



Australian Government
Professional Services Review



Professional
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Review

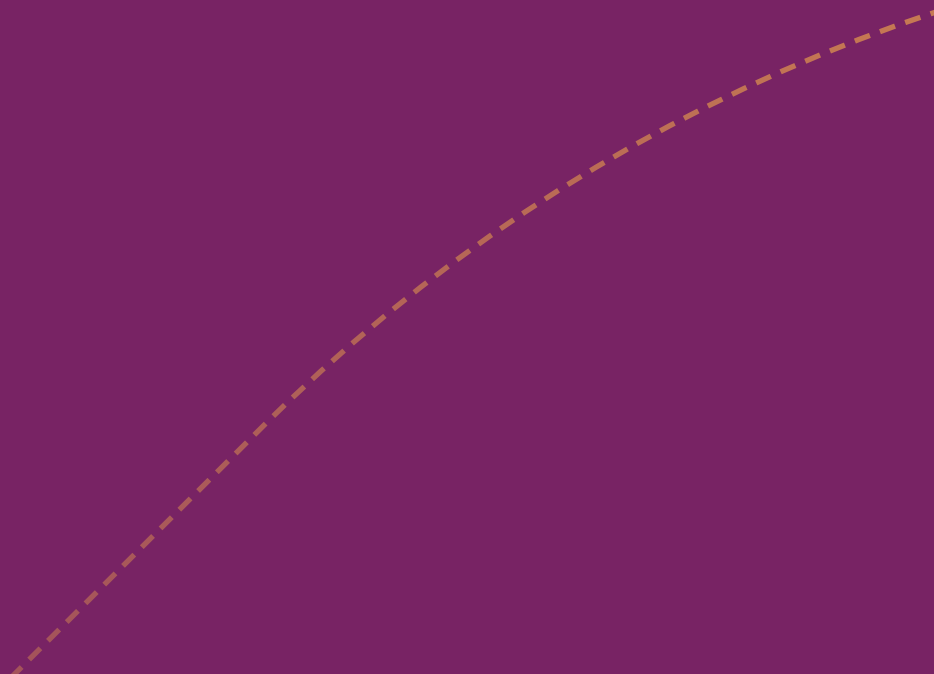
Annual Report

2024-25

www.psr.gov.au



Professional Services Review (PSR) acknowledges the Traditional Owners and Custodians of Country throughout Australia, and acknowledges their continuing connection to land, waters and community. PSR pays respect to the people, the cultures, and the elders past and present.





Australian Government
Professional Services Review



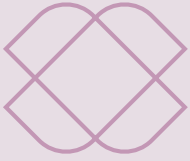
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www.psr.gov.au



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Letter of transmittal



Australian Government
Professional Services Review

The Hon Mark Butler MP
Minister for Health and Ageing
Parliament House
Canberra ACT 2600

Dear Minister

I am pleased to present to you the Professional Services Review (PSR) Annual Report for the year ended 30 June 2025.

The report has been prepared in accordance with section 106ZQ of the *Health Insurance Act 1973* (HIA), section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and any enabling legislation that specifies additional requirements in relation to the annual report for presentation to the Parliament.

The report includes the 2024–25 annual performance statements and audited financial statements as required by subsections 39(1)(b) and 43(4) of the PGPA Act.

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

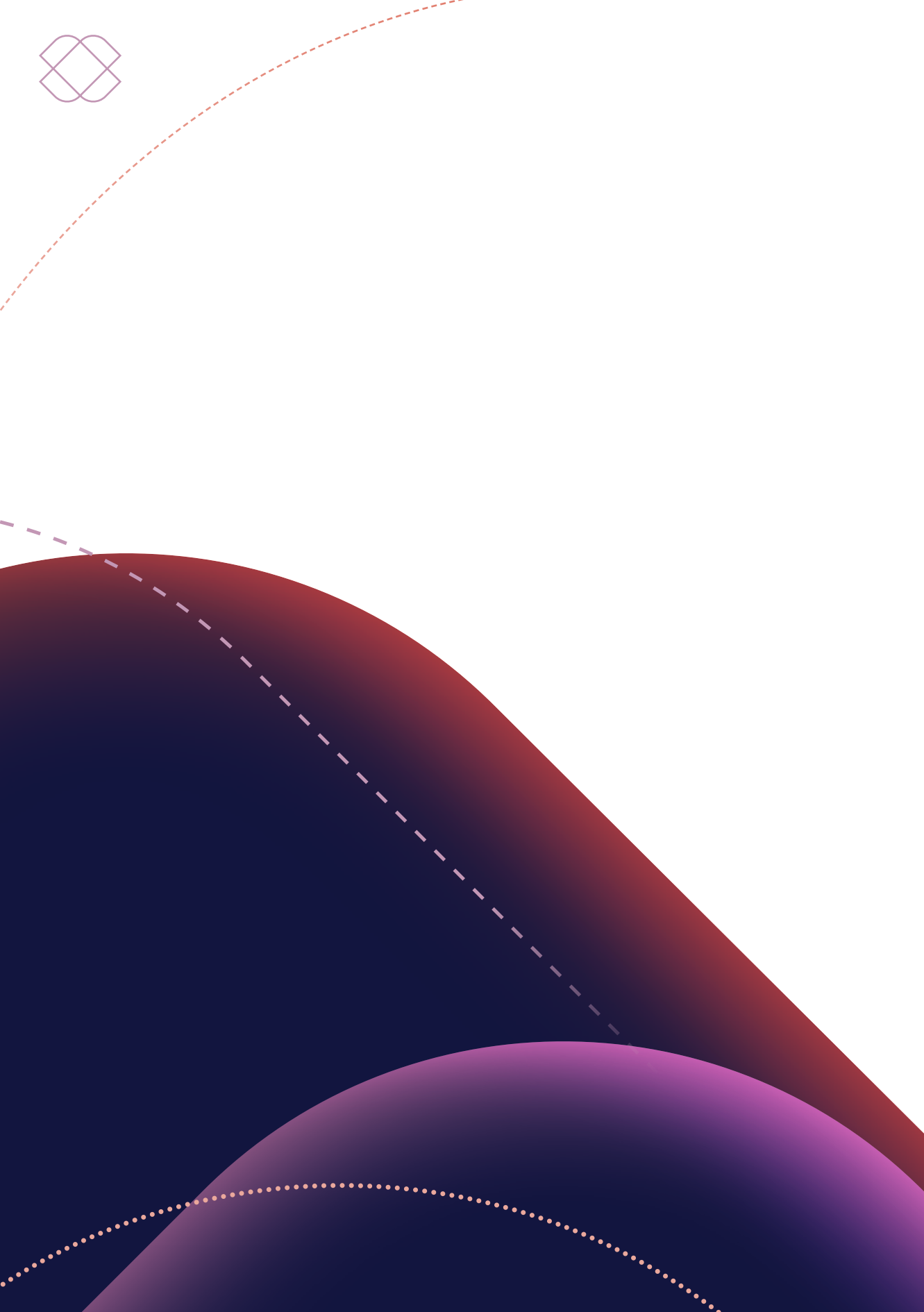
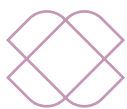
- conducted fraud and corruption risk assessments and prepared fraud and corruption control plans
- in place appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet its specific needs
- taken all reasonable measures to deal appropriately with fraud and corruption relating to it.

Following the tabling of the PSR Annual Report 2024–25, the report will be available on PSR's website, www.psr.gov.au, and on the Transparency Portal, www.transparency.gov.au.

Yours sincerely,

A stylized handwritten signature in black ink.

Associate Professor Antonio Di Dio
Director
Professional Services Review
1 October 2025



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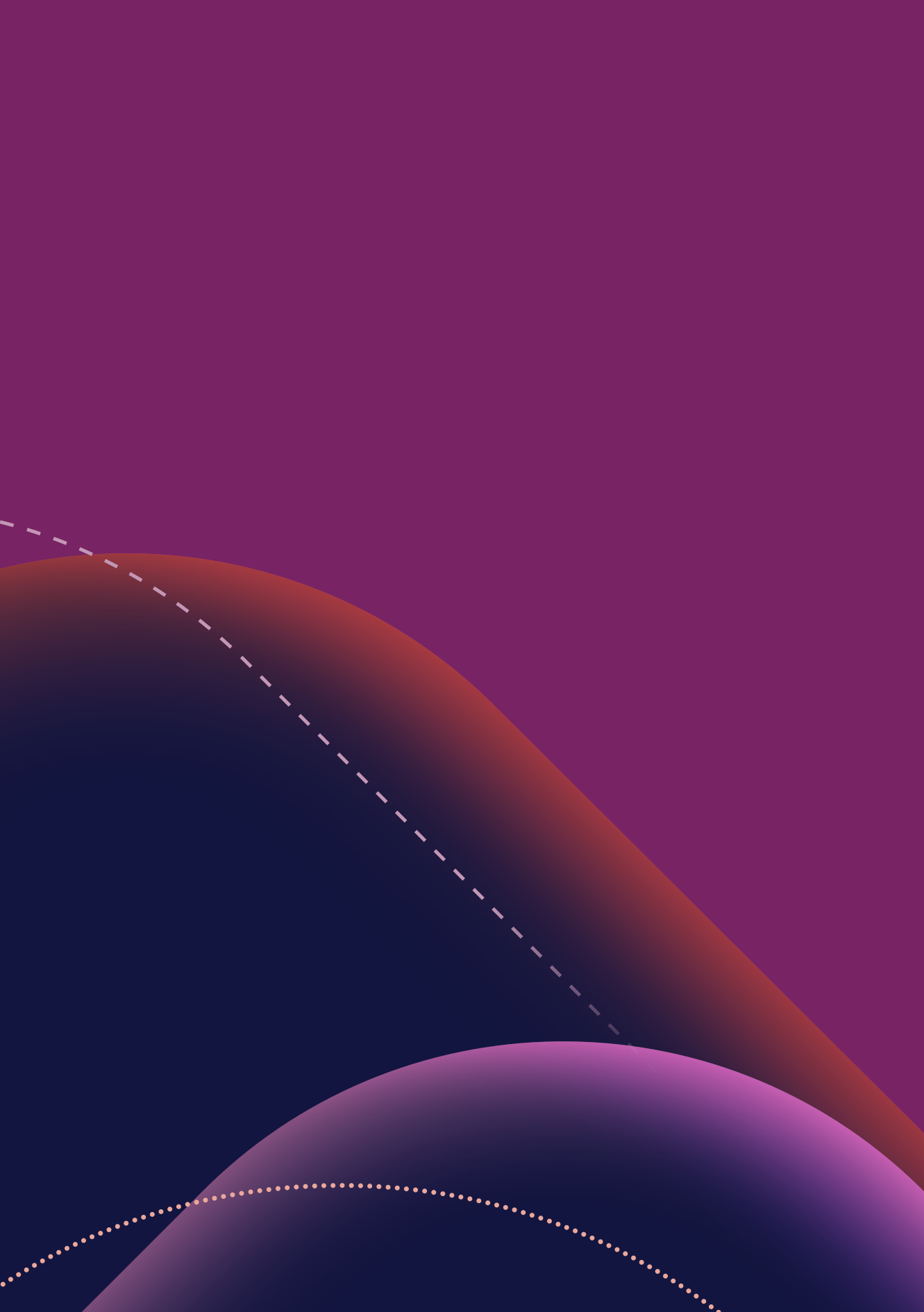
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Director's overview



Director's overview of Professional Services Review

Appointment of Director and Associate Directors

During the reporting period, I was appointed as the Director of PSR, taking effect on 11 July 2024. I thank Dr Sarah Mahoney for her service as Acting Director of PSR both prior to my appointment and subsequently, for a short period in the later part of 2024.

Following the amendment to the HIA in 2023–24 to create a new statutory office of Associate Director of PSR, 2 Associate Directors were appointed to the role on a part-time basis during the reporting period.

PSR welcomed Dr David Brand as PSR's first Associate Director in September 2024 and Dr Annette Barratt in November 2024. Our Associate Directors can exercise the same powers as the Director to review cases as necessary. Under the previous version of the HIA, most of the Director's functions, duties and powers could not be exercised by another person. This included key aspects of the PSR Scheme, including the threshold question of whether to undertake a review, and if a review is undertaken, whether to negotiate a written agreement with the person, to refer them to a Committee of peers, or to take no further action. These functions are now able to be undertaken by the appointed Associate Directors.

I also thank Dr Brand for his service as Acting Director in June 2025.

Executive Management Team (EMT)

Several key changes were made to the EMT during the period. Earlier, the title of Executive Officer (EO) and General Counsel (Senior Executive Service (SES) band 1 classification (SES Band 1)) was updated to General Manager and General Counsel (SES Band 1). Shortly after in August 2024, Andrew Shelley, one of our 2 Special Counsels, departed. Following the notice of retirement of Bruce Topperwien, General Manager and General Counsel in June 2025, the role transitioned to a stand alone General Manager (SES Band 1) role. Subsequently, the Special Counsel (Executive Level 2) position transitioned to the role of General Counsel, effectively discontinuing the title of Special Counsel.

I sincerely acknowledge both Andrew and Bruce for their dedication to PSR and their positive contribution towards our outcomes.

Mental health and wellbeing

PSR is a strong supporter of inclusivity and diversity and seeks to be a caring and inclusive employer. PSR continued to have a strong focus on mental health and wellbeing during the reporting period. PSR prioritised mental health due to its impact on performance and staff retention, and for the greater purpose of always treating each other well.

Through the reporting period, PSR facilitated a series of wellbeing seminars which focused on a variety of topics, including:

- emotional wellbeing: resilience and renewal
- mind your mental health: self-care strategies
- burnout and psychological safety.

PSR also facilitated vicarious trauma training and work, health and safety (WHS) awareness training, with both sessions focused on psychosocial hazards and WHS risks.

Rewards and recognition

PSR introduced the Rewards and Recognition Policy to acknowledge outstanding individuals and/or team contribution and performance. Employees were invited to nominate their colleagues for a Director's Award in the following categories:

- Professional staff excellence
- Leadership excellence
- Equity, diversity and inclusion
- Health, safety and wellbeing
- Australian Public Service (APS)/PSR Values

During our all-staff meeting, individuals were acknowledged in the above categories and several employees received service awards recognising 10, 20 and above years service.



2024 PSR action plan: APS employee census

Following the 2024 APS Employee Census,¹ staff met to reflect on the results and celebrate our strong employee engagement score, with recognition of our strengths in supporting health and wellbeing.

Through collaborative workshops, staff identified priority areas for improvement – leadership, communication and retention – and committed to a clear set of actions, as outlined in our action plan.

PSR is pleased to report that every action item was successfully delivered. Among other positive outcomes, this achievement resulted in:

- enhanced learning and development resources
- increased opportunities for collaboration across the APS
- improved internal communication and feedback mechanisms.

Panel Member Training Framework (PMTF)

In February 2025, PSR implemented phase one of the PMTF to provide our PSR Panel members an improved education platform and training offering about PSR and the PSR Scheme. This is so that they understand the objectives and key elements of the Scheme, and the principles underlying the Medicare Benefits Schedule (MBS), the Child Dental Benefits Schedule (CDBS) and Pharmaceutical Benefits Scheme (PBS).

The training pathway encompasses 4 key elements to ensure that the fundamental capabilities required for PSR Panel members to fulfil their role and to continuously acquire and refine these skills. Since February 2025, PSR has rolled out multiple information, induction and Ask the Director/Associate Director sessions, as well as quarterly webinars and a profession masterclass.

