We delivered all reports within legislative timeframes. This result was supported by early planning of inspections and oversight activities, which provided sufficient time to draft and deliver reports. The Law Enforcement and Integrity Oversight team also maintained appropriate resourcing throughout the financial year to support the Ombudsman's statutory reporting obligations to the Minister for Home Affairs and the Parliament.

To measure impartiality, we survey representatives from the agencies and entities we interact with through our statutory functions, including Commonwealth agencies, policing and integrity bodies, industry entities and higher education providers. In 2025–26, 66% of respondents gave a rating of satisfied or very satisfied with our impartiality, exceeding the target of 65%. However, this was lower than the 83% result achieved in 2024–25.

Survey participation increased substantially during the year, from 34 entities in 2024–25 to 106 respondents in 2025–26, largely due to the inclusion of higher education providers that engaged with the NSO. Results were weighted to ensure the increased volume of NSO responses did not disproportionately influence the overall result.

Feedback from some higher education providers indicated a perception that the NSO advocates for students rather than maintaining a neutral role.

These differing expectations regarding the role of the NSO may have contributed to lower impartiality ratings.

The NSO operates in a relatively new regulatory environment and plays an important role in strengthening oversight, accountability and student access to complaints mechanisms. Our role in contributing to greater oversight and accountability of providers includes rectifying the significant power imbalances for students in lodging complaints with higher education providers. These differing expectations regarding the role of the NSO may have contributed to lower impartiality ratings.

Agency representatives generally rated the Office highly for its independence, professionalism and trustworthiness, which aligns with feedback we received from the complainant survey (Performance Criterion 1). Respondents also reported that our engagement activities, guidance materials and communication processes were effective. Areas identified for improvement included demonstrating a stronger understanding of agency operating environments and making it easier for stakeholders to engage with the Office when required.

Performance Criterion 4

Results

PC-4: We influence enduring systemic improvement in public administration.				
Key performance indicators	**Target**	**2025–26**	**2024–25**	**Outcome**
PCM-4a) Number of publications.	No target	57	72	Met
PCM-4b) Percentage of formal recommendations in reports accepted by agencies and entities.	75%	92%*	91%	Met
Performance Criterion 4 was achieved.				
Related activities: key activities 2, 3, 4.				

*For performance results, a recommendation that is made to 2 different agencies or entities is counted as 2 recommendations. This is because each agency or entity may accept or reject a recommendation.

Assessment

Performance Criterion 4 was achieved. During 2025–26, we published 57 reports, submissions, better practice guides and other publications. These publications highlighted systemic issues and opportunities for improvement across a range of areas, including reports of abuse in Defence, post-visit summaries of places of detention, insights into Public Interest Disclosures, investigations into fairness in the Targeted Compliance Framework, the use of confidentiality requirements in university complaint-handling and the actions of Services Australia and the Department of Social Services to address an ongoing issue of non-compliance with the law.

See **Appendix 10** for our full list of publications.

We also achieved a recommendation acceptance rate of 92%, exceeding the target of 75%. In 2025–26 we issued 126 recommendations to 17 entities, including the Department of Home Affairs, ACT Policing, Services Australia, the Australian Criminal Intelligence Commission and the Department of Employment and Workplace Relations. The high acceptance rate achieved over the year is a strong indicator of the relevance and influence of our recommendations to encourage enduring systemic improvement in administration.

We issue recommendations in investigation reports for agencies and entities to consider. Some, but not all, of these recommendations are made public.

For more information about investigations, including Own Motion Investigations, see **Part 4**.

Analysis

Performance was consistent with previous years, with a similar volume of publications and recommendation acceptance rate. During 2025–26, the Office continued to identify systemic issues through investigations, inspections, complaint handling and outreach activities, resulting in a steady pipeline of publications and recommendations.

We monitor a range of indicators to assess the reach and influence of our publications. The Private Health Insurance Ombudsman (PHIO) quarterly update for Q1 2025–26, which provides a snapshot of complaints we received and investigated across the private health insurance sector, was one of our most accessed publications. By sharing complaint trends and investigation outcomes with insurers and other stakeholders, publications such as this help increase transparency, highlight emerging issues and support improvements in administrative practices across the sector.

The 2025–26 financial year was the first full year of operation for the NSO. During the year the NSO established its operating model, complaint handling function and investigation priorities. In its first full year of operation, the NSO made 30 recommendations to 6 higher education providers, including James Cook University, Victoria University, the University of Technology Sydney and the University of Newcastle. Providers accepted 93% of these recommendations, demonstrating the relevance and practical analysis of the issues identified during investigations. These recommendations arose from 5 investigations, including 4 from individual student complaints, and one from an Own Motion Investigation (*Can I talk about this?)*. As the NSO function matures, we intend to increase the number of investigations we undertake, and reduce investigation timeframes, enabling the NSO to more efficiently address systemic issues in the higher education sector.

> For more information, see the *National Student Ombudsman Annual Report 2025–26*.

We made 36 recommendations to 5 Commonwealth agencies, 96% of which were accepted. These included 6 recommendations to the Department of Home Affairs following an individual complaint investigation, *What if the computer is wrong?*, and 26 recommendations arising from strategic investigations commenced on our own motion.

Relatively few recommendations arose from individual complaints. This reflects that, in many cases, our investigations have found that Commonwealth agencies acted in a manner consistent with the relevant legislation or policy and followed procedurally fair process. In these matters, our role focused on providing assurance to complainants that the agency acted reasonably and with integrity.

We also made 61 recommendations to 7 agencies under our detention monitoring and law enforcement and integrity oversight functions (not including our detention monitoring recommendations, which are discussed under Objective 1). Of those recommendations, 87% were accepted.

The high acceptance rate across Commonwealth, oversight and higher education functions demonstrates the continued relevance and practical application of the Office's recommendations. We do not expect all recommendations to be accepted, as our role is to provide evidence-based recommendations that address identified issues and support improved administrative practice, including in complex or contested matters. The small proportion of recommendations that were not accepted reflects the nature of the issues examined, which are often challenging or contentious, rather than the quality or relevance of the recommendations. As such, the fact that some recommendations were not accepted is an indicator that we are striking an appropriate balance by ensuring our recommendations are relevant and evidence-based.

External factors can also impact our performance against Performance Criterion 4. While we aim to complete all investigations in a timely manner, procedural fairness requirements extend investigation timeframes and delay reporting. There can also be a delay between an entity accepting a recommendation and implementing it, which limits our ability to assess how effective our recommendations have been within a single reporting period. In some cases, entities may decline to state whether they accept a recommendation or not, and their acceptance must be inferred.

Recommendations may be superseded before they are implemented, for example, by legislative amendments, or the underlying issue being resolved in a different way than we recommended.

Alternatively, an agency may have determined to address an issue independently of our recommendation or may have received a similar recommendation from another source. In these circumstances, the Office may still contribute to systemic improvement by identifying issues and influencing their resolution.

We assess the effectiveness of our recommendations by monitoring and assessing their implementation. This helps us understand whether recommendations that were accepted by agencies result in changes to policies, procedures or administrative practices. We will continue to monitor implementation and report on outcomes annually through our 'Actions Speak' reports. Further information is available on the publications page on our website.

Financial reporting

The Australian National Audit Office issued an unmodified opinion for the financial statements.

The Office reported a comprehensive loss of $1.772 million in 2025–26 compared to a loss of $0.582 million in the prior year. After excluding unfunded depreciation and amortisation of $0.949 million and the impact of accounting adjustments under the Australian Accounting Standards Board (AASB 16) Lease of $0.129 million, the underlying result was a deficit of $0.694 million (2024-25: $0.628m surplus). The expected deficit was due to an investment in a cloud-based Complaint and Case Management system.

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Our core business

The core business of the Office of the Commonwealth Ombudsman (the Office) is to help resolve complaints. We maintain oversight of numerous government agencies, prescribed private sector organisations and service providers to ensure they act with integrity and treat people fairly. This section outlines the functions that have enabled us to achieve these outcomes.

Parliamentary complaints

What we do

The Office receives, investigates and helps to resolve complaints about administration by Australian Government agencies and prescribed authorities. Administration is a broad term which includes how these bodies interact with the public, how they make decisions and undertake the work the government requires of them. Complaints about government administration are known as parliamentary complaints.

We are independent and impartial and our services are free. When considering complaints, we assess whether agencies' actions and/or decisions are lawful, fair and reasonable. We sometimes make recommendations to agencies about how they might improve their practices and follow up on their implementation.

We also provide advice on addressing systemic issues, with the goal of improving public administration, by:

- monitoring and analysing our complaints data
- investigating systemic issues
- engaging with agencies
- publishing reports on matters of public interest.

In addition, we regularly publish our 'Actions Speak' reports. These detail our monitoring of the implementation of our recommendations by the agencies and entities we oversee.

How we help

We help resolve complaints in a number of ways, including by:

- providing information
- complaint transfers
- preliminary inquiries
- formal investigations.

Providing information

We expect that agencies and entities we oversee will have well-functioning and easy-to-use complaints and review processes. These processes can help resolve complaints without our involvement.

Sometimes, though, people come to us before trying to resolve their complaint directly with the agency or entity the complaint is about, or without being aware they have a right of review they can exercise when they disagree with a decision. We help people by guiding them to these processes and helping them understand their options to resolve their complaint.

We are also able to assist some complainants by providing a different, better or more tailored explanation of what has occurred or giving them confidence that what occurred was correct, fair or reasonable. In these situations, the actions of the agencies or entities may have been lawful or reasonable, but the agency may not have given a good explanation of the reasons for their actions, or the complainant may not have understood or trusted what occurred.

We also assist some complainants who come to us with concerns that are outside of our jurisdiction. In these cases, we advise them of where they may be able to direct their complaint. This is often a state, territory or industry Ombudsman or other integrity or oversight body.

Complaint transfers

We sometimes transfer complaints to the relevant agency or entity, generally with the complainant's consent. We do this for numerous reasons, including when the complainant is unable to pursue the complaint further themselves, or if they are vulnerable or in a crisis situation. The agency may be willing to provide additional information, an explanation, a review or change their decision, which can result in a quicker resolution for the complainant.

Complaints may also be transferred where another specialist agency is better placed to consider a complaint, or if we are required to do so. Examples include complaints about privacy breaches, which are better considered by the Office of the Australian Information Commissioner, or allegations of serious corruption, which must be referred to the National Anti-Corruption Commission.

Complaint statistics

Table 2: Parliamentary complaint statistics 2024–25 to 2025–26 comparison

	2024–25	2025–26
Number of complaints received	10,500	12,445
Number of complaints finalised	10,858	12,329
The number of finalised complaints that were formally investigated	185	207
Top 5 outcomes in finalised complaints formally investigated	• Better explanation – by Ombudsman: 79 (32%) • No remedy: 70 (28%) • Change to policy/practice/ law: 19 (8%) • Agency apology: 18 (7%) • Better explanation – by agency: 14 (6%)	• Better explanation – by Ombudsman: 82 (29%) • No remedy: 63 (22%) • Better explanation – by agency: 40 (14%) • Remedy provided by agency without Ombudsman intervention: 22 (8%) • Action expedited: 16 (6%)

Table 3: The top 5 areas we received complaints about in 2025–26 by volume and the top 5 issues of finalised complaints for each of those areas

Agency/Areas	Complaint issues
Centrelink (Services Australia)	• Disability Support Pension (17%) • Age Pension (15%) • Job Seeker Payment (15%) • Family Tax Benefit (8%) • Non-program service (6%)
National Disability Insurance Agency	• Plans (35%) • Management of service providers (21%) • Service delivery (11%) • Access request (8%) • Other (8%)
Child Support (Services Australia)	• Child support collection/enforcement (35%) • Assessment (22%) • Change of assessment (13%) • Other (12%) • Objection (6%)
Department of Home Affairs	• Temporary Visa (32%) • Family Visa (14%) • Skilled Visa (9%) • Other visa (8%) • Citizenship (7%)
Services Australia (other)	• Medicare (44%) • myGov (16%) • Complaint handling (10%) • Records management (8%) • Out of jurisdiction issue (8%)

Preliminary inquiries

Under section 7A of the *Ombudsman Act 1976* (Ombudsman Act), the Ombudsman can carry out preliminary inquiries into the actions taken by a government agency or prescribed authority.

Preliminary inquiries are normally conducted for straightforward matters. They seek information that will help us determine whether the matter is within our jurisdiction, or if we will investigate the complaint.

Preliminary inquiries also enable us to:

- request and receive documents and information about a complaint
- confirm whether an agency has received an application, enquiry or complaint and determine its status
- examine policies and procedures that may not be in the public domain
- find out when an agency is likely to finalise an application, enquiry or complaint
- follow up on complaints that we have transferred to agencies
- seek information from an agency where a complainant has not been able to provide it to us.

An agency may take steps to resolve a complaint in response to our preliminary inquiries, resulting in quicker complaint resolution. Alternatively, the results of a preliminary inquiry may suggest that investigation is appropriate.

Case study

Early intervention to help a vulnerable complainant

What happened?

A complainant made an application to the National Redress Scheme for people who have experienced institutional child sexual abuse. They were told the process would take 12 to 18 months. The complainant called the Department of Social Services (DSS), which administers the scheme, several times to follow up on their application.

The complainant contacted our Office concerned there was no outcome on their application after 2 years. We advised the complainant to start by making a complaint to DSS about the delay, which they did.

The complainant contacted us again when their complaint to DSS was not resolved within the 28 days the department's website says it usually takes.

What did we do?

The Complaints Officer who took the complaint over the phone identified the complainant was vulnerable and carried out a triage assessment. The complaint was given priority for consideration by the Early Resolution Team.

The Early Resolution Complaints Officer assessed the complaint and decided to use our preliminary inquiry powers. They asked DSS to confirm if an application had been received, the status of the application, if any complaints had been received, and the complaint records.

What was the outcome of our inquiry?

DSS advised they had now notified the complainant of an outcome to their application, had responded to the complainant verbally and would also respond to the complainant in writing.

The Complaints Officer formed the view that this complaint to our Office did not warrant further investigation as this was not likely to achieve a better or different outcome. **The Complaints Officer discussed their decision with the complainant who was satisfied with the outcome of their application to the National Redress Scheme and our Office's involvement in their complaint.** The complaint was closed.

Case study

Subclass 500 student visa application delay

What happened?

An overseas PhD student contacted our Office with concerns about a delay of more than a year in an application to the Department of Home Affairs (Home Affairs) for a subclass 500 student visa. We advised the complainant to start by making a complaint to the department, which they did.

The complainant returned to our Office after being dissatisfied with the response from Home Affairs. At this time, the complainant was concerned their visa application had taken 15 months and Home Affairs' response to their complaint appeared to be generic and templated.

The complainant told us they were experiencing significant personal and professional stress, had lost an academic opportunity already and were at risk of losing another offer due to there being no decision on their visa application.

What did we do?

After assessing the information provided by the complainant and confirming the issue had not been resolved, the Complaints Officer conducted initial research. Home Affairs' website indicated that 90% of subclass 500 visas were decided within 9 months. As this visa application had now taken 17 months, the Complaints Officer decided to use our preliminary inquiry powers to ask about the status of the application, if there was any further information Home Affairs needed from the complainant and if there was a timeframe for decision.

What was the outcome of our inquiry?

Home Affairs responded, advising that:

- a visa cannot be granted unless it is satisfied all legislative requirements have been met
- some visa applications may require additional checks, which can take a long time, exceeding the estimates on their website
- it had been in contact with the complainant, asked for and received additional information to support the application, and had granted the visa
- it had also responded to the complainant about the complaint made to them.

The Complaints Officer considered all of the information available and was satisfied with how Home Affairs had engaged with the complainant, the outcome for the complainant and that an explanation had been provided for the length of time to make a decision on the visa application. The complaint was closed.

What happened next?

While this complaint was considered, a preliminary inquiry made and the complaint closed, we made use of other tools to efficiently consider similar complaints.

We identified that we had been receiving a number of similar complaints about delays for subclass 500 student visas. Rather than considering each complaint separately, we started a systemic investigation.

This case study continues below under Formal investigations.

Formal investigations

The Ombudsman is empowered to carry out formal investigations into the actions taken by a government agency or prescribed authority under s 8 of the Ombudsman Act.

These investigations may relate to a single complaint, or to a systemic issue or issues we have identified through numerous complaints to our Office. During a formal investigation, we use our powers to obtain information from the agency about the issue(s) we have identified.

These investigations enable us to find out whether administrative processes can be done in a better way, or if there are gaps that need to be addressed. We make recommendations or suggestions to agencies about how they may improve their processes when we have concluded a formal investigation. We then follow up on their implementation.

Case study

Subclass 500 student visa application delay (con't)

What happened?

After the Early Resolution Team had completed its preliminary inquiry into the overseas PhD student's concerns about a delay in processing an application to the Department of Home Affairs (Home Affairs) for a subclass 500 student visa (see page 51), **we identified that we had received a total of 39 similar complaints on the same issue.**

What did we do?

Rather than considering each complaint separately, **we started a systemic investigation into possible delays with processing the subclass 500 student visa (student visa).**

As it appeared that Home Affairs was taking longer than expected to process student visa applications, we requested information about the action it was taking to reduce the timeframes for processing these applications.

What was the outcome of our inquiry?

From the information provided by Home Affairs it appeared that, in December 2024, the Minister had directed Home Affairs to prioritise processing applications for people who were not already in Australia. Home Affairs told us the Minister's direction recognised that applicants who were already in Australia legally can study while waiting for the outcome of their student visa application.

The statistics Home Affairs supplied to our Office showed that offshore student visa streams were either meeting the advertised timeframes or were only marginally over. However, it was acknowledged that onshore applications were often significantly outside the advised timeframes.

Based on the information we had obtained, it appeared that Home Affairs was aware of the delays in processing onshore student visa applications. Home Affairs was able to demonstrate that it had policies and practices in place to address its backlog and, from 30 June 2025 to 9 January 2026, it had reduced its onshore backlog from 74,995 to 53,174 (a 29% reduction).

What happened next?

Through our investigation we were able to provide independent assurance to applicants, who complained to our Office about the processing times for their student visa applications, that Home Affairs was taking reasonable action to address the issue and reduce the timeframes.

Other ways we can help

Handling and investigating complaints is not the only way, and may not be the best way, to achieve an outcome for individuals or the community. We use a range of tools available to us that can assist in achieving a positive outcome without investigating individual complaints.

These tools are often more effective and cost-efficient when considering a broad issue, a change in an agency's practices, misinformation or misunderstanding in the public domain, or where we have received many complaints about an issue.

Other tools we use include:

- **Bringing issues to the attention of agencies.** We bring issues to the attention of agencies and stakeholders, publicly where appropriate, and engage with them about implementing changes. We monitor issues, ask questions and receive 'proactive notifications.'
- **Meeting periodically with senior officers.** The Ombudsman, Deputy Ombudsman and Senior Assistant Ombudsmen meet with some agencies on a regular basis. This provides an opportunity to raise issues at a senior level or to ask questions in a way that may be more efficient than an investigation.
- **Asking for one-off meetings and briefings.** Sometimes we ask that an agency meet with us, provide a briefing on a particular topic or explain why we are receiving an increase in complaints; for example, when there is a change in legislation, or a relevant topic is in the media. This gives us an opportunity to understand what is happening and allows us to more easily consider and better respond to relevant complaints.
- **Grouping and investigating an example complaint.** When we receive multiple complaints on the same topic, we may select one complaint to investigate in more detail. What we learn from that investigation can be applied to other similar complaints.
- **Publishing positions.** Sometimes we investigate a matter and form a view, but we continue to receive complaints about the same issue. In this situation, we may publish our views on that matter (without a formal investigation report) and advise complainants that we will not be investigating similar complaints in future.

Case study

Case study: How we are approaching Services Australia's review delays

The Office has received and continues to receive multiple complaints about Services Australia for delays in decisions by Authorised Review Officers (AROs). Some of these complaints have been investigated, and there have also been meetings between senior officers from our Office and Services Australia on this issue. We know that Services Australia has had a significant backlog of applications for reviews by AROs.

We have an understanding of these delays and what Services Australia is doing to reduce them. At this point, investigating more similar complaints is unlikely to provide us with any new or different information or a different outcome for anyone affected.

In response to the ARO delay issues, we:

- **continue to monitor complaints about ARO delays** and the actions being taken by Services Australia to reduce the delay
- **periodically meet with Services Australia** at a senior level about this issue
- **published our position on the ARO delay issues** on our website.

While we may have formed a view that most complaints about ARO delays should not be investigated, all complaints still receive initial consideration. Where there are new or different factors or other issues besides the delay, complaints are given further assessment.

Own Motion Investigations

The Office sometimes carries out what are known as 'Own Motion Investigations.' This refers to investigations that are instigated at the Ombudsman's own initiative and generally relate to systemic issues we have identified through complaints and engagement activities or that we have been monitoring through media coverage.

An Own Motion Investigation is generally finalised with a report that includes the Ombudsman's findings and any recommendations and suggestions towards improving public administration and how people are treated. The Ombudsman may choose to publish an Own Motion Investigation report if they consider it is in the public interest.

In 2025–26, we finalised 4 Own Motion Investigations and published the following reports:

- August 2025: *Automation in the Targeted Compliance Framework*
- December 2025: *Fairness in the Targeted Compliance Framework: when decisions are made beyond your control*
- January 2026: *Following the law is not optional*
- March 2026: *Financial remedies for Government wrongs: good intentions, in need of practical reform*.

Case study

Employing fairness for job seekers in the Targeted Compliance Framework (TCF)

What is the TCF?

Income support is an essential payment for many people looking for work, who need financial help to pay for their everyday living necessities. The TCF was introduced in 2018 and requires job seekers to complete specific activities, called mutual obligation requirements, to receive income support. The Department of Employment and Workplace Relations (DEWR) administers the TCF and has delegated some of its functions and decision-making powers to Services Australia and Employment Service Providers (providers), whose role is to help job seekers find work.

Why did we investigate?

Following concerns raised with our Office, we looked at whether income support payment cancellation decisions were being made and implemented in a manner that was lawful, fair and reasonable.[1] Our investigation was later expanded to consider the appropriateness of DEWR's remediation approach, the decision-making processes that resulted in the cancellation decisions and DEWR's oversight of providers.

What did we find?

Our first report, *Automation in the TCF*, published in August 2025, found **DEWR and Services Australia unlawfully cancelled income support of 964 job seekers under the TCF between April 2022 and July 2024.** We also found the DEWR Secretary had not established a Digital Protections Framework, more than 3 years after a requirement to do so was legislated in 2022. These findings were particularly concerning in light of the 2023 Robodebt Royal Commission's warning about the harm automated processes can have on highly vulnerable people.

