



PARLIAMENT OF AUSTRALIA

Report 513: Annual Report 2024–25

Joint Committee of Public Accounts and Audit

November 2025

CANBERRA

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Chair's foreword

This report outlines the activities of the Joint Committee of Public Accounts and Audit (JCPAA) during the 2024–25 financial year, in accordance with its responsibilities under the *Public Accounts and Audit Act 1951* (PAAC Act) and other relevant legislation. Its publication fulfils the Committee's statutory obligation to report annually to the Parliament on the work it has undertaken, which represents a crucial component of the Parliament's oversight of Australian Government agencies.

The Committee has a unique ability under the PAAC Act to determine its own work program and priorities, enabling it to examine matters of public significance in a timely and independent manner.

The Committee reviews the reports of the Australian National Audit Office (ANAO) and conducts inquiries where it identifies issues requiring further examination. It determines the audit priorities of the Parliament, makes recommendations to the government on the budget estimates of the ANAO and the Parliamentary Budget Office, and has responsibility for confirming key statutory appointments, of which the appointment of the Parliamentary Budget Officer was made during the 2024–25 financial year.

In 2024–25, the Committee held 21 meetings in total, including five public hearings. The Committee commenced four inquiries, presented eight reports (including its 2023–24 Annual Report) and undertook a range of other non-inquiry activities pursuant to its statutory duties.

This report speaks to the work of the previous Committee and highlights its role in promoting transparency, accountability, and good governance across the Australian public sector. The work of that Committee provides a legacy—one that the current Committee will strive to build upon.

I acknowledge and thank the former Chairs of the Committee, the Hon Julian Hill MP and the Hon Linda Burney MP, for their leadership over the 2024–25 period, as well as the former Deputy Chair, Senator the Hon Linda Reynolds CSC. I also extend my appreciation to all previous members of this Committee, and the Committee secretariat for their continuing diligence and expertise in supporting our work.

Mr Josh Burns MP
Chair

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Abbreviations

ADHA	Australian Digital Health Agency
Agriculture	Department of Agriculture, Water and the Environment
AI	Artificial intelligence
ANAO	Australian National Audit Office
APS	Australian Public Service
ATO	Australian Taxation Office
DAFF	Department of Agriculture, Fisheries and Forestry
DEWR	Department of Employment and Workplace Relations
Finance	Department of Finance
Health	Department of Health and Aged Care
Home Affairs	Department of Home Affairs
IT	Information technology
JCPAA	Joint Committee of Public Accounts and Audit
MPR	Defence Major Projects Report
PAAC Act	<i>Public Accounts and Audit Committee Act 1951</i>
PBO	Parliamentary Budget Office
PDSS	Project Data Summary Sheets

PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PS Act	<i>Parliamentary Service Act 1999</i>
Treasury	Department of the Treasury



Members

Chair

Mr Josh Burns MP

Deputy Chair

Senator Matt O'Sullivan

Members

Ms Carol Berry MP

Ms Ali France MP

Hon Ed Husic MP

Ms Louise Miller-Frost MP

Ms Sally Sitou MP

Senator Lisa Darmanin

Senator Richard Dowling

Senator Varun Ghosh

Senator Barbara Pocock

Senator the Hon Jane Hume

Ms Mary Aldred MP

Mr Terry Young MP

Hon Barnaby Joyce MP

Mr Simon Kennedy MP

Members of the Committee during the term of the 2024–25 Annual Report

Hon Julian Hill MP—Chair (to 29 July 2024)

Hon Linda Burney MP—Chair (from 12 August 2024)

Senator the Hon Linda Reynolds CSC—Deputy Chair

Dr Michelle Ananda-Rajah MP

Hon Karen Andrews MP (from 5 February 2025)

Senator Catryna Bilyk

Senator the Hon Matthew Canavan

Senator Lisa Darmanin

Dr Carina Garland MP

Mr Ian Goodenough MP (to 5 February 2025)

Mr Brian Mitchell MP

Dr Daniel Mulino MP

Mr Henry Pike MP

Senator Barbara Pocock

Hon Sam Rae MP

Senator Tony Sheldon

Mr Aaron Violi MP

Hon Josh Wilson MP



Terms of reference

The Joint Committee of Public Accounts and Audit (the Committee) is a joint statutory committee established by the *Public Accounts and Audit Committee Act 1951* (PAAC Act).

Pursuant to section 8B of the PAAC Act, the Committee is required to prepare a report on the performance of its duties during the year and table the report in each House of the Parliament.

1. Committee activities in 2024–25

- 1.1 The Joint Committee of Public Accounts and Audit (the Committee) is established by the *Public Accounts and Audit Committee Act 1951* (PAAC Act).
- 1.2 The duties of the Committee are set out in the PAAC Act, the *Parliamentary Service Act 1999* (PS Act) and the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). Relevant excerpts of these acts are provided in Appendix A.
- 1.3 Pursuant to section 8B of the PAAC Act, the Committee is required to prepare a report on the performance of its duties during the year and table the report in each House of the Parliament. This report covers the period 1 July 2024 to 30 June 2025.

Overview of activities

- 1.4 In 2024–25 the Committee held 21 meetings including five public hearings. The Committee commenced four inquiries, presented eight reports (including the 2023–24 Annual Report), and undertook a range of other non-inquiry activities pursuant to its statutory duties.

Table 1.1 Comparison of Committee activities: selected metrics

Metric	2022–23	2023–24	2024–25
Number of sitting weeks	18	18	12
Total meetings held ¹	29	24	21
<i>Number of private meetings</i>	18	15	17
<i>Number of public hearings</i>	18	9	5
Number of inquiries commenced	8	4	4
Auditor-General's reports selected for detailed inquiry	20	12	11
Submissions received ²	130	184	112
Committee inquiry reports tabled in Parliament ³	4	6	7
Recommendations made in reports tabled in Parliament	21	46	42

¹ A single meeting may contain a private meeting and/or one or more public hearings.

² This number includes supplementary submissions.

³ This number excludes the Annual Report.

Metric	2022–23	2023–24	2024–25
Responses to recommendations with due dates falling during the year ⁴	62	83	97
Responses to recommendations received ⁵	30	42	55
<i>Percentage of responses due responded to</i>	48%	50%	57%
<i>Of responses received – agreed to recommendation</i>	26	38	39
<i>Number received on time</i>	22	29	28
Responses to recommendations outstanding at the end of the reporting period	32	39	42

Source: Committee records

Committee inquiries and reports

- 1.5 As part of its inquiry work in 2024–25, the Committee commenced four inquiries and presented seven inquiry reports. Table 1.2 provides an overview of the Committee’s inquiry activities in this period.