The PSR Panel members have engaged positively with the PMTF. PSR looks forward to implementing phase 2 of the PMTF which will see a training and competencies framework aligned with the Council of Australasian Tribunal's frameworks.

Statutory appointment holders

Our community, including our employees, statutory appointees and close colleagues, were deeply saddened by the loss of Mrs Karen Garner-Hamilton who served on the PSR Determining Authority (DA) since 2022.

I am very grateful for the opportunity to have worked with her.

¹ See the website www.psr.gov.au for PSR's APS Employee Census results for 2024.

PSR Panel and Deputy Directors

PSR Committees are established to determine if a person under review (PUR) has engaged in inappropriate practice. PSR Committees comprise a Deputy Director and PSR Panel members who are health practitioners and appointed under the HIA by the Minister for Health and Ageing (the Minister).

The Minister appointed 28 health and medical professionals as PSR Panel members in 2024–25 as follows: anaesthetist, chiropractor, general physician, geriatrician, general practitioner, nephrologist, nurse practitioner, oral and maxillofacial surgeon, paediatric endocrinologist, paediatrician, plastic surgeon and radiation oncologist.

PSR Determining Authority

The DA is a separate decision-making body to the Director and PSR Committees.

The DA's role in the process is to consider any negotiated agreements entered and decide to ratify, or refuse to ratify the agreement, and make decisions specifying what consequence should follow if a PSR Committee finds that a practitioner has engaged in inappropriate practice.

In the reporting period, PSR undertook an open-market recruitment process to seek candidates to fill the core member appointments of Chair of the DA, medical practitioner member of the DA and non-practitioner member of the DA.

As significant government appointments, the successful candidates were considered by the Prime Minister's office and in February 2025, the Hon Patrick Gorman MP, Assistant Minister to the Prime Minister and on behalf of the Prime Minister, agreed to the following appointments:

- Dr Iain Dunlop as Chair of the DA
- Dr Dilip Dhupelia as medical practitioner member of the DA
- Professor Jenni Millbank as non-practitioner member of the DA.

The appointments took effect on 1 July 2025.

PSR acknowledged the service of the previous core members of the DA, Associate Professor Aniello Iannuzzi, Dr David Smith and Ms Katerina Angelopoulos, during their time appointed to the DA.



Stakeholder engagement

During the reporting period, PSR implemented the External Communication Strategy and Stakeholder Engagement Framework and invested in building awareness about PSR within the medical and health community and engaging consistently with key stakeholders.

PSR strived to reflect and understand modern practice through our many panel members and annual engagement with the professional bodies that represent their interests.

PSR engaged with medical colleges and bodies, medical advocacy groups, Australian Government colleagues, medical defence organisations and legal organisations and their representatives regularly. Through effective and cooperative engagement, staff were able to:

- enhance the trust and relationships between the agency and key stakeholders
- gain insights into the challenges within the medical and health profession
- strengthen our reputation and influence and leverage from the engagement to inform and improve our communications.

A full list of the stakeholders PSR engaged with in the reporting period is included in Chapter 2: Annual performance.

Conference attendance

During the reporting period, PSR staff attended the following conferences:

- Australian Medical Association (AMA) National Conference in August 2024
- Royal Australian College of General Practitioners (RACGP) GP24 Conference in November 2024
- RACGP's Practice Owners Conference in May 2025.

PSR continues to attend conferences relevant to the medical and health profession to educate the community about the work of the agency and build awareness of the PSR Scheme. In addition to these conferences, PSR has also attended and presented at several webinars for the medical colleges and other professional organisations.

Working collaboratively with the Department of Health, Disability and Ageing (the department) and other Australian regulators

The PSR Scheme is part of a broad healthcare compliance framework and PSR is aware of the unique pressures on healthcare practitioners who come to the attention of regulators. For this reason, PSR continued to improve communications with PURs, and ensure as much as possible their privacy, dignity and wellbeing are respected at every stage of the process. Staff worked together with other health regulators in Australia to ensure the health of practitioners under review is a high and consistent priority.

PSR established an informal Australian Health Regulators Network that includes senior representatives of various health regulators across the Australian Government as well as national cross-jurisdictional regulators.

Consultation with professional bodies

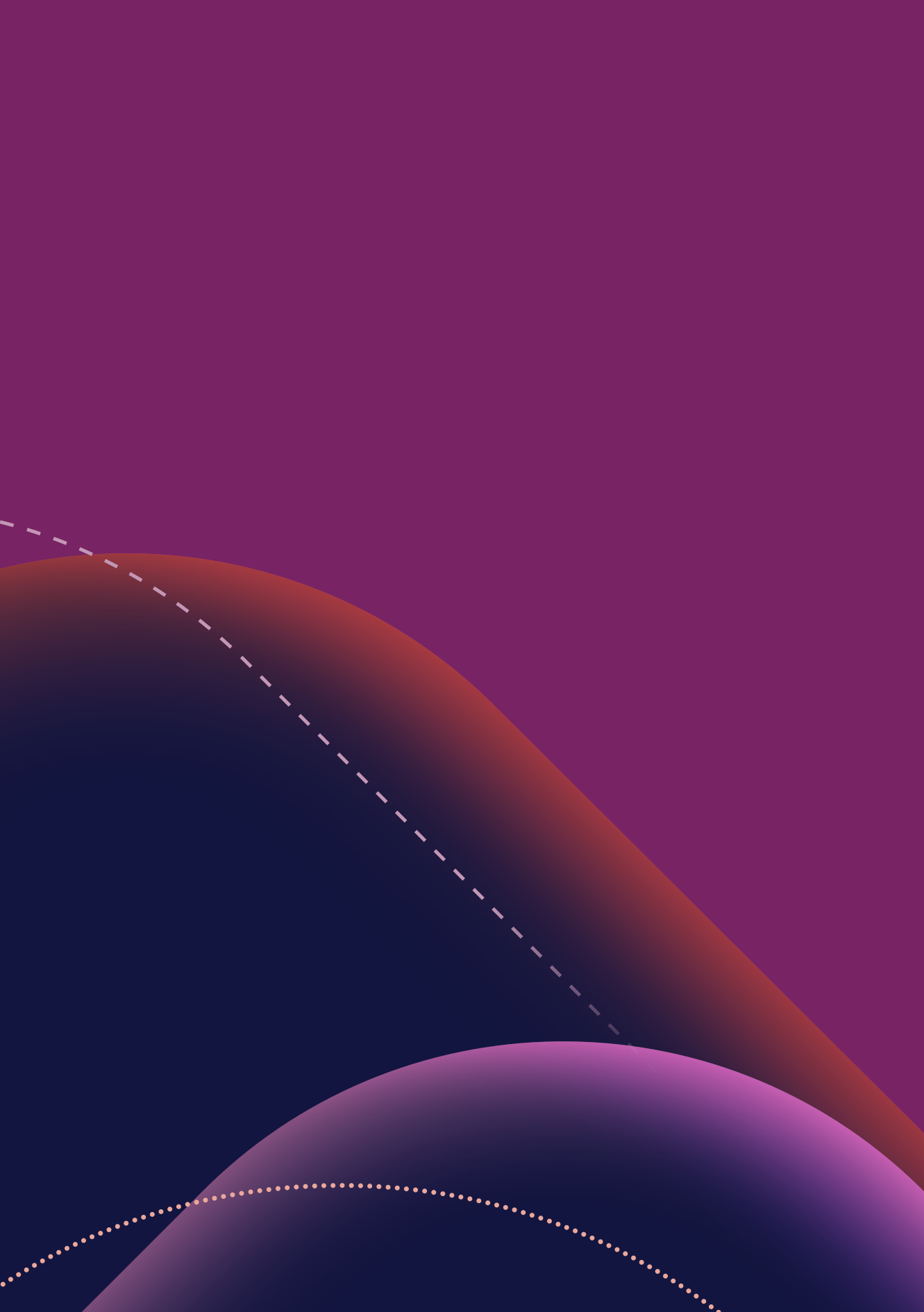
On behalf of the Minister, I consulted with the AMA, Australian Indigenous Doctors' Association and relevant professional bodies representing the profession of proposed PSR Panel members and medical practitioner DA members. This ensured that professional bodies were actively engaged in the process for PSR Panel and DA appointments, allowing us to broaden professional representation on the PSR Panel.

Conclusion

In conclusion, I wish to express my sincere appreciation to our staff for their exceptional commitment to delivering our strategic outcomes and consistently upholding our values. Their professionalism, integrity, and dedication played an integral role in achieving our objectives. I extend my gratitude to our key stakeholders for their contributions to our work and ongoing collaboration. The effective engagement with our stakeholders has enabled us to drive meaningful impact and achieve our vision with confidence.



Associate Professor Antonio Di Dio
Director
Professional Services Review





CHAPTER 1:

Overview of Professional Services Review

About PSR

The Australian Government has in place a dedicated range of compliance tools to protect the Australian healthcare system. As part of this broader framework PSR operates a peer-based review scheme which works to protect the integrity of the MBS, PBS and CDBS.

PSR safeguards patients and the Australian community in general against the risks associated with inappropriate practice by undertaking reviews following a request from the Chief Executive Medicare to review and investigate health practitioners and corporate entities who are suspected of inappropriate practice.

Reviews are initially conducted by the Director or an Associate Director of PSR, who may take no further action in relation to a review, seek to enter into a negotiated agreement with the PUR or refer the PUR to a Committee of their professional peers. This review could be undertaken in relation to services provided under the MBS, CDBS and PBS.

Any directions contained in agreements or final determinations following a Committee process, including MBS, CDBS or PBS disqualifications and financial repayments, must be ratified or directed by the DA, a separate statutory body which ensures our matters are appropriate and scrutinised.

Our role and functions are set out in Part VAA of the HIA.

PSR is a non-corporate Commonwealth entity under the PGPA Act.

PSR operates as an independent agency within the Australian Government Health, Disability and Ageing portfolio. The Director, as the accountable authority, is appointed by the Minister for a term of up to 3 years. Together, the Director, Associate Directors and the APS employees assisting them, constitute a Statutory Agency under the *Public Service Act 1999* (PS Act).

PSR seeks to change behaviour across health professions by deterring inappropriate practice and upholding the Government's expectation of high-quality health service delivery.

The PSR Scheme

PSR administers the PSR Scheme as part of a strong regulatory regime designed to ensure appropriate clinical services are delivered.

The PSR Scheme is enabled by Part VAA of the HIA and is a scheme for reviewing and investigating the provision of services by a person to determine whether the person has engaged in inappropriate practice.

The high quality and integrity of Australia's health system is recognised internationally. Preventing inappropriate practice is crucial to maintaining the health system's reputation and to retain public confidence in the practitioners working within the health system. Preventing inappropriate practice helps reduce the risk to patients, the community and the Australian Government.

PSR prioritises its governance processes and builds its capacity to deliver a rigorous peer review scheme that affords procedural fairness to practitioners and meets the outcome of protecting the integrity of the medicare, child dental and pharmaceutical benefits programs.

Purpose

PSR's purpose is to safeguard the Australian public and the Commonwealth from the risk and cost of inappropriate practice within the medicare, child dental and pharmaceutical benefits programs.

Role and functions

PSR is established under Part VAA of the HIA which sets out the role, functions and powers of the agency, as well as the process it must follow when conducting its work.

Section 79A of the HIA sets out the object of the PSR Scheme:

The object of this Part is to protect the integrity of the Commonwealth medicare benefits, child dental benefits and pharmaceutical benefits programs and, in doing so:

- a) protect patients and the community in general from the risks associated with inappropriate practice*
- b) protect the Commonwealth from having to meet the cost of services provided as a result of inappropriate practice.*

Outcomes

Outcomes are the government's intended results, benefits or consequences for the Australian community. The government requires agencies such as PSR to use outcomes as a basis for budgeting, measuring performance and reporting. Annual funding is appropriated on an outcomes basis.

The outcome that was approved by the Australian Government and included in the Portfolio Budget Statements (PB Statements) 2024–25 as the basis of funding appropriated to PSR was as follows.

Outcome

A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the medicare and pharmaceutical benefits schemes.

The program contributing to the outcome

The Australian Government, through PSR, aims to safeguard the community against the risks and costs of inappropriate practice by health practitioners. PSR liaises with governments, medical and health care regulatory bodies, and professional organisations to protect the integrity of the medicare benefits, child dental benefits and pharmaceutical benefits programs.

Accountable authority

Details of PSR’s accountable authority are in Table 1.

Table 1. Accountable authority of PSR during the 2024–25 reporting period

Position title	Name	Term
Director, PSR	Associate Professor Antonio Di Dio	11 July 2024 – 30 June 2025
Acting Director, PSR	Dr Sarah Mahoney	11 December 2024 – 3 January 2025 1 July 2024 – 10 July 2024
	Dr David Brand	23 June 2025 – 27 June 2025

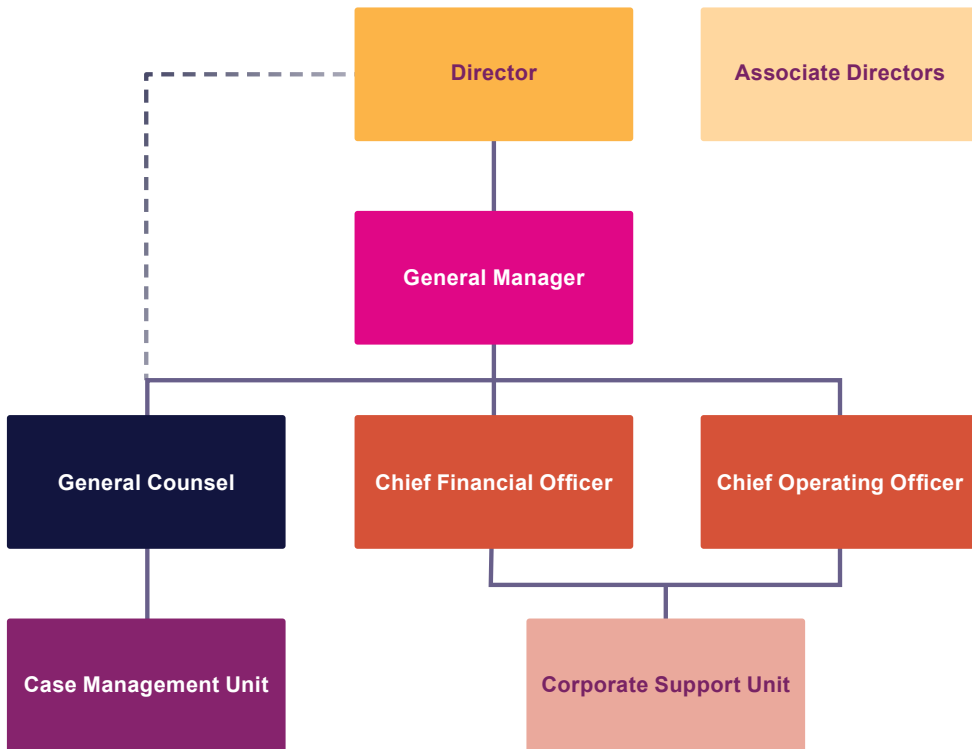
Organisational structure

At 30 June 2025, PSR’s organisational structure provided for:

- a case management unit that reported to the General Counsel responsible for managing requests from the Chief Executive Medicare through the Director’s review stage, PSR Committee investigation and consideration by the DA. An administrative team within the case management unit that managed document preparation for the Director’s review and PSR Committee hearings.
- a corporate support unit that reported to the Chief Operating Officer (COO) and Chief Financial Officer (CFO), and was responsible for leading corporate strategy, assurance and operations for PSR. It provides enabling services based on specialised knowledge in the areas of finance, procurement, human resources, information and communications technology (ICT), security, property, risk management, governance, audit, and communications.

