



Auditor-General for Australia



2 February 2026

Senator Karen Grogan
Chair
Senate Finance and Public Administration Legislation Committee
Parliament of Australia
Parliament House
CANBERRA ACT 2600

Dear Senator

On 24 September 2025, I wrote to you to provide you with information about the Australian National Audit Office's (ANAO) audits, other reports tabled and background information on our audit products. This letter is to provide the Committee with an update on reports tabled since my last letter.

The purpose of the ANAO is to support accountability and transparency in the Australian Government sector through independent reporting to the Parliament and thereby contribute to improved public sector performance. The ANAO seeks to achieve this outcome through delivery of its program of audit services as outlined in the Portfolio Budget Statements 2024-2025. It is through our suite of audit services the ANAO is able to provide the Parliament with a broad and strategic perspective of public sector activity to inform parliamentary scrutiny and decision-making.

To assist the committees' examination of public sector operations and spending, the ANAO provides the eight Senate estimates committees with information on Auditor-General reports relevant to the committees' portfolio coverage prior to Senate estimates hearings.

The [ANAO's Senate Estimates Committee Support website section](#) displays summaries of all audits tabled during the period and can be filtered to access audit report summary information relevant to the committees' allocated portfolios. This provides committee members and secretariat staff direct and real time access to audit report summary information relevant to the committee.

Performance statements audit reports relevant to the Committee

Performance reporting is a cornerstone for promoting accountability and transparency essential in the public sector. Annual performance statements should tell the story of whether an entity is doing its job well. By systematically measuring and disclosing their performance, Commonwealth entities can demonstrate how public resources are being used, whether objectives are being met, and where improvements are needed. The ANAO's performance statements audits assess the quality and accuracy of Australian Government entity performance statements and may assist the Committee's enquiry of entities in relation to the effectiveness and efficiency of entities' delivery of outcomes and results achieved.

The ANAO has conducted performance statements audits of 21 entities for 2024–25. The performance statements audits of the Department of Finance, the Department of Parliamentary Services, the Department of the Prime Minister and Cabinet and the National Indigenous Australians Agency are relevant to the

Committee. The Committee may be interested in the ANAO's independent auditor reports of the 2024–25 Performance Statements for these entities.

The ANAO presents an End of Year report to Parliament summarising the outcomes of performance statements audits, including opportunities to improve the quality of Commonwealth entities' performance reporting to the Parliament generally. The Auditor-General intends to publish the report on the outcomes from the 2024–25 audits in early February 2026.

Financial statements audit reports relevant to the Committee

The ANAO's financial statements audits examine the financial accounting and reporting of Australian Government entities and provide independent assurance that financial statements have been prepared in accordance with the Government's financial reporting framework and Australian Accounting Standards. The ANAO's audit opinions are provided to Ministers and included in entity annual reports which are tabled in the Parliament.

In addition, the ANAO presents reports to Parliament summarising its audits of financial statements twice a year. These reports provide the Parliament with relevant and reliable information about financial performance, including insights into financial statements risks, governance arrangements and internal control frameworks of Australian Government entities.

Auditor-General Report No. 17 2025–26, [Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2025](#) tabled on 18 December 2025. This report presents the results of the ANAO's 2024–25 financial statements audits of the 243 Australian Government entities.

A summary of the financial audit results for the Finance and Prime Minister and Cabinet portfolios is included at Appendix B.

Performance audit reports relevant to the Committee

Performance audit reports identify areas where improvements can be made to aspects of public administration and make specific recommendations to assist public sector entities to improve performance. This can include an assessment of whether the audited entity executes its activities in accordance with the requirement to promote proper use of public resources – that is, whether the use of public resources is efficient, effective, economical and ethical; and is in compliance with policy frameworks.

A list of performance audit reports relevant to the Finance and Prime Minister and Cabinet portfolios is included at Appendix C. All tabled performance audits can be accessed via this link: [Performance audit reports](#). All audits currently underway can be accessed via this link: [Performance audits: in progress](#).

Auditor-General Report No. 4 2025–26, [2024–25 Performance Audit Outcomes](#) was tabled in the Parliament on 29 October 2025. The report highlights the key themes of integrity, stewardship, risk management and performance management that were derived from the 44 performance audits tabled in 2024–25. Case studies represented in the report identify good practice and opportunities for improvement which the public sector can learn from. The report also contains aggregate statistics on the outcome of performance audits across portfolios from 2020–21 to 2024–25.

Annual Audit Work Program

In July of each year, the ANAO publishes its Annual Audit Work Program. This is designed to reflect the ANAO's audit strategy and to inform the Parliament, government entities and the public of the ANAO's planned audit coverage of the Australian Government sector.

As part of the development of this program, the ANAO considers the audit priorities of the Parliament as determined by the Joint Committee of Public Accounts and Audit (JCPAA).

The JCPAA may seek input from other parliamentary committees to develop a consolidated response on the audit priorities of the Parliament.