Our second report *Fairness in the TCF*, published in December 2025, found **DEWR's decision-making processes that resulted in the cancellation decisions and the remediation approach to compensate affected job seekers were not fair and reasonable.** We also found DEWR's oversight in monitoring and responding to inconsistent or inappropriate decision-making by providers was poor and lacked transparency.

What we recommended

We made 15 recommendations and one suggestion to DEWR and Services Australia, which they accepted. We will follow up to see if these are implemented.

What has happened since our investigation?

Since our investigation, DEWR has provided remediation to many job seekers impacted by the unlawful cancellation of their income support payments. The Australian Government has also set aside funding for compensation and more broadly to ensure the TCF is administered lawfully and with integrity. On 27 May 2026, the government announced it was embarking on a once-in-a-generation reform to the employment services system, overhauling the current one-size-fits-all approach to help more job seekers get employment.

1. Concerns were raised with the Office that income support payments made under section 42AF(2) of the *Social Security (Administration) Act 1999* may have been cancelled unlawfully.

International engagement

Ombudsman Republik Indonesia (ORI)

The Office continued its valued partnership with the Ombudsman Republik Indonesia (ORI), which is one of the longest-running Australia-Indonesia government agency partnerships, commencing in 2000.

The Office and ORI worked together to support disability awareness, complaint mediation training and a workshop on Australia's Compensation for Detriment Caused by Defective Administration (CDDA) Scheme.

Southeast Asian Ombudsman Forum (SEAOF)

In June 2026, the Ombudsman presented virtually at the South-East Asian Ombudsman Forum (SEAOF), chaired by the Deputy Ombudsman of the Philippines, with representatives from Indonesia, Thailand, Timor-Leste and Malaysia.

The Ombudsman spoke on the topic, 'Innovation and Navigating Digital Transformation: how to use technology to bridge the efficiency gap without losing the human touch of an Ombudsman', with reference to the Commonwealth Ombudsman's *Automated Decision-Making - Better Practice Guide*.

International collaboration

The Commonwealth Ombudsman participated in meetings and forums with other ombudsman offices from around the world, including in his role as a Director of the Australasia and Pacific Ombudsman Region (APOR) of the International Ombudsman Institute (IOI). In addition, the Ombudsman, Deputy Ombudsman and staff from across the Office contributed to international engagement by speaking with a number of international delegations who were keen to learn about our jurisdiction, powers and best practice reflections.

Public Interest Disclosure

What we do

Current and former public officials (disclosers) who suspect wrongdoing within the Commonwealth public sector can raise their concerns under the *Public Interest Disclosure Act 2013* (PID Act). Our Office is responsible for:

- assisting public officials and disclosers with information and advice about the PID Act
- conducting educational and awareness programs relating to the PID Act
- investigating complaints and reviewing agency notifications about the handling of a disclosure.

More information on the operation of the PID Act can be found in our biannual and annual PID reports at ombudsman.gov.au.

The Inspector-General of Intelligence and Security (IGIS) has comparable responsibilities for disclosures concerning intelligence agencies and the intelligence functions of the Australian Federal Police (AFP), the Australian Transaction Reports and Analysis Centre (AUSTRAC) and the Department of Home Affairs (Home Affairs).

This year, the *Strengthening Oversight of the National Intelligence Community Act 2025* expanded the jurisdiction of the IGIS so that its responsibilities under the PID Act now cover the whole of the Australian

Criminal Intelligence Commission, and the intelligence functions of AUSTRAC, AFP and Home Affairs. This change came into effect from 4 June 2026.

How we help

In October 2025, the Ombudsman made the *Public Interest Disclosure Standards Determination 2025* (Standards Determination), which came into force on 1 April 2026. The Standards Determination outlines the requirements for agencies in relation to:

- procedures relating to disclosures
- the conduct of disclosure investigations
- investigation reports
- information and assistance for Ombudsman reports.

This year, the Office continued engagement with agencies through authorised officer forums, consultation on implementing legislative changes impacting the PID Scheme, and the development and implementation of the Standards Determination. We also published 2 insights papers on the operation of the PID Act:

- November 2025: *Making time: Investigating Public Interest Disclosures*
- April 2026: *Bringing understanding to reprisal*.

PID statistics

There has been a significant increase in complaints about agency handling of PIDs, with 70 complaints received in 2025–26 compared to 41 in 2024–25. There has also been an increase in enquiries to the PID team in our Office. More information on the operation of the PID Act and related data can be found in our biannual and annual PID reports at ombudsman.gov.au.

Optional Protocol to the Convention against Torture

What we do

Since 2017, Australia has been a party to the Optional Protocol to the Convention against Torture (OPCAT). OPCAT is a key international human rights treaty designed to support improvements in treatment and conditions for people in places of detention, with the goal of preventing torture and other ill-treatment. People in places of detention are entitled to human rights protections, yet these places frequently present risks of torture and other ill-treatment greater than in the broader community.

OPCAT recognises that a key means of improving treatment and conditions in places of detention is through independent oversight, bringing greater visibility and transparency to what goes on. Accordingly, OPCAT establishes a 2-part system of independent oversight. First, OPCAT requires countries to establish one or more domestic independent bodies, known as National Preventive Mechanisms (NPMs), to conduct regular visits to places of detention. Second, it requires those countries to accept visits to their places of detention from the United Nations Subcommittee on Prevention of Torture (SPT).

Importantly, OPCAT takes a broad and non-exhaustive approach to defining places of detention. It is incumbent on countries which are party to OPCAT, including Australia, to enable oversight of all places which fall within scope of OPCAT.

Our role: Commonwealth NPM

In July 2018, the Commonwealth Ombudsman was appointed as NPM for places of detention under the control of the Commonwealth. The Commonwealth NPM was established as an independent function within the Ombudsman's Office to perform this function.

In this role, the Commonwealth NPM monitors the treatment of people and the conditions of their detention and makes recommendations for improvement.

The Commonwealth NPM has free access to detention facilities and can choose which places to visit, when, and the people they want to interview.

The Commonwealth NPM performs the following functions:

- monitoring places of detention
- educating
- advising
- cooperating.

Commonwealth NPM work 2025–26

Monitoring places of detention

As part of its monitoring function, the Commonwealth NPM team undertook 29 visits to places of detention. The team visited 6 facilities under the control of the Australian Federal Police (AFP), one Australian Defence Force (ADF) vessel, and 15 facilities (including 6 airport holding facilities) and one vessel under the control of the Australian Border Force (ABF). You can find out more about these visits in our OPCAT publications and reports.

Figure 2: Monitoring places of detention

29	visits to places of detention
5	Post Visit Summaries and reports published
10	recommendations made to Commonwealth agencies and 30 made jointly to the AFP and ACT Policing
90%	of recommendations accepted

Note: 1) Data on recommendations made and accepted is based on reports published during the 2025–26 financial year and therefore does not correlate with the number of visits conducted. 2) In their response to our reports on the Gallipoli and Lavarack Barracks, the Chief of the Defence Force did not specifically indicate whether the Australian Defence Force accepted our recommendations. In light of this uncertainty, we have treated these recommendations as 'not accepted' for the purposes of reporting.

Advising

In 2025–26, the Commonwealth NPM team published 5 Post Visit Summaries and reports. These included a report on the Immigration Detention Network service provider transition and the impact this had on people in detention (see **case study** next page). Other reports included a summary of visits to 3 maritime vessels, a joint report with the ACT NPM on visits to the ACT Watch House and police stations, and reports of visits to 2 ADF barracks.

Educating and cooperating

During 2025–26, the Commonwealth NPM delivered educational presentations on OPCAT and preventive work to AFP personnel. We also engaged in joint work with the ACT NPM to visit places of detention controlled by the AFP.

The Commonwealth NPM is a member of the Australian NPM and contributed collaborative work, including joint statements and submissions. We also continued our ongoing engagement with members of civil society, human rights and legal organisations, and other monitoring bodies.

Case study

Risks arising from the change of detention service providers

What happened?

Since 1997, the Department of Home Affairs (Home Affairs) has outsourced the provision of detention services at immigration detention facilities to private organisations. **From March 2025, a new facilities and detention services provider, Secure Journeys, became responsible for services to the Immigration Detention Network (IDN), taking over from the previous provider, Serco.** The Commonwealth NPM visited various detention centres during the transition between the 2 service providers, to understand how the transition was impacting the day-to-day lives of people in detention.

What we found

The Commonwealth NPM found that the service provider transition was handled poorly, with the result that the transition period was a time of uncertainty, instability and disjointed change of service provision across the country. The Commonwealth NPM observed a decrease in safety and security for people in detention, and reduced access to healthcare and purposeful activity arising from staffing concerns.

Outcome

The Commonwealth NPM made 4 recommendations to Home Affairs, focused on improving the management of future contractual arrangements with detention service providers and improving current service delivery within the IDN. **Home Affairs agreed to all 4 recommendations.**

Our role: NPM Coordinator

As Australia's NPM Coordinator, the Commonwealth Ombudsman supports coordination and collaboration across the bodies that make up the Australian NPM. During 2025–26, the Australian NPM comprised bodies appointed or nominated by the Commonwealth, Western Australia, South Australia, Tasmania, the Australian Capital Territory and the Northern Territory, collectively overseeing a broad range of contexts where people are deprived of their liberty.

In January 2026, the Australian NPM was included on the United Nations Subcommittee on Prevention of Torture's public list of NPMs. While an important recognition, Australian NPM members noted that the listing does not signify full OPCAT implementation, and that significant work remains to realise OPCAT's preventive objectives in Australia.

NPM Coordinator work in 2025–26

During 2025–26, Australian NPM members worked together to address emerging detention oversight issues, contribute to international human rights review processes and promote the effective implementation of OPCAT's preventive framework across Australia.

The NPM Coordinator supported this work through coordinating the completion of 3 joint submissions to UN bodies and 3 joint statements (including a statement marking the 20th anniversary of OPCAT's entry into force) and convening 3 meetings of Australian NPM members. In addition to these meetings, the NPM Coordinator organised the first in a new series of learning and development sessions for Australian NPM members, focused on joint monitoring activities. Our joint public written work, along with communiqués from our meetings, are available on the Ombudsman website.

In addition, the NPM Coordinator provided secretariat support to the OPCAT Advisory Group (OAG), convening 4 meetings to engage on a variety of topics relating to the Office's roles under OPCAT. The OAG's members are drawn from civil society, academia and human rights fields, and they provide the Ombudsman with expert advice on OPCAT and detention issues. More information on the OAG is available on the Ombudsman website.

Table 4: NPM Coordinator work 2025–26

NPM Coordinator work	Number
Joint statements (all public)	3
Joint submissions (all public)	3
Meetings (Australian NPM and OAG)	7
Learning and development sessions	1
Total	**14**

Detention monitoring

What we do

We conduct ongoing assessments on the appropriateness of the detention arrangements for people who have been in immigration detention for more than 2 years, for as long as they are in detention.

We are required to provide our assessment to the relevant Minister, who must table a de-identified version in Parliament within 15 sitting days after receiving the assessment.

Detention monitoring focus

Our assessments and recommendations have a direct impact on the quality of life of people in long-term immigration detention if they are accepted and acted upon by the Minister and the Department of Home Affairs (Home Affairs), but they can also have an impact in other ways as well.

Our assessments are an important public record of the long-term administrative detention of individuals. In 2025–26, our assessments were used by:

- advocates for people in immigration detention
- the Commonwealth NPM to inform their work under OPCAT
- the Australian Human Rights Commission as part of their inquiries and complaint investigations.

Detention monitoring statistics

473 assessments sent to the Minister for Immigration and Citizenship

106 recommendations made in relation to people held in long-term immigration detention.

These recommendations included:

58 to refer the person's case to the Minister

7 to transfer the person to a different facility

32 to expedite the person's case

9 actions relating to improving the health and wellbeing of a person

Own Motion Investigation into wrongful detention

We published the 'Righting wrongful detention' report as part of the Ombudsman's ongoing Own Motion Investigation into instances where Home Affairs has detained people it suspects to be unlawful non-citizens, but later identifies they were not unlawful and releases them from detention.

This report forms part of our oversight of Home Affairs' use of administrative detention by identifying systemic issues, monitoring trends and assessing whether appropriate safeguards are in place to prevent the wrongful detention of individuals. It also provides recommendations aimed at improving decision-making, mitigating the risk of future errors, ensuring compliance with legislative and procedural requirements and improving the way Home Affairs provides redress to individuals wrongfully detained.

Case study

Righting Wrongful Detention: Report on people wrongfully detained by the Department of Home Affairs – 1 July 2023 to 30 June 2024

Since our Office began monitoring the issue of wrongful detention in 2005, we have observed the same types of errors are causing people to be wrongfully detained. The errors identified throughout our investigations include:

- communication breakdowns
- data integrity and administrative errors
- failure to take personal responsibility for decision-making and erroneous assumptions
- deficient notification of visa decisions
- legal complexities.

In the report we published in August 2025, we found that departmental officers were not exercising responsibilities with caution and Home Affairs had not improved the way it addressed its mistakes with the individuals it had wrongfully detained.

The report made **3 recommendations to address these concerns**, including that Home Affairs provide each affected individual with a personal apology and information regarding redress and their rights to seek compensation. **Home Affairs accepted all 3 recommendations**. You can read the full 2023–24 Righting Wrongful Detention report here.

Law enforcement and integrity oversight

What we do

The Commonwealth Ombudsman oversees Commonwealth and state and territory law enforcement and integrity agencies' use of certain covert, coercive and intrusive powers. We also review and report each year to Parliament on the Australian Federal Police's (AFP) handling of complaints against its members.

We apply a risk-based approach to our oversight activities to provide more efficient and meaningful assurance. This approach allows us to focus on areas where the risk of non-compliance with legislative requirements would cause public harm.

After an inspection, we prepare a report detailing our findings and recommendations and provide it to the agency for comment. We seek the agency's response, including whether these findings and recommendations are accepted.

We provide assurance to Parliament that these powers are being used appropriately through our statutory reports and written and in-person submissions.

Examples of our statutory reports include:

- *Uncovering the use of undercover powers*, which combined our statutory reporting on agencies' use of controlled operations, delayed notification search warrants and account takeover warrants
- *Ombudsman Oversight of Covert Electronic Surveillance*, which combined our statutory reporting on agencies' use of telecommunications data, stored communications, industry assistance and international production order powers
- our 6-monthly reports to the Minister containing the most significant findings from our inspections of how agencies use surveillance devices: *Surveillance powers under the microscope* and *Through the surveillance lens: from recommendations to results*
- our submissions to the Parliamentary Joint Committee on Intelligence and Security's reviews, including the Review of Telecommunications and Other Legislation Amendment Bill 2025 and Review of the Australian Criminal Intelligence Commission (ACIC) reform package 2026.

Risk-based oversight

We continued utilising a risk-based oversight model for inspecting agencies' use of covert and intrusive powers, including inspecting how some agencies used multiple covert powers within the context of one or more investigations. This approach provides us with a greater understanding of how powers are used collectively within the one operation.

Oversight developments

We expanded our use of remote inspection methods, including remotely accessing agencies' records or systems where possible.

On 4 June 2026, oversight of the ACIC transitioned to the Inspector-General of Intelligence and Security (IGIS). We continue to work closely with the Office of the IGIS to foster a seamless transition.

Case study

Our oversight of the Fair Work Ombudsman

What do we review?

The Fair Work Ombudsman (FWO) may apply for a notice to be issued to a person the FWO believes has information or documents that will assist in an investigation, or may require a person to give evidence at an examination.

The Commonwealth Ombudsman provides independent oversight of the FWO's compliance with the *Fair Work Act 2009*, including its use of examination powers and procedural fairness for people subject to those powers. We assess the FWO's various powers against numerous criteria, including whether notices and examinations complied with legislative requirements.

After each quarter, the Commonwealth Ombudsman must prepare and present a report to Parliament about the examinations conducted by the FWO during that quarter.

Outcome of our reviews

In quarter 3 of the 2025–26 financial year, we identified 2 Notices to Produce that did not provide sufficient information to clearly identify what was being investigated or assessed by the FWO.

We have previously made findings regarding errors, inconsistencies or omissions in Notices to Produce, including providing insufficient information to demonstrate the connection between the requested records and contraventions under investigation. We are concerned that these errors have continued despite the FWO advising us that it will consider strategies to assist in reducing these errors.

We made one recommendation in the 2025–26 financial year to the FWO to implement a robust quality checking process for notices. This is the first recommendation we have made to the FWO since we assumed oversight of the FWO in 2017. The FWO accepted the recommendation and has revised its guidance material to support staff in appropriately recording the connection between the records requested and the investigation.

More information

Parliamentary complaints

To understand more about complaint handling, or to find out how you can make a complaint, visit ombudsman.gov.au.

Public Interest Disclosure

For more information about whistleblowing in the Commonwealth public sector and our role in overseeing administration of the Public Interest Disclosure (PID) Scheme, please see our biannual PID reports (prepared in addition to this annual report) on our publications webpage at ombudsman.gov.au.

OPCAT

To find out more about OPCAT, please visit our monitoring places of detention webpage at ombudsman.gov.au.

Detention monitoring

You can find copies of our de-identified assessments once they have been tabled in parliament at aph.gov.au.

Law enforcement oversight

We publish our statutory reports into agencies' use of covert and intrusive powers on our publications page at ombudsman.gov.au.

Part 5

Specific Ombudsman roles and annual reports

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Specific Ombudsman roles and annual reports

Overview

In addition to the role of the Commonwealth Ombudsman, the *Ombudsman Act 1976* (Ombudsman Act) establishes 6 specific statutory roles. **Table 5** below shows which sections of the Ombudsman Act stipulate the annual reporting obligations for these roles. The public reporting that we undertake for each of these functions throughout the financial year, along with the information in this section of the report, comprises the annual report required for each (except for the National Student Ombudsman – see below).

Table 5: Specific Ombudsman roles and annual reporting requirements

Role title	Requirement under the Ombudsman Act	Page reference
Defence Force Ombudsman	s 19FA(1)	71–74
Postal Industry Ombudsman	s 19X(1)	75–77
Overseas Students Ombudsman	s 19ZS(1)	78–80
Private Health Insurance Ombudsman	s 20ZG(1)	81–83
VET Student Loans Ombudsman	s 20ZX(1)	84-87
National Student Ombudsman	s 21AX(1)	88–91

As shown above, the National Student Ombudsman reports under s 21AX(1) of the Ombudsman Act for its annual reporting. While some of the criteria under s 21AX(1) are addressed in this section, comprehensive data reporting can be found in the National Student Ombudsman annual report at nso.gov.au.

Defence Force Ombudsman

What we do

Since 1 December 2016, the Commonwealth Ombudsman has had a specific role as the Defence Force Ombudsman (DFO). The DFO handles complaints related to service in the Australian Defence Force (ADF). Two types of complaints can be received under the DFO's function:

1. Complaints about administrative matters relating to a person's ADF service, which may include complaints about other agencies in the Defence portfolio (such as Defence Housing Australia and the Department of Veterans' Affairs).
2. Complaints from current or former serving members, who report experiencing abuse in the course of their ADF service. This includes sexual abuse, serious physical abuse and serious bullying or harassment.

The DFO began receiving reports of abuse in 2016. Since the DFO began receiving complaints of abuse, we have received **5,129** complaints of abuse. We respond to these complaints of abuse, where they are reasonably likely to have taken place between 2 (or more) serving members in the ADF, by taking appropriate action. This may include facilitating restorative engagement processes, referrals to counselling, or more formal investigation pathways and recommendations to Defence.

How we help

The DFO provides an independent, free and confidential mechanism for current and former ADF members to report contemporary and historical experiences of abuse. We provide an alternative pathway to reporting abuse for people who cannot, or do not feel comfortable, utilising mechanisms within Defence. The DFO can also provide outcomes for ADF members who are unsatisfied with Defence's complaints-handling process related to abuse in Defence.

The DFO also plays a role in overseeing and influencing systemic improvements in Defence's processes for preventing and addressing abuse. Importantly, the DFO is able to make recommendations to Defence relating to complaints we receive. In addition, the DFO can inquire into matters relating to Defence complaint-handling processes.

DFO focus

Finalisation of Defence Abuse Reparation Scheme

In 2025–2026, the DFO finalised all eligible complaints of abuse under the Defence Abuse Reparation Scheme (DARS). The DARS closed to new reports on 30 June 2023 and allowed the DFO, in particular circumstances, to recommend that Defence make a reparation payment to acknowledge abuse.

Over the course of the DARS (1 December 2016 to 30 June 2023), we received **4,967** complaints of abuse, ultimately resulting in recommendations totalling the payment of **$146,740,000** to complainants by Defence (see **Figure 4** on page 74)

Completion of internal review

In 2025–2026, the DFO completed an internal review of previous DARS decisions. As outlined in earlier annual reports, in March 2024 the Ombudsman settled Federal Court proceedings (*Eli Turner v Commonwealth Ombudsman NSD1076/2023*) in which the applicant applied for judicial review of a decision not to recommend a reparation payment. In doing so, the Ombudsman accepted that the impact of abuse (including psychological impact) is relevant in assessing the seriousness of reported abuse. In May 2024, the Ombudsman voluntarily commenced the internal review of approximately 2,000 DARS assessments to see if they were affected by the same issue as the Turner case. This process was completed by 31 May 2026. The majority of decisions were affirmed as appropriately made, with approximately **10%** of reviewed decisions remade, resulting in a recommendation for a reparation payment, or higher reparation payment.

The DFO has continued its ongoing role as a complaint-handling function following the cessation of the DARS, receiving complaints of abuse from former and current serving members and making recommendations about appropriate action to take in response. In restorative engagement conferences, participants are supported to tell their personal stories of abuse to a senior ADF officer in a private facilitated meeting, which provides the opportunity for the ADF to acknowledge and respond to an individual's experience of abuse. This process aims to ensure individuals feel genuinely heard, validated, and acknowledged.

We have conducted **364** restorative engagement conferences since we began handling complaints of abuse, including **36** in 2025–2026.

Feedback

Feedback from participants in restorative engagement conferences

'The acknowledgement from the Defence Representative was more moving and affirming than I expected it to be … Having my sense of connection and betrayal to Defence validated helped me to see past my hurt.'