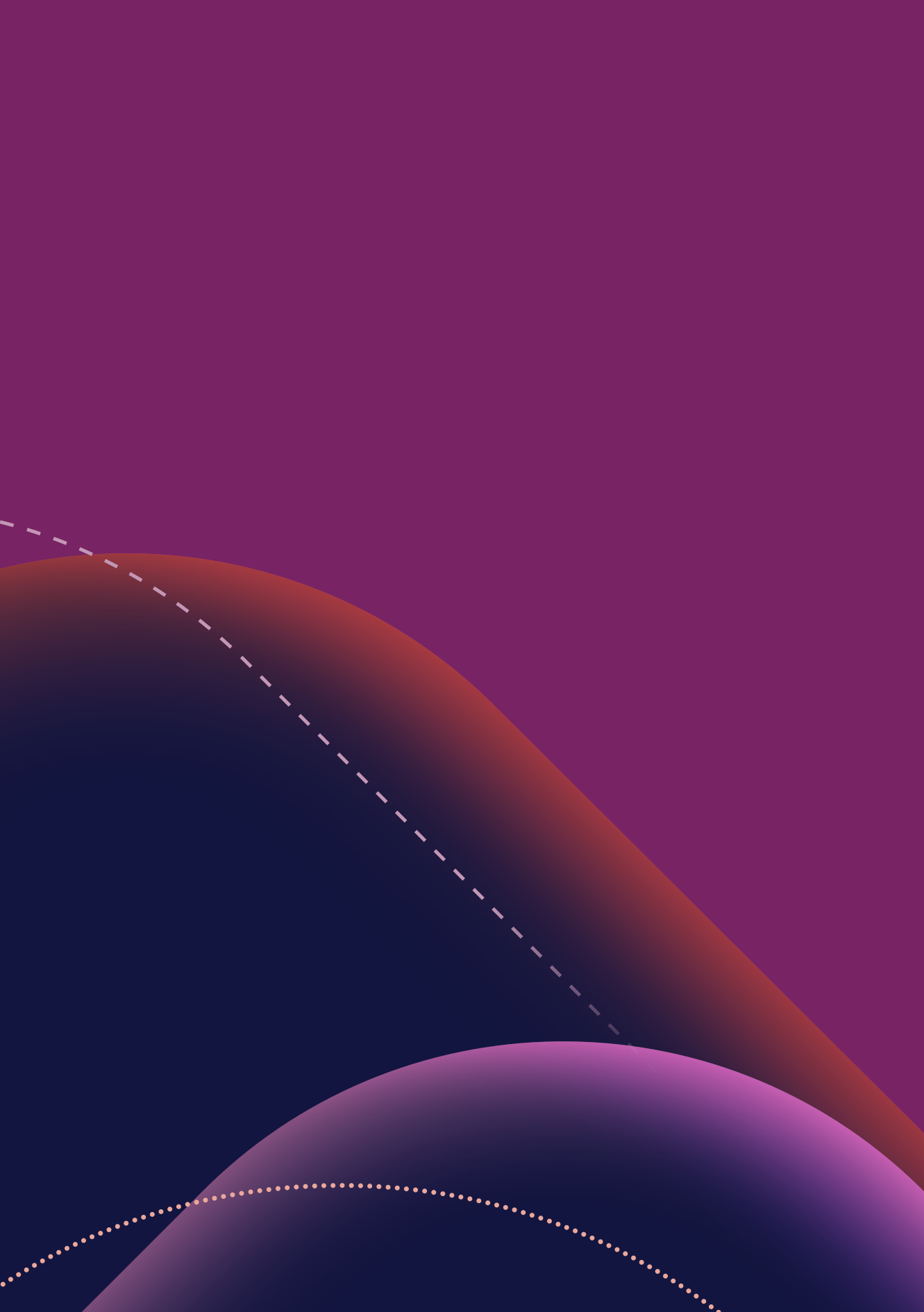
Figure 1 displays the organisational structure.

Figure 1. PSR organisational structure at 30 June 2025



During the reporting period, the following changes to the organisational structure took effect:

- the EO and General Counsel (SES band 1) role title was changed to General Manager and General Counsel (SES band 1) in July 2024
- two Associate Directors were appointed, each on a part-time basis, in September and November 2024
- following the retirement of the General Manager and General Counsel, the role title was changed to General Manager (SES band 1) in June 2025
- the Special Counsel (Executive Level 2) role title was changed to General Counsel in June 2025, and the Special Counsel role ceased.





CHAPTER 2:

Annual performance



Performance statement

This chapter provides information on the results of measurement and assessment of PSR's performance during the reporting period, including against any performance measures and any targets included in the PB statements 2024–25 and PSR Corporate Plan 2024–25.

The annual performance statements are prepared in accordance with paragraph 39(1)(a) of the PGPA Act and section 16F of the PGPA Rule for the 2024–25 financial year and accurately presents PSR's performance as required by subsection 39(1) of the PGPA Act.

Accountable authority statement

As the accountable authority of PSR, I present the 2024–25 Annual Performance Statements of PSR, as required under paragraph 39(1)(a) of the PGPA Act. In my opinion, these annual performance statements are based on properly maintained records, accurately reflect the performance of the entity and comply with subsection 39(2) of the PGPA Act.

Associate Professor Antonio Di Dio
Director
Professional Services Review

Performance framework

In pursuing its purpose in 2024–25, PSR worked to deliver against the outcome, program and performance measures outlined in the PB statements 2024–25. PSR's outcome and the program contributing to the outcome is outlined in Chapter 1: Overview of PSR.

The key activities outlined in the PB statements and PSR Corporate Plan 2024–25 that PSR undertook were:

- investigate whether practitioners have engaged in inappropriate practice through peer review.
- actively engage with professional bodies through consultation.

Performance against Portfolio Budget Statements 2024–25

Performance criteria

Table 2 provides a summary of PSR’s performance results against the expected performance as set out in the PB statements 2024–25.

Table 2. Summary of PSR’s performance results against the expected performance (PB statements 2024–25)

Quantitative performance criteria	2024–25 Target	Result	Summary of result
Number of active cases under review	At 30 June, more than 50% of active cases have been with PSR for less than one year	Achieved	On 30 June 2025, 76% of active cases had been with PSR for less than one year
Number of active cases under review	At 30 June, fewer than 15% of active cases have been with PSR for more than 3 years	Achieved	On 30 June 2025, 9% of active cases have been with PSR for more than 3 years

PSR achieved its 2024–25 PB statements performance targets by applying a structured workflow approach to all referrals received, utilising case management systems and processes and ensuring it has appropriately qualified staff to provide the legal and investigative support required for its decision makers to discharge their functions in a timely and effective manner.



On 30 June 2025, 76% of active cases were less than one year old and 9% of active cases had been with PSR for greater than 3 years. Cases in this cohort were identified as being delayed for reasons including federal court action, PURs having left Australia and not returned and PURs having serious illness affecting their ability to participate in the investigation.

Performance against key activity 1: investigate whether practitioners engaged in inappropriate practice through peer review

PSR committed to investigating through peer review whether practitioners, employers or corporate entities engaged in inappropriate practice by ensuring:

- the Director and Associate Directors conducted reviews of health care professionals and employers or corporate entities referred by the Chief Executive Medicare
- the Director and Associate Directors would, in appropriate cases, enter into agreements
- where appropriate, the Director or Associate Directors would refer the PUR to a Committee for peer review
- the DA would consider whether to ratify agreements and make appropriate determinations.

During the reporting period, the Director and Associate Directors continued to:

- review the conduct of referred health care professionals, employers or corporate entities
- negotiate agreements and refer matters to PSR Committees for investigation
- ensure behaviour that may be a threat to the life or health of patients, or that fails to meet professional standards, was referred to the relevant professional bodies for appropriate action
- counsel and reprimand referred health care professionals as required.

PSR facilitated:

- the Director's and Associate Director's reviews
- referrals to external bodies
- PSR Committee investigations, hearings and report writing processes.

PSR also assisted the DA in its role to determine sanctions for finalised PSR Committee matters and consider whether to ratify negotiated agreements.

Table 3 provides a summary of PSR's performance results for key activity 1: investigate through peer review whether practitioners, employers or corporate entities engaged in inappropriate practice, and whether the key performance indicator (KPI) was met.

Table 3. Summary of the performance results for the period 2024–25 for key activity 1: investigate through peer review whether practitioners, employers or corporate entities engaged in inappropriate practice

Indicator	Result	Summary of result
1. PSR will provide support to assist Committees to complete 80% of their investigations within 18 months of the commencement of a Committee hearing	Achieved	In 2024–25, 16 Committee investigations were completed, with 94% finalised within 18 months of the Committee commencing their investigation (this being the first day the Committee holds a hearing)
2. The Director has made a decision under sections 91, 92 or 93 within the statutory timeframe in all cases	Achieved	In 2024–25 the Director or Associate Director made a decision under sections 91, 92 or 93 within the statutory timeframe in all cases
3. The Director will submit 100% of section 92 agreements with sufficient notice to the DA, to enable the DA to decide whether to ratify agreements entered into between the Director and the PUR	Achieved	In 2024–25 the DA was able to ratify or not ratify all but one agreement provided. The agreement where no decision was made was provided to the DA with sufficient notice ²
4. PSR will assist the DA to issue its final determination within 9 months of receiving a final report in 80% of cases	Not achieved	In 2024–25, 68% of determinations were finalised within 9 months of the DA receiving the final report
5. The status of every case is reviewed by the Director and senior staff in at least 48 weeks in a year	Achieved	In 2024–25, routine weekly meetings were held at which the status of every case was reviewed by the Director and senior staff

² The matter which the DA declined to make a decision in relation to a section 92 agreement referred to it occurred in extenuating circumstances. The DA member who was required to make this decision passed away shortly before the decision was to be made. In this circumstance, the DA decided to allow a deemed decision to occur under section 106R(2) of the HIA.



CHAPTER 2: ANNUAL PERFORMANCE

PSR met each of its KPIs except for KPI 4 relating to the timing of the DA issuing its final determinations. The delays in the DA processes during the reporting period resulted from a combination of factors including:

- work peaks causing meetings with high caseloads (which are largely unavoidable due to the requirement to operate under statutory timeframes)
- the DA's reliance on external service providers (required due to the restrictions in section 106ZPL of the HIA which prevent advisors to the Director, an Associate Director and PSR Committees also advising the DA)
- extensions of time requested by PURs to provide submissions.

PSR implemented measures to ensure that DA processes subsequently performed in a streamlined and efficient way while continuing to ensure the process was based on procedural fairness and PURs were not disadvantaged. In addition, a new constitution of core members was anticipated to take effect from 1 July 2025 thereby giving PSR the opportunity to implement the new measures effectively.

A procurement process was also undertaken during the period resulting in a decision to engage a new DA legal services provider on 1 July 2025, and mechanisms to strengthen timeliness of service delivery were built into the ongoing contractual arrangements.

Case management during 2024–25

At the commencement of the reporting period, PSR had 140 cases on hand, and received 116 new cases during the reporting period. A total of 115 cases were concluded and, 141 cases remained active at the end of the reporting period.

Table 4 provides a comparison of PSR's case statistics for 2024–25 with case statistics of previous reporting periods.

Table 4. PSR's case statistics, 2019–20 to 2024–25

Action	2024–25	2023–24	2022–23	2021–22	2020–21	2019–20
Requests received from the Chief Executive Medicare	116	109	91	108	73	126
Requests by Chief Executive Medicare to review a practitioner with a previous effective determination or negotiated agreement for a second or subsequent time	10	19	8	9	4	4
No further action (under sections 88A, 91 or 106KE of the HIA)	7	9	19	6	6	5
Referrals from the PSR Director to a PSR Committees	9	12	16	15	12	16
Committees in progress (as at 30 June)	25	32	32	32	39	34
Committee reports finalised	16	14	15	19	10	11
Reports finding inappropriate practice	16	14	15	18	10	11
Reports finding no inappropriate practice	0	0	0	1	0	0
Practitioners referred to medical boards/Ahpra (under sections 106XA or 106XB of the HIA)	13	19	7	22	22	20
Referrals to Chief Executive Medicare/other authorities for suspected fraud	3	0	1	3	1	3
Negotiated agreements ratified and effective	90	87	69	57	90	78
Final determinations made	19	13	12	13	10	15
Final determinations effective	18	13	17	13	9	12



New requests from the Chief Executive Medicare

PSR continued to act on requests from the Chief Executive Medicare during 2024–25. The Chief Executive Medicare sent 116 requests to review to the Director in 2024–25. The average number of requests over the preceding 5 years was 101.

In 2024–25, PSR completed 115 cases:

- The Director or an Associate Director decided to take no further action following a review in 7 cases.
- Negotiated agreements in 89 cases were subsequently ratified by the DA and became effective during the reporting period.
- One negotiated agreement was deemed to be ratified by the DA and became effective during the reporting period (see explanatory note for table 3).
- The DA made 18 final determinations that became effective during the reporting period.

Negotiated agreements and final determinations resulted in repayment orders to the Australian Government totalling \$27,290,968 for the reporting period. PSR did not have responsibility for collecting, nor did PSR receive, any of the monies ordered to be repaid following negotiated agreements or final determinations. This process is managed by the department.

Cases in which no further action was taken

The Director or an Associate Director can, after considering all the relevant material, decide to take no further action under section 91 of the HIA. The Director or an Associate Director took no further action in 7 of the 115 completed cases in 2024–25.

Under section 88A of the HIA, the Director or an Associate Director can also decide not to review a matter in circumstances where it does not appear the person engaged in inappropriate practice in providing services during the review period. No decisions of this kind were made by the Director or an Associate Director in relation to any cases completed in 2024–25.

Negotiated agreements

Under section 92 of the HIA, the Director or an Associate Director and a PUR can negotiate an agreement that must include an acknowledgement by the person that they have engaged in inappropriate practice. These agreements may include specified actions such as:

- a reprimand
- counselling
- repayment of some or all the medicare or dental benefits received
- total or partial disqualification from participating in the MBS or CDBS or total disqualification from the PBS.

During the reporting period, 90 negotiated agreements came into effect. The outcomes of these negotiated agreements included:

- repayment orders totalling \$19,889,500
- partial MBS disqualification in 45 cases
- full disqualification from the MBS in one case
- reprimand in 29 cases and counselling in 76 cases (with some cases involving both reprimands and counselling).

The persons concerned included medical practitioners and a nurse practitioner.

PSR Panel and peer review Committees

Under subsection 93(1) of the HIA, the Director or an Associate Director may establish a PSR Committee and refer a PUR to the Committee for investigation. The Committee then determines whether the person has engaged in inappropriate practice in providing the services specified in the referral.

Members of Committees are drawn from practitioners who are PSR Panel members. Appendix 1 provides the list of statutory appointment holders.

In support of gender diversity, the Australian Government target (2024–25) for gender balance on Australian Government boards is for women are to hold 50% of positions and 50% of Chair and Deputy Chair positions on Australian Government boards at the portfolio level. As at 30 June 2025, the PSR Panel membership consisted of approximately 42% female representation and 58% male representation.