Table 1.2 JCPAA inquiry activities in 2024–25

Inquiry	Status as of 30 June 2025	Basis of inquiry
Report 505: Inquiry into Policy and Program Design and Implementation	Report tabled 4 November 2024	Auditor-General reports No. 6 (2022–23) No. 10 (2022–23) No. 16 (2022–23) No. 17 (2022–23) No. 39 (2022–23) No. 42 (2022–23)
Report 506: Inquiry into Commonwealth Financial Statements 2022–2023	Report tabled 4 November 2024	Auditor-General report No. 9 (2023–24)
Report 507: Inquiry into the Defence 2022–23 Major Projects Report	Report presented 17 December 2024	Auditor-General report No. 14 (2023–24)
Report 509: Inquiry into public sector information technology procurement and projects	Report presented 18 February 2025	Auditor-General reports No. 34 (2022–23) No. 12 (2023–24) No. 7 (2023–24) No. 20 (2023–24)

⁴ This number includes overdue responses (i.e. not received in a previous reporting year for which they were due).

⁵ Some recommendations may require responses from more than one entity. This figure reflects the total number of responses received, not the number of individual recommendations. Where a recommendation required responses from multiple entities, each response is counted individually.

Inquiry	Status as of 30 June 2025	Basis of inquiry
Report 510: Inquiry into the use and governance of artificial intelligence by public sector entities	Report presented 3 March 2025	Auditor-General report No. 9 (2023–24)
Report 511: Inquiry into the contract management frameworks operated by Commonwealth entities	Report presented 18 March 2025	Auditor-General reports No. 21 (2023–24) No. 36 (2023–24) No. 37 (2023–24) No. 47 (2023–24) No. 1 (2024–25)
Report 512: Report of the inquiry into the administration of Commonwealth regulations	Report tabled 26 March 2025	Auditor-General reports No. 3 (2023–24) No. 5 (2023–24) No. 8 (2023–24) No. 15 (2023–24) No. 26 (2023–24)

Source: Committee records

- 1.6 During the reporting period the Committee received 49 executive minute responses and six government responses to 40 recommendations made in seven reports. The Committee also received updates to four executive minutes in the 2024–25 period. Details are provided in Appendix B.
- 1.7 The remainder of this section summarises the findings and recommendations contained in the seven inquiry reports tabled or presented in 2024–25.

Inquiries based on Auditor-General reports

- 1.8 Under the PAAC Act, the Committee is required to examine all reports of the Auditor-General that are tabled in the Parliament and to report on any matters connected with those reports that the Committee determines should be drawn to the attention of the Parliament.⁶
- 1.9 In 2024–25, 50 Auditor-General reports were tabled, comprising: 44 performance audit reports; two financial statement audit reports; the 2023–24 Defence Major Projects Report; two information reports; and one performance statement audit report examining 14 entities.⁷
- 1.10 The Committee continued its practice of conducting thematic inquiries into Auditor-General reports, enabling it to consider and address broader issues concerning governance and public administration. It tabled seven reports based on Australian National Audit Office (ANAO) audits, which are summarised below.

⁶ *Public Accounts and Audit Committee Act 1951*, section 8(1)(c–d).

⁷ Australian National Audit Office (ANAO), 'Publications', www.anao.gov.au/pubs, viewed 8 October 2025.

Report 505: Inquiry into policy and program design and implementation

- 1.11 This report was based on six Auditor-General reports that assessed how effectively government policies and programs were planned, designed and implemented to achieve their intended objectives.
- 1.12 The audited activities covered a range of policies and programs, including:
- the implementation of the Export Control Legislative Framework by the Department of Agriculture, Fisheries and Forestry
 - the expansion of telehealth services led by the Department of Health and Aged Care (Health)
 - the management of the Family Migration Program overseen by the Department of Home Affairs (Home Affairs)
 - the design and implementation of cultural reform within the Department of Agriculture, Water and the Environment (Agriculture)
 - the implementation of the Government response to the Black Economy Taskforce by the Department of the Treasury (Treasury), the Australian Taxation Office and Home Affairs
 - access and participation programs for regional and remote students administered by the Department of Education (Education).
- 1.13 The reports examined in this inquiry highlighted recurring issues that impact the effectiveness of government policy and program design and implementation. These included inadequate stakeholder engagement, lack of effective performance measures, deficiencies in advice to government, ineffective decision making, and a departure from best practice.
- 1.14 While the *Delivering Great Policy Model*, introduced by the Department of Prime Minister and Cabinet in 2019, outlines the importance of well-informed policymakers and active stakeholder consultation, the Committee observed that only some audited entities engaged in such consultation. Others limited engagement to executive-level discussions, thereby excluding the perspectives of some of the most affected parties.
- 1.15 The Committee also found that insufficient emphasis on performance reporting and impact measurement in three audit reports led to avoidable delays and inefficiencies, wasting both time and resources. As a result, the policymakers lacked crucial information to assist with decision-making and future planning.
- 1.16 The Committee noted that the agencies involved in this inquiry provided substantial responses to their audit findings and assisted the Committee's inquiry into the core practices that required future improvement.
- 1.17 The Committee made 11 recommendations in its report. These included progress updates from:
- Home Affairs on its stakeholder engagement planning

- Agriculture on its Transformation Action Plan
- Health on legislative changes to allow digital assignment of benefits for the Medicare Benefits Schedule
- Treasury on strengthening its information management processes
- Education on its Performance and Data Framework Plan and Stakeholder Engagement Plan.

Report 506: Inquiry into Commonwealth Financial Statements 2022–23

- 1.18 The Consolidated Financial Statements (CFS), prepared annually by the Department of Finance (Finance), present the whole-of-government financial results for all Australian Government-controlled entities. To promote transparency and accountability, the ANAO publishes two reports each year examining financial reporting and internal controls across Commonwealth entities. The Committee initiated an inquiry into Auditor-General Report No. 9 of 2023–24 to assess key findings and consider broader issues associated with financial statement audits for the year ending 30 June 2023.
- 1.19 The majority of significant and moderate findings from the 2022–23 financial statements audit related to governance of legal and financial matters, information technology (IT) governance (including security, change management and user access), and the accounting and control of non-financial assets. The ANAO also observed increased weaknesses in IT change management policies and software accounting processes compared to the previous year, indicating persistent challenges in maintaining robust internal controls across Commonwealth entities.
- 1.20 The Committee expressed concern over the 14 legislative breaches identified in the audits, including three significant cases involving improper payments and the absence of a legally required risk oversight system. Some non-significant breaches related to incorrect executive remuneration or non-compliance with Remuneration Tribunal determinations. The Committee agreed with the ANAO that executive remuneration issues have important implications for the prevailing culture of an agency and public expectations about remuneration practices.
- 1.21 The Committee also identified issues regarding the timeliness of financial statement preparation. While the proportion of entities finalising their financial statements and receiving audit reports within three months of the financial year-end increased from 86 to 91 per cent, the number of entities tabling their annual reports in time for Senate Estimates scrutiny declined from 74 to 66 per cent. The Committee emphasised the Parliament must have this information in a timely manner, and is entitled to expect it, so as to exercise proper oversight of public expenditure.
- 1.22 The Committee noted its increasing concern over the persistent nature of IT governance issues across Commonwealth entities. The Committee emphasised the serious risk this poses to government operations—especially for entities handling sensitive or confidential information.

