

SUBMISSION TO THE INQUIRY INTO THE COMMONWEALTH FINANCIAL STATEMENTS 2023-24

NOVEMBER 2025



Submission to the Inquiry into the Commonwealth Financial Statements 2023-24

Background

On 6 November 2025, the Joint Committee of Public Accounts and Audit (JCPAA) resolved to conduct an inquiry into any matters contained and associated with [Auditor-General Report No. 22 of 2024-25: Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2024](#).

Under section 8(1) of the legislation establishing the JCPAA, the *Public Accounts and Audit Committee Act 1951*, one of the duties of the Committee is to 'examine all reports of the Auditor-General (including reports of the results of performance audits) that are tabled in each House of the Parliament' and 'report to both Houses of the Parliament, with any comment it thinks fit, on any items or matters in those reports, or any circumstances connected with them, that the Committee thinks should be drawn to the attention of the Parliament'.

The Auditor-General report made one new finding related to the Great Barrier Reef Marine Park Authority (Reef Authority) in 2023-24 and resolved two findings from 2022-23.

Reef Authority comments in relation to Auditor-General findings

The Remuneration Tribunal is established by the Remuneration Tribunal Act 1973, as the independent statutory body which determines the remuneration of key Commonwealth offices. Remuneration for members of the Council and the Chief Executive Officer are specified in determinations made by the Tribunal.

During 2023–24, the Remuneration Tribunal (Remuneration and Allowances for Holders of Full-time Public Office) Determination 2023 specified the remuneration and superannuation available for the Authority's Chief Executive Officer.

Remuneration established by the Tribunal is payable on a gross basis, and no additional amount is payable by the employing authority to meet any taxation obligations, however, payment of superannuation is permissible in accordance with the requirements in the determination. Specifically for an office holder who is a member of the Commonwealth Superannuation Scheme (CSS), a superannuation salary is calculated based the requirements of the determination (Table 3A in 2023–24).

During the 2023–24 audit, the Reef Authority brought to the attention of the Australian National Audit Office that an overpayment of superannuation to the Chief Executive Officer had occurred in 2022–23.

This overpayment occurred due to the superannuation salary not being calculated in accordance with the Tribunal. Instead, superannuation was paid on the entirety of the Chief Executive Officer's annual remuneration. In accordance with Table 3A of the Tribunal, a superannuation salary is calculated at 73% of the office holder's total remuneration (rounded to the nearest \$10).

The overpayment was claimed back from the superannuation provider (Comsuper) in the pay period ending 23 November 2023.

To prevent future occurrences, the Reef Authority Remuneration Team has implemented a payroll checklist to include requirements of superannuation payments. Given the uniqueness of the Remuneration Tribunal requirements for the CEO's remuneration, any changes have been centralised to one position within the Remuneration Team (EL1) who understands the requirements. Aurion (HRMIS system) configuration has also been updated to prompt the user to check superannuation calculations and payments.

This audit finding was closed in the 2024-25 Audit.

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