CHAPTER 2: ANNUAL PERFORMANCE

The PSR Panel comprised medical and health professionals from a range of professions, specialties, backgrounds and practice locations including 6% who practised in regional areas and 9% who practised in rural areas. Allied health professionals represented 19%, 31% were general practitioners and 50% were other medical specialists.

During 2024–25, the Director or an Associate Director established 9 Committees. Of the PURs referred to a Committee:

- 7 were general practitioners
- one was a specialist medical practitioner
- one was a non-specialist medical practitioner

As at 30 June 2025, the 9 Committees established in 2024–25 were still in progress.

Committee hearings were held for 15 cases during 2024–25, 16 PSR Committee final reports were completed within the period, and 14 final reports were sent to the DA. Two outstanding reports had not been provided to the DA as they were the subject of ongoing litigation.

The Determining Authority

During 2024–25, 18 final determinations became effective. The directions made by the DA were:

- reprimand in 17 cases and counselling in 16 cases (with some cases involving both reprimands and counselling)
- partial disqualification from accessing the MBS in 12 cases for between 3 and 18 months
- full disqualification from accessing the MBS in 5 cases for periods ranging from 12–36 months
- full disqualification from accessing the PBS in one case for 24 months
- repayment of medicare benefits, ranging from \$10,000 to \$1,900,000 (totalling \$7,401,468).

Re-referrals

In 2024–25, the Chief Executive Medicare made 10 requests to the Director to review practitioners who had previously been referred to PSR, 7 of whom had a previous effective negotiated agreement or final determination.

Referrals to medical boards and other authorities

The HIA requires the Director or an Associate Director to refer practitioners to appropriate bodies when a significant threat to the life or health of any other person is identified, or if the PUR has failed to comply with professional standards. These concerns may be identified by the Director or an Associate Director, a Committee or the DA who then refer the PUR to the Director or an Associate Director who must refer the PUR to appropriate bodies.

In 2024–25, the Director or Associate Director made the following referrals to the Australian Health Practitioner Regulation Agency (Ahpra), medical boards or other bodies:

- thirteen referrals to external bodies for review (some referrals were made under multiple sections of the HIA in respect of the same practitioner)
 - eleven referrals to Ahpra under section 106XA of the HIA due to concerns over patient safety
 - thirteen referrals to Ahpra under section 106XB of the HIA due to concerns relating to non-compliance with professional standards
- one referral to the department under section 89A of the HIA due to suspected fraud (the other referrals were made by Committees and are discussed under the Director's comments on performance below).



Performance against key activity 2: actively engage with professional bodies through consultation

PSR committed to actively engage with professional bodies through consultation by ensuring:

- professional bodies were actively engaged in the process for appointments to the PSR Panel and the practitioner members of the DA
- PSR receives the required number of nominees to ensure broad professional representation on the PSR Panel.

Relevant organisations were consulted, as required by sections 84, 85 and 106ZPB of the HIA, as part of the process of appointing PSR Panel members, PSR Deputy Directors, and members of the DA.

Table 5 shows the performance against key activity 2 for the 2024–25 financial year.

Table 5. Summary of the performance results for the period 2024–25 for key activity 2: actively engage with professional bodies through consultation

Indicator		Result	Summary of result
6.	PSR will consult with the relevant professional bodies on behalf of the Minister in respect of every proposed appointment	Achieved	In 2024–25 PSR consulted with the relevant professional bodies on behalf of the Minister in respect of all 28 panel members and 2 medical practitioner DA members proposed for appointment

During 2024–25, the Director of PSR engaged with a broad range of stakeholders in relation to the PSR Agency. The below list includes all stakeholders consulted through the reporting period, including the relevant professional bodies who were consulted on in respect of the proposed appointments:

- AMA
- Australasian College for Emergency Medicine
- Australian and New Zealand College of Anaesthetists
- Australian College of Dermatologists
- Australian College of Midwives
- Australian College of Nurse Practitioners
- Australian College of Nursing
- Australian Commission on Safety and Quality in Health Care
- Australian Dental Association
- Australian Diagnostic Imaging Association
- Australian Indigenous Doctors' Association
- Australian Health Practitioner Regulation Agency
- Australian Medical Acupuncture College
- Australian Psychology Society
- Avant Mutual
- Chief Nursing and Midwifery Officer Division at the Department of Health, Disability and Ageing (formally Department of Health and Aged Care)
- Comcare
- Council of Presidents of Medical Colleges
- Department of Finance
- Department of Health, Disability and Ageing (formerly Department of Health and Aged Care)
- Department of Veterans' Affairs
- MDA National
- Medical Board of Australia
- Medical Council of NSW
- Medical Insurance Group Australia
- Medical Indemnity Protection Society
- Optometry Australia
- RACGP
- Royal Australasian College of Surgeons
- Royal Australian and New Zealand College of Ophthalmologists
- Royal Australian and New Zealand College of Obstetricians and Gynaecologists
- Royal Australian and New Zealand College of Psychiatrists
- Royal Australian and New Zealand College of Radiologists
- Royal Australian College of Dental Surgeons
- Royal Australian College of Physicians
- Royal College of Pathologists of Australasia
- Rural Doctors Association of Australia



Director's comments on performance

Having received 116 requests to review sent by the delegates of the Chief Executive Medicare in 2024–25, PSR has experienced a return to the steady level of requests that was seen prior to the COVID-19 pandemic. In 2024–25, PSR received requests to review various specialties in the medical profession including general practitioners, ophthalmologists, radiologists, cardiologists, obstetrician-gynaecologists, psychiatrists, a nephrologist, a general physician, a respiratory and sleep medicine specialist, an orthopaedic surgeon and a rehabilitation medicine specialist. PSR also received a request in relation to a psychologist. In most cases, the Director or Associate Directors held concerns that practitioners had engaged in inappropriate practice because they had not kept adequate and contemporaneous records, did not provide sufficient clinical input into the services provided, the reviewed services were not clinically indicated or because the services did not meet the MBS or PBS requirements.

Of the cases on hand during 2024–25, most were resolved by way of a section 92 agreement, a pre-condition of which requires the PUR to make a voluntary acknowledgement of inappropriate practice. Frequently, the PUR demonstrated insight into the Director or Associate Director's concerns and provided evidence of changes made to their practice to ensure that they did not engage in inappropriate practice in the future. During 2024–25, 18 matters that had been referred to a Committee of peers had a final determination come into effect. They included various directions such as a reprimand, counselling, repayment of MBS or CDBS benefits and disqualification from all or part of the MBS or CDBS for a period. The Director or Associate Director took no further action in relation to 7 matters on hand during 2024–25. This was mainly in circumstances where the Director or Associate Director was satisfied that a Committee of peers would not make a finding of inappropriate practice, based on a review of the practitioner's medical records and other evidence obtained. On one occasion, the Director took no further action on the basis that an investigation by a Committee would be impossible.

Prescribed pattern of services referrals

In 2024–25, the Director and Associate Directors received 39 requests to review in relation to practitioners who appeared to have rendered a prescribed pattern of services. These included:

- twenty nine referrals for 30/20 breaches, where the practitioner appeared to have rendered 30 or more relevant telephone attendance services on 20 or more days during the review period
- ten referrals for 80/20 breaches, where the practitioner appeared to have rendered 80 or more relevant professional attendance services on 20 or more days during the review period.

Where a practitioner renders a prescribed pattern of services the matter must be referred by the Chief Executive Medicare to PSR for review. Practitioners who have rendered a prescribed pattern of services are deemed to have engaged in inappropriate practice unless exceptional circumstances existed that affected the provision of the services.

These referrals required a detailed analysis of the circumstances of each case. In a small number of cases, the documentary evidence indicated that the practitioner did not render a prescribed pattern of services.

Where the documentary evidence established that the practitioner had rendered a prescribed pattern of services, as in previous years, there often existed significant mitigating factors. In almost all matters, the circumstances affecting the provision of the services under review were not considered to be exceptional. Where exceptional circumstances were not made out, mitigating factors were considered as part of the review process and impacted the outcomes in these matters.

In many prescribed pattern of services cases there was a great deal of insight demonstrated by the PUR. There continued to be a purported lack of awareness by the practitioner of the 30/20 rule, given its somewhat recent introduction into the regulatory landscape. PSR has continued to communicate extensively with the professions, educating practitioners to keep up to date with changes in medicare billing and rules as they evolve from time to time. It remains each practitioner's responsibility to ensure their medicare billing is compliant.



Common items attracting review

PSR receives all requests to review from delegates of the Chief Executive Medicare. Based on the information provided in these requests, specific MBS, PBS and CDBS items are selected for review. In 2024–25 commonly reviewed services continued to include those relating to in-person and telephone attendances, chronic disease management, health assessments and mental health services as well as services involving the prescribing of opioid medications and antibiotics.

There continued to be an increase in the number of telehealth and telephone services items reviewed, reflecting an uptake in the use of these items by the profession. The common areas for concern in these services mirrored those for in-person attendances, being a lack of recorded information to reflect the clinical input provided. The same record keeping requirements apply to telehealth and telephone services as for in-person attendances.

Record keeping concerns

The adequacy and contemporaneity of records continued to be a concern identified in most of the reviews undertaken by the Director and Associate Directors. In reviewing the records, the Director and Associate Directors have had regard to the standards for adequate and contemporaneous records, set out in Regulation 6 of the Health Insurance (Professional Services Review Scheme) Regulations 2019, which includes requirements that the record:

- provide sufficient clinical information to explain the service
- be completed at the time, or as soon as practicable after, the service was rendered or initiated
- be sufficiently comprehensible to enable another practitioner to effectively undertake the patient's ongoing care in reliance on the record.

The Director and Associate Directors frequently observed brief records that did not include important clinical information such as a relevant patient history, any examination results or the intended management plan. At times, practitioners relied on templates that had not been adequately individualised to the patient's circumstances. The Director and Associate Directors were concerned that these deficiencies would not enable another practitioner to be able to take over care of the patient in reliance on the record. Often, when these concerns were raised with the PUR, the person committed to undertake relevant education on record keeping and making changes to their practice to ensure they maintained adequate and contemporaneous records in the future.

Residential Aged Care Facility services

In 2024–25, several reviews of general practitioners and medical practitioners involved reviewing services provided at Residential Aged Care Facilities (RACFs). The Director and Associate Directors are acutely aware of the need for practitioners to continue to provide RACF services and have taken this into account when undertaking their reviews.

Generally, obtaining medical records from RACFs has proved to be difficult. The Director and Associate Directors have the power to compel records relevant to their review under section 89B of the HIA. Given the voluminous material held by the RACFs (often in different systems or archived), and resourcing and operational pressures at RACFs, it often takes a significant amount of time to obtain relevant material for the Director and Associate Director's review.

Where records were produced by the RACF, the Director and Associate Directors often held concerns regarding the PUR's entries, or lack thereof. At times, a record of the reviewed service could not be located in the RACF records, nor was there any reference to the PUR's attendance at the RACF on the date of the service. In these circumstances the Director or Associate Director often held concerns that the service was not provided, or if it was provided, that the practitioner had not maintained an adequate record. Overall, the Director and Associate Director's views are that good record keeping is at the core of providing good medical care, particularly to patients in a RACF setting, who often have complex and multiple comorbidities and a team of health practitioners involved in their care. The Director and Associate Directors also held concerns where a PUR billed a professional attendance item but did not personally attend the patient, rather they updated a medication chart or spoke with a nurse.



Chronic disease management services

As in previous years, the Director and Associate Directors' review of general practitioners and medical practitioners often involved a review of their provision of chronic disease management services. Generally, the Director and Associate Directors held the following concerns regarding these services:

- the patient was not eligible for a chronic disease management service
- the chronic disease management services documents, including the GP management plan, the team care arrangement document and the review documents, were generic and not sufficiently individualised to the patient's healthcare needs
- the PUR did not provide a comprehensive written plan in relation to MBS item 721 and/or 92024 services
- the MBS requirements for MBS item 723 and/or 92025 were not met, including that there was no evidence of two-way communication with at least 2 other providers involved in the patient's care
- in relation to MBS item 732 and/or 92028 services, the PUR did not undertake a meaningful review of the patient's GP management plan or team care arrangement.

Committees made findings that aligned with the Director's and Associate Directors' concerns regarding chronic disease management services. A focus of the Director's stakeholder engagement has included identifying these concerns to the wider profession. The Director and Associate Directors acknowledged that on 1 July 2025, major changes to the MBS framework for chronic disease management in primary care would come into effect.

Other specialist reviews

PSR continues to undertake investigations into an increasing number of non-GP specialists, following referrals from delegates of the Chief Executive Medicare. During 2024–25, this involved reviews relating to ophthalmologists, radiologists, cardiologists, obstetrician-gynaecologists, psychiatrists, a nephrologist, a general physician, a respiratory and sleep medicine specialist, an orthopaedic surgeon and a rehabilitation medicine specialist.

Generally, these reviews involved looking at in-person and telehealth professional attendances, including initial attendances and consultant physician treatment and management plans, and diagnostic investigation services, including echocardiograms, electrocardiograms, ultrasounds and other diagnostic testing. In this regard, practitioners are reminded of the need to keep adequate records that reflect their clinical input. In relation to MBS items 132 and 133, practitioners are reminded that these items require the development or review of a complex management plan. Regarding diagnostic testing, practitioners are reminded that all Medicare services must be clinically relevant (section 3 of the HIA) and that the clinical indication for tests should be evident in the record.