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The 2026–27 program is currently being developed. It is expected a draft version of the program will be provided to the JCPAA for consultation in March 2026. I would welcome the input of this Committee into the draft program once the JCPAA circulates it to the Committee.

Appearances and briefings

The information about ANAO reports tabled since 1 October 2025 to date is intended to assist the Committee in its preparations for February 2025–26 Additional Estimates hearings. It is open to the Committee to invite the Auditor-General and representatives to provide a briefing or to appear before the Committee at estimate hearings and provide comments, insights and lines of inquiry into matters relevant to Auditor-General reports.

You may wish to circulate this correspondence to Committee members. If you and/or Committee members have any queries in relation to the audits mentioned above, would like to arrange a briefing, or require any other assistance from the ANAO, please contact me directly on (02) 6203 7500 or the ANAO's External Relations team by email: external.relations@anao.gov.au.

In order for the ANAO to provide representatives with the relevant audit expertise and best assist the Committee with its enquiries, the ANAO would appreciate the Committee's advice on which audits may be the subject of examination during estimate hearings prior to the ANAO's appearance.

I look forward to continuing to support the Committee's work to achieve our shared purpose of driving transparency, accountability and improved performance of government services for the benefit of all people in Australia.

Yours sincerely



Dr Caralee McLiesh PSM
Auditor-General

Appendix A: Performance statements audit results

Department of Finance (Finance)

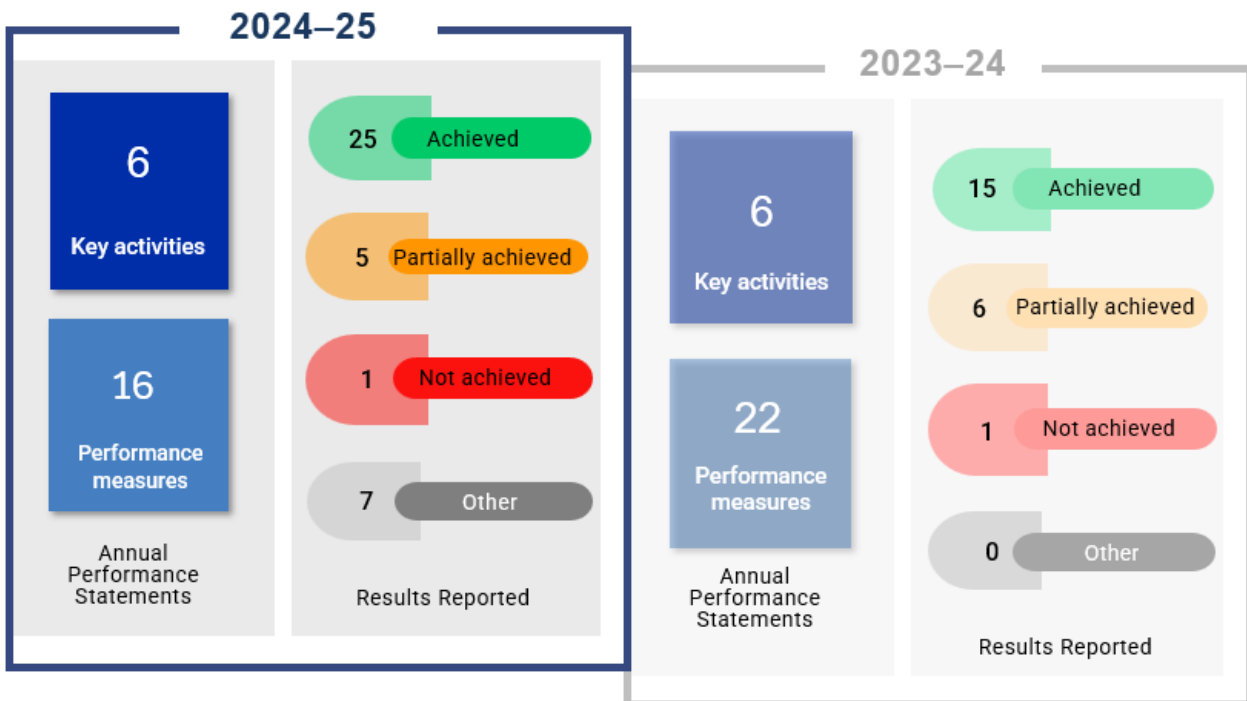


Who are they?

Finance’s purpose is to ‘provide high quality advice, frameworks, and services to achieve value in the management of public resources for the benefit of all Australians.’



What did they achieve?



Findings and recommendations

2024–25 closing position

A (significant) findings	B (moderate) findings	C (minor) findings
0	0	4

The Department of Finance’s 2024–25 closing position contains four C findings relating to:

- improving the measurement and assessment of whether the frameworks that Finance owns are fit-for-purpose and working as intended;
- developing a method to establish its key activities;
- developing an efficiency measure to report on the work of the Service Delivery Office; and

- clearly documenting and following the method to support measures 6.1.3 (establishing or relocating permanent offices) and the survey measures (1.4.1, 2.1.1 and 3.3.1).