'I feel the conference went well. Great communication leading to the conference. I was able to read pdf documents provided in the email to understand what would be involved at the conference. The Facilitator and defence representative were respectful and compassionate. Discussions were meaningful … My mental health and healing processes are an ongoing journey. The conference definitely provided a milestone in this journey.'

'The conference was a nice simple way to put closure on the situation of my experiences. … This process is extremely emotional for many reasons yet healing. … This whole process has formed part of my healing.'

'Thank you again to all involved. Part of my life doesn't feel on hold anymore.'

In 2026–2027, our focus will be continuing to support complainants reporting abuse and further refining our complaints-handling function. Additionally, further to our *Defence Abuse Reparation Scheme Insights and Observations Report* published in 2023, we will prepare a report with concluding observations following the closure of the DARS.

We will also finalise our assessment and report on the implementation of recommendations from our 2023 own motion inquiry report *Defending Fairness: Does Defence handle unacceptable behaviour complaints effectively?* In that report, we made 9 recommendations (which were accepted by Defence) directed at improving the effectiveness of Defence's complaint-handling framework and the experiences for complainants and those who deal with complaints.

DFO statistics

Figure 3: Decisions made by the DFO in 2025–26

	2024–25	2025–26
Complaints of abuse decisions – DARS		
DARS complaints assessed	804	77
DARS recommendations made to Defence (all accepted)	614	160
Internal review decisions (DARS)		
Internal reviews conducted	823	1,316
DARS recommendations made following internal review (all accepted)	109	94
Complaints of abuse – non-DARS (received post 30 June 2023)		
Non-DARS complaints received	57	66
Non-DARS complaints assessed	34	85

Figure 4: Snapshot overview of the Defence Abuse Reparation Scheme

Overview of the DARS

Total complaints received
1 Dec 2016 – 23 Jun 2023
4,967

Total reparation recommendations made (all accepted)
3,472

Total reparation monies paid by Defence
$146,740,000

Postal Industry Ombudsman

What we do

As part of the Postal Industry Ombudsman (PIO) scheme, the PIO handles complaints about Australia Post (a mandatory member) and StarTrack, the only voluntarily registered member. The PIO does not have jurisdiction to consider complaints about other postal and delivery services.

Most complaints are handled as assisted referrals, meaning we directly refer to the postal operator for resolution. This allows the postal operator the opportunity to work with the complainant to resolve their issue. This approach is taken when a person has either not made a complaint to the postal operator, or they have done so but have not received a satisfactory response, and we feel there is more that can be done. We can also investigate complaints, and we do so when the issues are complex or systemic in nature.

PIO focus

This year, we focused on streamlining our PIO complaint handling processes to better support the timely and efficient resolution of complaints, with a focus on resolving aged complaints.

This year complaints made to us about Australia Post and StarTrack have remained steady, with a 1.5% decrease on last year. This may reflect operational and service improvements implemented by StarTrack and Australia Post.

Despite challenges faced by Australia Post relating to US tariffs and the fuel surcharge for contract customers, there was no notable increase in complaints to the PIO.

Delivery issues continue to be the most common cause of consumer complaints, while loss and delays continue as major themes. Other issues that have emerged for consumers in 2025–26 relate to 'safe drop' parcel delivery services and claiming difficulties following the purchase of additional insurance cover.

We continue to work with Australia Post to address and monitor these issues.

Case study

A $3,500 damage bill

What happened?

A consumer's custom-built computer was damaged beyond repair while being delivered by Australia Post. The sender had purchased additional insurance to the value of $3,500. However, **Australia Post declined the claim** on the basis the computer had not been adequately packaged.

What we did

We reviewed the evidence provided by both parties and examined Australia Post's packaging requirements. It appeared the sender followed packaging advice provided in-store by Australia Post retail staff, with the package being accepted over the counter at the time of sending. We also noted that relevant guidance contained in Australia Post's packaging guidelines was presented as recommendations rather than mandatory requirements.

What was the outcome of our investigation?

Following our intervention, Australia Post reconsidered the case and agreed to honour the $3,500 claim on the additional insurance cover that had been purchased by the consumer, while also refunding their $62.30 postage fee.

PIO statistics

Figure 5: PIO complaints overview

	2024–25	2025–26
Total complaints received	4,566	4,509
Complaints received about Australia Post	4,336	4,287
Complaints received about StarTrack	230	212
Complaints finalised	3,992	4,907
Assisted referrals	2,265	2,335
Formal investigations started	5	10
Formal investigations completed	7	8
Details of the circumstances and number of occasions s 9 'Power to obtain information and documents' was used	NIL	NIL
Details of the circumstances and number of occasions 'Discretion to investigate complaints as Commonwealth Ombudsman or as Postal Industry Ombudsman' was used	NIL	NIL
Recommendations made in reports under s 9V and statistical information about actions taken during that period as a result of such recommendations	NIL	NIL

Note: a year-on-year comparison for the top 5 complaint issues is not available following transition to a new CRM system and issue reporting structure.

Overseas Students Ombudsman

What we do

The Overseas Students Ombudsman (OSO) can consider complaints from current, former and prospective international students about **private** education providers.

Although the OSO has jurisdiction to handle complaints from international students in all education sectors, the National Student Ombudsman (NSO) handles complaints from students in higher education. As a result, most complaints the OSO handles are from students in vocational education and training. If we determine that an investigation is warranted, the OSO will consider whether a private provider's actions or decisions were reasonable and appropriate. If another agency is better placed to handle the complaint, such as the Australian Skills Quality Authority or the Tuition Protection Service, we may decide to transfer the complaint to that agency.

OSO focus

In 2025–26, the OSO received 1,074 complaints, a decrease of 17% from the previous year. This decrease reflects the redirection of complaints from students in higher education to the NSO.

We went into the 2025–26 financial year with a number of complaints on hand and we progressed these complaints, as well as new complaints received in the financial year. Despite the decrease in overall complaints directed to the OSO jurisdiction, compared to last year there was:

- a 9% increase in complaints finalised
- a 29% decrease in formal investigations commenced
- a 27% decrease in formal investigations finalised.

This decrease in formal investigations is also attributable to the redirection of complaints from students in higher education to the NSO, as noted above.

As in previous years, the most common issue raised in complaints was fees and refunds. This was followed by:

- deferring, suspending and cancelling enrolment
- monitoring of progress, attendance, and completion within expected course duration.

In addition to handling complaints, we engaged with stakeholders regarding systemic issues in the sector, including providers failing to refund students after visa refusal. We also provided feedback to providers on their policies and procedures, and whether they were compliant with the Education Services for Overseas Students (ESOS) Framework and were otherwise fair and reasonable.

Case study

An $8,000 pre-payment pain

What happened?

An international student signed a written agreement to study a Diploma course with an Australian private education provider and pre-paid $8,000 in fees to cover their first semester. Shortly before the course was due to begin, **the education provider contacted the student to say that they were having accreditation issues for delivery of the Diploma course.**

While the accreditation issues were being sorted out, **the provider offered to deliver a Certificate IV course at no extra cost**, stating that credits for units completed in the Certificate IV would be applied to the Diploma course later.

After the student had completed the Certificate IV, there was a gap before the Diploma would commence. The student applied for release to study with another provider, which the original provider granted. **The student asked for a refund of the fees paid towards their Diploma, but the provider refused on the basis that the fees were used for the delivery of the Certificate IV course.**

What we investigated

The provider told the OSO that the Certificate IV course was presented as being at 'no extra cost' because it would be fully credited to the Diploma, so students would not need to pay anything *additional* to complete the Certificate IV. The provider also provided an **updated written agreement template it had sent to affected students,** outlining the charging arrangement.

However, the student claimed they had not received the updated written agreement template, and the provider did not have a signed copy. The student had records where the Certificate IV was described as costing $0.

What was the outcome of our investigation?

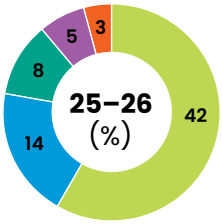
We acknowledged that the provider had never intended to deliver the Certificate IV units for free. However, the information available to the student could have reasonably been interpreted that way. As the provider had no evidence of giving the student clear information about the intended cost of the Certificate IV course, **the Office recommended that they should refund the student the $8,000 they had pre-paid for the Diploma course. The provider accepted the Office's view and refunded the student accordingly.**

OSO statistics

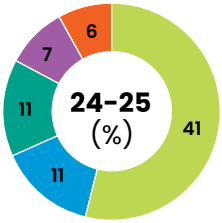
Figure 6: OSO complaints overview

	2024–25	2025–26
Total complaints received	1,294	1,074
Total complaints finalised	1,264	1,350
Formal investigations commenced	330	234
Formal investigations finalised	342	249
Use of s 9 and s 19ZQ:	NIL	NIL

Figure 7: Top 5 most common complaint issues 2025–26



- Written agreements (fees and refunds) (616)
- Deferring, suspending and cancelling enrolment (210)
- Progress and attendance reporting (122)
- Transfers between providers (74)
- Grades and assessment (47)



- Written agreements (fees and refunds)
- Progress and attendance reporting
- Deferring, suspending and cancelling enrolment
- Transfers between providers
- Grades and assessment

Private Health Insurance Ombudsman

What we do

The functions of the Private Health Insurance Ombudsman (PHIO) include handling complaints and enquiries about private health insurance arrangements, protecting consumer interest by acting on systemic issues, and providing general information to the public via the privatehealth.gov.au website and our publications (such as the State of the Health Funds Report and the PHIO quarterly updates).

Most PHIO complaints are handled as 'assisted referrals', meaning we directly refer them to the private health insurer for consideration. The insurer may then provide a better explanation for the previous decision, reconsider their decision, or agree to take certain steps. If a complaint is not resolved via the assisted referral process, and we believe that more can be done, we may decide to investigate.

PHIO Focus

In 2025–26, the PHIO focused on streamlining complaint handling processes to support timely and efficient resolution of complaints, with a particular focus on resolving older complaints. We also:

- engaged with industry and government stakeholders on various key issues
- continued to monitor and engage on the issue of some insurers closing and re-opening similar products at different price points, potentially circumventing the premium approval process (legislative reforms have been drafted to address this issue with implementation planned for the 2026–27 financial year)
- monitored a contractual dispute between a hospital provider and insurer.

The monitoring of consistently reported complaint topics, for example those relating to pre-existing condition waiting periods, continues to drive improvements in the industry.

Case study

Urgent intervention gets results

What happened?

A complainant's father was visiting him for an extended period from overseas and purchased private health insurance from an Australian provider for the visit.

Several months after arriving, the father became seriously ill and was twice admitted to hospital, where he was diagnosed with an aggressive form of cancer which needed urgent chemotherapy.

When he went to claim for his hospital admissions and treatment, **the insurance provider denied his claim, saying the cancer was due to a pre-existing condition (PEC).**

The complainant was distressed as his father could not get the critical treatment he needed, so he contacted our Office.

What did we do?

Understanding the urgency of the situation, our complaints team immediately escalated the complaint to try to get it resolved as quickly as possible. Staff from across the Office collaborated to help and share their expertise.

Further discussion with the complainant revealed that there was a potential issue with the insurer's process for assessing the PEC – this was communicated to the insurer.

When we did not receive a timely response from the insurer, we contacted them again, reiterating our view that its process for assessing the PEC was potentially flawed.

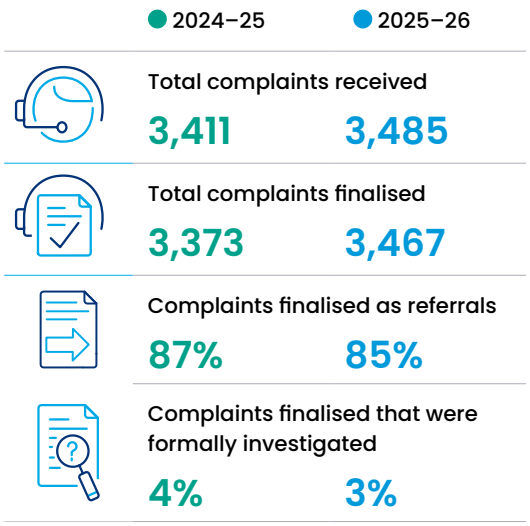
What was the outcome of our investigation?

The insurer wrote to the complainant the next day, telling him that his father was eligible to receive benefits under his policy. The complainant thanked us and said that he was greatly relieved, as his father could now receive the treatment he urgently needed, and he could also return to work as he had taken time off to care for him.

PHIO statistics

The 5 key themes driving private health insurance complaints have remained broadly stable compared to the previous financial year. Complaints about benefits was the most common complaint issue in 2025–26, while membership and customer service issues continued to be significant areas of concern. Complaints about incentives (for example Lifetime Health Cover loading) also featured among the most common issues raised by consumers.

Figure 8: PHIO complaints overview



Note: a year-on-year comparison for the top 5 complaint issues is not available following transition to a new CRM system and issue reporting structure.

VET Student Loans Ombudsman

What we do

The Vocational Education and Training (VET) Student Loans Ombudsman (VSLO) investigates complaints from students about their providers where they have accrued a debt under the VET Student Loans (VSL) or former VET FEE-HELP (VFH) scheme debt exists. Our work commonly involves assessing concerns about:

- whether a student understood their loan obligations prior to enrolment
- disputes about loan amounts
- refund and re-credit requests
- whether enrolments were eligible under the legislation.

We aim to ensure students are treated fairly and that providers meet their obligations under the *VET Student Loans Act 2016* and associated rules.

VSLO focus

This financial year, the VSLO experienced a continued reduction in complaints across both the VSL and VFH schemes. As the VFH scheme ceased in 2016, many providers operating at the time have since closed, merged or changed ownership. Under legislative requirements, providers are only required to retain student records for 5 years, which has significantly affected our ability to access documents necessary for an assessment.

As a result, the VSLO has faced increasing challenges in conducting full investigations, particularly for older VFH matters. The absence of provider records has limited our ability to form supported views on re-credit outcomes. Consequently, we have completed fewer investigations and made more referrals to other agencies that may have jurisdiction under their own provisions, including:

- the Department of Employment and Workplace Relations
- the Department of Finance
- the Administrative Review Tribunal.

Our focus this year has been on:

- ensuring complaints are triaged efficiently
- conducting detailed assessments where documentation is available
- improving referral pathways to agencies
- supporting students to understand their loan obligations and available avenues for review.

Despite the challenges associated with legacy VFH matters, the VSLO continues to prioritise fair, consistent and timely complaint handling for all students seeking assistance, contributing to improved transparency and confidence in the VET sector.

Case study

A hefty debt for few qualifications

What happened?

The Office received a complaint from a student who wanted to dispute a VET FEE-HELP debt which they incurred during an enrolment in a Diploma of Hospitality in 2014.

The student had incurred a debt of $47,584 across 30 units of study from 2014 to 2017. The student sought consideration from the Office as to the fairness and reasonableness of the debt in light of the length of the enrolment period and their academic non-progression.

What did we do?

The Office undertook preliminary inquiries with the provider, under section 7A of the *Ombudsman Act 1976*. The Office sought evidence of the student's enrolment and agreement with the provider, along with evidence of course engagement and participation in the course.

Documentation supplied by the provider showed:

- the student signed the VET FEE-HELP application, acknowledging census dates and obligations
- Commonwealth Assistance Notices were issued, confirming debts after each unit's census date
- there was no evidence of completed withdrawal forms before any of the charged units census dates
- for the first 8 units, the provider had documentation showing genuine engagement and no duplicate charges.

The records showed the student remained enrolled in subjects across subsequent study periods, including subjects commencing in 2015, 2016 and 2017. The student attempted 30 subjects and was only deemed competent in one.

Following a review of the provider's response to the Office's preliminary inquiry, the Office decided to investigate the complaint under s 8 of the Ombudsman Act.

The Office asked the provider how it monitored and assessed the student's participation and progression during their enrolment and asked that it provide evidence of any intervention actions that were taken in line with its Academic Progression Policy, which was in force at the time of the student's enrolment. The policy stated at-risk students be provided with a first warning notice, followed by an intention to cancel notification and final cancellation decision.

In response, the provider advised that while the student was provided with a first warning notice, it could not locate evidence they were provided with an intention to cancel notification or final cancellation decision.

What was the outcome of our investigation?

In recognition of the student's repeated non-progression along with limited documentation to confirm that all progression and cancellation steps were completed, the provider agreed to remit tuition fees to the amount of $29,983, covering 22 of 30 subject enrolments.

VSLO statistics

VET Student Loans

Figure 9: VET Student Loans complaints overview

	2024–25	2025–26
Total complaints received	100	134
Total complaints finalised	114	108
Complaints finalised that were formally investigated	21%	4%
Complaints finalised by referring complainant to education provider:	37%	57%

Formal investigations commenced in 2025–26: 4

Of formal investigations commenced in 2025–26, number ongoing as at 30 June 2026: 0

Investigations started if the VSLO investigated any matters under para 20ZO(b) 'on his or her own initiative'

NIL NIL

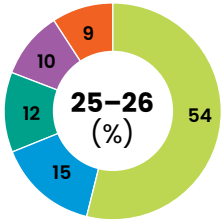
Investigations completed if the VSLO investigated any matters under para 20ZO(b) 'on his or her own initiative'

NIL NIL

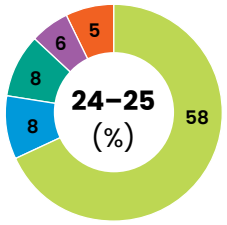
Details of the circumstances and number of occasions s 9 'Power to obtain information and documents' was used

NIL NIL

Figure 10: Top 5 most common complaint issues



- Loan amount
- Unknown loan/debt
- Debt refund not action by Provider
- Post-census date re-credit requests
- Course progression



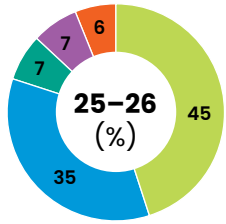
- Loan amount
- Unknown loan/debt
- Post census date re-credit requests
- Course progression
- Pre-census date withdrawal

VET FEE-HELP

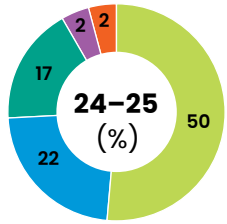
Figure 11: VET FEE-HELP complaints overview

	2024–25	2025–26
Total complaints received	714	394
Total complaints finalised	1,214	315
Complaints finalised that were formally investigated	3%	4%
Complaints finalised by referring complainant to education provider	18%	53%

Figure 12: Top 5 most common complaint issues



- Unknown loan/debt
- Loan amount
- Inability to access provider grievance procedure
- Post-census date re-credit requests
- Debt complaints



- Loan amount
- Lack of/misleading/inaccurate enrolment information
- Unknown loan/debt
- Inducement to sign up for study
- Pre-census date withdrawal

	2024–25	2025–26
Complaints finalised by referring complainant to education provider	18%	53%

National Student Ombudsman

What we do

The National Student Ombudsman (NSO) is an independent and impartial service for prospective, current and former higher education students to escalate their complaints about the actions of their higher education providers.

Students can complain to the NSO about a broad range of issues, including how their provider has handled their complaints about:

- discrimination
- racism
- accessibility of student services for students with a disability
- gender-based violence
- university administrative processes
- teaching quality
- student accommodation.

The NSO handles complaints in a variety of ways, including through facilitating an informal resolution, conciliation or restorative engagement, or more formal investigation pathways. The NSO achieves individual student outcomes while also influencing systemic improvements.

The NSO also has an education function designed to provide advice and training to higher education providers on handling complaints.

NSO focus

This financial year was the NSO's first full year of operations, having opened our doors on 1 February 2025.

Being a new service, our focus was on raising awareness of the NSO with students, establishing relationships across the higher education sector, maximising our impact via individual complaint outcomes and systemic service improvements, and educating the sector on better practice complaints handling.

We undertook several awareness-raising activities, including:

- meeting with over 250 stakeholders
- attending 32 O-Week (Orientation Week) and Respect Week events, including attending some events with the new Higher Education Gender-based Violence Regulator, to ensure students understood our respective roles
- holding 79 engagements with individual higher education providers, 58 engagements with peak bodies, networks and associations, and 16 engagements with support services, to share insights from NSO data and explain our role
- establishing NSO's first Student Collective, comprising 46 students from higher education providers across the country, to help make our services user-friendly and accessible.

We maximised our impact through resolving 78% of the 3,945 complaints handled. We commenced 41 formal investigations and made 15 recommendations for service improvements, of which 93% were accepted by the relevant higher education providers. We made 14 preliminary own motion inquiries and published a significant investigation report, *Can I talk about this?*, which examined the use of confidentiality clauses in university complaints and misconduct processes (see case study on page 90).

Supporting the sector to improve complaint handling was a key focus. This year, we established our Education Advisory Group (EAG), made up of 23 complaint handlers from higher education providers across the country. Through collaboration with the EAG, we set our training agenda for sector complaint handlers to help build their skills and capability. We delivered 3 webinars on different skills for better practice complaint handling, including trauma-informed practice, together reaching an audience of over 1,500 people.

Case study

Can I talk about this?

What did we investigate?

In August 2025, the NSO commenced its first Own Motion Investigation, which examined the use of confidentiality clauses by higher education providers in their complaint handling procedures.

Prior to commencing the investigation, we received feedback from stakeholders that confidentiality clauses had been a problem for more than 10 years in the higher education sector. **Our open-source review identified 21 universities that had confidentiality clauses in their complaint handling policies, meaning that approximately 770,000 students were subject to confidentiality requirements if they made a complaint.**

As one student advocate put it:

'Universities need to be clear on why confidentiality clauses exist – are they there to protect the university or students? Universities should focus on affirming students' right to consent and disclosure of their information, rather than focus on what they should not do.'

What did we find?

Our investigation found that confidentiality requirements were improperly applied by the 3 universities we investigated – James Cook University, the University of Newcastle, and the University of Technology Sydney. Each university's application of confidentiality clauses was impacting on one or more of the principles of trauma-informed practice, putting student wellbeing and recovery at risk.

What was the outcome of our investigation?

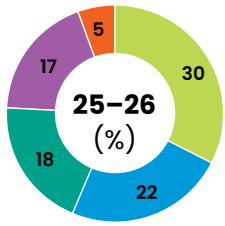
In our investigation report, *Can I talk about this?*, **we made 15 recommendations to the 3 universities, of which 14 were accepted.** The recommendations are important for all higher education providers, as they show that confidentiality requirements can be applied in such a way that they do not infringe on student safety and wellbeing and their right to support. This can be done by ensuring confidentiality clauses do not prevent a student from talking about the experience that led them to make a complaint, have a clear release point after a complaint has been finalised, include exceptions to confidentiality, and clearly explain all requirements in plain English.