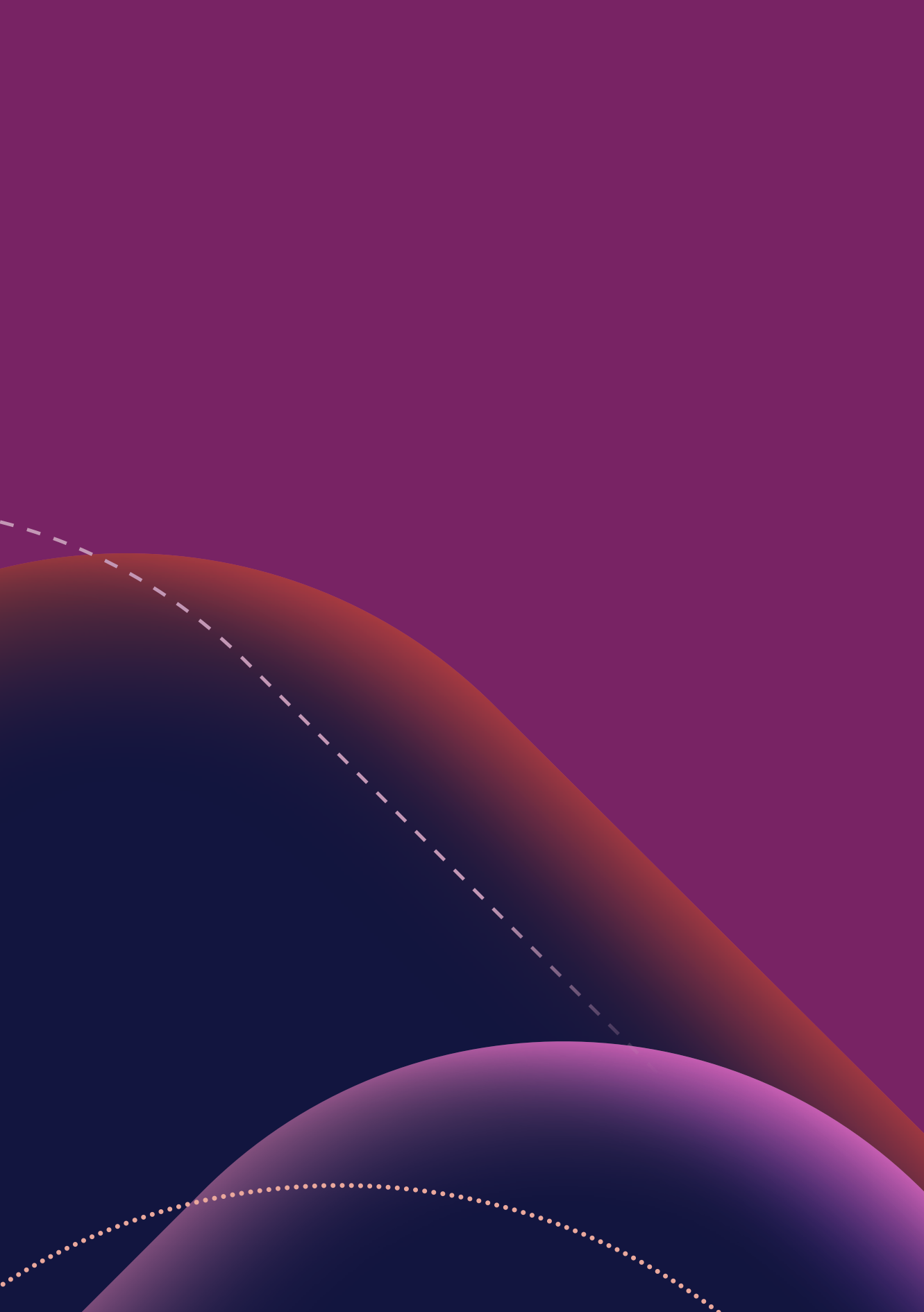
Fraud detection and referrals to regulatory bodies

Where fraud is identified, a referral is made to the Chief Executive Medicare under sections 89A or 106N of the HIA. Three referrals were made in the 2024–25 reporting period, one under section 89A and two under section 106N.

Where the Director, an Associate Director, a Committee or the DA form the opinion that conduct by a practitioner has caused, is causing, or is likely to cause, a significant threat to the life or health of any other person (section 106XA of the HIA), or where a practitioner has failed to comply with professional standards (section 106XB of the HIA) a referral must be made to an appropriate regulatory body. Thirteen referrals were made to Ahpra during 2024–25. Often these referrals were due to the practitioner's management of patients, including their prescribing of opiates and their provision of skin excision services.

Correction of error in previous annual report

PSR omitted to report on *KPI 5: the status of every case is reviewed by the Director and senior staff in at least 48 weeks in a year* from the PSR Corporate Plan 2023–2027 in the 2023–24 annual report. This KPI was achieved. In 2023–24, routine weekly meetings were held at which the status of every case was reviewed by the Director and senior staff. These meetings continued during periods where an acting Director was appointed.





CHAPTER 3:

Management and accountability



Corporate governance

Overall accountability for PSR rests with the Director, who has primary authority and legal responsibility for the agency. During 2024–25, there were no significant instances of non-compliance with the finance law.

Executive management team

On 30 June 2025, the PSR EMT consisted of the Director, General Manager, General Counsel, the COO and the CFO.

The EMT met monthly, and at other intervals as required. Standing agenda items at EMT meetings included:

- reports from the Director, General Manager and General Counsel
- reports on case activities, financial management, risk management and audit, privacy, human resources, WHS, ICT, security, information management and fraud and corruption control.

In leading PSR, the EMT promoted the core principles of good public sector governance including accountability, transparency, integrity, efficiency and risk management while promoting wellbeing, innovation and communication.

Given the small size of PSR, the EMT undertakes a variety of functions that may be performed by specialist committees in larger organisations.

Audit and Risk Committee

The PSR Audit and Risk Committee (ARC) is established by the PSR Director under subsection 45(1) of the PGPA Act. It provides independent advice to the Director on the appropriateness of PSR's financial and performance reporting, systems of risk oversight and management, and system of internal control. PSR's ARC Charter is available on the PSR website.³

The PSR ARC consisted of an independent chair and 3 independent members. During the reporting period:

- Ms Rebecca Davies was reappointed as an independent member of the ARC on 1 December 2024 to 30 November 2027

3 www.psr.gov.au/publications-and-resources/publications/corporate-documents/audit-and-risk-committee-charter

- Mr Geoff Knuckey was reappointed as Chair of the ARC on 23 January 2025 to 22 January 2028
- Ms Susan Ryan was appointed as an independent member of the ARC on 1 March 2025 to 29 February 2028
- Mr Paul Groenewegen's appointment continued during the year (with an expiry on 31 December 2026).

Table 6 outlines the membership, experience and attendance of the ARC members for 2024–25.

Table 6. The membership, experience and attendance of PSR ARC, 2024–25

Member	Membership	Qualification, knowledge, skills or experience	Attendance and number of meetings
Mr Geoff Knuckey	Independent Chair	Chartered Accountant, with 32 years with EY and predecessors specialising in financial statements audit, internal audit and risk advisory. Subsequently has over 15 years' experience as full-time chair or independent director on private and public sector boards and audit committees	5 out of 5
Mr Paul Groenewegen	Independent Member	Extensive experience in executive and consulting roles, working with corporates, not-for-profits and government. Held chair and independent member roles on audit and risk Committees in government and private sector organisations	5 out of 5
Ms Rebecca Davies	Independent Member	Former partner in a major law firm, close to 30 years' experience as a board member, chair and independent member on private and public sector entities	5 out of 5
Ms Susan Ryan	Independent Member	More than 25 years' experience in providing assurance, risk and advisory services to a range of public and private sector entities. Chartered Accountant and member of the Australian Institute of Company Directors and Institute of Internal Auditors (Australia)	2 out of 2



CHAPTER 3: MANAGEMENT AND ACCOUNTABILITY

PSR’s participating observers included representatives from the Australian National Audit Office (ANAO), PSR’s General Manager, General Counsel, CFO and COO and Sententia Consulting, who were PSR’s internal auditors during 2024–25.

Table 7 lists the remuneration for each member on the PSR ARC during 2024–25.

Table 7. Remuneration for ARC members in 2024–25

Member	Remuneration	GST Inclusive
Mr Geoff Knuckey	\$9,450	Yes
Mr Paul Groenewegen	\$7,778	No GST
Ms Rebecca Davies	\$7,250	Yes
Ms Susan Ryan	\$3,818	Yes

Internal audit

The 2024–25 PSR Internal Audit Plan included a range of audits that focused on governance and legislative compliance, case management activities, the Protective Security Policy Framework (PSPF), and payroll and payroll services.

At the end of the reporting period, two internal audit reports were delivered on governance and legislative compliance and case management activities.

Portfolio shared services arrangements

As a small agency with limited resources, PSR achieves productivity benefits through the agency’s ongoing service level agreement with the department. This includes the delivery of payroll services, ICT desktop applications for payroll and human resources, and other corporate support activities. PSR also has a services agreement with Services Australia for the provision of internet gateway services.

External scrutiny

In 2024–25, there were no:

- decisions of administrative tribunals or the Australian Information Commissioner, made during the period that have had, or may have, a significant effect on the operations of PSR
- reports on the operations of the entity given during the period by the Auditor-General (other than a report under section 43 of the PGPA Act), or a Committee of either House, or of both Houses, of the Parliament or the Commonwealth Ombudsman
- capability reviews of PSR that were released during the period.

The Auditor-General undertook an independent performance audit across entities and issued Report No. 38 2024–25 on Ministerial Statements of Expectations and Responding Statements of Intent.



Judicial review

Practitioners involved in the PSR process may seek judicial review in the Federal Court. The following is a significant decision handed down by the Full Federal Court in 2024–25, in which PSR entities were parties.

Raiz v Director of Professional Services Review FCAFC 91

Dr Raiz appealed to the Full Federal Court from a judgment of the Federal Court. Two issues emerged in oral argument before the Full Federal Court:

- (1) Did the Director consider Dr Raiz's submissions before deciding to set up the Committee (issue (1))
- (2) Did the absence of the Chairperson on 3 days of a 6 day Committee hearing invalidate its proceeding (issue (2)).

Dr Raiz was not successful in relation to issue (1) above.

In relation to issue (2), the Full Federal Court found that it was not open to the Committee to conduct part of the hearing in the absence of the Chairperson.

The Court made the distinction between a Committee hearing and a Committee meeting, although the HIA provides that:

- a 'hearing' is to be conducted at a Committee 'meeting'
- meetings can proceed with a quorum of members
- a member is to act as Chairperson when the Chairperson is absent at a meeting.

The Full Court held that those quorum provisions in the HIA did not apply to hearings, and that all 3 members must be present for the entire hearing.

Consequently, the Full Court held that the draft and final reports of the Committee were invalidly made.

The Director with the approval of the Commonwealth Solicitor-General, sought special leave to appeal this matter to the High Court. The special leave application was refused by the High Court on 7 November 2024.

Fraud and corruption control framework

PSR continues to maintain appropriate fraud and corruption prevention, detection, investigation, reporting and collection procedures in accordance with the PGPA Rule. PSR reviewed and updated its Fraud and Corruption Control Plan (the plan) in June 2025.

The General Manager is responsible for managing the plan, including fraud and corruption detection, prevention and response. The plan fulfils requirements outlined in the Commonwealth Fraud and Corruption Control Framework and is linked to the PSR Risk Management Plan (RMP) and PSR's Integrity Framework. There were 3 incidents of fraud referred under the HIA (refer to Director's comments in Chapter 2: Performance statement), no incidents of internal fraud in PSR and no incidents of corruption in 2024–25.

PSR periodically reviews its fraud and corruption risk assessment and plan, considering changes in the operating environment. Through the appropriate governance frameworks, the EMT monitored PSR's fraud and corruption risks and controls, and action was taken as required. PSR enhanced fraud and corruption awareness among staff through various mechanisms, including mandatory fraud and corruption e-learning. This training was required to be completed by new staff and as a refresher for all staff. In 2024–25, fraud and corruption awareness was emphasised in several information sessions and internal communication strategies. PSR's Panel member training activities included presentations by PSR staff on fraud and corruption awareness.

Fraud and corruption control was a standing agenda item at the PSR ARC meetings, and fraud risk was discussed at monthly EMT meetings.



Identifying and managing risk

PSR managed risk in accordance with the Commonwealth Risk Management Policy and its RMP. The RMP outlined the context in which the agency operated, described PSR's risk appetite and tolerance levels, outlined the risk assessment process and provided guidance on the ongoing monitoring, evaluation and improvement processes expected of staff.

The RMP also set out PSR's key risks and mitigation strategies. In 2024–25, PSR engaged external facilitation of a risk workshop with the General Manager as Chief Risk Officer and other PSR staff to ensure these key risks and the strategies to mitigate them remained current and effective.

The Director had overarching responsibility for managing risk and was supported by the General Manager. Risk management was a standing agenda item for monthly EMT meetings, and the ARC provided independent advice and assistance to PSR on risk oversight and management, and systems of internal control.

Ethical standards

PSR recognises its responsibilities as part of the APS. As a statutory agency, PSR is committed to the APS Values and the Code of Conduct outlined in the PS Act. To help address and guide its performance, PSR defined its own values and behaviours underpinned by the APS Values. PSR's values and behaviours – fair, transparent and professional – addressed the unique aspects of PSR's business and environment, and guided PSR in how it conducted itself in performing its role.

To PSR, being fair means:

- providing procedural fairness in the operation of the PSR Scheme
- using a consistent approach to arrive at timely, justifiable decisions
- delivering an effective and impartial PSR Scheme
- explaining the process to stakeholders.

To PSR, being transparent means:

- accurately informing practitioners and PURs of their rights and responsibilities
- accurately informing practitioners of PSR's powers, responsibilities and intentions
- proactively sharing information about the scheme, PSR's outcomes and PSR's activities
- providing defensible reasons for outcomes.

To PSR, being professional means:

- complying with Commonwealth legislative requirements and expectations
- being accountable for our actions and decisions
- protecting the privacy and confidentiality of the information it receives, uses and creates
- operating with integrity and honesty
- treating all people with courtesy and respect
- using time and resources effectively.

All staff actively engaged in a process to refresh PSR values and behaviours in 2024–25.

Management of human resources

PSR staff are covered by the Enterprise Agreement 2024–2027 (EA), which came into effect in April 2024. PSR developed a culture where staff were treated fairly, equitably and with respect. PSR is committed to maintaining a work environment that encourages and supports all employees in raising concerns about unacceptable behaviour, is free from bullying and harassment, and provides protection to employees who report instances of suspected breaches of APS Code of Conduct. PSR guidance for managing alleged breaches of the APS Code of Conduct outlined how allegations will be managed and is publicly available on the PSR website at www.psr.gov.au/publications-and-resources/publications/corporate-documents as required under the PS Act.



Enterprise agreement implementation

PSR's EA became effective on 11 April 2024. This was the first EA to be made under the Government's Public Sector Workplace Relations Policy 2023 and incorporated the APS-wide bargaining: Statement of Common Conditions.

Implementation of the EA is ongoing, including continual review and updating of HR policies and guidelines in consultation with employees. PSR consults with, and considers the views of, all staff on issues such as the implementation and operation of the EA, as these affect employment terms and conditions. All staff consultation ensures a diversity of voices and maintains inclusion as a key element in workplace policy development. This helps PSR sustain a good organisational culture.

Australian Public Service staff

Staff employed by PSR, apart from the Director and Associate Directors, are employed under the PS Act.

On 30 June 2025, PSR had 47 APS staff. Given PSR's role as a regulatory agency, PSR has several specialist legal EL2 positions, despite its small size. Senior lawyers with extensive administrative law experience fill these positions. They have specific responsibility for managing PSR cases and providing legal advice to the Director and PSR Committees.

On 30 June 2025, the majority of PSR's staff were based in the Australian Capital Territory (ACT), with 3 employees in New South Wales (NSW), 5 in Victoria (VIC) and 3 in Queensland (QLD). There was one employee who identified as not speaking English as their first language and 6 had parents who did not speak English as their first language. PSR had no employees who identified as Aboriginal or Torres Strait Islander.

Table 8 provides statistics on PSR's APS employees employment as at 30 June 2024 and 2025.

Table 8. PSR staff numbers as at 30 June 2024 and 2025

Classification	Male				Female				Non-Binary				Ongoing employment				Non-ongoing employment				Full time				Part time				Total
	2024		2025		2024		2025		2024		2025		2024		2025		2024		2025		2024		2025						
	Year	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025						
SES Band 1	1	1	0	0	0	0	0	0	1	1	0	0	0	0	1	1	0	0	0	0	0	0	1	1					
Medical Officer 4	1	0	0	0	0	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	0	0	1	0					
Legal/EL 2	3	1	8	9	0	0	0	0	11	9	0	1	0	1	11	10	0	0	0	0	0	0	11	10					
Legal/EL 1	1	3	4	6	0	0	0	0	5	9	0	0	0	0	5	6	0	0	3	0	0	3	5	9					
Legal/APS 6	2	4	9	9	0	0	0	0	11	13	0	0	0	0	9	12	2	1	1	11	13	0	11	13					
Legal/APS 5	1	1	6	8	0	0	0	0	6	8	1	1	1	1	5	7	2	2	2	7	9	0	7	9					
Legal/APS 4	3	2	2	3	0	0	0	0	3	5	2	0	0	0	4	3	1	2	2	5	5	0	5	5					
APS 3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0					
Total	12	12	29	35	0	0	0	0	37	45	4	2	36	39	5	8	41	47	0	0	0	8	41	47					



CHAPTER 3: MANAGEMENT AND ACCOUNTABILITY

Table 9 provides statistics about the average staffing level (ASL) and full-time equivalent (FTE) at 30 June.