Summary of performance results

Measure	Target	Result
1.1 Budget updates and appropriation bills	1.1.1 Variances between estimated expenses and final outcome are within set parameters	■
	1.1.2 Budget papers and related updates meet timeframes set out in the <i>Charter of Budget Honesty Act 1998</i>	◆
	1.1.3 Appropriation bills introduced at times intended by the government	◆
1.2 Financial reporting	1.2.1 The Auditor-General issues an unmodified audit report on the Consolidated Financial Statements	◆
	1.2.2 Monthly Financial Statements are prepared within 21 days of the end of the month, on average	◆
	1.2.3 The Consolidated Financial Statements meet timeframes set out in section 48 in the <i>Public Governance, Performance and Accountability Act 2013</i>	◆
1.3 Cash management	1.3.1 100% of entities have access to cash within agreed timeframes	◆
1.4 Finance advice	1.4.1 Percentage of stakeholders surveyed rate Finance's advice and support highly (establish baseline)	● (baseline established)
	1.4.2 The Minister for Finance, or their representative, rate Finance's advice as effective and timely (establish baseline)	● (baseline established)
2.1 Finance advice	2.1.1 Percentage of stakeholders surveyed rate Finance's advice and support highly (establish baseline)	● (baseline established)
	2.1.2 The Minister for Finance and Special Minister of State, or their representatives, rate Finance's advice as effective and timely (establish baseline)	● (baseline established)
2.2 Procurement and grants	2.2.1 The AusTender and GrantConnect systems are available 99% of the time during business hours, excluding scheduled outages	◆
	2.2.2 75% or more panel usage rate for whole-of-Australian-Government (WoAG) coordinated procurement arrangements	◆

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Measure	Target	Result
2.3 Risk Management	2.3.1 Sustained or positive improvement to the risk management maturity rating across the General Government Sector	◆
2.4 Administration of pension schemes	2.4.1 No material compliance matters in relation to the operations of the pension schemes administered by Finance	◆
	2.4.2 100% of pension payments made on time	◆
	2.4.3 100% of statutory reporting obligations complied with	◆
3.1 Commonwealth property initiatives	3.1.1 The whole-of-Australian Government (WoAG) Property Services Coordinated Procurement Arrangements deliver property efficiencies	▲
	3.1.2 Ratings at or above Meets Most Expectations for all Property Service Providers (PSPs)	◆
3.2 Comcover	3.2.1 As at 30 June, Comcover's special account balance can cover at least 3 years of forecasted cash outflow, as actuarially assessed	◆
	3.2.2 No breaches of the model litigant obligation under the Legal Services Directions	◆
3.3 Finance advice	3.3.1 Percentage of stakeholders surveyed rate Finance's advice and support highly (establish baseline)	● (baseline established)
	3.3.2 The Minister for Finance and Special Minister of State, or their representatives, rate Finance's advice as effective and timely (establish baseline)	● (baseline established)
4.1 Shared services hub	4.1.1 Accounts payable – Proportion of correctly submitted invoices are processed in line with Australian government policy (target: 100%)	◆
	4.1.2 Accounts receivable – Proportion of financial documents processed, and debts administered in line with client Accountable Authority Instructions (AAIs) and Australian government policy (target: 100%)	◆
	4.1.3 Payroll administration – Proportion of pay slips for employees, serving board and committee members paid correctly, following delegate approval and on time (target: 100%)	▲
	4.1.4 HUB usage – Proportion of planned days clients can manage their services, data, and ledger maintenance activities through HUB (ERP) system (target: 100%)	▲
	4.1.5 The average resolution time of client requests (target: <10 days)	◆
4.2 ICT systems and services	4.2.1 ICT systems are available 99% of the time, excluding scheduled outages	◆

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Measure	Target	Result
	4.2.2 Meet or exceed a customer satisfaction (CSAT) target of 85% for closed or resolved service requests or tickets	◆
5.1 Office of the National Data Commissioner	5.1.1 The number of new data sharing requests on Dataplace that lead to sharing increases by 30% on the previous year	◆
5.2 Digital ID	5.2.1 Develop and implement rules and other legislative instruments needed to support the implementation of the Digital ID Act 2024	◆
6.1 Ministerial and parliamentary services	6.1.1 100% of payroll payments are made accurately and on time	▲
	6.1.2 100% of expense payments are made accurately and on time	▲
	6.1.3 100% of projects to establish or relocate permanent offices are delivered in accordance with the prescribed standards	◆
	6.1.4 The COMCAR Automated Resource System (CARS) is available 99% of the time, excluding scheduled outages, and 99% of COMCAR reservations are completed without service failure	◆
	6.1.5 The Parliamentary Expenses Management System (PEMS) is available 99% of time, excluding scheduled outages	◆

Key: ◆ Achieved ▲ Partially achieved ■ Not achieved ● Other

Source: ANAO analysis of Finance’s annual performance statements (available from [Annual Report 2024-25 | Department of Finance](#)).