NSO statistics

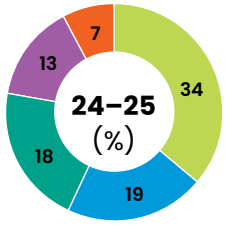
Figure 13: NSO complaints overview

	2024–25	2025–26
Total complaints received	1,471	3,945
Total complaints finalised	482	3,081
Total number of enquiries received	161	465
Total number of enquiries finalised	153	471
Total number of complaint investigations commenced	9	41
Total number of complaint investigations completed	0	23
Total number of conciliation cases commenced	14	18
Total number of conciliation conferences completed	3	32
Total number of restorative engagement cases commenced	2	1
Total number of restorative engagement conferences completed	1	0
Total number of Own Motion preliminary inquiries completed	2	14
Total number of Own Motion Investigations commenced	0	1
Total number of Own Motion Investigations completed	n/a	1

Figure 14: Top 5 most common complaint issues



- Course administration (1,322)
- Unmet academic requirement or misconduct matter (979)
- Teaching and learning (800)
- Fees and other financial issues (755)
- Provider administration (200)



- Course administration
- Unmet academic requirement or misconduct matter
- Teaching and learning
- Fees and other financial issues
- Discrimination, racism or inadequate support

More information

Defence Force Ombudsman

You can find more information about our DFO function and specific DFO publications on our Defence force complaints webpage, or on our publications webpage at ombudsman.gov.au.

Industry updates

You can find more information about our specific Ombudsman roles on our industry updates page at ombudsman.gov.au. This includes:

- information on PIO complaints activity and issues
- regular updates on our OSO function that offer data and analysis of complaints and issues
- quarterly updates for the VSLO function, which provide detailed data and analysis of complaints and issues handled by the Office
- quarterly updates about our PHIO function, which provide detailed data and analysis of complaint issues and guidance material for industry stakeholders.

National Student Ombudsman

Along with the NSO's annual report, you can find out more about the NSO function on our website at nso.gov.au.

Part 6

Management and accountability

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Management and accountability

Corporate governance

Management committees

Audit and Risk Committee

The Office has an Audit and Risk Committee (ARC) in compliance with s 45 of the *Public Governance, Performance and Accountability Act 2013* and s 17 of the *Public Governance, Performance and Accountability Rule 2014*. The ARC provides independent assurance to the Ombudsman on the Office's financial and performance reporting responsibilities, risk oversight and management, and systems of internal control.

A copy of the ARC's charter is available on our website.

The ARC held 4 ordinary meetings during 2025–26, in addition to a standalone financial statements discussion.

Table 6 below outlines the Committee's membership for 2025–26, as well as total remuneration received for their attendance.

Table 6: Audit and Risk Committee members

Member	Role	Experience	Membership term	Total remuneration (GST inc)
Matt Cahill	External Independent Member and Chair	Mr Cahill is a former deputy secretary with over 20 years' experience as a senior executive in multiple Commonwealth public service portfolios. He currently chairs or is a member of several boards and audit and risk committees and is a Certified Practising Accountant with fellow status and an Australian Institute of Company Directors graduate. He has a Master of Business Administration and undergraduate degrees in economics and science.	18 March 2024 to current Meetings attended: 5	$22,975.34

Member	Role	Experience	Membership term	Total remuneration (GST inc)
Sue Bird	External Independent Member	Ms Bird has formal legal qualifications and is admitted as a legal practitioner. She has private and public sector leadership experience and is a member of the Australian Institute of Company Directors and a certified Organisational Coach at the Institute of Executive Coaching and Leadership. Ms Bird has over 15 years' experience in Commonwealth Senior Executive Service (SES) governance and risk-related roles in social policy, service delivery, law enforcement and national security organisations.	1 September 2023 to current Meetings attended: 4	$13,200
Bronwyn Notzon-Glenn	External Independent Member	Ms Notzon-Glenn has formal legal qualifications and is admitted as a legal practitioner. She has experience in the Australian Parliament and several years' experience as a Senior Executive Officer (SES) in the Australian Public Service. She is a graduate of the Australian Institute of Company Directors and has been in the SES for over 15 years.	1 July 2023 to current Meetings attended: 5	Not remunerated

Executive Committee

The Executive Committee is the Office's primary governance and leadership body. It is responsible for strategic and operational priorities, performance tracking, resource allocation, strategic risk oversight and ensuring compliance with legislative reporting obligations.

The Executive Committee meets monthly and met 10 times in 2025–26.

Membership comprises of:

- Ombudsman (Chair/Accountable Authority)
- Deputy Ombudsman (Deputy Chair)
- Chief Operating Officer
- First Assistant Ombudsman
- Senior Assistant Ombudsman
- Director, Strategic Insights
- Four executive level leaders (rotated every 6 months).

Information Technology and Security Governance Committee

The Information Technology and Security Governance Committee (ITSGC) provides strategic management of the Office's information, technology, policies, systems, processes and assets. The ITSGC is also responsible for ensuring the Office meets its obligations under the Protective Security Policy Framework (PSPF) and reports to the Executive Committee.

The ITSGC meets quarterly and met 6 times in 2025–26.

Membership comprises of:

- Deputy Ombudsman (Chair)
- Chief Operating Officer (Deputy Chair)
- Senior Assistant Ombudsman
- Chief Data Officer
- Chief Information Officer
- Chief Security Officer
- Chief Financial Officer.

Protective Security Governance Committee

In April 2026, the Protective Security Governance Committee was dissolved and merged with the Information Technology Governance Committee. This consolidation reduces operational duplication, optimises resource utilisation and ensures effective oversight of the Office's compliance requirements under the PSPF.

Customer Relationship Management Governance Committee

The Customer Relationship Management (CRM) Governance Committee was established to provide guidance and decision-making support to the CRM Project Team. The Committee, which was chaired by the Deputy Ombudsman, met once in 2025–26. It was dissolved in August 2025 and since then, the CRM Project Team has reported to the Executive Committee.

Work, Health and Safety Committee

The Work, Health and Safety Committee (WHSC) includes Health and Safety Representatives from each of our offices and is chaired by the Deputy Ombudsman. The WHSC meets on a quarterly basis and ensures that the Office is meeting the legislative requirements under the *Work,*

Health and Safety Act 2011. The WHSC has a strategic role in reviewing work, health and safety policies, practices and procedures and provides office-wide advice, guidance and support. The WHSC reports to the Executive Committee.

Workplace Relations Committee

The Workplace Relations Committee (WRC) reports to the Executive Committee and consists of staff, management and union representatives. The WRC was established under clause 423 of the Office of the Commonwealth Ombudsman Enterprise Agreement 2024–2027 and is chaired by the Chief Operating Officer. The WRC is the forum for regular exchange of information and consultation on Office matters relating to employment and workplace relations.

Change Advisory Board

The Change Advisory Board (CAB) provides advice and feedback to the Ombudsman and Deputy Ombudsman as part of consultation processes on organisational change across the Office. The CAB focuses on how changes impact our people from an operational as well as strategic perspective. The CAB also provides hands-on support for any change processes.

CAB members come from all levels of staff, all branches and all sites where we have offices. The CAB is an additional channel for staff to provide feedback and a mechanism to raise or escalate any issues, including impacts and benefits of changes and suggested improvements. During 2025–26, the CAB met 14 times.

Corporate governance practices

Risk management

In 2025–26, the Office undertook a comprehensive internal review and update of its Risk Management Policy and Framework, risk appetite statement, risk assessment matrix and associated resources. This review process included broad consultation within the organisation, right through to the Executive Committee.

A full review of the Office's strategic risk register was also completed to ensure identified enterprise risks were captured. This updated register is regularly reviewed by the Executive Committee in conjunction with the Office's wider operational risks and emerging risks as part of the business planning process.

Additional oversight of our risk management is supplied by the ARC, who provide the Ombudsman and Executive Committee with independent practical guidance and support regarding risk management strategies and review.

Our governance arrangements for risk reporting through this committee structure provide the Ombudsman with not only assurance on how risk, including emerging risk, is being identified, analysed and managed across the organisation, but also guidance on opportunities for further refinement of risk management practice.

Business resilience management

The Office uses an integrated business resilience governance model to provide streamlined control processes for managing prolonged or unforeseen events that may impact its ability to perform critical functions, ensure staff safety and maintain technology systems. The Office documents this approach in the Business Resilience Policy and Framework and operational Enterprise Response Plan. These documents establish the strategies for ensuring the most critical work of the Office can continue to be done, or quickly resumed, in the event of a disaster. The Executive Committee is responsible for overseeing and reviewing these documents and ensuring business resilience capabilities are managed effectively across the organisation.

The Office continues its efforts to build upon its resilience capabilities and further enhance its approach, including through monitoring of new technologies and platforms that become available.

Accessibility

In developing and maintaining the Office's website, ombudsman.gov.au, we adhere to the Worldwide Web Consortium's Web Content Accessibility Guidelines (WCAG) 2.2, level AAA.

Following these guidelines makes our web content more accessible to a wider range of people living with disabilities. This includes provisions for people who are blind or have low vision, people who are D/deaf or hard of hearing, people with limited mobility, photosensitivity, or a combination of these, and accommodations for people with learning or cognitive disabilities.

WCAG 2.2 makes our web content accessible across devices such as desktops, laptops, tablets and mobiles. We use graphic design with high colour contrast to aid accessibility, and simple content design and plain English principles to enhance readability. Our content is also available in 20 languages to support people from culturally and linguistically diverse backgrounds.

Ethical standards

The Office promotes high ethical standards and behaviours by our staff. Our intranet contains information about:

- Australian Public Service (APS) Values and Code of Conduct
- workplace discrimination, bullying and harassment
- conflicts of interest
- acceptance of gifts and hospitality
- procedures for determining breaches of the APS Code of Conduct
- procedures for facilitating and dealing with Public Interest Disclosures relating to the Office.

Our Employee Performance Development Agreements contain the following mandatory behaviour statement:

> *'In undertaking my duties, I will act in accordance with the APS Values, Employment Principles and APS Code of Conduct.'*

The Induction Handbook for new starters provides information on the APS Values, Employment Principles and APS Code of Conduct, including information on the Australian Public Service Commission's Ethics Advisory Service. Our mandatory training modules include training on

the APS Values and Principles, the Public Interest Disclosure Scheme and Integrity in the APS.

Fraud and corruption control

The Office's fraud and corruption control strategies comply with the Commonwealth Fraud and Corruption Control Framework 2024 and the legislative requirements defined in the *Public Governance, Performance and Accountability Act 2013*.

The Fraud and Corruption Control Plan and the Accountable Authority Instructions provide the foundations of the Office's fraud control framework. The Plan, refreshed in 2025, outlines staff responsibilities and obligations for ensuring strong, robust and effective fraud and corruption control across the Office.

Regular updates are provided to the ARC, demonstrating the Office's commitment and approach to preventing, detecting and responding to fraud and corruption. All allegations of fraud or potential corruption are reported to the Commonwealth Ombudsman and the ARC. Fraud investigations are outsourced as required.

Related resources including references and guidelines are available to all staff through the internal intranet and e-learning hub.

External scrutiny

In 2025–26, the Office was not involved in any litigation that may have a significant effect on the operations of the entity.

Administrative Review Tribunal

Two freedom of information (FOI) matters were finalised by the Administrative Review Tribunal: *Singh and Commonwealth Ombudsman (Freedom of information)* [2026] ARTA 613 (21 April 2026), in which the Ombudsman's decision was affirmed, and *Singh and Commonwealth Ombudsman (Freedom of information)* [2026] ARTA 657 (24 April 2026), in which a minor variation was made to the Ombudsman's decision.

Office of the Australian Information Commissioner

The Office is subject to the *Privacy Act 1988*. In 2025–26, the Office of the Information Commissioner (OAIC) did not advise the Ombudsman of any complaints made to it about breaches of privacy involving the Office.

In 2025–26, the OAIC finalised 2 reviews of the Office's freedom of information decisions and received 15 applications for review. Thirty-eight matters are still under OAIC consideration.

Of the 2 finalised decisions, one was published and is summarised on the following page.

'AZV' and Commonwealth Ombudsman (Freedom of information) [2026] AICmr 18 (2 March 2026)

The applicant made a request for documents relating to an Ombudsman investigation into the handling of a public interest disclosure by a department. The Freedom of Information (FOI) Commissioner review concerned the adequacy of the Office's searches and the application of the s 47E(d) conditional exemption which relates to material that, if released, could reasonably be expected to have a substantial adverse effect on the proper and efficient conduct of agency operations.

The FOI Commissioner found that the Ombudsman took all reasonable steps to locate documents.

In relation to the Office's claim that release of the investigation material would have a substantial adverse effect on the Office, the FOI Commissioner noted that Ombudsman investigations are conducted in private and that material is provided to the Ombudsman on an understanding of confidentiality. The FOI Commissioner accepted the Ombudsman's submissions that disclosure would discourage complainants from approaching the Office in the future, and that those who engage with the Ombudsman were less likely to be forthcoming if this kind of material was not treated confidentially. This impact was found to be substantially adverse.

While the FOI Commissioner considered that there were a number of public interest factors in favour of release, those factors were outweighed by the factors against disclosure:

> *'particularly the public interest in preserving the ability of the Ombudsman to undertake investigations in the manner parliament intended for the purpose of providing effective and efficient oversight of agency operations.' (at [49])*

The FOI Commissioner affirmed the Ombudsman's decision.

Table 7: OAIC review of Ombudsman FOI decisions

	Number	Calendar year of application	Outcome	Relevant section of FOI Act
Matters finalised by the OAIC in 2025–2026	1	2022	Decision affirmed	55K(1)(a)
	1	2023	Decision not to review - IC cannot contact applicant	54W(a)(iii)
Total	**2**			
Matters still under OAIC consideration as at 30 June 2026	15	2026		
	14	2025		
	4	2024		
	4	2023		
	1	2022		
Total	**38**			
New applications for review 2025–26	15			

Management of human resources

People

Our workforce is our greatest asset and is critical to achieving our work. During the reporting period, the Office has continued to focus on our workforce strategies and employee lifecycle initiatives to ensure we are attracting and retaining a contemporary workforce that is adaptive, diverse, service orientated and digitally capable. Such initiatives include, but are not limited to:

- development and release of a 'Manager Essentials' training program
- development of a new Employee Value Proposition
- facilitation of capability and job profile mapping
- participation in the Australian Public Service Commission's Generalist Graduate Program and publication of the Office's Graduate Program Guide.

Work health and safety

The Office is committed to maintaining a safe and healthy workplace for all of our staff, contractors and visitors. We acknowledge our employer responsibilities under the *Work, Health and Safety Act 2011*, *Safety, Rehabilitation and Compensation Act 1988* and relevant anti-discrimination legislation.

As at 30 June 2026, there were 0 notifiable incidents in the reporting period.

The Office continues to focus on supporting and developing worker psychological and physical wellbeing, with a focus on prevention, early intervention, rehabilitation and injury management.

This was managed through several health and safety initiatives including:

- enabling access to confidential support services via the Office's Employee Assistance Program (EAP). This offering was expanded in the reporting period, with the introduction of the TELUS Health wellbeing calendar, which features a webinar per month on various wellbeing topics including, but not limited to, mental health, unconscious bias and perimenopause/menopause at work.
- maintaining engagement with the WHS Committee, which advises and consults on the Office's WHS matters
- managing a network of health and safety representatives, workplace contact officers and first aid officers
- participating in Comcare's annual proactive inspection program, which reviewed some of the Office's work, health and safety procedures
- providing WHS training and information to support managers and staff, including the provision of mandatory online training and access to trauma-informed training for staff in identified positions.

Employment arrangements

The Office of the Commonwealth Ombudsman Enterprise Agreement 2024–2027 (the Agreement) came into effect on 4 April 2024. The Agreement covers all employees employed under the *Public Service Act 1999* (PS Act).

The Agreement does not make provision for performance pay. Salary advancement within each of the non-Senior Executive Service (SES) classifications, for staff who are not at the top of the salary range, is linked to performance, with 38% of Office employees having been eligible to receive an advancement in October 2025. Under the provisions contained in the Agreement, 8 staff had Individual Flexibility Arrangements (IFAs) in place.

The Office offers non-salary benefits to staff under the Agreement and other individual industrial instruments, such as IFAs. These benefits incorporate various types of leave, such as annual, personal and long service leave, as well as flexible working arrangements, access to salary packaging, health and lifestyle reimbursement and eyewear reimbursement for screen-based work.

Section 24(1) of the PS Act provides conditions for SES staff. These provide SES annual salary advancement based on performance and do not make provision for performance pay.

The Office does not have any staff employed under Australian Workplace Agreements or common law contracts.

For the full set of data relating to the management of human resources, see **Appendix 5**.

Diversity and inclusion

The Office values and respects the diversity of our staff, stakeholders and partners. In 2025–26, the Office strengthened its commitment to a diverse workforce and to fostering an inclusive workplace through the support and delivery of various initiatives including:

- delivering Disability Confident and Neuroinclusive Manager Training
- delivering training on First Nations Cultural Awareness for Executive Leaders
- drafting a Diversity, Inclusion & Belonging Strategy 2025–2027

- launching our Disability Action Plan 2025–27
- progressing our Innovate Reconciliation Action Plan 2025–2027
- supporting multiple Australian Public Service wide strategies including, but not limited to, the Australian Public Service Gender Equality Strategy 2021–26 and APS Disability Employment Strategy 2020–25.

The Office continued to partner with employee diversity networks including the Culturally and Linguistically Diverse Network, EnABLED Network, First Nations Employee Network and Pride Network. The Office celebrated a number of cultural events, including:

- Global Accessibility Awareness Day (GAAD)
- Harmony Week
- IDAHOBIT (International Day Against Homophobia, Biphobia, Intersex Discrimination, and Transphobia)
- International Day of People with Disability
- International Women's Day
- NAIDOC Week
- National Reconciliation Week
- Ramadan
- Wear It Purple Day.

Workforce profile

As at 30 June 2026, there were 343 staff (328.6 full-time equivalent) employed in the Office under the PS Act. These figures include 331 ongoing, 12 non-ongoing and zero casual employees. These figures exclude the Ombudsman and Deputy Ombudsman who are statutory office holders.

Women made up 66.5% of the Office's workforce. Part-time staff represented 17.2%. Staff who identified as First Nations made up 2.9% of our workforce, and 7.9% of staff identified as living with a disability.

The Office's average total remuneration gender pay gap (GPG) was -3.1% and the median was -4.5% as at 31 December 2025. A negative percentage indicates women are paid more on average than men.

Appendix 5 has a comprehensive and detailed breakdown of the Office's workforce.

Disability reporting

The Office has continued its commitment to supporting the implementation of Australia's Disability Strategy 2021–2031 (the Strategy). The Strategy sets out a 10-year national policy framework to improve the lives of people with disability, promote participation and create a more inclusive society.

In September 2025, the Office launched its Disability Action Plan 2025–27 which outlines a series of actions to be implemented across the following areas:

- culture of inclusion
- recruitment and retention
- learning and development
- accessibility.

The Office's employee-led disability network, EnABLED, has focused on improving access and inclusion for people with disability through promoting accessibility, fostering inclusion, championing disability rights and enhancing awareness of the diverse forms of disability.

Purchasing

Overview

The Office's procurement policy reflects the principles of the Commonwealth Procurement Rules, directing focus on obtaining value for money, encouraging competition, and ensuring arrangements are an efficient, effective, economical and ethical use of government resources.

The Office has a central advisory unit to support staff undertaking procurement, including delivering training programs and performing quality assurance testing across procurement activities. Procurement workflows are embedded in the financial management information system and facilitate contact management. Where appropriate, the Office uses panel arrangements and documentation available on the Commonwealth Contracting Suite. Procurement practices are supported by the Accountable Authority Instructions and internal policies and guidelines.

The Office supports small business participation in the Australian Government Procurement market by:

- complying with the Commonwealth Procurement Framework
- using the Commonwealth contracting suite for low-risk procurement valued under $200,000.

Small and Medium Enterprises (SMEs) and Small Enterprise participation statistics are available on the Department of Finance, Statistics on the Australian Government Procurement Contract website (finance.gov.au).

The Office of the Commonwealth Ombudsman recognises the importance of ensuring small businesses are paid on time, complying with the government's Supplier Pay on Time or Pay Interest Policy.

The Office's policies and processes support the goals of the government's Indigenous Procurement Policy. We seek to engage First Nations businesses where possible, ensuring our procurement arrangements adhere to the value for money and best fit principles.

All procurements valued at $10,000 or more are published on the AusTender website (tenders.gov.au) as soon as practicable.

Consultancy contracts

The Office engages consultancy services in circumstances where expertise is not available internally or when independent research, review or assessment is required. Consultants are typically engaged to investigate a defined issue or problem, carry out defined reviews or evaluations or provide independent advice and information to assist the Office's decision making. The decision to engage a consultant is made in accordance with the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and related regulations including the Commonwealth Procurement Rules and relevant internal policies.

During 2025–26, 7 new reportable consultancy contracts were entered into, involving total actual expenditure of $0.174 million. In addition, 44 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of $0.402 million.

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 (tenders.gov.au).

Table 8: The top 5 organisations receiving a share of reportable consultancy contract expenditure in 2025–26

Name of organisation	Expenditure $ (GST exclusive)	Proportion of 2025–26 total spend (%)
Lonergan Research	122,980	21
EY Sweeney	102,260	17
Bellchambers Barrett	55,891	9
RSM Australia	54,250	9
Virtuoso Consulting	42,046	7
Total	**377,427**	**63**

During 2025–26, 52 new reportable non-consultancy contracts were entered into, involving total actual expenditure of $4.759 million. In addition, 62 ongoing reportable non-consultancy contracts were entered into during the previous reporting period, involving total actual expenditure of $2.254 million.

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 (tenders.gov.au).

Table 9: The top 5 organisations receiving a share of reportable non-consultancy contract expenditure in 2025–26

Name of organisation	Expenditure $ (GST exclusive)	Proportion of 2025–26 total spend (%)
Cushman & Wakefield	2,514,972	35
Factor Tech Pty Ltd	1,210,802	17
SolsticeIT	407,976	6
Data#3	335,986	5
Human Solutions	216,500	3
Total	**4,686,236**	**66**

Advertising campaigns

The Office did not conduct any advertising campaigns during the 2025–26 period.

Exempt contracts

The Office did not procure any contracts amounting to more than $10,000 that were exempt from reporting on the AusTender website (tenders.gov.au).