Table 9. PSR ASL and FTE at 30 June 2024 and 2025

Staff	30 June 2024	30 June 2025
Average Staffing Level (ASL)	37.80	40.03
Full Time Equivalent (FTE) ⁴	38.41	42.63

Employment arrangements

On 30 June 2025, PSR had 2 non-ongoing employees and 45 ongoing employees. Of these, 46 were covered by the EA, including 5 who also had an individual flexibility agreement. Arrangements covering PSR's one SES employee are described under the senior executive remuneration section below.

Table 10 outlines the PSR salary ranges for the levels of staff as at 30 June 2025.

Table 10. PSR salary ranges⁵ at 30 June 2025

Classification	Minimum (\$)	Maximum (\$)
APS 3	69,252	76,595
APS 4	78,308	84,067
Legal APS 4	83,728	83,728
APS 5	85,204	91,809
Legal APS 5	89,312	89,312
APS 6	94,563	110,876
Legal APS 6	96,492	106,475
EL 1	119,257	133,159
Legal EL 1	123,738	146,736
EL 2	133,597	165,213
Legal EL 2	160,476	173,361

⁴ Excludes Director of PSR and Associate Directors, all of whom are statutory appointments.

⁵ Salary ranges are from the EA.

Non-salary benefits

PSR provided non-salary benefits to attract and retain staff. In 2024–25, benefits included:

- provision of mobile phones
- home internet access to PSR's ICT network
- paid car parking for all ACT-based employees
- professional memberships
- reimbursement for equipment or activities to promote health and wellbeing.

Performance pay

No performance pay was awarded to staff during 2024–25.

Key management personnel (KMP)

During the reporting period ending 30 June 2025, PSR had 4 KMP executives. KMP are those persons having authority and responsibility for planning, directing and controlling the activities of PSR, directly or indirectly, including any director (whether executive or otherwise) of PSR. PSR has determined the KMP to be those occupying the roles of the Director of PSR, Associate Directors and General Manager, and where acting arrangements were 12 weeks or longer.

During the reporting period, PSR had one SES employee who was also a KMP and held the title of General Manager.

PSR's SES employee is remunerated under an individual agreement in accordance with section 24 of the PS Act. The Director of PSR has authority to approve section 24 agreements, which is consistent with the department's SES Performance and Remuneration Framework and practices for SES employees.

Details about KMP during the reporting period are summarised in Table 11.



Table 11. KMP remuneration

Name and Position		Short-term benefits			Post – employment benefits	Other long-term benefits	Termination benefits	Total remuneration
Name	Position title	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Termination benefits	Total remuneration
Associate Professor Antonio Di Dio	Director PSR ⁶	372,113	-	38,284	29,923	12,348	-	452,668
Dr David Brand	Associate Director PSR ⁶	139,267	-	23,903	14,689	1,749	-	179,608
Dr Annette Barratt	Associate Director PSR ⁶	112,743	-	13,914	11,295	1,360	-	139,312
Bruce Toppervien	General Manager	199,443		45,087	41,510	3,596	143,453	433,090
Total		823,567	-	121,187	97,417	19,053	143,453	1,204,677

6 Remunerated under the Remuneration Tribunal Determination for full-time office holders.

In the notes to the financial statements for the period ending 30 June 2025, PSR disclosed KMP expenses outlined in Table 12.

Table 12. KMP expenses

Note 9: Key management personnel remuneration for the reporting period	
Short-term benefits	
Salary	823,567
Performance bonuses	-
Other ⁷	36,177
Annual leave	85,010
Total short-term employee benefits	944,754
Post-employment benefits	
Superannuation	97,417
Total post-employment benefits	97,417
Other long-term benefits	
Long-service leave	19,053
Total other long-term benefits	19,053
Termination benefits	143,453
Total	1,204,677

Other highly paid staff

During 2024–25, PSR did not have employees who met the threshold for other highly paid staff. There were no employees whose total remuneration was \$260,000 or more, who were not KMP or SES employees.

⁷ Includes executive vehicle allowance, car parking and related fringe benefits tax.



Holders of full-time and part-time public office

The Director and Associate Directors are holders of full-time public office whose remuneration and allowances are set annually by the Remuneration Tribunal. PSR Panel and DA members are holders of part-time public office. The Remuneration Tribunal also sets their remuneration and allowances on an annual basis.

Panel members who are appointed to specific PSR Committees are paid in accordance with the Remuneration Tribunal rates and allowances.

Table 13 shows the number of statutory appointments to PSR by practice location and gender.

Table 13. Statutory appointment holders at 30 June 2025

Location	Male	Female	Total
Australian Capital Territory	15	13	28
New South Wales	36	32	68
Northern Territory	-	1	1
Queensland	24	10	34
South Australia	6	7	13
Tasmania	4	1	5
Victoria	27	15	42
Western Australia	10	8	18
Total	122	87	209

A full list of statutory appointment holders is available at Appendix 1.

Training and development

PSR allocates a portion of its annual departmental expenditure to training and development. PSR's Learning and Development Policy identifies the training that is required for specific roles and outlines the essential learning for all employees to ensure the effective operation of PSR and that PSR meets its obligations under legislation and policy.

PSR employees, in consultation with their managers, identify training and development needs through individual development plans made under PSR's Performance Development Scheme. PSR employees accessed a range of learning and development opportunities during 2024–25, including face-to-face and virtual training sessions, Commonwealth resources, webinars, mandatory professional development and online training modules through PSR's Learning Management System, Learnhub.

Work health and safety (WHS)

PSR is committed to maintaining a safe and healthy working environment for all employees, contractors and visitors. PSR fosters a strong safety and wellbeing culture that values both physical and psychological health, safety, and inclusivity.

In June 2025 PSR released the updated Respectful Conduct and Behaviours Policy, outlining our commitment to providing a safe, inclusive and respectful environment, free from bullying, harassment, workplace violence, discrimination, sexual harassment, and sex-based harassment.

PSR's Health and Safety Committee convened 4 times during the year and conducted annual workplace hazard inspections. PSR has 2 health and safety representatives, who are also members of the Health and Safety Committee.

PSR provided employees with various health and wellbeing initiatives, including annual flu vaccinations and quarterly wellbeing sessions that encourage awareness of mental and physical health.

PSR's employees, and their immediate families, are provided with free counselling services through the Employee Assistance Program. The EMT also encourage managers to use dedicated coaching resources available through the Employee Assistance Program's Manager Assist program.



CHAPTER 3: MANAGEMENT AND ACCOUNTABILITY

PSR delivered several WHS training sessions to ensure compliance with PSR's legislative obligations. Training included:

- Comcare WHS Incident Management training for the COO, HR manager, and health and safety representatives
- workplace inspection training for Health and Safety Committee members
- WHS awareness training for all staff
- vicarious trauma training for all staff.

PSR did not have any notifiable incidents reported to Comcare in 2024–25.

Disability reporting mechanism

Australia's Disability Strategy 2021–2031 (the Strategy) is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. The Strategy sets out where practical changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers. All levels of government have committed to deliver more comprehensive and visible reporting under the Strategy. A range of reports on progress of the Strategy's actions and outcome areas will be published and available at www.disabilitygateway.gov.au/ads.

Disability reporting is included the APS Commission's State of the Service reports and the APS Statistical Bulletin. These reports are available at www.apsc.gov.au.

APS Strategic Commissioning Framework

In 2024–25 PSR took steps to bring core work in-house in line with the APS Strategic Commissioning Framework. Our targets for 2024–25 aimed to bring \$86,000 (GST excl) of core work in-house in Human Resources, Information and Knowledge Management, and Legal and Parliamentary job families. This target was achieved, with an actual reduction of approximately \$140,000 (GST excl) in relevant supplier expenditure in 2024–25.

Publications

PSR produced or updated 8 publications in 2024–25:

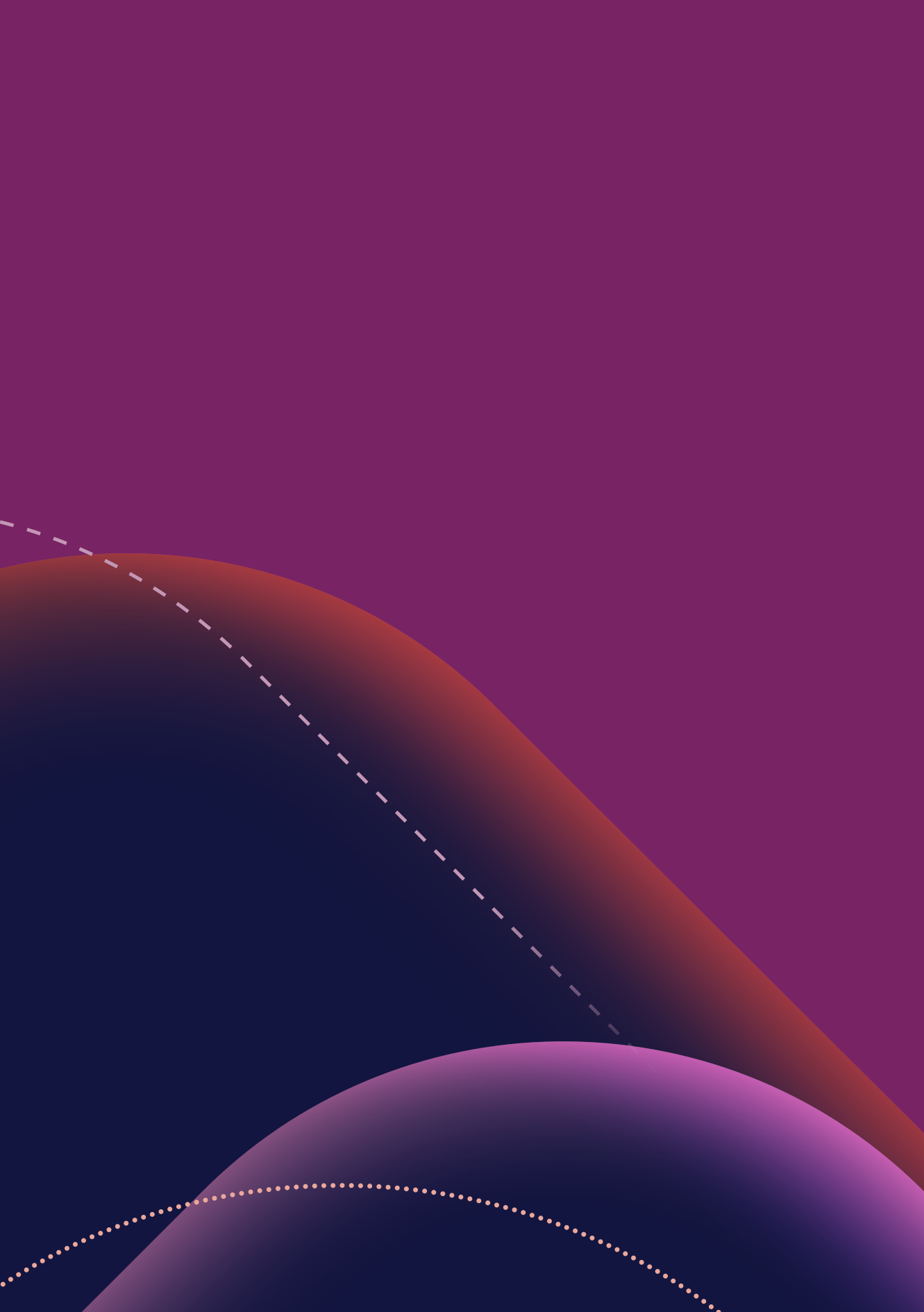
- Emissions Reduction Plan
- 2024–25 Corporate Plan
- Information gathered by the Director of Professional Services Review: Guidelines for notices to produce
- Commonwealth Child Safe Framework Compliance Statement
- Annual Report 2023–24
- Artificial Intelligence (AI) transparency statement
- PSR Privacy Policy
- PSR Procedures for determining breaches of the APS Code of Conduct and the imposition of sanctions

Freedom of information

Agencies subject to the *Freedom of Information Act 1982* (FOI Act) are required to publish information to the public as part of the Information Publication Scheme (IPS). This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a section 8 statement in an annual report. Each agency must display, on its website, a plan showing what information it published in accordance with the IPS requirements. The plan is located on PSR's website at www.psr.gov.au/publications-and-resources/publications/corporate-documents/information-publication-scheme-plan

Legal services expenditure

PSR's legal services expenditure for 2024–25 is available at www.psr.gov.au/publications-and-resources/publications/corporate-documents





CHAPTER 4:

Financial performance



Report on financial performance

The role of PSR is predominantly funded by government appropriation. There is a small amount of revenue collected from court costs awarded to the agency.

Overview of financial performance and future financial viability

PSR reported a total comprehensive income of \$1.631 million. Excluding the impact of depreciation and adjusting for leasing arrangements, PSR's result for the 2024–25 financial year was an operating surplus of \$2.498 million.

Expense impacts

In 2024–25, PSR spent \$6.755 million on employee-related expenses, \$2.240 million on case related and legal fees and \$1.796 million on contractors and consultants. PSR relies heavily on specialist Panel members to assist in administering the PSR Scheme. PSR staff and statutory office holders travel to interstate locations to attend meetings with PURs and attend Committee hearings and meetings of the DA. Committee members and PURs are usually not based in Canberra.

Financial position

PSR's overall financial position continued to remain sound in 2024–25. Total assets were \$21.080 million with total liabilities of \$5.597 million.

The majority of PSR's assets are financial assets with the largest balance being appropriation receivable of \$14.737 million. PSR's appropriation receivable increased by \$3.121 million from 2023–24.

The majority of PSR's liabilities are comprised of leases \$2.689 million and employee provisions \$1.512 million.

PSR continues to operate with sufficient cash reserves to fund its liabilities and commitments as and when they fall due.

Revenue impacts

Government revenue from departmental appropriations was \$15.942 million in 2024–25, an increase of \$2.737 million from 2023–24. Own source revenue in 2024–25 was \$0.207 million, a reduction of \$0.109 million compared to 2023–24.

Entity resource statement

The entity resource statement provides additional information about the various funding sources that PSR may draw on during the year. Appendix 2 details the resources available to PSR during 2024–25 and sets out PSR's summary of total expenses for Outcome 1.

Purchasing

In 2024–25, PSR sourced goods and services in accordance with the PGPA Act and the Commonwealth Procurement Rules.

Purchase of goods and services during the year reflect mandatory guidelines and continued focus on:

- value for money
- encouraging competition
- efficient, effective, economical and ethical use of Australian Government resources
- accountability and transparency
- compliance with other Australian Government policies.

Travel management services were outsourced to Corporate Travel Management. PSR requires the 'lowest practical fare' when procuring travel for employees and statutory office holders.

Information on all PSR contracts awarded with a value of \$10,000 (inclusive of GST) or more is available on AusTender at www.tenders.gov.au.