Department of Parliamentary Services (DPS)

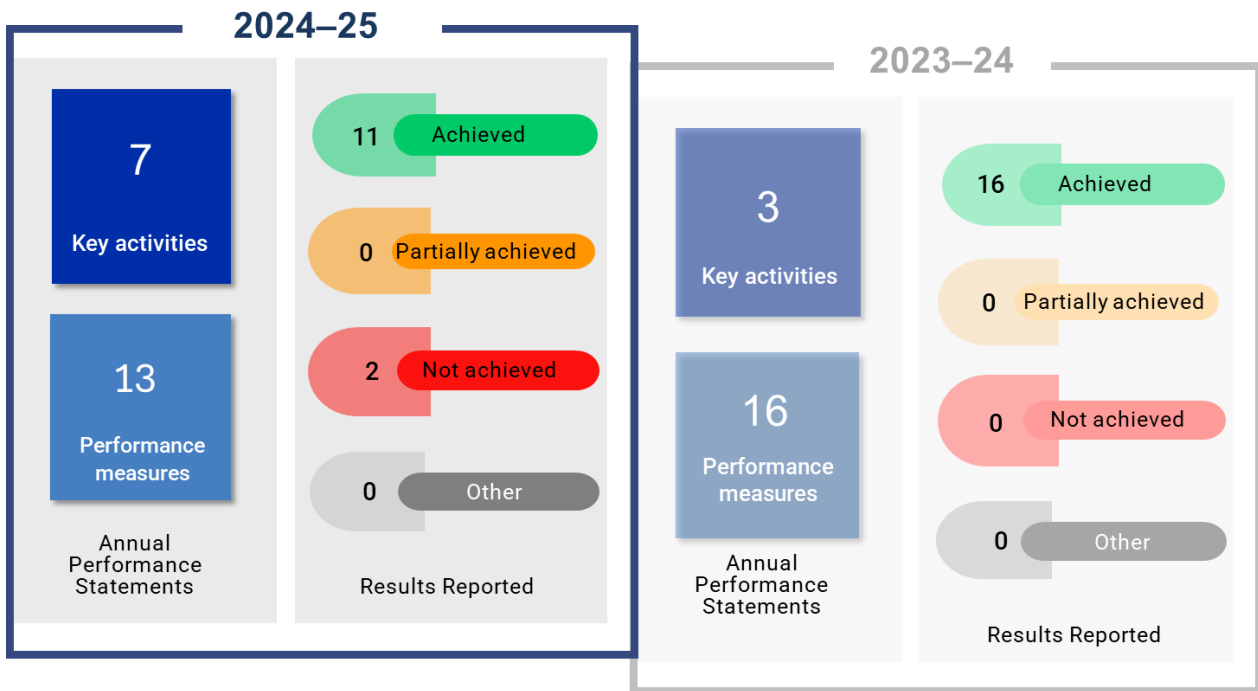


Who are they?

DPS’s purpose is ‘DPS provides professional support, advice and facilities to Parliament and parliamentarians independently of the Executive Government of the Commonwealth. We are focused on supporting the work of the Australian Parliament by providing effective, high quality and sustainable services to parliamentarians and building occupants.’



What did they achieve?



Findings and recommendations

2024–25 closing position

A (significant) findings	B (moderate) findings	C (minor) findings
0	1	3

DPS’ 2024–25 closing position contains:

- a B finding relating to the need for documented processes to ensure that performance measures are based on reliable and verifiable methods and data sources and an unbiased basis for assessment;
- a C finding relating to the limited coverage of measures within key activity 4;
- a C finding relating to limitation in the design and construct of three measures across two key activities; and
- a C finding relating to the lack of systematic testing or quality assurance processes to ensure that system-generated reports are fit for their intended purpose.



Summary of performance results

Measure	Target	Result
1. Maintain availability of core parliamentary ICT systems	90%	◆
2. Satisfaction with ICT service quality	85%	■
3. Provide secure ICT systems	85%	■
4. Satisfaction with the delivery of impartial and timely information, analysis and advice to the Australian Parliament through research services and the Parliamentary Library's collections and information services	90%	◆
5. Proof Hansard reports delivered within agreed timeframes and accuracy parameters to support the effective functioning of the Parliament and its committees	85%	◆
6. Broadcasting systems availability	90%	◆
7. Participant satisfaction with event experience	85%	◆
8. Satisfaction with visitor experience including customer service, exhibits, tours, programs and facilities	85%	◆
9. Satisfaction with onsite services including events, building maintenance and appearance of the building internally and externally	85%	◆
10. Capital Works projects delivered within budget and against milestones	85%	◆
11. Effectiveness of the design integrity process	Effective	◆
12. Ongoing monitoring of security arrangements at Parliament House to respond to the changing security environment balancing safety, security and accessibility	100%	◆
13. Support effective stakeholder engagement to enhance accessibility and the experience of people visiting and working within Parliament House, consistent with the Dignified Access and User Experience in Parliament House Report	100%	◆

Key: ◆ Achieved ▲ Partially achieved ■ Not achieved ● Other

Source: ANAO analysis of DPS' annual performance statements (available from [Annual reports – Parliament of Australia](#)).