Compliance reporting

There were no significant issues reported to the responsible Minister under paragraph 19(1)(e) of the PGPA Act that relate to non-compliance with the public governance, performance and accountability legislative framework by the Office.

An internal compliance process is undertaken throughout the year, and the results are considered by the Executive Committee and the Audit and Risk Committee.

Asset management

Capital assets managed by the Office include plant and equipment, property related and intangibles.

Part 7

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Appendices

Appendix 1: All public contacts

Table 10: All public contacts 2025–26 as at 30 June 2026

Public contacts	Received	Finalised
Complaints		
Commonwealth complaints		
Agriculture, Fisheries and Forestry	36	39
Attorney-General's	366	353
Climate Change, Energy, the Environment and Water	26	31
Defence	383	355
Education	34	43
Employment and Workplace Relations	382	368
Finance	6,327	6,279
Foreign Affairs and Trade	197	189
Health, Disability and Ageing	2,237	2,299
Home Affairs	1,435	1,506
Industry, Science and Resources	27	21
Infrastructure, Transport, Regional Development, Communications, Sport & Arts	149	138
Parliamentary Departments (not a portfolio)	3	2
Prime Minister and Cabinet	59	58
Social Services	107	86
Treasury	398	386
Veterans' Affairs (part of the Defence Portfolio)	218	199
Commonwealth Ombudsman (Part of Attorney-General's portfolio)	501	524
Subtotal	**12,885**	**12,8876**
Industry complaints		
Overseas Students Ombudsman	1,074	1,350
Private Health Insurance Ombudsman	3,485	3,467
Postal Industry Ombudsman	4,509	4,907
VET Student Loans Ombudsman	528	423
Subtotal	**9,596**	**10,147**

Public contacts	Received	Finalised
National Student Ombudsman complaints	3,945	3,081
ACT Ombudsman complaints	700	652
Public Interest Disclosure (PID) Complaint	70	52
TOTAL complaints	**27,196**	**26,808**
Other contacts		
Program specific matters		
ACT Freedom of Information (FOI) Access Application	0	0
ACT Reportable Conduct Notifications	264	219
Defence Force Ombudsman (DFO) Report	52	356
DFO Reparation Payment	146	305
DFO Report out of jurisdiction	12	39
FOI Deemed Decision	7	8
FOI Extension Request	24	22
FOI Review Request	71	48
FOI Request (Commonwealth)	222	263
PID Extension	195	195
Subtotal	**993**	**1,455**
Enquiries		
Private Health Insurance Ombudsman enquiries	1,244	1,188
National Student Ombudsman enquiries	465	471
Out of jurisdiction	4,551	4,832
ACT FOI Enquiry	0	0
ACT General Enquiry	2	2
ACT Inspector Enquiry	0	0
ACT Reportable Conduct	209	217
DFO Enquiry	10	11
Ombudsman General Enquiry or Service Delivery feedback	62	36
PID Enquiry	455	464
Subtotal	**6,998**	**7,221**
TOTAL public contacts	**35,187**	**35,484**

Appendix 2: Financial statements

Australian National Audit Office

INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

Opinion

In my opinion, the financial statements of the Office of the Commonwealth Ombudsman (the Entity) for the year ended 30 June 2026:

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

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

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

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

Basis for opinion

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

Other information

The Accountable Authority is responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2026 but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does not cover the other information, and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Commonwealth Ombudsman 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 Commonwealth

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Ombudsman is also responsible for such internal control as the Commonwealth Ombudsman determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Commonwealth Ombudsman 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 Commonwealth Ombudsman 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

Michael Bryant

Senior Director

Delegate of the Auditor-General

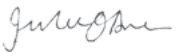
Canberra

6 October 2026

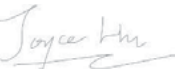
STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER

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 non-corporate Commonwealth entity will be able to pay its debts as and when they fall due.

Signed. 

Julie O'Brien
Acting Commonwealth Ombudsman
1St October 2026

Signed.. 

Joyce Hu
Acting Chief Financial Officer
1st October 2026

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Statement of Comprehensive Income

for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	**41,597**	37,152	43,372
Suppliers	1.1B	**10,334**	11,120	6,565
Depreciation and amortisation	2.2A	**2,625**	3,136	3,529
Finance costs	1.1C	**390**	276	349
Impairment loss on financial instruments	1.1D	**3**	-	-
Write-down and impairment of other assets	1.1E	**-**	125	-
Total expenses		**54,949**	51,809	53,815
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	**5,181**	5,591	4,700
Other revenue	1.2B	**157**	140	65
Total own-source revenue		**5,338**	5,731	4,765
Net (cost of)/contribution by services		**(49,611)**	(46,078)	(49,050)
Revenue from Government	1.2C	47,751	45,496	47,537
Surplus/(Deficit) before income tax on continuing operations		**(1,860)**	(582)	(1,513)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		**88**	-	-
Total comprehensive income/(loss)		**(1,772)**	(582)	(1,513)

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

Budget Variances Commentary

Total expenses of $54.949m exceeded the budget by $1.134m/2.1%, primarily due the development of a cloud-based complaint and case management system ($2.704m). This investment sought equity funding in the 2025-26 portfolio annual estimates statements (PAES) of $3.128m.

Employee benefits of $41.597m were lower than budgeted (-$1.775m/-4.1%) due to actual average staffing levels of 325 being 9 less than budgeted (334) and a redirection of funds to Suppliers. Supplier costs of $10.334m, exceeded the budget by $3.769m/57.4%, $2.122m attributed to the case management investment.

Depreciation and amortisation of $2.625m were lower than budgeted (-$0.904m/25.6%), with less depreciation on right of use assets ($-1.171m) offset by an increase in depreciation in other assets ($0.263m).

Revenue from Government of $47.751m reported a variance $0.214m/0.5% due to a reclassification of capital funds to support the case management investment (+$0.568m), offset by an additional efficiency dividend (-$0.354m).

The comprehensive loss of $1.772m, exceeded the original budget by $0.259m largely due to the case management investment ($2.704m), offset against lower depreciation ($0.904m), lower employee/other supplier costs ($0.710m) and increased funding ($0.787m).

The PAES favourable operating loss variance of $2.869m is primarily attributed to a delay in case management expenditure ($1.643m), lower depreciation ($0.904m), increased employee/other supplier costs ($0.295m) and an increase in own source

Statement of Financial Position

as at 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
ASSETS				
Financial assets				
Cash and cash equivalents	2.1A	**233**	233	241
Trade and other receivables	2.1B	**15,077**	14,222	15,524
Total financial assets		**15,310**	14,455	15,765
Non-financial assets[1]				
Buildings	2.2A	**12,595**	13,491	9,776
Plant and equipment	2.2A	**82**	89	226
Computer software	2.2A	**85**	157	377
Other non-financial assets	2.2B	**1,098**	1,285	903
Total non-financial assets		**13,860**	15,022	11,282
Total assets		**29,170**	29,477	27,047
LIABILITIES				
Payables				
Suppliers	2.3A	**1,421**	1,564	3,036
Other payables	2.3B	**1,499**	1,184	1,501
Total payables		**2,920**	2,748	4,537
Interest bearing liabilities				
Leases	2.4A	**10,415**	10,506	8,827
Total interest bearing liabilities		**10,415**	10,506	8,827
Provisions				
Employee provisions	4.1A	**8,622**	7,538	6,454
Other provisions	2.5A	**37**	36	-
Total provisions		**8,659**	7,574	6,454
Total liabilities		**21,994**	20,828	19,818
Net assets		**7,176**	8,649	7,229
EQUITY				
Contributed equity		**16,328**	16,028	16,896
Reserves		**1,498**	1,410	1,410
Retained surplus/(Accumulated deficit)		**(10,650)**	(8,789)	(11,077)
Total equity		**7,176**	8,649	7,229

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

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

Budget Variances Commentary

Assets

Total assets of $29.170m exceed the budget by $2.123m/7.8%.
The variance is primarily due to a decrease in financial assets (-$0.455m) and an increase in Buildings (right of use assets) following the continued lease in Canberra and new arrangements in Adelaide and Perth ($2.819m).

Liabilities

Total liabilities of $21.994m exceed the budget by $2.176m/11.0%.
The variance is primarily due to lower supplier payables ($1.615m) offset by an increase in right-of-use building leases ($1.588m) and an increase in employee provisions ($2.168m).
Supplier payables and lease liabilities are broadly in line with the prior year. Employee provisions include annual leave and long service leave based on employee remuneration at the estimated salary rates that will apply at the time the leave is expected to be taken.

Statement of Changes in Equity

for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
CONTRIBUTED EQUITY				
Opening balance as at 1 July				
Balance carried forward from previous period		**16,028**	15,166	16,028
Transactions with owners				
Contributions by owners				
Departmental capital budget		**300**	862	868
Total transactions with owners		**300**	862	868
Closing balance as at 30 June		**16,328**	16,028	16,896
RETAINED EARNINGS				
Opening balance				
Balance carried forward from previous period		**(8,789)**	(8,207)	(9,564)
Adjustment for errors		**(1)**	-	-
Adjusted opening balance		**(8,790)**	(8,207)	(9,564)
Comprehensive income				
Surplus/(Deficit) for the period		**(1,860)**	(582)	(1,513)
Total comprehensive income		**(1,860)**	(582)	(1,513)
Closing balance as at 30 June		**(10,650)**	(8,789)	(11,077)
ASSET REVALUATION RESERVE				
Opening balance				
Balance carried forward from previous period		**1,410**	1,410	1,410
Comprehensive income				
Other comprehensive income		**88**	-	-
Closing balance as at 30 June		**1,498**	1,410	1,410
TOTAL EQUITY				
Opening balance				
Balance carried forward from previous period		**8,649**	8,369	7,874
Adjustment for errors		**(1)**	-	-
Adjusted opening balance		**8,648**	8,369	7,874
Comprehensive income				
Surplus/(Deficit) for the period		**(1,860)**	(582)	(1,513)
Other comprehensive income		**88**	-	-
Total comprehensive income		**(1,772)**	(582)	(1,513)
Transactions with owners				
Contributions by owners				
Departmental capital budget		**300**	862	868
Total transactions with owners		**300**	862	868
Closing balance as at 30 June		**7,176**	8,649	7,229

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

Accounting Policy

Equity Injections

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

Cash Flow Statement

for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		**54,858**	54,633	47,493
Rendering of services		**5,187**	5,262	4,700
GST received		**1,065**	1,592	-
Other		**1,716**	2,797	-
Total cash received		**62,826**	64,284	52,193
Cash used				
Employees		**41,304**	35,933	43,372
Suppliers		**11,669**	15,065	6,456
Interest payments on lease liabilities		**379**	276	349
GST paid		**14**	1,442	-
Section 74 receipts transferred to OPA		**7,917**	9,627	-
Total cash used		**61,283**	62,343	50,177
Net cash from/(used by) operating activities		**1,543**	1,941	2,016
INVESTING ACTIVITIES				
Cash used				
Purchase of leasehold improvements		**85**	2,262	868
Total cash used		**85**	2,262	868
Net cash from/(used by) investing activities		**(85)**	(2,262)	(868)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		**85**	2,239	868
Total cash received		**85**	2,239	868
Cash used				
Principal payments of lease liabilities		**1,543**	1,926	2,016
Total cash used		**1,543**	1,926	2,016
Net cash from/(used by) financing activities		**(1,458)**	313	(1,148)
Net increase/(decrease) in cash held		**-**	(8)	-
Cash and cash equivalents at the beginning of the reporting period		**233**	241	241
Cash and cash equivalents at the end of the reporting period	2.1A	**233**	233	241

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

Overview

The Office of Commonwealth Ombudsman (the Office) is an Australian non-corporate government entity established under the Ombudsman Act 1976 (the Ombudsman Act). The Office has staff in multiple locations around Australia with it's principal place of business in Canberra.
The outcome for the Office is: 'Fair and accountable administrative action by Australian Government and prescribed private sector entities, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.

The Basis of Preparation

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

The financial statements have been prepared in accordance with:

a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and

b) Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

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

Taxation

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

Events After the Reporting Period

There have been no events after 30 June 2026 which will affect the financial position of the Office materially at the reporting date.

Financial Performance

This section analyses the financial performance of the office of the Ombudsman's for the year ended 2026.

1.1 Expenses

	2026 $'000	2025 $'000
1.1A: Employee benefits		
Wages and salaries	**32,165**	28,398
Superannuation		
Defined contribution plans	**4,421**	3,686
Defined benefit plans	**1,221**	1,239
Leave and other entitlements	**3,788**	3,829
Separation and redundancies	**2**	-
Total employee benefits	**41,597**	37,152

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

1.1B: Suppliers		
Goods and services supplied or rendered		
Audit fees (paid)	**57**	299
Consultants	**2,100**	923
Property operating expenses	**422**	1,003
Employee Related	**1,122**	1,189
Legal Fees	**386**	438
Professional Services	**349**	352
Insurance	**72**	82
External Audit Fees	**69**	65
Contractors	**992**	1,439
Travel	**729**	1,114
Office Consumables	**192**	104
Membership Fees	**38**	45
IT Goods and Services	**3,150**	3,419
Other	**128**	214
Total goods and services supplied or rendered	**9,806**	10,686
Other suppliers		
Workers compensation expenses	**528**	434
Total other suppliers	**528**	434
Total suppliers	**10,334**	11,120

The above lease disclosures should be read in conjunction with the accompanying notes 1.1E, 2.2A, and 3.2 under 1.1C Finance costs.

Accounting Policy
Short-term leases and leases of low-value assets

The Office has no short-term lease commitment as at 30 June 2026.

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

	2026 $'000	2025 $'000
1.1C: Finance costs		
Interest on lease liabilities	**379**	276
Other interest payments	**10**	-
Unwinding of discount	**1**	-
Total finance costs	**390**	276

The above lease disclosures should be read in conjunction with the accompanying notes 1.1E, 2.2A, and 3.2 under 1.1C Finance costs.

Accounting Policy
All borrowing costs are expensed as incurred.

1.1D: Impairment loss on financial instruments		
Impairment on trade and other receivables	**3**	-
Total impairment on financial instruments	**3**	-
1.1E: Write-down and impairment of other assets		
Impairment of property, plant and equipment		125
Total write-down and impairment of other assets	**-**	125

1.2 Own-Source Revenue and Gains

	2026 $'000	2025 $'000
Own-Source Revenue		
1.2A: Revenue from contracts with customers		
Rendering of services	**5,181**	5,591
Total revenue from contracts with customers	**5,181**	5,591
Major product / service line:		
Australian Government entities (related parties)	**299**	851
State and Territory Governments	**4,882**	4,740
	5,181	5,591

Accounting Policy

Revenue from the sale of goods is recognised when control has been transferred to the buyer.

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

The Office will classify a service-based agreement as within the scope of AASB 15 and recognise revenue in relation to services rendered from that agreement when all the following conditions are satisfied:

- The Office has an agreement that has been approved by all parties to the agreement;
- The obligations of each party under the agreement can be identified;
- A pattern of transfer of services can be identified;
- The agreement has commercial substance;
- It is highly probable that the Office will collect payment.

Service revenue is generated from providing services to State and Territory Governments or Commonwealth agencies. The agreements with customers can involve multiple services. Where an agreement with a customer has multiple services, the services all relate to a specific performance obligation, and as such the services are bundled for the purpose of revenue recognition. Revenue is recognised on a per unit basis and is not considered variable revenue. The transaction price is the total amount of consideration to which the Office expects to be entitled in exchange for transferring the promised services to a customer. The transaction price is based on a service unit price for recovering costs and is initially determined applying judgement. The unit price is reviewed at the end of the revenue period to adjust revenues recognised for the actual unit cost. This process can result in the recognition of a customer contract liability or receivable.

The benefits to the customers under the agreements are provided and consumed simultaneously. The likelihood of re-performance of any aspects of the services are low and, as such, the Office recognises the services revenue over time with proportionate recognition over the period of the agreement. The services are typically charged in arrears and as such, liabilities are not raised in relation to those obligations.

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

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

	2026 $'000	2025 $'000
1.2B: Other revenue		
Resources received free of charge		
Remuneration of auditors	**69**	65
Other	**88**	75
Total other revenue	**157**	140

Accounting Policy

Resources Received Free of Charge

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

1.2C: Revenue from Government		
Appropriations		
Departmental appropriations	**47,751**	45,496
Total revenue from Government	**47,751**	45,496

Accounting Policy

Revenue from Government

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

Financial Position

This section analyses the Office of the Commonwealth Ombudsman's assets used to conduct its operations and the operating liabilities incurred as a result.

Employee related information is disclosed in the People and Relationships section.

2.1 Financial Assets

	2026 $'000	2025 $'000
2.1A: Cash and cash equivalents		
Cash on hand or on deposit	**233**	233
Total cash and cash equivalents	**233**	233

Accounting Policy
Cash is recognised at its nominal amount.

2.1B: Trade and other receivables		
Goods and services receivables		
Goods and services	**158**	159
Total goods and services receivables	**158**	159
Appropriation receivables		
Appropriation receivable	**14,917**	13,893
Total appropriation receivables	**14,917**	13,893
Other receivables		
GST receivable from the Australian Tax Office	**2**	170
Total other receivables	**2**	170
Total trade and other receivables (gross)	**15,077**	14,222

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

Accounting Policy
Financial assets

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

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, contract and lease 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.

2.2 Non-Financial Assets

2.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles[1]

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

	Buildings $'000	Plant and equipment $'000	Computer Software $'000	Total $'000
As at 1 July 2025				
Gross book value	18,362	173	467	19,002
Accumulated depreciation, amortisation and impairment	(4,871)	(84)	(310)	(5,265)
Total as at 1 July 2025	13,491	89	157	13,737
Additions				
Purchase or internally developed	85	21	-	106
Right-of-use assets	1,452	-	-	1,452
Revaluations and impairments recognised in other comprehensive income	73	15	-	88
Depreciation and amortisation	(834)	(43)	(72)	(949)
Depreciation on right-of-use assets	(1,672)	-	-	(1,672)
Disposals				
Gross Book value	-	(10)	-	(10)
Accumulated depreciation	-	10	-	10
Gross Book value - RoU	(1,684)	-	-	(1,684)
Accumulated depreciation - RoU	1,684	-	-	1,684
Total as at 30 June 2026	12,595	82	85	12,762

	Buildings $'000	Plant and equipment $'000	Computer Software $'000	Total $'000
Total as at 30 June 2026 represented by				
Gross book value	16,554	121	467	17,142
Accumulated depreciation, amortisation and impairment	(3,959)	(39)	(382)	(4,380)
Total as at 30 June 2026	12,595	82	85	12,762
Carrying amount of right-of-use assets	8,607	-	-	8,607

No property, plant and equipment or intangibles are expected to be sold or disposed of within the next 12 months.

Revaluations of non-financial assets and intangible assets

All revaluations were conducted in accordance with the revaluation policy. An independent, full revaluation was performed on 30 June 2026 resulting in an increase in leasehold improvements ($0.073m) and plant and equipment ($0.015m).

All increments were recorded in the asset revaluation reserve unless there had been a previous write down, in which case the previous write down was first reversed. All decrements were expensed except if there was an existing revaluation surplus, in which case the previous revaluation surplus was first reversed.

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

As at the reporting date, the Office had no significant contractual commitments for the acquisition of property, plant, equipment or intangible assets. (2025: $3.7m)

Reconciliation of the opening and closing balances of property, plant and equipment that are subject to operating leases for 2025

	Buildings $'000	Plant and equipment $'000	Computer Software $'000	Total $'000
Total as at 1 July 2024				
Gross book value	**18,633**	**385**	**467**	**19,485**
Accumulated depreciation, amortisation and impairment	**(11,536)**	**(111)**	**(216)**	**(11,863)**
Total as at 1 July 2024	**7,097**	**274**	**251**	**7,622**
Additions				
Purchase or internally developed	**3,027**	**11**	**-**	**3,038**
Right-of-use assets	**6,338**	**-**	**-**	**6,338**
Depreciation and amortisation	**(981)**	**(71)**	**(94)**	**(1,146)**
Depreciation on right-of-use assets	**(1,990)**	**-**	**-**	**(1,990)**
Disposals				
Gross Book value	**(608)**	**(223)**	**-**	**(831)**
Accumulated depreciation	**608**	**98**	**-**	**706**
Gross Book value - RoU	**(9,028)**	**-**	**-**	**(9,028)**
Accumulated depreciation - RoU	**9,028**	**-**	**-**	**9,028**
Total as at 30 June 2025	**13,491**	**246**	**157**	**13,737**
Total as at 30 June 2025 represented by				
Gross book value	**18,362**	**173**	**467**	**19,002**
Accumulated depreciation, amortisation and impairment	**(4,871)**	**(84)**	**(310)**	**(5,265)**
Total as at 30 June 2025	**13,491**	**89**	**157**	**13,737**

Accounting Policy

Non-Financial assets

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than $5,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in right of use building leases taken up by the Office where there exists an obligation to make good the premises at the end of the lease. These costs are included in the value of the Office's right of use asset with a corresponding provision for the 'make good' recognised.

Lease Right of Use (ROU) Assets

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

On initial adoption of AASB 16 the Office of the Commonwealth Ombudsman has adjusted the ROU assets at the date of initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition in Commonwealth agency, GGS and Whole of Government financial statements.

Revaluations

Following initial recognition at cost, property, plant and equipment **(excluding ROU assets)** are carried at fair value (or an amount not materially different from fair value) less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depended upon the volatility of movements in market values for the relevant assets.

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

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

Depreciation

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

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

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

	2025	2026
Leasehold improvements	Lease terms	Lease terms
Plant and equipment	3 to 25 years	3 to 25 years

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

Accounting Policy (continued)

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 Office 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 Office's intangibles comprise externally developed software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of the Office's software are 1 to 15 years (2025: 1 to 15 years).

All software assets were assessed for indications of impairment as at 30 June 2026.