- 1.23 The Committee made five recommendations focused on improving transparency, accountability, and governance across Commonwealth entities. These included:
- progress updates from specific entities addressing significant legislative breaches
 - amendments to Finance's guidelines to require immediate notification and follow-up on executive remuneration breaches
 - explanations from entities that failed for three consecutive years to table their annual reports in time to be scrutinised at supplementary budget estimates
 - development of a mandatory internal audit framework
 - progress updates from agencies with significant IT governance breaches to ensure these issues are being effectively addressed.

Report 507: Inquiry into the 2022–23 Major Projects Report

- 1.24 The inquiry into the annual Major Projects Report (MPR), prepared by the Department of Defence (Defence) and the ANAO, was adopted on 29 February 2024.
- 1.25 The Committee's report examined a broad range of issues including growing secrecy and the need to maintain transparency; the lessons learned process; Australian Industry Capability plans; the implementation of Defence's risk management system; contingency statements and the continuing misalignment of contingency allocation with identified risks; and the use of terminology.
- 1.26 Further, the Committee examined scope creep in the context of the relationship between capability managers and delivery managers; discipline in the inclusion of off-the-shelf options in Defence procurements; the accuracy of the Battlefield Command System project data summary sheet (PDSS); and the future of the MPR itself.
- 1.27 The Committee emphasised the importance of transparency in fostering public confidence and noted a sharp decline in transparency since 2020–21. Not For Publication decisions affected 60 per cent of PDSSs—covering nearly 64 percent of the total project budget. The Committee is cognisant of the inherent tension between maintaining transparency and accountability, and legitimate national security concerns. It acknowledged the ANAO's justified concerns about its duty to provide adequate transparency to the Parliament, and about continuing to provide assurance over information that is not published.
- 1.28 The Committee made four recommendations intended to implement important corrections and introduce evolutions to the MPR process to improve its transparency and Defence's accountability to the Parliament and the Australian public for what are large amounts of public expenditure.
- 1.29 These recommendations dealt with the reinstatement of lessons to PDSS; reporting on improved governance and assurance processes; assessment of the full project costs of each project, including fundamental inputs to capability; and more clearly

identifying scope, schedule and budget changes, both in-year and life-to-date for each project.

Report 509: Inquiry into public sector information technology procurement and projects

- 1.30 The Committee initially adopted an inquiry into Auditor-General Report No. 34 of 2022–23: Procurement of Permissions Capability, with the objective of examining the multi-stage procurement process initiated by Home Affairs in 2017 for a new IT system to manage Australian visa applications. Following consideration of initial responses and submissions, the Committee amended the terms of reference and expanded the scope of the inquiry to examine other IT procurement processes more widely across the public sector. More audit reports were added to the scope of the inquiry.
- 1.31 The Committee questioned whether departments currently possess the skills and resources to effectively deliver complex IT systems and reforms, noting that dependence on external contractors may perpetuate internal capability gaps.
- 1.32 The Committee emphasised the importance of adhering to the Commonwealth Procurement Rules to ensure value for money. It urged agencies to carefully consider a range of procurement and delivery models before outsourcing. In the Committee's view, departments should prioritise the development of internal capability, particularly in project and contract management, and maintain expertise even when outsourcing is necessary.
- 1.33 Further, the Committee highlighted the need for improved budgetary processes, such as tying funding to smaller components or tranches of the overall project, and planning for ongoing system maintenance. The Committee was of the view that a senior responsible officer could be mandated for high-risk projects; that there should be a continuous learning approach; post implementation reviews should be standard practice; and probity and conflicts of interest should be robustly managed.
- 1.34 To address concerns about future IT procurements and strengthen capability across the public sector, the Committee made three recommendations. First, it recommended that Finance improve its guidance to agencies, including on IT procurement planning, resource estimation, project sustainment, capability development, and refinements to gateway review ratings and their application.
- 1.35 Second, the Committee recommended continued collaboration between Finance and the Digital Transformation Agency on common definitions and matrices; guidance and policy documents; oversight of whether large projects are achieving expected milestones and outcomes; and the conduct of gateway reviews. It also recommended Finance and the DTA report to the Committee on progress to improve IT procurement.

Report 511: Inquiry into contract management frameworks operated by Commonwealth entities

- 1.36 The Committee examined whether the expertise, governance arrangements, record-keeping, performance measures, and policies and guidelines supporting contract

management by various Commonwealth entities were fit-for-purpose to ensure project delivery.

- 1.37 The inquiry had particular regard to matters raised in five Auditor-General reports:
- the management of the Australian War Memorial's development project
 - the procurement of My Health Record by the Australian Digital Health Agency (ADHA)
 - the administration of the Adult Migrant English Program contracts by Home Affairs
 - Defence's management of contracts for the supply of munitions
 - Defence's procurement and implementation of the myClearance system.
- 1.38 The Committee found that the effectiveness and appropriateness of contract management varied significantly across the assessed programs. It concluded that value for money cannot be achieved through a well-managed procurement process that is followed by ineffective contract management.
- 1.39 The Committee identified pervasive weaknesses in several key areas of public sector management, including:
- maintaining an appropriate arm's length and robust relationship with suppliers to ensure contract delivery
 - effective engagement with stakeholders and an understanding of their concerns
 - understanding and fulfilling Commonwealth recordkeeping requirements
 - assessing and then documenting value for money in contract variations
 - the measurement and management of contract performance
 - a focus on bespoke contract management skills as an essential component of delivering outcomes for the taxpayer.
- 1.40 The Committee acknowledged the role of Finance as a policy steward through the provision of advice and resources to Commonwealth entities. It also acknowledged that it is entities themselves who are responsible and accountable for their own practices and processes. Nevertheless, the Committee was of the view Finance had to assess and understand whether its policy advice was fit-for-purpose.
- 1.41 The Committee also expressed concern that the ANAO increasingly needed to rely on its legislative powers to obtain information required for audits. The Committee strongly supported the ANAO's position that these powers should only be invoked in very specific circumstances. For the majority of its audit activities, the Committee's view was that the ANAO must have full and unfettered access to all relevant information and documentation.
- 1.42 Among the Committee's six recommendations was a requirement that the Commonwealth Procurement and Contract Management Capability Self-Assessment survey becomes mandatory and contains clear indicators of an entity's capability

against the Contract Management Guide. The Committee further recommended that Finance require corrective actions to be taken if shortfalls in this capability are evident from survey responses.