Asset management

Management of physical assets is not a significant part of PSR's operations. A departmental capital budget has been developed to ensure there are sufficient funds to replace assets as required.

PSR maintains an asset register and conducts an annual asset stocktake, in accordance with accounting standards and better practice asset management.

Consultancy and non-consultancy contracts

Reportable consultancy contracts

PSR engages consultants where it lacks specialist expertise, or when independent research, review or assessment is required. Consultants are engaged to:

- investigate or diagnose a defined issue
- perform defined reviews or evaluations, or
- provide independent advice.

PSR considers the skills and resources required for the engagement, skills available internally, and the cost effectiveness of engaging external expertise. The decision to engage a consultant is made in accordance with the PGPA Act and related rules, including the Commonwealth Procurement Rules.

During 2024–25, 8 new reportable consultancy contracts were entered into involving total actual expenditure of \$0.781 million. In addition, 9 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$0.684 million.

Table 14 summarises the reportable consultancy contracts that were engaged during the 2024–25 reporting period.

Table 14. Reportable consultancy contracts during 2024–25

Category	Total number of consultants	Total value (GST Inclusive)
Ongoing contracts	9	\$683,881
<i>Ongoing contracts representing 5% or more of total consultant expenditure for services provided by Sparke Helmore, Sententia Consulting Pty Ltd, Clayton Utz and Agora Consulting Pty Ltd.</i>		\$580,341
New contracts	8	\$781,473
<i>New contracts representing 5% or more of total consultant expenditure for services provided by Sparke Helmore, Terrace Services Pty Ltd and Australian Government Solicitor.</i>		\$653,183
Total consultants	17	\$1,465,354

Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.

Reportable non-consultancy contracts

During 2024–25, 25 new reportable non-consultancy contracts were entered into involving total actual expenditure of \$0.996 million (inclusive of GST). In addition, 22 ongoing reportable non-consultancy contracts were entered into during a previous reporting period, involving total actual expenditure of \$3.390 million (inclusive of GST).

Table 15 summarises the reportable non-consultancy contracts entered during the 2024–25 reporting period.



Table 15. Reportable non-consultancy contracts during 2024–25

Category	Total number of non-consultancy contracts ⁸	Total value (GST Inclusive)
Ongoing contracts	22	\$2,394,401
<i>Ongoing contracts representing 5% or more of total non-consultancy expenditure for services provided by Canberra Airport Pty Ltd, Infront Systems Pty Ltd and Proficiency Group Pty Ltd</i>		\$1,562,975
New contracts	25	\$996,090
<i>No new contracts representing 5% or more of total non-consultancy expenditure for services were created.</i>		
Total	47	\$3,390,491

Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.

Australian National Audit Office access clauses

During 2024–25, PSR had no contracts equal to or greater than \$100,000 (GST inclusive) that did not provide for the Auditor-General to have access to the contractor’s premises.

8 A proportion of non-consultancy contracts represents specialists in administrative law to backfill vacant positions.

Exempt contracts

In 2024–25, PSR had no contracts equal to or greater than \$10,000 (GST inclusive) that were exempt from being published on AusTender on the basis that to do so would disclose exempt matters under the FOI Act.

Procurement initiatives to support small business

PSR supports small business participation in the Commonwealth Government procurement market. Small and medium enterprises (SME) and small enterprise participation statistics are available on the Department of Finance's website.

PSR recognises the importance of ensuring that small businesses are paid on time.

The results of the Survey of Australian Government Payments to Small Business (including PSR's payments to small businesses) are available on the Treasury website at www.treasury.gov.au.

PSR applies procurement practices consistent with the Commonwealth Procurement Rules and the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000 that do not unfairly discriminate against small and medium enterprises.

Advertising and market research

PSR did not undertake any advertising campaigns during 2024–25.

Grants programs

PSR does not administer any grants programs.



Ecologically sustainable development and environmental performance

Section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* requires PSR to report its contribution to ecologically sustainable development.

PSR's small size and specific role limits its opportunities to contribute to ecologically sustainable development. However, PSR endeavours to reduce its energy costs by using energy efficient light bulbs and sensor light technology. PSR also encourages ecologically sustainable practices, such as paper, plastic and aluminium recycling, and has implemented systems and processes to encourage reliance on electronic records in preference to paper.

APS Net Zero 2030 emissions reporting

APS Net Zero 2030 is the Government's policy for the APS to reduce its greenhouse gas emissions to net zero by 2030, and transparently report on its emissions. As part of this, non-corporate and corporate Commonwealth entities are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2024–25 period. Results are presented based on Carbon Dioxide Equivalent (CO₂-e) emissions. Greenhouse gas emissions reporting has been developed with a methodology that is consistent with the whole-of-Australian Government approach as part of the APS Net Zero 2030 policy. Not all data sources were available at the time of the report and adjustments to baseline data may be required in future reports.

Table 16 and 17 present PSR’s greenhouse gas emissions report for 2024–25.

Table 16. 2024–25 greenhouse gas emissions inventory – location-based method

Emission source	Scope 1 t CO2-e	Scope 2 t CO2-e	Scope 3 t CO2-e	Total t CO2-e
Electricity (location based approach)	n/a	34.40	2.09	36.49
Natural gas	-	n/a	-	-
Solid waste ⁹	-	n/a	-	-
Refrigerants	-	n/a	n/a	-
Fleet and other vehicles	-	n/a	-	-
Domestic commercial flights	n/a	n/a	100.18	100.18
Domestic hire car	n/a	n/a	0.02	0.02
Domestic travel accommodation	n/a	n/a	24.28	24.28
Other energy	-	n/a	-	-
Total t CO2-e	-	34.40	126.57	160.97

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

9 Solid waste data was unable to be sourced and was not included.



Table 17. 2024–25 electricity greenhouse gas emissions

Emission source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Electricity kWh
Electricity (location-based approach)	34.40	2.09	36.49	52,126.35
Market-based electricity emissions	0.97	0.13	1.10	1,196.30
Total renewable electricity consumed	n/a	n/a	n/a	50,930.05
Renewable power percentage ¹⁰	n/a	n/a	n/a	9,484.39
Jurisdictional renewable power percentage ^{11 12}	n/a	n/a	n/a	41,445.66
GreenPower ¹¹	n/a	n/a	n/a	-
Large-scale generation certificates ¹¹	n/a	n/a	n/a	-
Behind the meter solar ¹³	n/a	n/a	n/a	-
Total renewable electricity produced	n/a	n/a	n/a	-
Large-scale generation certificates ¹¹	n/a	n/a	n/a	-

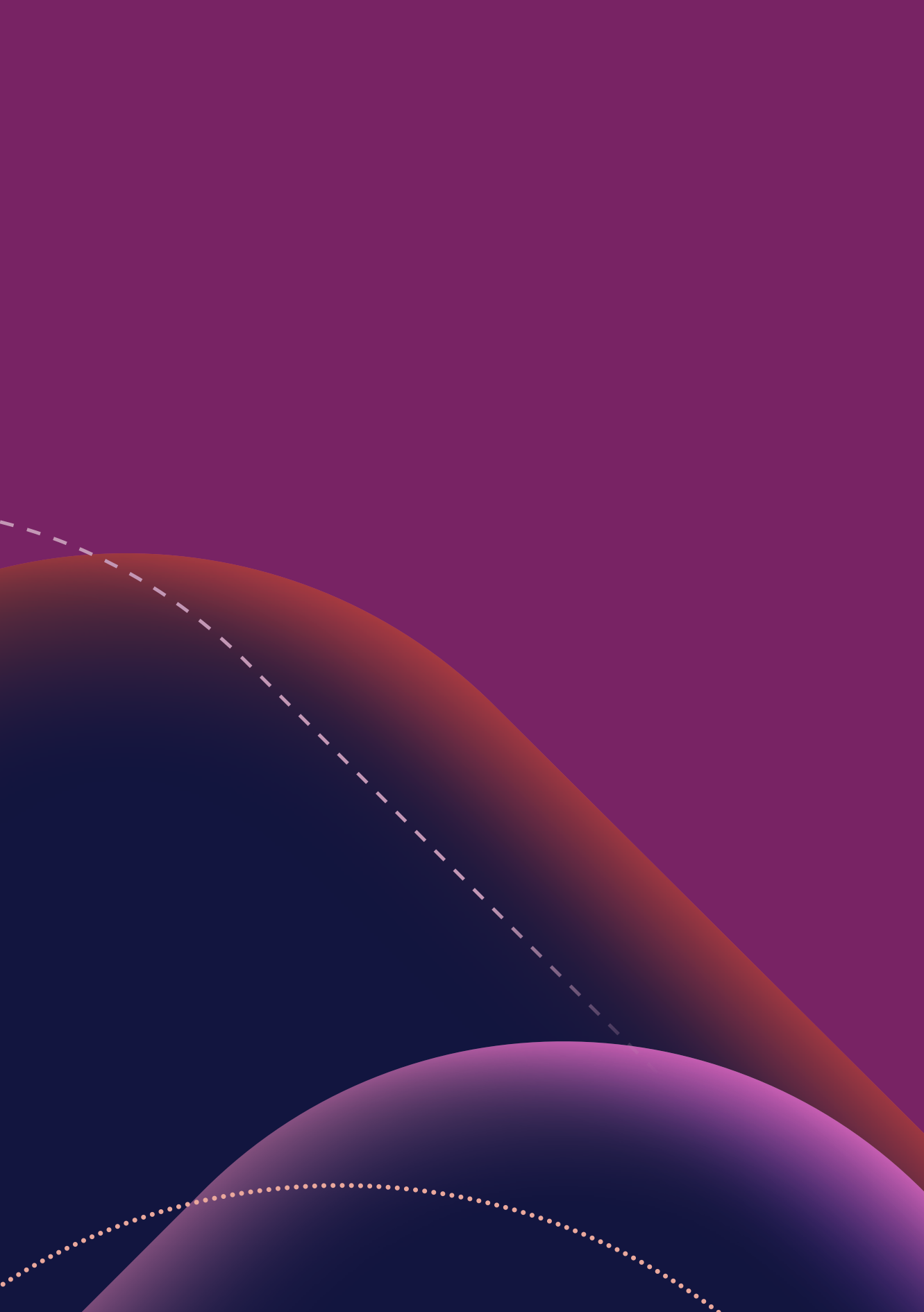
The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e = Carbon Dioxide Equivalent. Electricity usage is measured in kilowatt hours (kWh).

10 Listed as mandatory renewables in 2023–24 annual reports. The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).

11 Listed as voluntary renewables in 2023–24 annual reports.

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

13 Reporting behind the meter solar consumption and/or production is optional. The quality of data is expected to improve over time as emissions reporting matures.





CHAPTER 5:

Financial Statements



INDEPENDENT AUDITOR'S REPORT

To the Minister for Health and Ageing

Opinion

In my opinion, the financial statements of the Professional Services Review (the Entity) for the year ended 30 June 2025:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2025 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2025 and for the year then ended:

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

Basis for opinion

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

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Director is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Director is also responsible for such internal control as the Director determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Director is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Director is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

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

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Saminda Maddumahewa

Delegate of the Auditor-General

Canberra

31 July 2025

Professional Services Review

Statement by the Accountable Authority and the Chief Financial Officer

In our opinion, the attached financial statements for the year ended 30 June 2025 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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

Signed



Associate Professor Antonio Di Dio
Director
30 July 2025

Signed



Bernadette Pont FCA
Chief Financial Officer
30 July 2025

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CHAPTER 5: FINANCIAL STATEMENTS

Statement of Comprehensive Income

for the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	6,755	5,767	7,496
Suppliers	1.1B	6,446	6,631	7,993
Depreciation and amortisation	2.2A	1,249	1,289	1,131
Finance costs	1.1C	124	116	117
Other		–	1	9
Total expenses		14,574	13,804	16,746
Own-source income				
Own-source revenue				
Rendering of services	1.2A	142	260	–
Other revenue	1.2B	65	56	55
Total own-source revenue		207	316	55
Gains				
Reversal of write-downs and impairment	1.2C	–	94	–
Other gains	1.2D	–	3	–
Total gains		–	97	–
Total own-source income		207	413	55
Net (cost of)/contribution by services		(14,367)	(13,391)	(16,691)
Revenue from Government	3.1A	15,942	13,205	15,942
Surplus/(Deficit) attributable to the Australian Government		1,575	(186)	(749)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		56	74	–
Total other comprehensive income		56	74	–
Total comprehensive income/(loss)		1,631	(112)	(749)

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

Statement of Financial Position

as at 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
Financial assets				
Cash and cash equivalents	5.2A	346	80	80
Trade and other receivables	2.1A	15,102	12,058	12,236
Total financial assets		15,448	12,138	12,316
Non-financial assets				
Buildings ¹	2.2A	4,974	5,897	5,024
Plant and equipment	2.2A	372	549	306
Computer software	2.2A	26	47	72
Prepayments		260	277	195
Total non-financial assets		5,632	6,770	5,597
Total assets		21,080	18,908	17,913
LIABILITIES				
Payables				
Suppliers	2.3A	848	332	834
Other payables	2.3B	353	303	106
Total payables		1,201	635	940
Interest bearing liabilities				
Leases	2.4A	2,689	3,071	2,647
Total interest bearing liabilities		2,689	3,071	2,647
Provisions				
Employee provisions	4.1A	1,512	1,391	1,788
Other provisions	2.5A	195	199	230
Total provisions		1,707	1,590	2,018
Total liabilities		5,597	5,296	5,605
Net assets		15,483	13,612	12,308
EQUITY				
Contributed equity		6,066	5,826	6,066
Reserves		1,196	1,140	1,067
Retained surplus/(Accumulated deficit)		8,221	6,646	5,175
Total equity		15,483	13,612	12,308

1. Buildings includes right-of-use assets and leasehold improvements.

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

Statement of Changes in Equity

for the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
CONTRIBUTED EQUITY				
Opening balance		5,826	3,190	5,826
Transactions with owners				
Contributions by owners				
Departmental capital budget		240	2,636	240
Total transactions with owners		240	2,636	240
Closing balance as at 30 June		6,066	5,826	6,066
ASSET REVALUATION RESERVE				
Opening balance		1,140	1,066	1,067
Comprehensive income				
Other comprehensive income		56	74	–
Total comprehensive income		56	74	–
Closing balance as at 30 June		1,196	1,140	1,067
RETAINED EARNINGS				
Opening balance		6,646	6,832	5,924
Comprehensive income				
Surplus/(Deficit) for the period		1,575	(186)	(749)
Total comprehensive income		1,575	(186)	(749)
Closing balance as at 30 June		8,221	6,646	5,175
Total Equity		15,483	13,612	12,308

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

Accounting Policy

Equity Injections

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

Cash Flow Statement

for the period ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		13,800	14,160	15,815
Net GST received		471	922	470
Other ¹		359	228	–
Total cash received		14,630	15,310	16,285
Cash used				
Employees		6,561	5,746	7,463
Suppliers		6,946	7,716	8,303
Interest payments on lease liabilities		116	116	117
Section 74 receipts transferred to OPA		359	305	–
Total cash used		13,982	13,883	15,883
Net cash from/(used by) operating activities		648	1,427	402
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment		84	3,728	260
Total cash used		84	3,728	260
Net cash from/(used by) investing activities		(84)	(3,728)	(260)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		84	2,636	240
Total cash received		84	2,636	240
Cash used				
Principal payments of lease liabilities		382	335	382
Total cash used		382	335	382
Net cash from/(used by) financing activities		(298)	2,301	(142)
Net increase/(decrease) in cash held		266	–	–
Cash and cash equivalents at the beginning of the reporting period		80	80	80
Cash and cash equivalents at the end of the reporting period	5.2A	346	80	80

1. Other relates to entitlements for staff transferring in, and settlement from litigations. In 2023-24, this amount was previously presented as sale of goods and rendering of services.