	2026 $'000	2025 $'000
2.2B: Other non-financial assets		
Prepayments	**1,098**	1,285
Total other non-financial assets	**1,098**	1,285
Other non-financial assets expected to be recovered		
No more than 12 months	**1,098**	1,285
Total other non-financial assets	**1,098**	1,285

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

2.3 Payables

	2026	2025
	$'000	$'000
2.3A: Suppliers		
Trade creditors and accruals	**1,421**	1,564
Total suppliers	**1,421**	1,564
Suppliers expected to be settled		
No more than 12 months	**1,421**	1,564
Total suppliers	**1,421**	1,564

Settlement terms are 20 days (2025: 20 days)

	2026	2025
	$'000	$'000
2.3B: Other payables		
Salaries and wages	**1,280**	1,009
Superannuation	**201**	163
Prepayments received/unearned income	**18**	12
Total other payables	**1,499**	1,184
Other payables to be settled		
No more than 12 months	**1,499**	1,184
Total other payables	**1,499**	1,184

2.4 Interest Bearing Liabilities

	2026 $'000	2025 $'000
2.4A: Leases		
Lease liabilities	**10,415**	10,506
Total leases	**10,415**	10,506
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	**2,002**	1,772
Between 1 to 5 years	**6,388**	6,941
More than 5 years	**3,431**	3,431
Total leases	**11,821**	12,144

Total cash outflow for leases for the year ended 30 June 2026 was $1.922m (2025: $2.202m).

The Office in its capacity as lessee has several lease contracts, the most significant being a building lease for its main office located in Canberra. This lease is for a 10-year term, due to expire in late 2034, and includes fixed annual rent review escalation clauses and options to extend.

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

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

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

2.5 Other Provisions

	2026 $'000	2025 $'000
2.5A: Other provisions		
Make good provision	**37**	36
Total Make good provision	**37**	36
Make good liabilities expected to be settled		
More than 12 months	**37**	36
Total competitive neutrality liabilities	**37**	36

Accounting Judgements and Estimates

The Office's building lease in Sydney contains a make-good clause including an estimate of projected costs. The Office has assessed this expenditure in line with contractual obligations and provided accordingly.

	Provision for restoration[1] $'000	Total $'000
As at 1 July 2025	36	36
Additional provisions made	1	1
Total as at 30 June 2026	37	37

Funding

This section identifies the Office of the Ombudsman's funding structure.

3.1 Appropriations

3.1A: Annual appropriations

Annual Appropriations for 2026

	Annual Appropriation[1]	Adjustments to appropriation[2]	Total appropriation	Appropriation applied in 2026 (current and prior years)	Variance[3]
	$'000	$'000	$'000	$'000	$'000
Departmental					
Ordinary annual services	**47,751**	**7,968**	**55,719**	**(54,910)**	**809**
Capital Budget[4]	**868**	**-**	**868**	**(85)**	**783**
Total departmental	**48,619**	**7,968**	**56,587**	**(54,995)**	**1,592**

1. Total $0.586m of current year annual appropriation withheld under section 51 of the PGPA Act or quarantined for administrative purposes.
2. Adjustments to appropriation include adjustments to current year annual appropriations including Advance to the Finance Minister (AFM), PGPA Act section 74 receipts, PGPA Act section 75 transfers.
3. The variance in ordinary annual services represents the application of current and prior year's appropriation and own-source revenue.
4. Departmental Budgets are appropriated through Appropriation Acts (No.1,3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Annual Appropriations for 2025

	Annual Appropriation	Adjustments to appropriation[1]	Total appropriation	Appropriation applied in 2025	Variance[2]
	$'000	$'000	$'000	$'000	$'000
Departmental					
Ordinary annual services	45,496	9,608	55,104	(54,641)	463
Capital Budget[3]	862	-	862	(2,239)	(1,377)
Total departmental	46,358	9,608	55,966	(56,880)	(914)

1. Adjustments to appropriations include adjustments to current year annual appropriations including Advance to the Finance Minister (AFM), PGPA Act section 74 receipts and PGPA Act section 75 transfers.
2. The variance in ordinary annual services represents the application of current and prior year's appropriation and own-source revenue. The variance in capital budget of $1.377m is the result of expenditure on capital projects funded from prior year appropriation.
3. Departmental Budgets are appropriated through Appropriation Acts (No.1,3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

3.1B: Unspent annual appropriations

	2026	2025
	$'000	$'000
Departmental		
Supply Act (No. 3) 2022-23 - Departmental Capital Budget[1]	**-**	653
Appropriation Act (No. 1) 2024-25 - Operating	**-**	13,893
Appropriation Act (No. 1) 2025-26 - Departmental Capital Budget[1]	**421**	-
Supply Act (No. 3) 2025-26 - Departmental Capital Budget[1]	**362**	-
Appropriation Act (No. 1) 2025-26 - Operating	**13,086**	-
Appropriation Act (No. 3) 2025-26 - Operating	**1,616**	-
Cash at Bank	**233**	233
Total departmental	**15,718**	14,779

1. The unspent annual appropriation is shown inclusive of PGPA Act section 51 withholdings of:
Supply Act (No. 3) 2022-2023 of $0.653m
Supply Act (No. 3) 2025-2026 of $0.362m
Appropriation Act (No. 1) 2025-2026 of $0.421m

3.2 Net Cash Appropriation Arrangements

	2026	2025
	$'000	$'000
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	**(1,772)**	(582)
Plus : depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)[1]	**949**	1,146
Plus : depreciation of right-of-use assets[2]	**1,672**	1,990
Less : lease principal repayments[2]	**1,543**	1,926
Net Cash Operating Surplus/ (Deficit)[3]	**(694)**	628

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

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

People and relationships

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

4.1 Employee Provisions

	2026 $'000	2025 $'000
4.1A: Employee provisions		
Leave	**8,622**	7,538
Total employee provisions	**8,622**	7,538

Accounting policy

Liabilities for short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the Office's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to the estimated future cash flows to be made in respect to all employees as at 30 June 2026. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Separation and Redundancy

Provision is made for separation and redundancy benefit payments. The Office recognises a provision for restructuring when it has developed a detailed formal plan for the restructuring and has informed those employees affected that it will carry out the restructure.

Superannuation

The Office's staff are members of the Public Sector Superannuation Scheme (PSS), or the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government.

The PSS is a defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The Office 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 Office accounts for the contributions as if they were contributions to defined contribution plans

The liability for superannuation recognised as at 30 June represents outstanding contributions.

4.2 Key Management Personnel Remuneration

Key management personnel are those who have authority and responsibility for planning, directing and controlling the activities of the Agency, directly or indirectly, including any director (whether executive or otherwise) of the Agency. The Office has determined the key management personnel to be the Ombudsman, Deputy Ombudsman, First Assistant Ombudsman, Chief Operating Officer and Senior Assistant Ombudsmen.

Key management personnel remuneration is reported in the table below:

	2026	2025
	$'000	$'000
Short-term employee benefits	**2,862**	2,804
Post-employment benefits	**406**	434
Other long-term employee benefits	**75**	141
Total key management personnel remuneration expenses[1]	**3,343**	3,379

The total number of key management personnel that are included in the above table are 13 (2025: 13). This includes substantive key management personnel and extended acting arrangements defined as being engaged for a period of 6 continuous weeks or more. The Office has nine KMP roles.

[1] The key management personnel remuneration excludes the remuneration and other benefits of the Attorney-General. The Attorney-General's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the Office.

4.3 Related Party Disclosures

Related party relationships:

The Office is an Australian Government controlled entity. Related parties to this Agency are key management personnel including the Portfolio Minister and executive, and other Australian Government entities.

Transactions with related parties:

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of taxes, receipt of a Medicare rebate or higher education loans. These transactions have not been separately disclosed in this note.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by the Office, it has been determined that there are no related party transactions to be separately disclosed (2025: nil).

5.1 Financial Instruments

	2026 $'000	2025 $'000
5.1A: Categories of financial instruments		
Financial assets at amortised cost		
Cash and cash equivalents	**233**	233
Trade and other receivables	**158**	159
Total financial assets at amortised cost	**391**	392
Total financial assets	**391**	392
Financial Liabilities		
Financial liabilities measured at amortised cost		
Supplier payables	**1,421**	1,564
Total financial liabilities measured at amortised cost	**1,421**	1,564
Total financial liabilities	**1,421**	1,564

Accounting Policy

Financial assets

In accordance with AASB 9 *Financial* Instruments, the Office classifies its financial assets measured at amortised cost. The classification depends on both the Office's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the Office becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Financial Assets at Amortised Cost

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

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

Amortised cost is determined using the effective interest method.

Effective Interest Method

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

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period 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, contract and lease 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

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

Financial Liabilities at Amortised Cost

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

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

5.2 Fair Value Measurement

Accounting Policy

The Office's leasehold improvements are held at their carrying values as at 30 June 2026. An independent full revaluation (excluding right of use assets) was performed to assess fair value as at 30 June 2026.

5.2A: Fair value measurement

	Fair value measurements at the end of the reporting period	
	2026	2025
	$'000	$'000
Non-financial assets		
Leasehold improvements	**3,988**	4,663
Plant and equipment	**82**	89
Total non-financial assets	**4,070**	4,752

Other information

6.1 Current/non-current distinction for assets and liabilities

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

	2026 $'000	2025 $'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	**233**	233
Trade and other receivables	**15,077**	14,222
Prepayments	**1,098**	1,285
Total no more than 12 months	**16,408**	15,740
More than 12 months		
Leasehold improvements	**12,595**	13,491
Plant and equipment	**82**	89
Computer software	**85**	157
Total more than 12 months	**12,762**	13,737
Total assets	**29,170**	29,477
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	**1,421**	1,564
Other payables	**1,499**	1,184
Leases	**1,648**	1,420
Employee provisions	**3,516**	3,074
Total no more than 12 months	**8,084**	7,242
More than 12 months		
Leases	**8,767**	9,086
Employee provisions	**5,106**	4,464
Other provisions	**37**	36
Total more than 12 months	**13,910**	13,586
Total liabilities	**21,994**	20,828

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Appendix 3: Key performance indicator 1a (KPI-1a) standards

Table 11: Results against standards for KPI-1a: target 80% of complaint handling performance standards met

Jurisdiction	Theme	Standard	Target	Result	Outcome
Complaints Continuum (excluding ACT, PID Investigations, DFO and VET FEE-HELP Redress Scheme)	Timeliness	Percentage of enquiries and out of jurisdiction contacts finalised within 10 working days.	95%	94%	Not met
		Percentage of complaints finalised in 30 working days.	50%	53%	Met
		Percentage of complaints finalised within 90 working days.	75%	73%	Not met
		Percentage of complaints finalised in 6 months.	85%	86%	Met
		Percentage of complaints finalised in 12 months.	99%	96%	Not met
	Quality	Percentage of compliance with quality assurance requirements (Complaints and Investigations).	90%	95%	Met
	Productivity	Percentage of total complaints finalised against complaints received.	99%	98.8%	Not met
	Telephony	Average speed of answer is within target.	10m	11m 13s	Not met
		Average speed of call back is within target.	30m	27m 47s	Met
Conciliation & Restorative Engagement (CaRE) in National Student Ombudsman (NSO)	Effectiveness	Conciliation services result in an agreement.	70%	74%	Met
	Timeliness	Conciliation services are finalised within 10 weeks.	80%	21%	Not met

Jurisdiction	Theme	Standard	Target	Result	Outcome
Public Interest Disclosure (PID) Investigations	Timeliness	Percentage finalised in 12 months.	70%	50%	Not met
	Quality	Percentage compliance with Quality Assurance requirements.	90%	100%	Met
Defence Force Ombudsman (DFO)	Timeliness	Percentage of DFO reports assessed in 8 months (excluding time with the Department of Defence).	80%	33%	Not met
	Productivity	Percentage of targeted number of decisions finalised per quarter.	80%	87%	Met
	Quality	Significant errors identified in complaints by quality checking.	<= 10%	6%	Met

Appendix 4: Information Publication Scheme

The Information Publication Scheme (IPS) applies to Australian Government agencies that are subject to the *Freedom of Information Act 1982* (FOI Act). The IPS encourages Australian Government agencies to proactively release a broad range of information to the public on their websites.

The Commonwealth Ombudsman's IPS plan describes how the Office complies with the IPS requirements and how the Office gives access to information published under the IPS.

More information, including a copy of the IPS plan, is available on the IPS page at Information publication scheme | Commonwealth Ombudsman.

Appendix 5: Management of human resources

Table 12: Senior Executives (engaged for a period of six weeks or more or more, continuous)

Name	Position	Term
Iain Anderson	Commonwealth Ombudsman	Full Term
Julie O'Brien	Deputy Commonwealth Ombudsman	Part year - appointed 3rd November 2025
Sarah Bendall	First Assistant Ombudsman	Full Term
Lisa Collett	Chief Operating Officer	Part year – ceased 20th March 2026
Joanne Mulder	Senior Assistant Ombudsman	Full Term
Katrina Dwyer	Senior Assistant Ombudsman	Full Term
Julia Galluccio	Senior Assistant Ombudsman	Full Term
Justine Westerbeek	Senior Assistant Ombudsman	Full Term
Jacqueline Hanna	Senior Assistant Ombudsman	Part year - appointed 14th January 2026
Katherine Anderson	Senior Assistant Ombudsman	Part year – ceased 17th October 2025
Carmen Miragaya	Acting Senior Assistant Ombudsman	Part year – acting
Belinda Meekin	Acting Senior Assistant Ombudsman	Part year – acting
Jillian Craven	Acting First Assistant Ombudsman	Part year – acting

Remuneration policy and practices

The Ombudsman and Deputy Ombudsman's remuneration is set by the Remuneration Tribunal under s 7 of the *Remuneration Tribunal Act 1973*. Remuneration for senior executive employees of the Office is established through individual determinations made under s 24(1) of the *Public Service Act 1999* (Public Service Act). The Ombudsman determines salary rates for the Office's Senior Executive Staff (SES) in accordance with the Office's SES Remuneration Policy and with regard to SES remuneration levels across the Australian Public Service (APS), as set out in the annual APS Remuneration Report, market forces and any applicable Australian Government policy/advice. The Office of the Commonwealth Ombudsman Enterprise Agreement 2024–27 (EA) provides remuneration and conditions for all non-SES staff. The EA also allows individual flexibility arrangements for remuneration, superannuation, working hours, leave, allowance and overtime rates.

Table 13: Information about remuneration for key management personnel including all SES remuneration

			Short-term benefits			Post-employment benefits	Other long-term benefits			
Name	Position title	Term as KMP	Base salary ($)	Bonuses ($)	Other benefits and allowances ($)	Superannuation contributions ($)	Long service leave ($)	Other long-term benefits ($)	Termination benefits ($)	Total remuneration ($)
Iain Anderson	Commonwealth Ombudsman	Full year	496,434	-	5,237	72,527	12,789	-	-	586,987
Julie O'Brien	Deputy Commonwealth Ombudsman	Part year - appointed 3/11/25	216,860	-	13,044	33,997	2,534	-	-	266,435
Sarah Bendall	First Assistant Ombudsman	Full Term	306,807	-	11,179	42,636	12,098	-	-	372,720
Lisa Collett	Chief Operating Officer	Part year – ceased 25/03/2026	200,390	-	10,141	39,465	6,664	-	-	256,660
Joanne Mulder	Senior Assistant Ombudsman	Full Term	314,166	-	5,237	45,948	7,082	-	-	372,433
Katrina Dwyer	Senior Assistant Ombudsman	Full Term	230,925	-	5,536	30,584	6,894	-	-	273,939
Julia Galluccio	Senior Assistant Ombudsman	Full Term	270,608	-	5,237	45,936	10,745	-	-	332,526
Justine Westerbeek	Senior Assistant Ombudsman	Full Term	236,874	-	11,179	33,541	4,493	-	-	286,087
Jacqueline Hanna	Senior Assistant Ombudsman	Part year - appointed 14/01/26	116,073	-	5,117	17,761	1,448	-	-	140,399

			Short-term benefits			Post-employment benefits	Other long-term benefits			
Name	Position title	Term as KMP	Base salary ($)	Bonuses ($)	Other benefits and allowances ($)	Superannuation contributions ($)	Long service leave ($)	Other long-term benefits ($)	Termination benefits ($)	Total remuneration ($)
Katherine Anderson	Senior Assistant Ombudsman	Part year - ceased on 17/10/25	201,162	-	5,950	17,387	1,968	-	-	226,467
Carmen Miragaya	Acting Senior Assistant Ombudsman	Part year	49,592	-	79	7,858	1,416	-	-	58,945
Belinda Meekin	Acting Senior Assistant Ombudsman	Part year	72,366	-	111	9,032	4,256	-	-	85,765
Jillian Craven	Acting First Assistant Ombudsman	Part year	71,443	-	112	8,992	2,573	-	-	83,120
Total			**2,783,700**	**-**	**78,159**	**405,664**	**74,960**	**-**	**-**	**3,342,483**

Table 14: All ongoing employees current reporting period (2025–26)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	11	1	12	13	5	18	–	–	–	–	–	–	–	–	–	30
Qld	14	–	14	29	10	39	–	–	–	–	–	–	–	–	–	53
SA	20	1	21	28	5	33	–	–	–	–	–	–	–	–	–	54
Tas	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vic	20	4	24	42	11	53	1	–	1	–	–	–	–	–	–	78
WA	4	1	5	8	7	15	–	–	–	–	–	–	–	–	–	20
ACT	29	2	31	53	11	64	–	1	1	–	–	–	–	–	–	96
NT	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
External territories	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Overseas	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	**98**	**9**	**107**	**173**	**49**	**222**	**1**	**1**	**2**	**–**	**–**	**–**	**–**	**–**	**–**	**331**

Table 15: All ongoing employees previous reporting period (2024–25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	8	-	8	12	2	14	-	-	-	-	-	-	-	-	-	22
Qld	11	-	11	27	9	36	-	-	-	-	-	-	-	-	-	47
SA	18	-	18	31	6	37	-	-	-	-	-	-	-	-	-	55
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	19	2	21	30	12	42	-	-	-	-	-	-	-	-	-	63
WA	3	1	4	6	4	10	-	-	-	-	-	-	-	-	-	14
ACT	25	3	28	47	11	58		1	1			-			-	87
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**84**	**6**	**90**	**153**	**44**	**197**	**-**	**1**	**1**	**-**	**-**	**-**	**-**	**-**	**-**	**288**

Table 16: All non-ongoing employees current reporting period (2025–26)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Qld	1	–	1	2	–	2	–	–	–	–	–	–	–	–	–	3
SA	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Tas	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vic	2	–	2	2	–	2	–	–	–	–	–	–	–	–	–	4
WA	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–	1
ACT	2	–	2	2	–	2	–	–	–	–	–	–	–	–	–	4
NT	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
External territories	–	–	–	–		–	–	–	–	–	–	–	–	–	–	–
Overseas	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	**6**	**–**	**6**	**6**	**–**	**6**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**12**

Table 17: All non-ongoing employees previous reporting period (2024–25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	2	–	2	3	–	3	–	–	–	–	–	–	–	–	–	5
Qld	1	–	1	2	–	2	–	–	–	–	–	–	–	–	–	3
SA	2	–	2	2	–	2	–	–	–	–	–	–	–	–	–	4
Tas	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vic	4	–	4	3	1	4	1	–	1	–	–	–	–	–	–	9
WA	1	–	1	1	–	1	–	–	–	–	–	–	–	–	–	2
ACT	2	1	3	8	4	12	–	–	–	–	–	–	–	–	–	15
NT	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
External territories	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Overseas	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	**12**	**1**	**13**	**19**	**5**	**24**	**1**	**–**	**1**	**–**	**–**	**–**	**–**	**–**	**–**	**38**

Table 18: Australian Public Service Act ongoing employees current reporting period (2025–26)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
SES 2	–	–	–	1	–	1	–	–	–	–	–	–	–	–	–	1
SES 1	–	–	–	5	–	5	–	–	–	–	–	–	–	–	–	5
EL 2	6	–	6	17	6	23	–	–	–	–	–	–	–	–	–	29
EL 1	20	3	23	38	10	48	–	–	–	–	–	–	–	–	–	71
APS 6	31	3	34	45	21	66	–	–	–	–	–	–	–	–	–	100
APS 5	28	2	30	51	6	57	1	1	2	–	–	–	–	–	–	89
APS 4	12	1	13	16	6	22	–	–	–	–	–	–	–	–	–	35
APS 3	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–	1
APS 2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
APS 1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	**98**	**9**	**107**	**173**	**49**	**222**	**1**	**1**	**2**	**–**	**–**	**–**	**–**	**–**	**–**	**331**

Table 19: Australian Public Service Act ongoing employees previous reporting period (2024–25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
SES 2	–	–	–	1	–	1	–	–	–	–	–	–	–	–	–	1
SES 1	–	–	–	6	–	6	–	–	–	–	–	–	–	–	–	6
EL 2	7	–	7	15	6	21	–	–	–	–	–	–	–	–	–	28
EL 1	16	4	20	31	9	40	–	–	–	–	–	–	–	–	–	60
APS 6	27	2	29	43	16	59	–	–	–	–	–	–	–	–	–	88
APS 5	26	–	26	42	3	45	–	–	–	–	–	–	–	–	–	71
APS 4	8	–	8	15	10	25	–	1	1	–	–	–	–	–	–	34
APS 3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
APS 2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
APS 1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	**84**	**6**	**90**	**153**	**44**	**197**	**–**	**1**	**1**	**–**	**–**	**–**	**–**	**–**	**–**	**288**

Table 20: Australian Public Service Act non-ongoing employees current reporting period (2025–26)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
SES 2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
SES 1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
EL 2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
EL 1	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–	1
APS 6	2	–	2	1	–	1	–	–	–	–	–	–	–	–	–	3
APS 5	1	–	1	–	–	–	–	–	–	–	–	–	–	–	–	1
APS 4	2	–	2	5	–	5	–	–	–	–	–	–	–	–	–	7
APS 3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
APS 2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
APS 1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	**6**	**–**	**6**	**6**	**–**	**6**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**12**

Table 21: Australian Public Service Act non-ongoing employees previous reporting period (2024–25)

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
SES 2	–	–	–	1	–	1	–	–	–	–	–	–	–	–	–	1
SES 1	–	–	–	6	–	6	–	–	–	–	–	–	–	–	–	6
EL 2	7	–	7	15	6	21	–	–	–	–	–	–	–	–	–	28
EL 1	16	4	20	31	9	40	–	–	–	–	–	–	–	–	–	60
APS 6	27	2	29	43	16	59	–	–	–	–	–	–	–	–	–	88
APS 5	26	–	26	42	3	45	–	–	–	–	–	–	–	–	–	71
APS 4	8	–	8	15	10	25	–	1	1	–	–	–	–	–	–	34
APS 3	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
APS 2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
APS 1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total	**84**	**6**	**90**	**153**	**44**	**197**	**–**	**1**	**1**	**–**	**–**	**–**	**–**	**–**	**–**	**288**

Table 22: Australian Public Service Act employees by full-time and part-time status current reporting period (2025–26)