Department of the Prime Minister and Cabinet (PM&C)

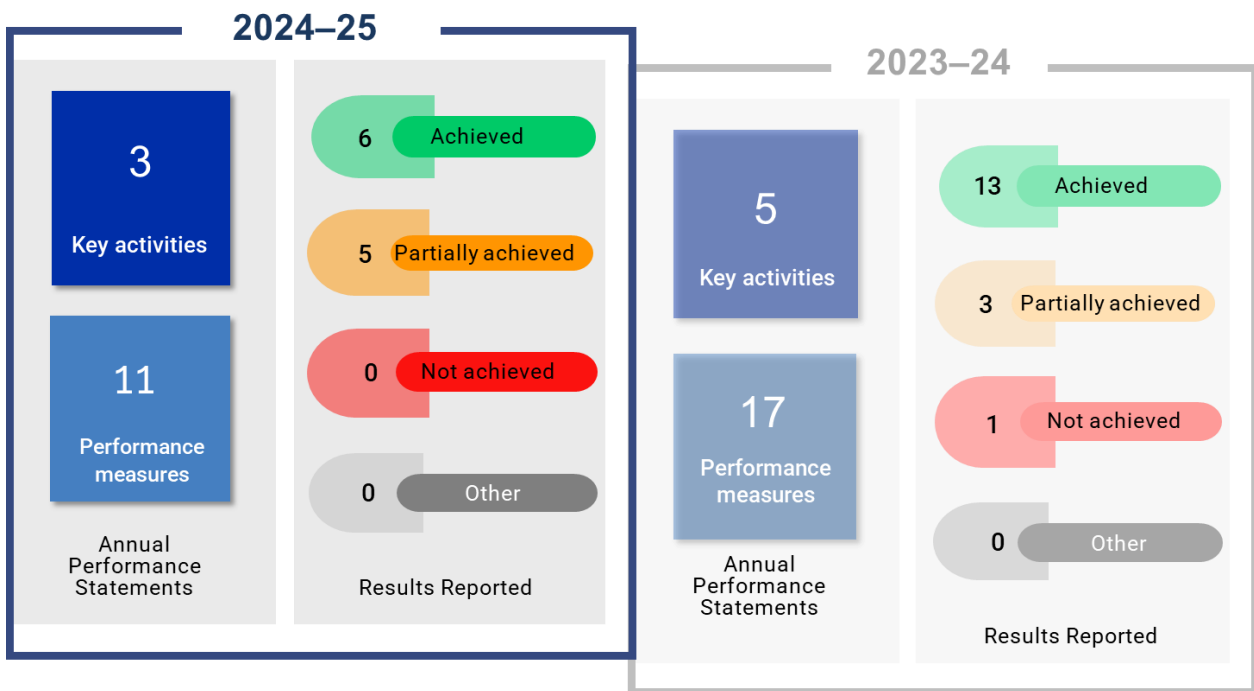


Who are they?

PM&C’s purpose is ‘to support the Prime Minister, the Cabinet, and our portfolio ministers to improve the lives of all Australians, including through coordination of government activities and effective advice.’



What did they achieve?



Findings and recommendations

2024–25 closing position

A (significant) findings	B (moderate) findings	C (minor) findings
0	2	2

PM&C’s 2024–25 closing position contains:

- a B finding relating to the lack of an established basis through which PM&C can plan and establish that its key activities and performance measures are ‘complete’ to report on the achievement of its purposes;
- a B finding relating to the need for established processes to establish balanced analysis and narrative in the Department’s performance statements;

- a C finding that highlights the need to report on the contribution of the Office for Women against defined medium and long-term goals; and
- a C finding relating to the late preparation of performance measure methodologies.