- 1.43 The Committee also recommended that Finance consults with relevant agencies to ensure that its guidance addresses the weaknesses in contract management outlined in the report. The Committee additionally required updates on the management of the My Health Record and Adult Migrant English Program contracts, and on the upcoming tendering processes for both programs.

Report 512: Report of the inquiry into the administration of Commonwealth regulations

- 1.44 This inquiry was based on five Auditor-General reports and examined aspects of regulator performance, including the collection and use of data, employment of risk-based approaches, quality of underpinning policies and procedures, nature of compliance activities, use of regulatory powers, and accountability of regulatory entities through performance measures. It also examined policy guidance from Finance.
- 1.45 The Committee considered matters contained in audit reports dealing with:
- the management of non-compliance with the *Therapeutic Goods Act 1989* for unapproved therapeutic goods by Health
 - the administration of trade measurement compliance activities by the Department of Industry, Science and Resources
 - the design and early implementation of residential aged care reforms overseen by Health and the Aged Care Quality and Safety Commission
 - the ATO's management and oversight of fraud control arrangements for the Goods and Services Tax
 - Home Affairs' regulation of migration agents.
- 1.46 A key theme observed by the Committee was the wide variation in regulatory practice across entities. It found variable approaches to compliance monitoring and use of regulatory powers—ranging from the complete absence of monitoring to largely effective practices. In some cases, regulatory responses to non-compliance were neither timely nor effective, and one entity was funded for a compliance role that exceeded its statutory powers at the time.
- 1.47 The Committee made nine recommendations to establish greater transparency and robust accountability across the broad scope of Commonwealth entities with regulatory responsibilities, and the policy owner. Amongst other things, it recommended the establishment of minimum requirements for data capability, and that certain entities provide updates or further information to the Committee on their regulatory activities.
- 1.48 The Committee was not satisfied that the policy advice for regulators provided by Finance was actually fit-for-purpose in the light of the shortcomings in performance

consistently uncovered by the ANAO. It recommended that Finance develops an approach, including robust metrics, to provide reasonable assurance that the policy framework was effective in ensuring regulatory systems functioned as intended by law. It also recommended the strengthening of the requirements for the Regulator Stocktake.

- 1.49 The Committee commented on several issues that impacted its ability to fulfil its statutory responsibility to examine the reports of the Auditor-General. These included incomplete statements in submissions that could potentially mislead, entities failing to answer questions posed by the Committee, and poor quality engagement by some witnesses.

Other inquiries

Report 510: Inquiry into the use and governance of artificial intelligence systems by public sector entities – ‘Proceed with Caution’

- 1.50 The Committee initiated its inquiry into the use and governance of artificial intelligence (AI) systems by public sector entities on 12 September 2024, in response to the rapid development of AI technologies and their increasing adoption across the Australian Public Service (APS). The ANAO had found in its audit of the 2022–23 Consolidated Financial Statements that 36 Commonwealth entities had reported adopting some form of emerging technology, yet most lacked supporting policies or governance frameworks to guide their use.⁸
- 1.51 The Committee’s terms of reference reflected matters raised in the ANAO’s audit and included examining:
- the purpose for which AI was currently being used by public sector entities and whether there were planned or likely future uses
 - the adequacy of existing legislative, regulatory and policy frameworks
 - the effectiveness of internal governance structures in ensuring ethical and responsible AI use
 - the public sector’s internal AI capability
 - potential sovereign capability considerations.
- 1.52 The Committee’s report emphasised the urgent need for coordinated and effective AI governance across the public sector. The Committee made four recommendations underscored by a concern that if the Government does not implement effective and coordinated governance frameworks for AI systems now, technology will outpace its ability to do so in the near future.
- 1.53 The Committee recommended that the Australian Public Service Commission introduces detailed questions on the use and understanding of AI systems into its

⁸ ANAO, *Audits of the Financial Statements of Australian Government Entities for the Period Ended 30 June 2023*, Report No. 9 2023–24, December 2023, Case study 2.

annual APS census. Cognisant that not enough information is yet available on how many APS staff are using AI systems, or what they are using them for, the Committee viewed that the APSC was uniquely placed to gather such information, which could be used to inform policy development and regulation.

- 1.54 The Committee's strong view was that effective and coordinated frameworks are needed now so that the benefits of AI and emerging technologies can be realised, and the risk mitigated. Acknowledging that there were some excellent initiatives underway at key Commonwealth entities, the Committee believed that effective governance of AI needed a coordinated whole-of-government approach and recommended that a whole-of-government working group be established to consider what mandatory rules and governance frameworks will be needed for AI systems across the Commonwealth. As part of this recommendation, the Committee established specific considerations for the group, including legislation, mandatory rules and governance requirements, standardised terms, and training frameworks.
- 1.55 Further, the Committee recommended the establishment of a statutory Joint Committee on Artificial Intelligence and Emerging Technologies, with the view that Parliament needs to have fully effective oversight of how the Government and the APS are managing the impacts of AI.
- 1.56 The Committee's final recommendation was that guidance issued by the Digital Transformation Agency, or any other Australian Government agency, clearly defines all AI systems and applications. Given the significant differences between some of the technologies, it recommended that separate guidance should be developed for each. The Committee had observed some progress in various jurisdictions to better define AI and its systems but there was still a lack of standardised terms for use across the public service. Not adequately defining these emerging technologies increased the risk their use would not be transparent.

Non-inquiry activities

- 1.57 This section outlines non-inquiry activities of the Committee undertaken in 2024–25 pursuant to the Committee's statutory duties.

Annual report

- 1.58 As required under section 8B of the PAAC Act, the Committee presented an annual report to the Parliament on 17 December 2024, which covered the period from 1 July 2023 to 30 June 2024.⁹

⁹ Joint Committee of Public Accounts and Audit (JCPAA), *Report 508: Annual Report 2023–24*, 17 December 2024.