	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	
SES 3	–	–	–	–	–	–	–
SES 2	1	–	1	–	–	–	1
SES 1	5	–	5	–	–	–	5
EL 2	23	6	29	–	–	–	29
EL 1	58	13	71	1	1	1	72
APS 6	76	24	100	3	3	3	103
APS 5	80	9	89	1	1	1	90
APS 4	28	7	35	7	7	7	42
APS 3	1	–	1	–	–	–	1
APS 2	–	–	–	–	–	–	–
APS 1	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Total	**272**	**59**	**331**	**12**	**12**	**343**	**272**

Table 23: Australian Public Service Act employees by full-time and part-time status previous reporting period (2024–25)

	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	
SES 3	–	–	–	–	–	–	–
SES 2	1	–	1	–	–	–	1
SES 1	6	–	6	–	–	–	6
EL 2	22	6	28	–	–	–	28
EL 1	47	13	60	4	–	4	64
APS 6	70	18	88	3	1	4	92
APS 5	68	3	71	8	1	9	80
APS 4	23	11	34	17	4	21	55
APS 3	–	–	–	–	–	–	–
APS 2	–	–	–	–	–	–	–
APS 1	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Total	**237**	**51**	**288**	**32**	**6**	**38**	**326**

Table 24: Australian Public Service Act employees by location current reporting period (2025–26)

	Ongoing	Non-ongoing	Total
NSW	30	-	30
Qld	53	3	56
SA	54	-	54
Tas	-	-	-
Vic	78	4	82
WA	20	1	21
ACT	96	4	100
NT	-	-	-
External territories	-	-	-
Overseas	-	-	-
Total	**331**	**12**	**343**

Table 25: Australian Public Service Act employees by location previous reporting period (2024–25)

	Ongoing	Non-ongoing	Total
NSW	22	5	27
Qld	47	3	50
SA	55	4	59
Tas	-	-	-
Vic	63	9	72
WA	14	2	16
ACT	87	15	102
NT	-	-	-
External territories	-	-	-
Overseas	-	-	-
Total	**288**	**38**	**326**

Table 26: Australian Public Service Act Indigenous employment current reporting period (2025–26)

	Total
Ongoing	10
Non-Ongoing	0
Total	**10**

Table 27: Australian Public Service Act Indigenous employment previous reporting period (2024–25)

	Total
Ongoing	11
Non-Ongoing	1
Total	**12**

Table 28: Australian Public Service Act employment arrangements current reporting period (2025–26)

Arrangement Title	SES	Non-SES	Total
Determinations under s 24(1)	6	0	6
Office of the Commonwealth Ombudsman Enterprise Agreement 2024–27	-	329	329
Individual Flexible Agreements under the Office of the Commonwealth Ombudsman Enterprise Agreement 2024–27	-	8	8
Total	**6**	**337**	**343**

Table 29: Australian Public Service Act employment arrangements previous reporting period (2024–25)

Arrangement Title	SES	Non-SES	Total
Determinations under s 24(1)	7	-	7
Office of the Commonwealth Ombudsman Enterprise Agreement 2024–27	-	313	313
Individual Flexible Arrangements	-	6	6
Total	**7**	**319**	**326**

Table 30: Australian Public Service Act employment salary ranges by classification level (minimum/maximum) current reporting period (2025–26)

	Minimum Salary	Maximum Salary
SES 3	-	-
SES 2	276,146	313,382
SES 1	219,355	252,619
EL 2	141,957	160,902
EL 1	121,917	131,653
APS 6	99,734	111,701
APS 5	88,834	96,829
APS 4	78,947	86,246
APS 3	70,934	76,820
APS 2	62,775	68,963
APS 1	57,497	60,946
Other	-	-
Minimum/Maximum range	**57,497**	**313,382**

Table 31: Australian Public Service Act employment salary ranges by classification level (minimum/maximum) previous reporting period (2024–25)

	Minimum Salary	Maximum Salary
SES 3	-	-
SES 2	267,066	303,077
SES 1	212,142	244,312
EL 2	137,289	155,611
EL 1	117,908	127,324
APS 6	94,563	105,910
APS 5	85,155	91,809
APS 4	76,351	82,898
APS 3	68,505	73,939
APS 2	60,145	66,695
APS 1	54,516	58,738
Other	-	-
Minimum/Maximum range	**54,516**	**303,077**

Appendix 6: Entity resource statement

Table 32: Entity resource statement 2025–26

	Actual available appropriation for 2025–26 $'000 (a)	Payments made 2025–26 $'000 (b)	Balance remaining 2025–26 $'000 (a) - (b)
Departmental			
Prior year appropriations available	13,893	13,893	0
Annual appropriations – ordinary annual services[1]	55,719	41,017	14,702
Departmental capital budget	868	653	215
Total resourcing and payments for the Office of the Commonwealth Ombudsman	**70,480**	**55,563**	**14,917**

1. *Appropriation Act (No. 1) 2025–26* – this also includes s 74 external revenue.

Table 33: Resource summary – expenses for outcome 1

Outcome 1: Fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.			
	Budget* 2025–26 $'000	Actual 2025–26 $'000	Variance 2025–26 $'000
Program 1.1: Office of the Commonwealth Ombudsman			
Departmental Expenses	47,537	48,617	(1,080)
s 74 External revenue[1]	4,700	5,181	(481)
Expenses not requiring appropriation in the Budget Year[2]	3,594	2,694	900
Total for program 1.1	**55,381**	**56,492**	**-661**
Total for outcome 1	**55,831**	**56,492**	**-661**
Average Staffing Level (number)	334	325	11

* The full year budget includes any subsequent adjustment made to the 2025–26 budget at portfolio supplementary 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 consist of depreciation, amortisation, make good, audit fees, and write down and impairment of assets.

Appendix 7: Ecologically sustainable development and environmental performance

Emissions Reduction Plan

The Office has developed our first Emissions Reduction Plan (ERP). Our ERP sets out our planned activities to reduce emissions to net zero by 2030 and includes both planned and new initiatives to reduce emissions.

The Office will continue to monitor and report on our progress towards net zero.

Ecologically sustainable development

In 2025–26 the Office continued to mitigate the effects of our operations on the environment through:

- enhancements to videoconferencing to reduce the need for travel
- procuring energy-efficient equipment and lighting solutions, including smart lighting systems that activate only when work areas are occupied
- ensuring new leases entered into meet the requirement of the Net Zero in Government Operations Strategy
- providing recycling bins to divert recyclable materials from landfill.

The Office engages with office location landlords to make use of and encourage sustainability initiatives. In addition, the Office will continue to reduce waste, conserve resources and minimise carbon emissions in line with the government's net zero target. All new office leases will be a minimum of 5.0 Star National Australian Built Environment Rating System (NABERS) energy rating.

Table 34: 2025–26 greenhouse gas emissions inventory – location-based method

Emission source	Scope 1 t CO_2-e	Scope 2t CO_2-e	Scope 3 t CO_2-e	Total t CO_2-e
Electricity (location-based approach)	n/a	77.45	6.34	83.79
Natural gas	0.00	n/a	0.00	0.00
Solid waste	0.00	n/a	0.00	0.00
Refrigerants	0.00	n/a	n/a	0.00
Fleet and other vehicles	0.00	n/a	0.00	0.00
Domestic commercial flights	n/a	n/a	67.07	67.07
Domestic hire car	n/a	n/a	1.07	1.07
Domestic travel accommodation	n/a	n/a	20.54	20.54
Other energy	0.00	n/a	0.00	0.00
Total t CO_2-e	**0.00**	**77.45**	**95.02**	**172.47**

1. Scope 1, Scope 2, Scope 3 and Total emissions are presented as tonnes carbon dioxide equivalent (t CO_2-e).

2. Electricity emissions are calculated using the location-based method.

3. Refrigerants are being phased and are an optional source in 2025–26 emissions reporting. See the Emissions Reporting Framework for more details.

Table 35: 2025–26 electricity greenhouse gas emissions

Emission source	Scope 2 t CO_2-e	Scope 3 t CO_2-e	Total t CO_2-e	Electricity kWh
Location-based electricity emissions	77.45	6.34	83.79	123,752.39
Market-based electricity emissions	46.02	6.25	52.27	56,814.90
Total renewable electricity[1]	n/a	n/a	n/a	71,937.50
Renewable Power Percentage[2]	n/a	n/a	n/a	22,261.29
Jurisdictional Renewable Power Percentage[3]	n/a	n/a	n/a	47,719.72
GreenPower	n/a	n/a	n/a	1,956.49
Large-scale generation certificates	n/a	n/a	n/a	0.00

Note: The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. Scope 2, Scope 3 and Total emissions are presented as tonnes carbon dioxide equivalent (t CO_2-e). Electricity data is reported in kilowatt hours (kWh).

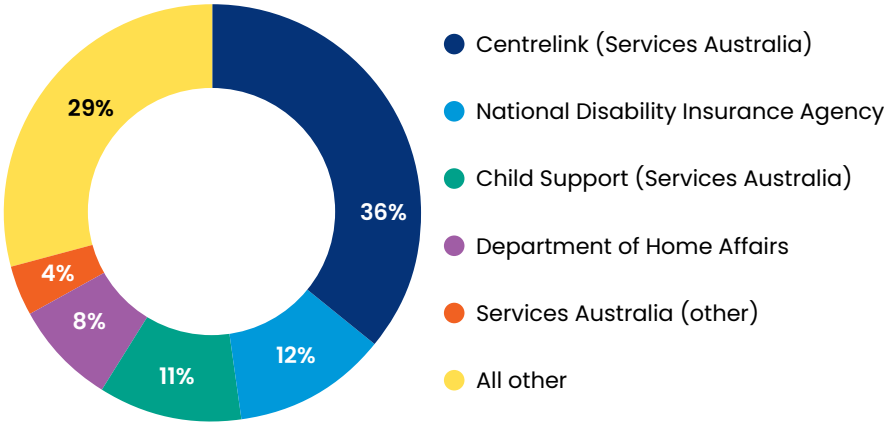
1. Total renewable electricity excludes behind-the-meter solar other than generation used to create large-scale generation certificates (LGCs).

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. Jurisdictional Renewable Power refers to the Jurisdictional Renewable Power Percentage (JRPP). Currently, the Australian Capital Territory is the only jurisdiction with JRPP.

Appendix 8: The top 5 parliamentary complaints by area

Figure 15: Top 5 parliamentary areas by number of complaints



Appendix 9: Submissions, appearances and briefings for parliamentary committees

Name	Parliamentary Committee	Type	Month
Whistleblower Protection Authority Bill 2024	Legal and Constitutional Affairs Legislation Committee	Appearance	Aug 2025
Private Briefing	Private Briefing	Briefing	Aug 2025
Inquiry into the Social Security and Other Legislation Amendment (Technical Changes No. 2) Bill 2025	Senate Community Affairs Legislation Committee	Submission	Sep 2025
Review of the Telecommunications and Other Legislation Amendment Bill 2025	Parliamentary Joint Committee on Intelligence and Security	Submission	Sep 2025
Review of AFP retained data activities and functions under Part 5.3 of the Criminal Code and Division 3A of Part IAA of the *Crimes Act 1914*	Parliamentary Joint Committee on Intelligence and Security	Submission	Sep 2025
Inquiry into the Administrative Review Tribunal and Other Legislation Amendment Bill 2025	Senate Legal and Constitutional Affairs Legislation Committee	Submission	Sep 2025
Private Briefing	Private Briefing	Briefing	Oct 2025
Inquiry to the Education Legislation Amendment (Integrity and Other Measures) Bill 2025	Senate Education and Employment Legislation Committee	Submission	Nov 2025
Senate inquiry into the Australian Education Commission bills	Senate Education and Employment Legislation Committee	Submission	Jan 2026
Senate inquiry into offshore processing and resettlement arrangements	Senate Legal and Constitutional Affairs Reference Committee	Submission	Jan 2026
Inquiry into the Defence Amendment (Sexual Assault Prevention, Intervention and Response Commission) Bill 2025	Senate Foreign Affairs, Defence and Trade Legislation Committee	Submission	Feb 2026
Inquiry into the Crimes and Other Legislation Amendment (Omnibus No, 1) Bill 2026	Senate Legal and Constitutional Affairs Legislation Committee	Submission	Apr 2026
Inquiry into the integrity of the National Disability Insurance Scheme	Joint Standing Committee on the NDIS	Submission	Apr 2026

Name	Parliamentary Committee	Type	Month
Inquiry into the integrity of the National Disability Insurance Scheme	Joint Standing Committee on the NDIS	Appearance	May 2026
Inquiry into racism, hate and violence directed at Aboriginal and Torres Strait Islander people	Joint Standing Committee on Aboriginal and Torres Strait Islander Affairs	Submission	May 2026
Review of the Australian Criminal Intelligence Commission (ACIC) reform package	Parliamentary Joint Committee on Intelligence and Security	Submission	Jun 2026
Inquiry into the National Disability Insurance Scheme Amendment (Securing the NDIS for Future Generations) Bill 2026	Senate Community Affairs Legislation Committee	Submission	Jun 2026
Inquiry into the Defence Force Discipline Amendment (RCDVS Implementation and Related Measures No. 1) Bill 2026	Senate Foreign Affairs, Defence and Trade Legislation Committee	Submission	Jun 2026

Appendix 10: List of reports and publications

Table 36: List of reports and publications published on the Commonwealth Ombudsman website in 2025–26

Title	Date published	Short description
Post Visit Summary – Gallipoli Barracks Enoggera	03/07/2025	A post visit summary report on a visit by the Commonwealth NPM to the Gallipoli Barracks, Enoggera on 26 November 2024.
Post Visit Summary – Lavarack Barracks	03/07/2025	A post visit summary report on a visit by the Commonwealth NPM to the Lavarack Barracks, Townsville on 27–28 November 2024.
Report on Commonwealth Ombudsman's Activities Under Part V of the *Australian Federal Police Act 1979* – 2023–24	10/07/2025	This report summarises the work of the Office of the Commonwealth Ombudsman to review the Australian Federal Police's (AFP) administration of Part V of the *Australian Federal Police Act 1979* for the 2023–24 financial year.
Private Health Insurance Ombudsman Quarterly Update – Q3 2024–25	14/07/2025	Private health insurance oversight from the Office of the Commonwealth Ombudsman, including highlights, key accomplishments, progress and upcoming priorities covering the January to March 2025 quarter.
Reporting abuse in Defence – Statistics to 30 June 2025	15/07/2025	The Office, within its Defence Force Ombudsman jurisdiction, can receive reports of contemporary and historic abuse within the Australian Defence Force under the *Ombudsman Regulations 2017*. This report presents statistics to 30 June 2025.
Quarterly Report Under S 712F(6) of the *Fair Work Act 2009* – Q2 2024–25	24/07/2025	This is the second quarterly report for 2024–25 by the Commonwealth Ombudsman under s 712F(6) of the *Fair Work Act 2009.*
Australian NPM Joint Statement – NT Youth Justice Reforms	01/08/2025	The members of the Australian National Preventive Mechanism released a statement outlining their concerns about youth justice reforms passed by the Northern Territory Government, including removal of the principle of detention as a last resort and enabling spit hoods to be used on children in youth detention.
Public Interest Disclosure Scheme Biannual Report 1 July 2024 – 31 December 2024	01/08/2025	Our first 6-monthly report on the operation of the *Public Interest Disclosure Act 2013* (PID Act) since reforms to the PID Act commenced on 1 July 2023.

Title	Date published	Short description
Automation in the Targeted Compliance Framework	06/08/2025	An investigation into the cancellation of income support payments under the Targeted Compliance Framework.
Surveillance Device Six Monthly Report – 1 July to 31 December 2024	11/08/2025	Report to the Attorney-General on agencies' compliance with the *Surveillance Devices Act 2004* (Cth) from Commonwealth Ombudsman inspections conducted from 1 July to 31 December 2024.
Righting Wrongful Detention	13/08/2025	A report on people wrongfully detained by the Department of Home Affairs for the period 1 July 2023 to 30 June 2024.
Reporting abuse in Defence – Statistics to 31 July 2025	15/08/2026	The Office, within its Defence Force Ombudsman jurisdiction, can receive reports of contemporary and historic abuse within the Australian Defence Force under the *Ombudsman Regulations 2017*. This report presents statistics to 31 July 2025.
Commonwealth Ombudsman Corporate Plan 2025–2026	22/08/2025	The Commonwealth Ombudsman Corporate Plan 2025–26 covers the 4year period to 2028–29, as required under s 35(1)(b) of the *Public Governance, Performance and Accountability Act 2013*.
Actions Speak Volume 10 – Delays in processing applications for Australian Citizenship by conferral	28/08/2025	This report details the Department of Home Affairs' implementation of recommendations from our investigation into the administration of Australian citizenship by conferral applications.
Reporting abuse in Defence – Statistics to 31 August 2025	04/09/2025	The Office, within its Defence Force Ombudsman jurisdiction, can receive reports of contemporary and historic abuse within the Australian Defence Force under the *Ombudsman Regulations 2017*. This report presents statistics to 31 August 2025.
What if the computer is wrong?	23/09/2025	A short report under s 15 of the *Ombudsman Act 1976* on why agencies need to be willing to check automated decisions.
Reporting abuse in Defence – Statistics to 30 September 2025	30/09/2025	The Office, within its Defence Force Ombudsman jurisdiction, can receive reports of contemporary and historic abuse within the Australian Defence Force under the *Ombudsman Regulations 2017*. This report presents statistics to 30 September 2025.

Title	Date published	Short description
Actions Speak Volume 11 – How the NDIA is putting in place the Participant Service Guarantee and communicating with people about access and planning timeframes	09/10/2025	This report details the NDIA's implementation of recommendations and suggestions regarding the Participant Service Guarantee, made by the Commonwealth Ombudsman in 2022 and 2023.
Private Health Insurance Ombudsman Quarterly Update – Q4 2024–25	17/10/2025	Private health insurance oversight from the Office of the Commonwealth Ombudsman, including highlights, key accomplishments, progress and upcoming priorities covering the April to June 2025 quarter, as well as an annual summary.
National Student Ombudsman Annual Report – 2024–25	27/10/2025	This annual report provides information on the activities, achievements and performance of the National Student Ombudsman for the 2024–25 financial year.
Public Interest Disclosure Scheme Annual Report – 2024–25	27/10/2025	This annual report provides insight from the Office of the Commonwealth Ombudsman on the operation of the *Public Interest Disclosure Act 2013* for the 2024–25 financial year.
Commonwealth Ombudsman Annual Report – 2024–25	27/10/2025	This annual report provides information on the activities, achievements and performance of the Office of the Commonwealth Ombudsman for the 2024–25 financial year.
Insights paper - Making time: Investigating Public Interest Disclosures	10/11/2025	This insights paper from the Office of the Commonwealth Ombudsman provides guidance to agencies on investigation timeframes and extension requests for Public Interest Disclosures.
Postal Industry Annual Summary – 2024–25	11/11/2025	This annual summary is from the Office of the Commonwealth Ombudsman in its role as the Postal Industry Ombudsman and provides insight into complaints received about postal operators for the 2024–25 financial year.
Public Statement – Cyber incidents within the higher education sector	12/11/2025	Public statement from the National Student Ombudsman on cybersecurity incidents in the higher education sector and the disruptions they can cause to students.
Public Statement – ACT Policing – mistaken arrest of Aboriginal teenager	01/12/2025	Statement announcing that the Commonwealth and ACT Ombudsman, Iain Anderson, has opened an Own Motion Investigation into the mistaken arrest of an Aboriginal teenager during a search for an alleged offender on 11 November 2025.

Title	Date published	Short description
Surveillance Device Six-Monthly Report – 1 January to 30 June 2025	09/12/2025	Report to the Department of Home Affairs on agencies' compliance with the *Surveillance Devices Act 2004* (Cth) from Commonwealth Ombudsman inspections conducted from 1 January to 30 June 2025.
Fairness in the Targeted Compliance Framework: when decisions are made beyond your control	09/12/2025	An investigation into the remediation of income support cancellations and oversight of decisions made by employment service providers affecting job seekers in the Targeted Compliance Framework.
Reporting abuse in Defence – Statistics to 30 November 2025	16/12/2026	The Office, within its Defence Force Ombudsman jurisdiction, can receive reports of contemporary and historic abuse within the Australian Defence Force under the *Ombudsman Regulations 2017*. This report presents statistics to 30 November 2025.
Private Health Insurance Ombudsman Quarterly Update – Q1 2025–26	13/01/2026	Private health insurance oversight from the Office of the Commonwealth Ombudsman, including highlights, key accomplishments, progress and upcoming priorities covering the July to September 2025 quarter.
Reporting abuse in Defence – Statistics to 31 December 2025	15/01/2026	The Office, within its Defence Force Ombudsman jurisdiction, can receive reports of contemporary and historic abuse within the Australian Defence Force under the *Ombudsman Regulations 2017*. This report presents statistics to 31 December 2025.
Following the law is not optional	27/01/2026	An investigation into the actions of Services Australia and the Department of Social Services to address an ongoing issue of noncompliance with the law.
Portfolio Additional Estimates Statements 2025–26	06/02/2026	The 2025–26 Portfolio Additional Estimates Statements informs Senators and Members of Parliament of the proposed allocation of resources to government outcomes.
Reporting Abuse in Defence – Statistics to 31 January 2026	12/02/2026	The Office, within its Defence Force Ombudsman jurisdiction, can receive reports of contemporary and historic abuse within the Australian Defence Force under the *Ombudsman Regulations 2017*. This report presents statistics to 31 January 2026.
Combined Crimes Act Annual Report – 2024–25	04/03/2026	This annual report presents the results of the Office of the Commonwealth Ombudsman's inspections of agencies' compliance with the *Crimes Act 1914* for Controlled Operations and Delayed Notification Search Warrants for the 2024–25 financial year.