Summary of performance results

Measure	Target	Result
1.1 Percentage of key stakeholders that are satisfied with PM&C's advice	77%	◆
1.2 Percentage of ministerial briefs provided within agreed timeframes	80%	▲
1.3 Percentage of incoming ministerial correspondence triaged and assigned for appropriate action within 5 working days	95%	▲
2.1 Percentage of key stakeholders satisfied with the coordination and support provided by PM&C in the delivery of government priorities	77%	▲
2.2 Percentage of key stakeholders satisfied with the coordination and support provided for international engagements	77%	▲
2.3 PM&C's coordination and reporting arrangements are effective in driving successful implementation of the government's Working for Women: A Strategy for Gender Equality	Publication of baseline data report	◆
2.4 PM&C effectively supports Commonwealth-State relations	77%	◆
2.5 PM&C effectively supports Secretaries Board meetings	As outlined in the Secretaries Board Terms of Reference	▲
2.6 Annual review of the Australian Government Crisis Management Framework is undertaken in consultation with Australian Government agencies to ensure it remains fit-for-purpose	Annual updates released on time	◆
3.1 Percentage of key stakeholders satisfied with PM&C's support to the Cabinet and its committees	77%	◆
3.2 PM&C provides effective support to the Cabinet and its committees	Effective secretariat support is provided	◆

Key: ◆ Achieved ▲ Partially achieved ■ Not achieved ● Other

Source: ANAO analysis of Department of Prime Minister and Cabinet PM&C's annual performance statements (available from [Department of the Prime Minister and Cabinet Annual Report 2024-25 | PM&C](#)), the [Australian Government Transparency Portal](#).

National Indigenous Australians Agency (NIAA)

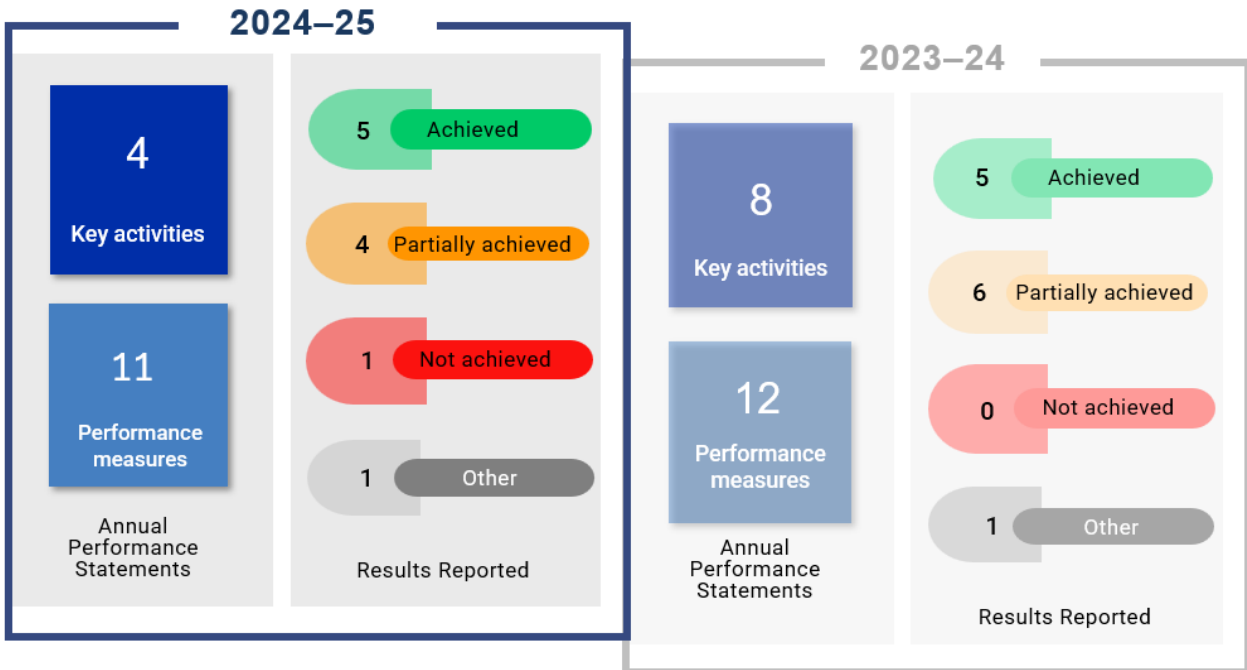


Who are they?

NIAA’s purpose is that ‘the NIAA works in genuine partnership to enable the self-determination and aspirations of First Nations communities. It leads and influences change across government to ensure Aboriginal and Torres Strait Islander peoples have a say in the decisions that affect them.’



What did they achieve?



Findings and recommendations

2024-25 closing position

A (significant) findings	B (moderate) findings	C (minor) findings
3	1	0

NIAA’s 2024-25 closing position contains three A findings relating to:

- the inadequate mix of measures under key activities 1 and 4, given the 2024-25 performance statements do not provide information about the outputs, effectiveness or efficiency of the NIAA’s partnerships and evaluation work;
- the omission of key functions and programs from the 2024-25 performance statements, including the promotion of reconciliation, Connect with Country, and the Central Australia Plan. These omissions resulted from the lack of a documented framework and assessment of materiality; and

- measures 3 and 4 which were assessed as not meeting the requirements of section 16EA of the PGPA Rule, while the mix of measures was assessed as not appropriate with an over-reliance on measures of input, activity and output (as above).