Statutory appointments

Parliamentary Budget Officer

- 1.59 The Committee is empowered under Section 64X of *Parliamentary Service Act 1999* to approve or reject a proposed recommendation for the appointment of the Parliamentary Budget Officer. On 24 May 2024, the Committee was notified by the Presiding Officers of the forthcoming process to identify the next Parliamentary Budget Officer, following the indicated departure of Dr Stein Helgeby from that role in November 2024.
- 1.60 On 23 August 2024, the Presiding Officers wrote to the Committee seeking approval to appoint Ms Sam Reinhardt as the next Parliamentary Budget Officer, for a four-year term commencing 18 November 2024.
- 1.61 Ms Reinhardt was identified through an open merit-based selection process led by Dr Gordon de Brouwer, Parliamentary Service Commissioner, along with Ms Kathrina Lo, New South Wales Public Service Commissioner; Ms Meghan Quinn, Secretary of the Department of Industry, Science and Resources; and Mr David Tune, former Secretary of the Department of Finance and member of the Parliamentary Budget Office Expert Panel. Ms Reinhardt was noted by the Presiding Officers as an outstanding candidate, then serving as Deputy Secretary, Fiscal Group, at Treasury.
- 1.62 On 3 September 2024, the Committee requested an extension of up to 44 days, as permitted under legislation, to consider the proposed candidate.
- 1.63 Following its deliberations, the Committee resolved on 27 September 2024 to endorse the appointment of Ms Reinhardt as the next Parliamentary Budget Officer, and that the Chair write to the Presiding officers to convey this decision.
- 1.64 The Speaker and the Chair made a statement in the House on 4 November 2024, informing the House of the Committee's approval of the appointment.

Draft budget estimates

- 1.65 The Committee is required under the PAAC Act to consider draft budget estimates of the ANAO submitted under section 53 of the *Auditor-General Act 1997*.¹⁰ Similarly, section 64S of the *Parliamentary Service Act 1999* requires the Committee to consider draft estimates of the Parliamentary Budget Office (PBO).¹¹
- 1.66 The draft budget estimates of the ANAO and the PBO were submitted to the Committee for consideration ahead of the 2025–26 Budget. On 25 March 2025, prior to the budget being handed down, the Chair made and subsequently tabled a statement in the House of Representatives of behalf of the Committee, which was

¹⁰ *Public Accounts and Audit Committee Act 1951*, section 8(1)(j).

¹¹ *Parliamentary Service Act 1999*, section 64S.

tabled in the Senate on 27 March 2025, outlining the views of the Committee on these estimates.¹²

2025–26 draft estimates for the ANAO

- 1.67 It was noted in the Committee’s statement that the ANAO had sought additional funding of \$96.1 million over the forward estimates, and that the Committee had been advised that the ANAO expected to operate at a loss of approximately \$6.1 million in 2024–25, similar to the loss incurred in 2023–24.
- 1.68 The Committee emphasised in its statement that it had been concerned across successive parliamentary terms about the unsustainability of the ANAO’s long-term financial position, stating that:
- The current funding model for ANAO is simply not sustainable due to the continuing and growing cost pressures it is facing from increasingly more expensive financial statements audits, essential technological upgrades, and increased compliance and regulatory demands.¹³
- 1.69 As highlighted in its 2024–25 draft estimates statement, the Committee reaffirmed its recommendation that the efficiency dividend be removed from the ANAO. The significant impacts of the efficiency dividend were identified as a key driver of the ANAO’s prior supplementary funding requests.
- 1.70 Of serious concern to the Committee was advice from the ANAO indicating it is unable to deliver the Committee’s recommended work program of 48 discretionary performance audits per financial year due to these funding constraints.
- 1.71 The Committee also noted its support of the ANAO’s proposal that it be requested by the Committee to develop models for a more sustainable funding approach for the 2026–27 Budget.

2025–26 draft estimates for the Parliamentary Budget Office

- 1.72 The Committee noted the PBO’s requests for additional ongoing funding of \$1.4 million a year in order for it to sustainably meet the increased demand for its services by parliamentarians and parliamentary committees.
- 1.73 The Committee also noted requests from the PBO for the indexing of its additional election year funding to increase its recruitment in an election year, as well as an equity injection of \$6 million to support its independence by reinstating its almost depleted financial buffer.
- 1.74 The Committee expressed its continuing support for the PBO’s request for additional funds, as it was clear to the Committee that these additional funds were crucial to

¹² JCPAA, *2025–26 Draft Estimates for the Australian National Audit Office and the Parliamentary Budget Office*, 25 March 2025, pages 1–3.

¹³ JCPAA, *2025–26 Draft Estimates for the Australian National Audit Office and the Parliamentary Budget Office*, 25 March 2025, p. 2.

enabling the PBO to manage risks to its operational independence, mitigate unexpected or unanticipated budget pressures, and to meet future needs for data, models and technology uplifts.

Audit priorities of the Parliament 2025–26

- 1.75 In determining the ANAO's annual audit work program, the Auditor-General must have regard to the audit priorities of the Parliament as determined by the Committee.¹⁴ The Committee is required under the PAAC Act to advise the Auditor-General of those priorities.¹⁵
- 1.76 On 26 February 2025, the Auditor-General wrote to the Committee seeking feedback on the ANAO's draft Annual Audit Work Program for 2025–26. Consistent with past practice, the Committee invited input from all other parliamentary committees to determine the audit priorities of the Parliament.
- 1.77 On 27 March 2025, the Committee wrote to the Auditor-General with the Parliament's audit priorities of the Parliament for 2025–26. The Committee proposed four audits as priorities, three of which were new priorities not already captured in the draft work plan.
- 1.78 The ANAO's Annual Audit Work Program for 2025–26 was published on 11 July 2025.¹⁶

Parliamentary Budget Office work plan

- 1.79 In preparing the PBO's annual work plan, the Parliamentary Budget Officer is required under section 64Q of the PS Act to consult with the Committee.¹⁷
- 1.80 On 8 August 2024, the Parliamentary Budget Officer wrote to the Committee, providing the PBO's draft Corporate Plan for 2024–25 for the Committee's consideration. The Corporate Plan sets out the PBO's priorities for the next four-year reporting period and serves as the PBO's work plan, as required under the PS Act.
- 1.81 After its consideration, the Committee wrote to the Parliamentary Budget Officer on 22 August 2024 endorsing the draft Corporate Plan, which was subsequently published on 29 August 2024.¹⁸

Defence Major Projects Report Guidelines

- 1.82 Beginning in 2007–08, the ANAO has reviewed and reported annually to the Parliament on the status of major Defence materiel acquisition projects, as set out in

¹⁴ *Auditor-General Act 1997*, section 10(a).