Title	Date published	Short description
Account Takeover Warrants Annual Report – 2024–25	06/03/2026	This annual report presents the results of the Office of the Commonwealth Ombudsman's inspections of agencies' compliance with the *Crimes Act 1914* for Account Takeover Warrants for the 2024–25 financial year.
OPCAT in Action – Onshore Immigration Detention	10/03/2026	This report explores the impact the Department of Home Affairs' and Australian Border Force's management of the transition in service providers had on people in detention.
Assessment of Implementation of Past Suggestions – ACT Watch House and Police Stations	11/03/2026	In this report, the ACT and Commonwealth NPMs have assessed ACT Policing's implementation of the suggestions made in post visit summary reports following inspections of ACT Watch Houses and Police Stations.
Post Visit Report – ACT Watch House and Police Stations	11/03/2026	The ACT NPM and the Commonwealth NPM conducted a joint program of visits to the ACT Watch House, Belconnen Police Station, Gungahlin Police Station, Tuggeranong Police Station, Woden Police Station and Jervis Bay.
Oversight of Covert Electronic Surveillance Report 2024–2025	16/03/2026	Report to the Minister for Home Affairs on agencies' compliance with the *Telecommunications (Interception and Access) Act 1979* and the *Telecommunications Act 1997* from Commonwealth Ombudsman inspections conducted from 1 July 2024 to 30 June 2025.
Can I talk about this - The use of confidentiality requirements in university complaint-handling	17/03/20236	The National Student Ombudsman's first Own Motion Investigation focused on whether the application of confidentiality requirements can restrict students from seeking support during a complaint process and deter students from making or proceeding with a complaint.
Public Statement - Internal Reviews: Walk the Talk	24/03/2026	Public statement from the National Student Ombudsman on the University of Technology Sydney (UTS) failing to improve its handling of gender-based violence reports.
State of the Health Funds Annual Report – 2024–25	26/03/2026	This report also includes information about the complaints and enquiries that the Office handled in its capacity as the Private Health Insurance Ombudsman for financial year 2024–25.

Title	Date published	Short description
Financial Remedies for Government wrongs: good intentions, in need of practical reform	31/03/2026	An investigation into agency use of the Scheme for Compensation for Detriment caused by Defective Administration, Act of Grace and Waiver of Debt.
Actions Speak Volume 12 – Improving Comcare's decision-making framework for medical examinations and complaint handling	14/04/2026	This report details the implementation of suggestions made in a 2022 Commonwealth Ombudsman investigation into Comcare's management of medical examinations.
Reporting Abuse in Defence – Statistics to 31 March 2026	16/04/2026	The Office, within its Defence Force Ombudsman jurisdiction, can receive reports of contemporary and historic abuse within the Australian Defence Force under the *Ombudsman Regulations 2017*. This report presents statistics to 31 March 2026.
Insights paper – Bringing understanding to reprisal	16/04/2026	Guidance to agencies about how to better anticipate and protect against reprisal and improve the experience of those involved in whistleblowing.
Post Visit Summary - Three Maritime Vessels	21/04/2026	A post visit summary report on 3 semi-announced visits of 3 Australian Maritime Border Command vessels by the Commonwealth NPM.
Actions Speak Volume 13 – The National Disability Insurance Agency's handling of assistive technology requests	28/04/2026	This report assesses the implementation of suggestions made in a 2020 Commonwealth Ombudsman investigation into the NDIA's administration of assistive technology.
Procedures for facilitating and dealing with public disclosures relating to the Office of the Commonwealth Ombudsman	01/05/2026	These procedures provide information to the Office's employees (and contractors) about the *Public Interest Disclosure Act 2013*, explain how public interest disclosures can be made about the Office (as an agency) or its own public officials, or another Commonwealth agency, and explain how the Office will facilitate and handle such disclosures.
Quarterly Report Under S 712F(6) of the *Fair Work Act 2009* – Q1 2025–26	14/05/2026	This quarterly report summarises the work of the Office of the Commonwealth Ombudsman from 1 July to 30 September 2025 to review the exercise of examination powers by the Fair Work Ombudsman (FWO) and any member of staff of the Office of the FWO.

Title	Date published	Short description
Quarterly Report Under S 712F(6) of the *Fair Work Act 2009* – Q3 2024–25	14/05/2026	This quarterly report summarises the work of the Office of the Commonwealth Ombudsman from 1 January to 31 March 2025 to review the exercise of examination powers by the Fair Work Ombudsman (FWO) and any member of staff of the Office of the FWO.
Quarterly Report Under S 712F(6) of the *Fair Work Act 2009* – Q4 2024–25	14/05/2026	This quarterly report summarises the work of the Office of the Commonwealth Ombudsman from 1 April to 30 June 2025 to review the exercise of examination powers by the Fair Work Ombudsman (FWO) and any member of staff of the Office of the FWO.
Portfolio Budget Statements 2026–27	18/05/2026	The 2026–27 Portfolio Additional Estimates Statements informs Senators and Members of Parliament of the proposed allocation of resources to government outcomes.
Reporting Abuse in Defence – Statistics to 30 April 2026	21/05/2026	The Office, within its Defence Force Ombudsman jurisdiction, can receive reports of contemporary and historic abuse within the Australian Defence Force under the *Ombudsman Regulations 2017*. This report presents statistics to 30 April 2026.
OPCAT 20th Anniversary Joint Statement	22/06/2026	On 22 June 2026, the United Nations (UN) Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT) marked 20 years since it entered into force.
Surveillance Device Six Monthly Report – 1 July to 31 December 2025	30/06/2026	Report to the Department of Home Affairs on agencies' compliance with the *Surveillance Devices Act 2004* from Commonwealth Ombudsman inspections conducted from 1 July to 31 December 2025.

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Acronyms, initialisms and abbreviations

Term, acronym or abbreviation	Description or complete term
AASB	Australian Accounting Standards Board
ABF	Australian Border Force
ACIC	Australian Criminal Intelligence Commission
ACT	Australian Capital Territory
ADF	Australian Defence Force
ADV	Australian Defence Vessel
AFP	Australian Federal Police
AGD	Attorney-General's Department
AI	artificial intelligence
AMDRAS	Australian Mediator and Dispute Resolution Accreditation Standards
ANAO	Australian National Audit Office
APOR	Australasia and Pacific Ombudsman Region
APS	Australian Public Service
APSC	Australian Public Service Commission
ARC	Audit and Risk Committee
ARO	Authorised Review Officer
ART	Administrative Review Tribunal (replaced the former Administrative Appeals Tribunal)
ATO	Australian Taxation Office
AUSTRAC	Australian Transaction Reports and Analysis Centre
CAB	Change Advisory Board
CaRE	(National Student Ombudsman) Conciliation and Restorative Engagement
CALD	Culturally and Linguistically Diverse
CDDA	Compensation for Detriment caused by Defective Administration
COO	Chief Operating Officer
CRM	Customer Relationship Management
Cth	Commonwealth
DARS	Defence Abuse Reparation Scheme
DEWR	Department of Employment and Workplace Relations

Term, acronym or abbreviation	Description or complete term
Defence	Department of Defence and the Australian Defence Force
DFAT	Department of Foreign Affairs and Trade
DFO	Defence Force Ombudsman
DHA	Defence Housing Australia
DSS	Department of Social Services
DVA	Department of Veterans' Affairs
DWS	Dimension Weight Scanning
EA	Enterprise Agreement
EAG	(National Student Ombudsman) Education Advisory Group
EAP	Employee Assistance Program
EC	Executive Committee
EL	Executive Level
ESOS	Education Services for Overseas Students
FOI	Freedom of Information
FWO	Fair Work Ombudsman
GAAD	Global Accessibility Awareness Day
government	Australian Government
GPG	Gender Pay Gap
GST	Goods and Services Tax
Home Affairs	Department of Home Affairs
HR	Human Resources
ICT	Information and Communications Technology
IDAHOBIT	International Day Against Homophobia, Biphobia and Transphobia
IDN	Immigration Detention Network
IFA	Individual Flexibility Arrangement
IGIS	Inspector-General of Intelligence and Security
IOI	Issues of Interest
IOI	International Ombudsman Institute
IPS	Information Publication Scheme
ITSGC	Information Technology and Security Governance Committee
KPI	Key Performance Indicators
LEIO	Law Enforcement and Integrity Oversight
LHC	Lifetime health cover

Term, acronym or abbreviation	Description or complete term
MI	Ministerial Intervention
MP	Member of Parliament
MV	Merchant Vessel
NAIDOC	National Aborigines' and Islanders' Day Observance Committee
NDIA	National Disability Insurance Agency
NPM	National Preventive Mechanism
NSO	National Student Ombudsman
OAG	OPCAT Advisory Group
OAIC	Office of the Australian Information Commissioner
OMI	Own Motion Investigation
OOJ	Out of jurisdiction
OPCAT	Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment
ORI	Ombudsman Republik Indonesia
OSO	Overseas Students Ombudsman
PBS	Portfolio Budget Statement
PCM	Performance Criteria Measurements
PEC	Pre-Existing Condition
PGPA Act	*Public Governance, Performance and Accountability Act 2013*
PHIO	Private Health Insurance Ombudsman
PID	Public Interest Disclosure
PIO	Postal Industry Ombudsman
PSPF	Protective Security Policy Framework
PVS	Post Visit Summary
QA	Quality Assurance
QAF	Quality Assurance Framework
SAO	Senior Assistant Ombudsman
SEAOF	Southeast Asian Ombudsman Forum
SES	Senior Executive Service
SME	Small and Medium Enterprises
SPT	(United Nations) Subcommittee on Prevention of Torture
TCF	Targeted Compliance Framework
TIS	Translating and Interpreting Services

Term, acronym or abbreviation	Description or complete term
UN	United Nations
VAC	Visa Application Charges
VET	Vocational Education and Training
VFH	VET FEE-HELP
VSLO	VET Student Loans Ombudsman
WCAG	Web Content Accessibility Guidelines
WHS Act	*Work Health and Safety Act 2011*
WHSC	Work Health and Safety Committee
WRC	Workplace Relations Committee

Glossary

Term, acronym or abbreviation	Description or complete term
Act of Grace	A legislative remedy under the *Public Governance, Performance and Accountability Act 2013* that allows the Department of Finance, through its Minister, to make payments to people where there are special circumstances.
ADJR Act	The *Administrative Decisions (Judicial Review) Act 1977* (Cth) allows people to apply to the Federal Court of Australia or the Federal Circuit Court of Australia to seek a review of certain decisions, failures to make decisions, and decision-making conduct by Australian Government agencies.
Authorised officer	An officer appointed by the Principal Officer of an agency to receive and allocate public interest disclosures.
Coercive powers	Provisions in the *Ombudsman Act 1976* (Cth) and *Ombudsman Act 1989* (ACT) by which the Ombudsman can require an agency or person to provide the Office with information. Refer to Procedure 11.
Complaint	Contact with our Office indicating that something is unsatisfactory or unacceptable, in relation to an action by an agency or organisation within our jurisdiction. This includes: • complaints about an Australian Government agency, including the Australian Defence Force and the Australian Federal Police • complaints, including disputes, about public or private sector bodies received under any of the following jurisdictions: Postal Industry Ombudsman, Overseas Students Ombudsman, VET Student Loans Ombudsman, and Private Health Insurance Ombudsman • complaints about ACT Government agencies (under the ACT Ombudsman jurisdiction, including ACT FOI complaints, ACT PID complaints, and complaints about the ACT Integrity Commission) • complaints made about an agency or organisation within our jurisdiction, but where the issue raised is out of our jurisdiction (for example, an immigration decision which was made by the Minister personally). We are unable to consider this situation further, but it is still counted as a complaint to our Office.
Contact	Any external contact to our Office. Contacts are made up of complaints, program specific matters and any other enquiries.

Term, acronym or abbreviation	Description or complete term
Enquiry	Any contact with our Office that is not a complaint or program specific matter. This can include: • a request to the Office (for example, a request from a journalist, a request under the FOI Act for documents we hold, a Public Interest Disclosure about us, or a service delivery complaint made about our own services) • a purported complaint about an agency or organisation which is determined to be out of our jurisdiction based on the organisation being complained about (for example, telecommunications, banking, state government) • other enquiries (for example, how do I make a complaint about Agency X; an enquiry about private health insurance; PID enquiries; and enquiries made to the ACT Ombudsman regarding FOI/Reportable Conduct, and complaint handling advice for providers).
Finalised	A contact is finalised when we have finished taking action in response to that contact.
Issue of Interest (IOI)	Issues of Interest (IOI) is a function in our customer relationship management (CRM) system used by our Office to describe, track and monitor systemic issues, decisions or other actions and information. IOIs can be used to inform future actions and direction, such as deciding to write an issues paper, deciding to deal with a particular issue in a certain way or conducting own motion investigations.
***Ombudsman Act 1976* (Cth)**	The legislation establishing the functions, powers and duties of the Commonwealth Ombudsman.
Outcome	The end result of a contact to our Office. These can vary depending on the type of contact, and can include: • rectifying the situation for a person (such as restoring a payment, waiving a debt, a different decision, a better explanation from the agency, and an apology) • assistance or advice for a person (such as referral to a more appropriate avenue, a better explanation by us on review rights, advice on how to make a complaint, and an agency considering a matter in a more timely manner) • outcomes which reflect our role as independent and impartial (such as independent assurance that the agency's decision was lawful and reasonable) • outcomes for the broader community (such as changes to an agency's policies or practices).
Out of jurisdiction (OOJ)	A matter about which the Office has no legal power under the *Ombudsman Act 1976* to investigate.
Own Motion Investigation	An investigation conducted on the Ombudsman's own initiative.
Parliamentary complaint	Complaints to the Office about Commonwealth or ACT Government agencies or entities.

Term, acronym or abbreviation	Description or complete term
Preliminary inquiry	A short inquiry to an agency for the purpose of establishing jurisdiction or determining whether or not to exercise a discretion to not investigate a complaint.
Preliminary view	An internal Office process whereby issues identified during investigation are explained to the relevant agency and the opportunity to comment provided, before our Office reaches a final view.
Program specific matter	An application, report or other statutory process, which requires processing by our Office, but is not a complaint. This includes: • applications under the ACT FOI Act (review requests, extensions of time, etc) • reports of Defence abuse • PHIO mediations • FOI mediations • notifications under the ACT Reportable Conduct Scheme • PIDs, extension requests and notifications.
Public interest disclosure (PID)	Unless otherwise stated, this relates to an internal disclosure of wrongdoing which has been reported by a public official to an authorised internal recipient.
Sensitivity	An attribute of a complaint which may relate to the circumstances of the complainant or the content of the complaint.
Serious abuse	'Serious abuse' (within Defence) is defined as sexual abuse, serious physical abuse, and serious bullying and harassment. All reports of abuse are assessed to determine whether the reported abuse meets this definition.
Systemic issue	A systemic issue is likely to affect a class of persons beyond any person who lodged a complaint or raised a concern. Several complaints of the same type or a single complaint may raise a systemic issue, provided that the effect of the issue may clearly extend beyond a single complainant.
The Office	The Office of the Commonwealth Ombudsman.
The Ombudsman	The person occupying the statutory position of Commonwealth Ombudsman.
Transfer	Action by the Office to enable a complaint made to us to be actioned by another agency in accordance with its usual processes. Transfers may be authorised or required by legislation or occur by administrative agreement between the Office and the relevant agency. These can be contrasted with when we 'refer' a complainant to another agency, which involves us advising the complainant where and how to make a complaint to that agency, but we take no further action.
Vulnerability	An attribute of a complainant which may require particular considerations on our part to ensure equal access to our services. See Procedure 7.
Waiver of Debt	A legislative remedy under the *Public Governance, Performance and Accountability Act 2013* that extinguishes a debt someone owes to the government, meaning it no longer exists and cannot be recovered in the future.
Within jurisdiction	A contact about a matter the Office may investigate under the *Ombudsman Act 1976*.

Data caveats

Where necessary, the numbers of enquiries, complaints, investigations, issues and outcomes may have changed slightly from the previous year's annual report. This is not an error but reflects that data may have been re-classified or backdated since that point in time.

Complaints, enquiries and program specific matters are collectively known as cases. A case has an issue and outcome assigned to it when it is finalised. A contact can have more than one issue or outcome.

Results are presented as whole numbers for ease of reading, with rounding performed at the last stage of calculation for maximum accuracy. Values from x.00 to x.49 are rounded down and values from x.50 to x.99 are rounded up. Therefore, in some instances, results may not total 100%. In instances where Key Performance Indicators are less than one per cent of their metric, discretion can be used to include the decimal place.

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17AD(g)	**Letter of transmittal**			
17AI	Preliminaries	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	6
17AD(h)	**Aids to access**			
17AJ(a)	Preliminaries	Table of contents (print only).	Mandatory	8-9
17AJ(b)	References	Alphabetical index (print only).	Mandatory	196-204
17AJ(c)	References	Glossary of abbreviations and acronyms.	Mandatory	176-179
17AJ(d)	References	List of requirements.	Mandatory	186-195
17AJ(e)	Preliminaries	Details of contact officer.	Mandatory	5
17AJ(f)	Preliminaries	Entity's website address.	Mandatory	4
17AJ(g)	Preliminaries	Electronic address of report.	Mandatory	4
17AD(a)	**Review by accountable authority**			
17AD(a)	Part 1	A review by the accountable authority of the entity.	Mandatory	14-19
17AD(b)	**Overview of the entity**			
17AE(1)(a)(i)	Part 2	A description of the role and functions of the entity.	Mandatory	22-26
17AE(1)(a)(ii)	Part 2	A description of the organisational structure of the entity.	Mandatory	27
17AE(1)(a)(iii)	Part 2	A description of the outcomes and programmes administered by the entity.	Mandatory	26
17AE(1)(a)(iv)	Part 2	A description of the purposes of the entity as included in corporate plan.	Mandatory	22
17AE(1)(aa)(i)	Part 2	Name of the accountable authority or each member of the accountable authority	Mandatory	27

PGPA Rule Reference	Part of Report	Description	Requirement	Page
17AE(1)(aa)(ii)	Part 2	Position title of the accountable authority or each member of the accountable authority	Mandatory	27
17AE(1)(aa)(iii)	Part 2	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory	27
17AE(1)(b)	Part 2	An outline of the structure of the portfolio of the entity.	Portfolio departments mandatory	27
17AE(2)	Part 2	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory	N/A
17AD(c)	**Report on the Performance of the entity**			
	Annual performance Statements			
17AD(c)(i); 16F	Part 3	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory	32-44
17AD(c)(ii)	**Report on Financial Performance**			
17AF(1)(a)	Part 3	A discussion and analysis of the entity's financial performance.	Mandatory	44
17AF(1)(b)	Part 7	A table summarising the total resources and total payments of the entity.	Mandatory	161
17AF(2)	N/A	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory.	N/A

PGPA Rule Reference	Part of Report	Description	Requirement	Page
17AD(d)	**Management and Accountability**			
	Corporate Governance			
17AG(2)(a)	Part 6	Information on compliance with section 10 (fraud systems)	Mandatory	99
17AG(2)(b)(i)	Preliminaries	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory	6
17AG(2)(b)(ii)	Preliminaries	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory	6
17AG(2)(b)(iii)	Preliminaries	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory	6
17AG(2)(c)	Part 6	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	94-99
17AG(2)(d) – (e)	N/A	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, Mandatory	N/A
	Audit Committee			
17AG(2A)(a)	Part 6	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	94
17AG(2A)(b)	Part 6	The name of each member of the entity's audit committee.	Mandatory	94-95
17AG(2A)(c)	Part 6	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	94-95

PGPA Rule Reference	Part of Report	Description	Requirement	Page
17AG(2A)(d)	Part 6	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	94-95
17AG(2A)(e)	Part 6	The remuneration of each member of the entity's audit committee.	Mandatory	94-95
	External Scrutiny			
17AG(3)	Part 6	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	99-101
17AG(3)(a)	Part 6	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	99-101
17AG(3)(b)	N/A	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory	N/A
17AG(3)(c)	N/A	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory	N/A
	Management of Human Resources			
17AG(4)(a)	Part 6	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	101-103
17AG(4)(aa)	Part 7	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory	148-151

PGPA Rule Reference	Part of Report	Description	Requirement	Page
17AG(4)(b)	Appendix 5	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: • Statistics on staffing classification level; • Statistics on full-time employees; • Statistics on part-time employees; • Statistics on gender; • Statistics on staff location; • Statistics on employees who identify as Indigenous.	Mandatory	152-160
17AG(4)(c)	Part 6	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	102
17AG(4)(c)(i)	Appendix 5	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory	159
17AG(4)(c)(ii)	Appendix 5	The salary ranges available for APS employees by classification level.	Mandatory	160
17AG(4)(c)(iii)	Appendix 4	A description of non-salary benefits provided to employees.	Mandatory	102
17AG(4)(d)(i)	Part 6	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory	102
17AG(4)(d)(ii)	N/A	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory	N/A

PGPA Rule Reference	Part of Report	Description	Requirement	Page
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory	N/A
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments.	If applicable, Mandatory	N/A
	Assets Management			
17AG(5)	N/A	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory	N/A
	Purchasing			
17AG(6)	Part 6	An assessment of entity performance against the *Commonwealth Procurement Rules*.	Mandatory	104
	Reportable consultancy contracts			
17AG(7)(a)	Part 6	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	105
17AG(7)(b)	Part 6	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	105

PGPA Rule Reference	Part of Report	Description	Requirement	Page
17AG(7)(c)	Part 6	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	104
17AG(7)(d)	Part 6	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	105
	Reportable non-consultancy contracts			
17AG(7A)(a)	Part 6	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory Part 5	105
17AG(7A)(b)	Part 6	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	105
17AD(daa)	**Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts**			
17AGA	Part 6	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	105

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	Australian National Audit Office Access Clauses			
17AG(8)	N/A	If an entity entered into a contract with a value of more than $100 000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory	N/A
	Exempt contracts			
17AG(9)	N/A	If an entity entered into a contract or there is a standing offer with a value greater than $10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory	N/A
	Small business			
17AG(10)(a)	Part 6	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	104
17AG(10)(b)	Part 6	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	104

PGPA Rule Reference	Part of Report	Description	Requirement	Page
17AG(10)(c)	N/A	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that *"[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website."*	If applicable, Mandatory	N/A
	Financial Statements			
17AD(e)	Part 7	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory	110-140
	Executive Remuneration			
17AD(da)	Part 7	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory	145-147
17AD(f)	**Other Mandatory Information**			
17AH(1)(a)(i)	Part 6	If the entity conducted advertising campaigns, a statement that *"During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."*	If applicable, Mandatory	N/A
17AH(1)(a)(ii)	Part 5	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory	106

PGPA Rule Reference	Part of Report	Description	Requirement	Page
17AH(1)(b)	N/A	A statement that *"Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."*	If applicable, Mandatory	N/A
17AH(1)(c)	Part 6	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	103
17AH(1)(d)	Part 7	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	144
17AH(1)(e)	N/A	Correction of material errors in previous annual report	If applicable, mandatory	N/A
17AH(2)	Part 5 Part 7	Information required by other legislation	Mandatory	70–92 162–163

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