The NIAA’s 2024–25 closing position also contains a B finding relating to weaknesses in the NIAA’s performance statements preparation processes.



Summary of performance results

Measure	Target	Result
Performance Measure 1: Proportion of Empowered Community regions that demonstrate progress in the development or implementation of Local Partnership Agreements	100% of existing Empowered Community regions have refreshed Local Partnership Agreements in place by 30 June 2025	
Performance Measure 2: The number of effective partnerships the NIAA is a party to	Develop a register that provides a baseline data set of partnerships	 (baseline set)
Performance Measure 3: The NIAA delivers the National Agreement on Closing the Gap and implementation plan through partnerships and engagement with other Australian Government portfolios, First Nations representatives, and state, territory and local governments ^a	<ol style="list-style-type: none"> Coordinates and delivers a Commonwealth Closing the Gap Annual Report and updates to the Commonwealth Implementation Plan within the reporting period Coordinates whole-of-government implementation of the National Agreement on Closing the Gap Milestones in implementing the Priority Reform actions have been achieved (where applicable) 	
Performance Measure 4: The extent to which the NIAA contributes to effective implementation of the Australian Government’s Indigenous Procurement Policy (IPP) across the APS ^a	<ol style="list-style-type: none"> The NIAA’s stewardship, advice, engagement and guidance on the IPP policy and reporting system across the APS are effective. Portfolios achieve their annual targets, as set out in the IPP 	
Performance Measure 5: Proportion of the NIAA’s investment through IAS grants that align with Closing the Gap outcomes and Priority Reforms	100% of IAS grant investments contribute to Closing the Gap outcomes and Priority Reforms.	
Performance Measure 6: Proportion of IAS program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements	90%	
Performance Measure 7: Portion of CDP participants that achieve a 26-week employment outcome	4% or higher	
Performance Measure 8: Percentage of applications under the Remote Jobs and Economic Development Program that are processed within 90 days	80%	

Measure	Target	Result
Performance Measure 9: Total number of jobs funded under the Remote Jobs and Economic Development Program	930 jobs	◆
Performance Measure 10: Maintain an up-to-date IAS Evaluation Work Plan on the NIAA website	Minimum of 4 updates made to the Work Plan	◆
Performance Measure 11: Proportion of completed IAS Evaluation Work Plan evaluations that are published within 6 months of a management response being accepted by the NIAA.	100% of IAS Evaluation Work Plan evaluations completed in 2023 that are published in full or in summary within 6 months of a management response being accepted by the NIAA	◆

Key: ◆ Achieved ▲ Partially achieved ■ Not achieved ● Other

Note a: These measures were the basis for a qualified audit conclusion.

Source: ANAO analysis of NIAA's annual performance statements (available from [NIAA Annual Report 2024–25 | NIAA](#))

Appendix B: Financial statements audit results

In respect of the Finance, Parliamentary Departments, and Prime Minister and Cabinet portfolios, the ANAO reported the following:

- three auditor's reports that were not finalised at 30 November 2025 for the Anindilyakwa Land Council, Northern Territory Aboriginal Investment Corporation and Aboriginal Investment NT Trust [\[paragraph 3.7\]](#).
- one modified auditor's report for the Department of the House of Representatives [\[paragraphs 4.13.28 - 4.13.31\]](#).
- seven auditor's reports which included an Emphasis of Matter paragraph for the audits of the Darwin Hotel Partnership [\[paragraph 4.14.25\]](#), Gagudju Lodge Cooida Trust [\[paragraph 4.14.27\]](#), Ikara Wilpena Enterprises Pty Ltd (on the 2023-24 financial statements) [\[paragraph 4.14.29\]](#), Ikara Wilpena Holdings Trust (on the 2023-24 financial statements) [\[paragraph 4.14.41\]](#), IBA Retail Property Trust [\[paragraph 4.14.49\]](#), Performance Bond Fund [\[paragraph 4.14.63\]](#) and Tennant Creek Land Holding Trust [\[paragraph 4.14.65\]](#).
- new significant or moderate audit findings for the audits of the Digital Transformation Agency [\[paragraphs 4.7.39 - 4.7.43\]](#), the Department of the House of Representatives [\[paragraphs 4.13.17 - 4.13.27\]](#), Indigenous Business Australia [\[paragraph 4.14.14\]](#), Ikara Wilpena Enterprises Pty Ltd [\[paragraphs 4.14.30 - 4.14.39\]](#), Ikara Wilpena Holdings Trust [\[paragraphs 4.14.42 - 4.14.47\]](#), Kakadu Tourism GLC Pty Ltd [\[paragraphs 4.14.51 - 4.14.60\]](#), Central Land Council [\[paragraphs 4.14.67 - 4.14.70\]](#), Office of the Official Secretary to the Governor-General [\[paragraphs 4.14.80 - 4.14.86\]](#) and Services Australia [\[paragraphs 4.15.33 - 4.15.63\]](#).
- significant and moderate audit findings that were unresolved at the conclusion of the 2024–25 audits for the audits of the Department of Parliamentary Services [\[paragraphs 4.13.8 - 4.13.12\]](#), Aboriginal Hostels Limited [\[paragraph 4.14.4\]](#), Northern Land Council [\[paragraphs 4.14.72 - 4.14.78\]](#), Tiwi Land Council [\[paragraphs 4.14.88 - 4.14.94\]](#), Wreck Bay Aboriginal Community Council [\[paragraphs 4.14.96 - 4.14.103\]](#) and Services Australia [\[paragraphs 4.15.33 - 4.15.51\]](#).