¹⁵ *Public Accounts and Audit Committee Act 1951*, section 8(1)(m).

¹⁶ ANAO, 'Annual Audit Work Program 2025–26', www.anao.gov.au/work-program, viewed 9 October 2025.

¹⁷ *Parliamentary Service Act 1999*, section 64Q.

¹⁸ Parliamentary Budget Office, *Corporate Plan 2024–25*, 29 August 2024.

the Defence MPR. Prior to commencing each review, the ANAO updates the MPR guidelines and submits them to the Committee for endorsement.

- 1.83 On 29 August 2024, the acting Auditor-General provided the Committee with the proposed MPR project selection and guidelines for 2024–25.
- 1.84 On 22 November 2024, the Committee wrote to the Auditor-General endorsing the MPR guidelines without amendment. The Committee expressed its concern that the MPR achieved its purpose of providing accountability and transparency in Defence acquisitions and stated its expectation that a higher level of transparency would be set in the 2025–26 Guidelines.

Engagement activities

- 1.85 Over many years the Committee has engaged with the broader community of auditing institutions and public accounts committees. In past years the Committee has hosted parliamentary delegations and participated in national and international association activities.
- 1.86 On 7 March 2024, the Chair met with a delegation from the United States Government Accountability Office, which was preparing a paper on grants reform in the United States. The purpose of the meeting was to share the Committee’s insights into Australia’s grants landscape and relevant reforms being undertaken at the federal level. The paper was released on 18 November 2024.¹⁹
- 1.87 On 18 February 2025, the former Chair, the Hon Julian Hill MP, met with a delegation from the Tasmanian Parliament to discuss the establishment of a Parliamentary Budget Office in Tasmania.

Mr Josh Burns MP
Chair
6 November 2025

¹⁹ United States Government Accountability Office, *Grants Management: Approaches and Insights from Other Countries’ Reform Efforts*, 18 November 2024.



A. Legislative duties of the Committee

This appendix provides excerpts of the *Public Accounts and Audit Committee Act 1951*, the *Parliamentary Service Act 1999*, and the *Public Governance, Performance and Accountability Act 2013*, which set out the duties of the Committee.

Public Accounts and Audit Committee Act 1951

8 Duties of the Committee

(1) The duties of the Committee are:

- (a) to examine the accounts of the receipts and expenditure of the Commonwealth, including the financial statements given to the Auditor-General under paragraphs 42(1)(b) and 48(1)(b) of the *Public Governance, Performance and Accountability Act 2013*; and
- (b) to examine the financial affairs of authorities of the Commonwealth to which this Act applies and of intergovernmental bodies to which this Act applies; and
- (c) 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
- (d) to report to both Houses of the Parliament, with any comment it thinks fit, on any items or matters in those accounts, statements and reports, or any circumstances connected with them, that the Committee thinks should be drawn to the attention of the Parliament; and
- (e) to report to both Houses of the Parliament any alteration that the Committee thinks desirable in:
 - (i) the form of the public accounts or in the method of keeping them; or
 - (ii) the mode of receipt, control, issue or payment of public moneys; and
- (f) to inquire into any question connected with the public accounts which is referred to the Committee by either House of the Parliament, and to report to that House on that question; and
- (g) to consider:
 - (i) the operations of the Audit Office; and

(ii) the resources of the Audit Office, including funding, staff and information technology; and

(iii) reports of the Independent Auditor on operations of the Audit Office; and

(h) to report to both Houses of the Parliament on any matter arising out of the Committee's consideration of the matters listed in paragraph (g), or on any other matter relating to the Auditor-General's functions and powers, that the Committee considers should be drawn to the attention of the Parliament; and

(i) to report to both Houses of the Parliament on the performance of the Audit Office at any time; and

(j) to consider draft estimates for the Audit Office submitted under section 53 of the *Auditor-General Act 1997*; and

(k) to consider the level of fees determined by the Auditor-General under subsection 14(1) of the *Auditor-General Act 1997*; and

(ka) to consider the level of fees determined by the Auditor-General under subsection 16(1) of the *Auditor-General Act 1997*; and

(l) to make recommendations to both Houses of Parliament, and to the Minister who administers the *Auditor-General Act 1997*, on draft estimates referred to in paragraph (j); and

(m) to determine the audit priorities of the Parliament and to advise the Auditor-General of those priorities; and

(n) to determine the audit priorities of the Parliament for audits of the Audit Office and to advise the Independent Auditor of those priorities; and

(o) any other duties given to the Committee by this Act, by any other law or by Joint Standing Orders approved by both Houses of the Parliament.

(1A) Nothing in subsection (1) authorises the Committee to direct the activities of the Auditor-General or the Independent Auditor.

(2) The duties of the Committee do not extend to:

(a) an examination of the financial affairs of the Australian Capital Territory or the Northern Territory or of the Administration of an External Territory (including the financial affairs of the Administration of an External Territory contained in any of the accounts and financial statements referred to in paragraph (a) of subsection (1)); or

(b) an examination of a report of the Auditor-General that relates to, or in so far as it relates to:

(i) the financial affairs of the Australian Capital Territory or the Northern Territory or of the Administration of an External Territory (including the

financial affairs of the Administration of an External Territory contained in any of the accounts and financial statements referred to in paragraph (a) of subsection (1)); or

(ii) the results of an efficiency audit of operations of the Administration of an External Territory.

(2A) For the purposes of subsection (2), an External Territory does not include the Territory of Christmas Island or the Territory of Cocos (Keeling) Islands.

(3) For the purpose of this section, an authority of the Commonwealth to which this Act applies is:

(a) a body corporate or an unincorporated body established for a public purpose by, or in accordance with the provisions of, an enactment, not being an inter-governmental body;

(b) a body established by the Governor-General or by a Minister otherwise than in accordance with an enactment; or

(c) an incorporated company over which the Commonwealth is in a position to exercise control.

(4) Where the parties to an agreement relating to the establishment of an inter-governmental body consent to the examination, by the Committee, of the financial affairs of that body, the Minister shall notify the fact that they have so consented in the Gazette and the body shall thereupon become an inter-governmental body to which this Act applies.

(5) Where a party to an agreement relating to the establishment of an inter-governmental body (being an inter-governmental body which, by virtue of subsection (4), is an inter-governmental body to which this Act applies) withdraws its consent to the examination, by the Committee, of the financial affairs of that body, the Minister shall notify the fact that that party has withdrawn its consent in the Gazette and the body shall thereupon cease to be an inter-governmental body to which this Act applies.

(6) In this section, unless the contrary intention appears:

enactment means:

(a) an Act;

(b) an Ordinance of the Australian Capital Territory; or

(c) an instrument (including rules, regulations or by-laws) made under an Act or under such an Ordinance.

inter-governmental body means a body corporate or an unincorporated body established by, or in accordance with the provisions of, an agreement between the Commonwealth and a State or States or between the Commonwealth and the government of another country or the governments of other countries.

State includes the Australian Capital Territory and the Northern Territory.

8A Committee may approve or reject recommendation for appointment of Auditor-General or Independent Auditor

(1) If the Audit Minister refers a proposed recommendation for an appointment of the Auditor-General or Independent Auditor to the Committee for approval, the Committee must:

- (a) approve or reject the proposal within 14 days after receiving it; or
- (b) notify the Audit Minister as provided for in subsection (2).

Note: Clauses 2 of Schedule 1 and 2 of Schedule 2 of the *Auditor-General Act 1997* require proposed recommendations to be referred to the Committee for approval.

(2) The Committee may notify the Audit Minister within 14 days after receiving a proposal that it needs more time to consider the proposal. If the Committee does so, the Committee must approve or reject the proposal within 44 days after receiving it.

(3) The decision to approve or reject a proposal is to be by majority of the members of the Committee for the time being holding office.

(4) If the Committee does not make a decision on a proposal by the required time, the Committee is taken, at that time, to have approved the proposal.

(5) The Committee must notify the Audit Minister of its decision on a proposal as soon as practicable after making the decision.

(6) A notification under this section must be in writing.

(7) The Committee must report to both Houses of the Parliament on its decision on a proposal.

(8) In this section:

Audit Minister means the Minister administering the *Auditor-General Act 1997*.

8B Annual report

(1) The Committee must, in relation to each financial year, prepare a report on the performance of its duties during the year.

(2) The Committee must table the report in each House of the Parliament.

Parliamentary Service Act 1999

64Q Annual work plan for Parliamentary Budget Office

(1) The Parliamentary Budget Officer must, in consultation with the Joint Committee of Public Accounts and Audit, prepare a work plan for the Parliamentary Budget Office for each financial year.

(2) The work plan must be prepared:

(a) for the financial year in which the first Parliamentary Budget Officer is appointed—before the end of 3 months after the appointment; and

(b) for each following financial year—before 1 October in the financial year.

(3) The work plan must set out:

(a) the priorities of the Parliamentary Budget Office for the financial year; and

(b) protocols for the allocation of the resources of the Parliamentary Budget Office during the financial year.

(4) The Parliamentary Budget Officer must ensure that the work plan is made publicly available.

(5) A work plan prepared under subsection (1) is not a legislative instrument.

64R Joint Committee of Public Accounts and Audit may request draft estimates

(1) The Joint Committee of Public Accounts and Audit (the Committee) may request the Parliamentary Budget Officer to submit to the Committee draft estimates for the Parliamentary Budget Office for a financial year before the budget for that financial year.

(2) The Parliamentary Budget Officer must comply with the request in time to allow the Committee to consider the draft estimates and make recommendations on them before the budget.

64S Duties of Joint Committee of Public Accounts and Audit

(1) The Joint Committee of Public Accounts and Audit (the Committee) has the following duties:

(a) to consider work plans for the Parliamentary Budget Office prepared under section 64Q;

(b) to consider draft estimates for the Parliamentary Budget Office submitted under section 64R;

(c) to make recommendations to both Houses of Parliament, and to the Presiding Officers, on draft estimates referred to in paragraph (b);

(d) to consider:

(i) the operations of the Parliamentary Budget Office; and

(ii) the resources of the Parliamentary Budget Office, including funding, staff and information technology;

(e) to report to both Houses of the Parliament on any matter arising out of the Committee's consideration of the matters referred to in paragraph (d), or on any other matter relating to the Parliamentary Budget Officer's functions and powers, that the Committee considers should be drawn to the attention of the Parliament.

Note: These duties are additional to the duties of the Joint Committee of Public Accounts and Audit under section 8 of the *Public Accounts and Audit Committee Act 1951*.

(2) Nothing in subsection (1) authorises the Committee to direct the activities of the Parliamentary Budget Officer.

64T Review of operations of Parliamentary Budget Office

(1) After a general election, the Joint Committee of Public Accounts and Audit (the Committee) may request the Parliamentary Budget Officer to cause an independent review of the operations of the Parliamentary Budget Office to be conducted in accordance with the request.

(2) The request must specify:

(a) the person or body who is to conduct the review; and

(b) the scope of the review; and

(c) the manner in which the review is to be conducted; and

(d) that a report of the review is to be provided to the Committee.

(3) In making the request, the Committee must have regard to the resources of the Parliamentary Budget Office.

(4) The review must be completed within 9 months after the end of the caretaker period for the election.

(5) The Committee must table the report of the review in each House of the Parliament as soon as practicable after receiving it.

64X Appointment of Parliamentary Budget Officer

- (1) The Parliamentary Budget Officer is to be appointed by the Presiding Officers, for a term of 4 years.
- (2) The Parliamentary Budget Officer holds office on a full-time basis.
- (3) A Parliamentary Budget Officer is eligible for reappointment, but must not hold office for a total of more than 8 years.
- (4) An appointment is not affected by any defect or irregularity in or in connection with the appointment.

64XA Approval of proposed appointment by Joint Committee of Public Accounts and Audit

- (1) The Presiding Officers must not make an appointment under subsection 64X(1) unless:
 - (a) the Presiding Officers have referred the proposed appointment to the Joint Committee of Public Accounts and Audit (the Committee) for approval; and
 - (b) the Committee has approved the proposal.
- (2) A referral under paragraph (1)(a) must be in writing and may be withdrawn by the Presiding Officers at any time.
- (3) If the Presiding Officers refer a proposed appointment to the Committee for approval under paragraph (1)(a), the Committee must:
 - (a) approve or reject the proposal within 14 days after receiving it; or
 - (b) notify the Presiding Officers under subsection (5).
- (4) The Committee may request the Presiding Officers to provide further information in relation to the proposal.
- (5) The Committee may notify the Presiding Officers within 14 days after receiving a proposal that it needs more time to consider the proposal. If the Committee does so, the Committee must approve or reject the proposal within 44 days after receiving it.
- (6) The decision to approve or reject a proposal is to be by a majority of the members of the Committee for the time being holding office.
- (7) If the Committee does not make a decision on a proposal by the required time, the Committee is taken, at that time, to have approved the proposal.
- (8) The Committee must notify the Presiding Officers of its decision on a proposal as soon as practicable after making the decision.