In addition to the matters specific to the portfolios, the Report also contains analysis of themes emerging from the 2024–25 audits of the Australian Government's CFS and 242 Australian Government entities. The Committee may be interested in the following matters of relevance across the sector identified by the ANAO for which further information is available in the report:

- **timeliness of auditor's reports improved**, with 82 per cent of auditor's reports signed within three months of year end. The improvement in timeliness is mostly attributed to sector-wide maturity in financial reporting processes including improvements in timely delivery of financial statements for audit, a decrease in the number of audit findings, and the nature of the ANAO's resourcing base [\[paragraphs 3.8 - 3.11\]](#).
- **total number of audit findings decreased by 17 per cent**, reflecting improvements in the quality of financial statement preparation processes and an uptake in implementing ANAO recommendations. [\[paragraphs 3.25 - 3.71\]](#).
- **legislative non-compliance has increased** – there were 21 legislative breaches identified by the ANAO in 2024–25 with 67 per cent of breaches relate to significant legislative breaches or incorrect payments of remuneration to key management personnel, and/or non-compliance with Determinations made by the Remuneration Tribunal [\[paragraphs 3.61 - 3.71\]](#).
- **IT controls remain a key issue**, with 45 per cent of all audit findings identified relating to deficiencies in IT controls, particularly IT security. Weaknesses in controls in this area can expose entities to an increased risk of unauthorised access to systems and data, or data leakage [\[paragraphs 3.41 - 3.60\]](#).

- **compliance with Fraud and Corruption Control Framework** – all Commonwealth entities (corporate and non-corporate) had established fraud and corruption control plans as required under the Framework which came in effect on 1 July 2024. Commonwealth companies are not bound by the requirements of the PGPA Rule; however, the ANAO observed that 20 per cent of all Commonwealth companies had adopted the requirements of the Framework as better practice [\[paragraphs 3.112 - 3.125\]](#).
- **timeliness of annual report tabling decreased** – Supplementary Estimates hearings were held from 7 to 10 October 2025, and from 1 to 4 December 2025. 12 per cent of entities tabled annual reports before the October hearings, and 90 per cent of entities tabled annual reports before the December hearings. Of the entities required to table an annual report, 10 per cent had not tabled an annual report as at 30 November 2025 [\[paragraphs 3.23 - 3.24\]](#).
- **financial sustainability while stable could be at risk without ongoing management.** Financial sustainability is not at risk for most material entities based on an analysis of their operating results and balance sheet positions. However, an analysis of expected future spending commitments indicates there could be risks to financial sustainability if not managed appropriately by entities. The ANAO considers there would be benefit in the Australian Government developing performance targets or benchmarks on financial sustainability to manage this risk [\[paragraphs 3.83 - 3.111\]](#).

Appendix C: Performance audit reports relevant to the Committee

There have been six performance audit reports tabled since 7 October 2025 relevant to the Senate Finance and Public Administration Legislation Committee:

- Auditor-General Report No. 3 2025–26, [*Implementation of Procurement Reforms: Digital Transformation Agency and Department of Finance*](#);
- Auditor-General Report No. 5 2025–26, [*Management of Official Residences and Other Assets*](#);
- Auditor-General Report No. 12 2025–26, [*Managing the Privacy of Client Information in Services Australia*](#);
- Auditor-General Report No. 19 2025–26, [*Closing the Gap in schooling and early childhood development - partnership and reporting*](#);
- Auditor-General Report No. 20 2025–26, [*Administration of the age pension*](#); and
- Auditor-General Report No. 21 2025–26, [*Compliance with domestic and international travel requirements in Services Australia*](#).

You may also be interested in the following ongoing performance audits that have not yet tabled for future reference:

- [*Administration of the Freedom of Information Act 1982 by selected entities*](#);
- [*Support and regulation of Indigenous corporations*](#);
- [*Management of cyber security in the Department of Parliamentary Services*](#);
- [*Child support debt recovery enforcement powers*](#);
- [*Evaluation of Indigenous programs — Follow-on*](#);
- [*Market stewardship in the care and support economy*](#);
- [*Department of Finance's administration of the Digital ID Program*](#); and
- [*Australian Government Grants Reporting 2025–26*](#).