(9) A notification under this section must be in writing.

(10) The Committee must report to both Houses of the Parliament on its decision on a proposal.

Public Governance, Performance and Accountability Act 2013

46 Annual report for Commonwealth entities

(1) After the end of each reporting period for a Commonwealth entity, the accountable authority of the entity must prepare and give an annual report to the entity's responsible Minister, for presentation to the Parliament, on the entity's activities during the period.

Note: A Commonwealth entity's annual report must include the entity's annual performance statements and annual financial statements (see paragraph 39(1)(b) and subsection 43(4)).

(2) The annual report must be given to the responsible Minister by:

(a) the 15th day of the fourth month after the end of the reporting period for the entity;
or

(b) the end of any further period granted under subsection 34C(5) of the *Acts Interpretation Act 1901*.

(3) The annual report must comply with any requirements prescribed by the rules.

(4) Before rules are made for the purposes of subsection (3), the rules must be approved on behalf of the Parliament by the Joint Committee of Public Accounts and Audit.

B. Statistics: Government responses and executive minutes

This appendix provides an overview of responses to recommendations contained in reports of the Committee. In 2024–25, the Committee received six government responses and 49 executive minute responses to 40 recommendations made in seven reports, as outlined below.

The expected response timeframes of the Committee are pursuant to the resolution of the House of Representatives, adopted on 29 September 2010, stipulating that Government responses to recommendations are expected to be made within six months of presentation of a report by a House or Joint Committee.¹ The Senate, through a resolution expressing the opinion of the Senate, has established three months for responses to recommendations of standing committees and select committees of the Senate.²

There were 97 responses to recommendations due in 2024–25 (including responses overdue from previous reporting periods). The Committee received 55 responses to recommendations, 28 of which were within the expected six-month timeframe. At the conclusion of the reporting period, 42 responses to recommendations were outstanding. The Committee’s practice is to pursue overdue responses through the responsible Minister, and if required, seek the assistance of the Auditor-General or Presiding Officers.

Table B.1 Government responses and executive minutes received

Report	Rec.	Agency	Agreed	On time
Report 475:	7	Australian Federal Police	Yes*	No
Defence First	8	Australian Federal Police	Yes*	No
Principles Review,	9	Australian Federal Police	Yes*	No
Naval Construction	10	Australian Federal Police	Yes*	No
and Mental Health				
in the AFP				
Report 495:	1	Australian Government	Yes	No
Commonwealth	2	Australian Government	Yes	No
Grants	3	Australian Government	Yes*	No
Administration	4	Australian Government	Yes*	No

¹ House of Representatives Standing Orders, *Government responses to committee reports*, as at 23 July 2025, p. 131.

² Procedural orders and resolutions of the Senate of continuing effect, 44: *Committee Reports – Government responses*, July 2025, p. 158.

Report	Rec.	Agency	Agreed	On time
	6	Australian Government	Yes*	No
Report 502: Probity and ethics in the Australian Public Sector	1	Department of Finance	Yes	Yes
	2	Department of Health	Yes*	Yes
	3	Australian Public Service Commission	Yes*	Yes
	4	Australian Public Service Commission	Yes*	Yes
	5	Department of Finance	Yes	Yes
	6	Department of Finance	Yes	Yes
	6	Australian Public Service Commission	Yes*	Yes
	7	Department of Infrastructure, Transport, Regional Development, Communications and the Arts	Yes	Yes
	8	Department of Infrastructure, Transport, Regional Development, Communications and the Arts	Yes	Yes
	9	Department of Infrastructure, Transport, Regional Development, Communications and the Arts	Yes	Yes
	10	Department of Infrastructure, Transport, Regional Development, Communications and the Arts	Yes	Yes
	11	Department of Infrastructure, Transport, Regional Development, Communications and the Arts	Yes	Yes
Report 503: Inquiry into the Defence Major Projects Report 2020-21 and 2021-22 and Procurement of Hunter Class Frigates	1	Australian National Audit Office	Yes	Yes
	2	Department of Defence	Yes	No
	3	Department of Defence	Yes	Yes
	4	Department of Defence	Yes	No
	5	Department of Defence	Yes	No
	6	Australian Government	No**	No
Report 504: Procurement at Services Australia and the NDIA	1	National Disability Insurance Agency	Yes	Yes
	2	National Disability Insurance Agency	Yes	Yes
	3	National Disability Insurance Agency	Yes	Yes
	4	Department of Finance and Digital Transformation Agency	Yes	Yes
	5	Australian National Audit Office	Yes	Yes

Report	Rec.	Agency	Agreed	On time
Report 505: Inquiry into Policy and Program Design and Implementation	1	Department of Home Affairs	Noted	Yes
	3	Department of Home Affairs	No	Yes
	4	Department of Health and Aged Care	Yes	No
	6	Department of Home Affairs	Yes	Yes
	7	Department of Home Affairs	Yes	Yes
	10	Department of Health and Aged Care	Yes	No
Report 506: Commonwealth Financial Statements 2022-23	1	Northern Land Council	Yes	No
	1	Tiwi Land Council	Yes	No
	1	Department of Health and Aged Care	Yes	Yes
	3	High Court of Australia	Yes	Yes
	3	Australian Strategic Policy Institute Ltd [^]	Yes	Yes
	3	RAAF Welfare Recreational Company	Yes	No
	3	Royal Australian Navy Central Canteens Board	Yes	No
	3	Anindilyakwa Land Council	Yes	No
	3	Central Land Council	Yes	No
	3	Northern Land Council	No	No
	3	Outback Stores Pty Ltd	Yes*	No
	3	Tiwi Land Council	Yes	No
	3	Workplace Gender Equality Agency	Yes	No
	3	Wreck Bay Aboriginal Community Council	Yes	No
	5	Australian Taxation Office	Yes	Yes
	5	National Archives of Australia	Yes	No
	5	Services Australia	Yes	Yes

Source: Committee records.

* Responses as Agreed with qualification or Agreed in principle, are not included in the total count of agreed responses in Table 1.1 of the report.

** The Government noted the first part of Recommendation 6 and did not support the second part.

[^] An updated response was also provided.

Department of Finance provided updates to Recommendations 1 and 17 of Report 498, and Recommendation 7 of Report 495.