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

Overview

Professional Services Review (PSR) is a non-corporate Commonwealth entity for the purpose of the *Public Governance, Performance, and Accountability Act 2013* (PGPA Act).

PSR conducts its activities on behalf of Government to meet one outcome:

A reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the Medicare and Pharmaceutical benefits scheme.

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

The Basis of Preparation

The financial statements are required by section 42 of the PGPA Act.

The financial statements have been prepared in accordance with the:

- a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- b) Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

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

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

New Accounting Standards

All new, revised or amending standards that were issued prior to the sign-off date and are applicable to the current reporting period did not have a material financial impact on PSR's financial statements.

Taxation

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

Events After the Reporting Period

There are no known events occurring after the reporting period for the year ending 30 June 2025.

Breach of Section 83 of the Constitution

There have been no known breaches of section 83 of the Constitution for the reporting period.

Notes to and forming part of the financial statements

Budget Variances Commentary

for the period ended 30 June 2025

The following provides an explanation of major variances between the Original Budget as presented in the Portfolio Budget Statements 2024-25 and actual expenditure, net asset position and cash flows for 2024-25.

Variances are considered to be 'major' where it is considered important for the reader's understanding or is relevant to an assessment of the discharge of accountability and to provide an analysis of the performance of PSR.

Major Variances and Explanations	Affected Line Items
PSR established its budget based on anticipated increases in case referrals and committee activity. The actual cases referred were lower and resulted in an overall surplus. The surplus is offset by decisions awarded in favour of practitioners under review that were not budgeted.	<u>Statement of Comprehensive Income</u> Suppliers <u>Statement of Financial Position</u> Trade and other receivables Retained surplus/(Accumulated deficit) <u>Cash Flow Statement</u> Appropriations, Employees and Suppliers
Decisions awarded in favour of PSR for recovery of cost not budgeted.	<u>Statement of Comprehensive Income</u> Rendering of services <u>Statement of Financial Position</u> Trade and other receivables
Retirement of a long-standing executive occurred during the year.	<u>Statement of Financial Position</u> Other payables
Increase in cash balance due to review of working capital requirements.	<u>Statement of Financial Position</u> Cash and cash equivalent

CHAPTER 5: FINANCIAL STATEMENTS

Notes to and forming part of the financial statements

1. Financial Performance

This section analyses the financial performance of PSR for the year ended 2025

1.1 Expenses

	2025	2024
	\$'000	\$'000
1.1A: Employee benefits		
Wages and salaries	5,054	4,335
Superannuation		
Defined contribution plans	691	625
Defined benefit plans	172	113
Leave and other entitlements	695	694
Separation and redundancies	143	–
Total employee benefits	6,755	5,767

Accounting Policy

Accounting policies for employee related expenses are contained in Note 4 People and Relationships.

1.1B: Suppliers

Goods and services supplied or rendered

Case related expenses	1,315	1,381
Legal expenses	925	1,283
Contractor expenses	1,401	1,066
Committee member sitting fees ¹	1,008	972
Consultant fees	395	622
Information technology and communications	497	603
Property, equipment and office costs	141	177
Staff related costs	300	202
Audit services	214	113
Other expenses	120	102
Total goods and services supplied or rendered	6,316	6,521

Other suppliers

Workers' compensation expenses	127	95
Short-term leases ²	3	15
Total other suppliers	130	110
Total suppliers	6,446	6,631

1. In 2023-24 Committee member sitting fees were known as case fees.
2. PSR has no short-term lease commitments as at 30 June 2025 (2024: \$14,953). This lease disclosure should be read in conjunction with the accompanying notes 1.1C, 2.2A and 2.4A.

Notes to and forming part of the financial statements

Accounting Policy

Short-term leases and low value assets

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

	2025 \$'000	2024 \$'000
1.1C: Finance costs		
Interest on lease liabilities	116	108
Unwinding of discount	8	8
Total finance costs	124	116

Accounting Policy

All borrowing costs are expensed as incurred.

CHAPTER 5: FINANCIAL STATEMENTS

Notes to and forming part of the financial statements

1.2 Income

OWN-SOURCE REVENUE

	2025 \$'000	2024 \$'000
1.2A: Rendering of services		
Settlement from litigations	142	260
Total revenue from contracts with customers	142	260
Disaggregation of rendering of services		
Major service line:		
Regulatory services	142	260
	142	260
Type of party to litigation:		
Non-government entities and individuals	142	260
	142	260
Timing of transfer of services:		
Over time	–	81
Point in time	142	179
	142	260

Accounting Policy

Revenue is mainly derived from settlements from litigation with non-government entities at a point in time. Revenue is recognised when a judgement is made on an order of costs. The revenue is recognised when:

- a) The amount of revenue, stage of completion and transaction costs incurred can be reliably measured; and
- b) The probable economic benefits associated with the transaction will flow to PSR, usually after an exchange of letters.

1.2B: Other revenue

Resources received free of charge		
Remuneration of auditors	58	56
Insurance premium offset	7	–
Total other revenue	65	56

Accounting Policy

Resources received free of charge

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

Notes to and forming part of the financial statements

GAINS

	2025 \$'000	2024 \$'000
1.2C: Reversal of write-downs and impairment		
Reversal of impairment of property, plant and equipment	–	94
Total reversals of previous asset write-downs and impairments	<u>–</u>	<u>94</u>
 1.2D: Other gains		
Refunds received	–	3
Total other gains	<u>–</u>	<u>3</u>

CHAPTER 5: FINANCIAL STATEMENTS

Notes to and forming part of the financial statements

2. Financial Position

This section analyses PSR’s assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section

2.1 Financial Assets

	2025	2024
	\$'000	\$'000
2.1A: Trade and other receivables		
Appropriation receivable	14,737	11,616
Trade receivables ¹	283	183
GST	60	37
Other ²	22	222
Total trade and other receivables (gross)	15,102	12,058

- 1. Trade receivables refer to settlements from practitioners entering into instalment plans.
- 2. Other refers to leave entitlement transfers.

Accounting Policy

In accordance with *AASB 9 Financial Instruments* receivables for goods and services, which have 30 day terms (2024: 30 days), are recognised at the nominal amounts due less any impairment loss allowance. Allowances are made when collectability of the debt is no longer probable.

Financial assets

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

Notes to and forming part of the financial statements

2.2 Non-Financial Assets**2.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles**

	Buildings \$'000	Plant and equipment \$'000	Computer software \$'000	Total \$'000
As at 1 July 2024				
Gross book value	7,896	856	656	9,408
Accumulated depreciation, amortisation and impairment	(1,999)	(307)	(609)	(2,915)
Total as at 1 July 2024	5,897	549	47	6,493
Additions				
Purchase or internally developed	–	84	–	84
Revaluations and impairments recognised in other comprehensive income	44	–	–	44
Depreciation and amortisation	(509)	(261)	(21)	(791)
Depreciation on right-of-use assets	(458)	–	–	(458)
Total as at 30 June 2025	4,974	372	26	5,372
Total represented by:				
Gross book value	6,280	937	481	7,698
Accumulated depreciation, amortisation and impairment	(1,306)	(565)	(455)	(2,326)
Total as at 30 June 2025	4,974	372	26	5,372
Carrying amount of right-of-use assets	2,364	–	–	2,364

No property, plant and equipment and intangibles are expected to be sold within the next 12 months. Assets relating to terminating leases, including leasehold improvements and some plant and equipment have been disposed.

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

PSR has no significant contractual commitments for the acquisition of leasehold improvements, plant and equipment, and intangible assets as at 30 June 2025 (2024: nil).

CHAPTER 5: FINANCIAL STATEMENTS

Notes to and forming part of the financial statements

Accounting Policy

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

Asset recognition threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than the thresholds listed below for each asset class, which are expensed in the year of acquisition.

Asset Class	2024-25
Buildings	\$5,000
Plant and equipment	\$2,500
Computer software	\$5,000

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

Leased right of use (RoU) assets

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

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding RoU assets) are carried at fair value (or an amount not materially different from fair value) less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for relevant assets. No revaluation was conducted as at 30 June 2025. An independent valuer, B & A Valuers, conducted a revaluation of plant and equipment and leasehold improvement assets as at 30 June 2024.

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

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

Notes to and forming part of the financial statements

Depreciation

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

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate. Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

Asset Class	2025	2024
Buildings	Lease term	Lease term
Plant and equipment	3 to 10 years	3 to 10 years
Computer software	4 to 10 years	4 to 10 years

Impairment

All cash-generating assets and assets held at cost, including intangibles and RoU assets, were assessed for impairment at 30 June 2025. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount. For non-cash generating assets held at fair value, the recoverable amount is expected to be materially the same as fair value at 30 June 2025.

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

No indicators of impairment were identified in 2025 (2024: nil).

Derecognition

An item of property, plant and equipment is derecognised upon disposal when no further future economic benefits are expected from its use or disposal.

Intangibles

PSR's intangible assets are comprised of purchased and internally developed software (computer software). These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of PSR's software are 4 to 10 years (2024: 4 to 10 years). All software assets were assessed for indications of impairment as at 30 June 2025.

Accounting Judgements and Estimates

The fair value of leasehold improvements is taken to be the depreciated replacement cost as determined by an independent valuer. Make good was determined by taking into consideration the lease term, consumer price index and the Australian Government Bond rate. Plant and equipment (largely notebook computers) were valued using the market approach as a deep secondary market was identified, while computer software and RoU buildings continue to be measured at cost.

CHAPTER 5: FINANCIAL STATEMENTS

Notes to and forming part of the financial statements

2.3 Payables

	2025 \$'000	2024 \$'000
2.3A: Suppliers		
Trade creditors and accruals	848	332
Total suppliers	<u>848</u>	<u>332</u>

Payment settlement terms for suppliers were within 20 days (2024: 20 days).

2.3B: Other payables		
Salaries and wages	181	141
Superannuation	29	22
Separations and redundancies	143	–
Other ¹	–	139
FBT payable	–	1
Total other payables	<u>353</u>	<u>303</u>

1. Other refers to leave entitlement transfers.

2.4 Interest Bearing Liabilities

2.4A: Leases		
Lease liabilities	2,689	3,071
Total leases	<u>2,689</u>	<u>3,071</u>

Maturity analysis - contractual undiscounted cash flows		
Within 1 year	523	132
Between 1 to 5 years	2,464	2,349
More than 5 years	–	722
Total leases	<u>2,987</u>	<u>3,203</u>

Total cash outflow for leases for the year ended 30 June 2025 was \$0.498 million (2024: \$0.451 million).

PSR in its capacity as lessee has leasing arrangements for leased office accommodation and carparking at Canberra Airport. Lease payments are paid on a monthly basis and subject to annual increases in accordance with the lease agreements.

The lease liability represents the present value of the remaining lease payments, discounted using the incremental borrowing rate (IBR) determined at the commencement of the lease. The IBR is the rate at which a similar borrowing could be obtained from an independent creditor under comparable terms and condition at that point in time.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 1.1C and 2.2A.

Notes to and forming part of the financial statements

Accounting Policy

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

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

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

2.5 Other Provisions

	2025 \$'000	2024 \$'000
2.5A: Other provisions		
Provision for restoration		
Opening balance	199	130
Additional provisions made	–	193
Amounts used	–	(43)
Amounts reversed	–	(89)
Remeasurement	(12)	–
Unwinding of discount or change in discount rate	8	8
Total provision for restoration	195	199

Accounting Policy

Provisions are recognised when PSR has a present obligation (legal or constructive):

- as a result of a past event;
- it is probable that an outflow of economic resources will be required to settle the obligation; and
- the value of the obligation can be reliably estimated.

If the effect of the time value of money is material, provisions are discounted using a rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the unwinding of the discount or change in the discount rates is recognised in the statement of comprehensive income.

Accounting Judgements and Estimates

The provision for restoration obligations relates to leased accommodation where PSR is required to restore the premises upon termination of the lease. The original estimates for future costs associated with restoration obligations are determined by independent valuation or estimated based on completing such remedial work and discounted to the present value.

PSR has one lease agreement for accommodation that has a provision to return the premises to the original condition at the end of the lease.

CHAPTER 5: FINANCIAL STATEMENTS

Notes to and forming part of the financial statements

3. Funding

This section identifies PSR’s funding structure

3.1 Appropriations

3.1A: Annual appropriations ('recoverable GST exclusive')

Annual Appropriations for 2025

	Annual Appropriation \$'000	Adjustments to appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2025 (current and prior years) \$'000	Variance ³ \$'000
Departmental¹					
Ordinary annual services	15,942	359	16,301	(13,071)	3,230
Capital budget ⁴	240	–	240	(84)	156
Total departmental	16,182	359	16,541	(13,155)	3,386

1. No amounts of current year annual appropriation have been withheld under section 51 of the PGPA Act or quarantined for administrative purposes.
2. Adjustments to appropriations includes adjustments to current year annual appropriations including PGPA Act section 74 receipts.
3. In 2025, the variance relates to delayed expenditure on the “*Private Health Insurance – building the sustainability of the sector and improving affordability for patients*” measure. The number of case referrals and committee activity during the year were also lower than expected and contributed to this variance.
4. Departmental Capital Budgets (DCB) are appropriated through Appropriation Acts (No.1 and 3). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

Annual Appropriations for 2024

	Annual Appropriation \$'000	Adjustments to appropriation ² \$'000	Total appropriation \$'000	Appropriation applied in 2024 (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services ¹	13,705	305	14,010	(13,227)	783
Capital budget	2,636	–	2,636	(3,569)	(933)
Total departmental	16,341	305	16,646	(16,796)	(150)

1. In 2024, \$500,000 was withheld under section 51 of the PGPA Act from Ordinary annual services and reappropriated as Departmental Capital Budget to fund the completion of the new office fit-out.
2. Adjustments made to appropriations under section 74 of the PGPA Act.
3. In 2024, the variance represents the timing differences for payments to supplies, a delay in the “*Private Health Insurance – building the sustainability of the sector and improving affordability for patients*” measure associated with case referrals and committee activity during the year, and new office fit-out costs.

Notes to and forming part of the financial statements

3.1B: Unspent annual appropriations ('recoverable GST exclusive')

	2025 \$'000	2024 \$'000
Departmental		
Appropriation Act (No. 1) 2023-2024	–	11,545
Appropriation Act (No. 3) 2023-2024 - DCB	–	72
Appropriation Act (No. 1) 2023-2024 - Cash	–	80
Appropriation Act (No. 1) 2024-2025	14,510	–
Appropriation Act (No. 1) 2024-2025 - DCB	227	–
Appropriation Act (No. 1) 2024-2025 - Cash	346	–
Total departmental	15,083	11,697

Accounting Policy

Revenue from Government

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

3.2 Net Cash Appropriation Arrangements

3.2A: Net Cash Appropriation Arrangements

	2025 \$'000	2024 \$'000
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	1,631	(112)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)	791	675
Plus: depreciation of right-of-use assets	458	614
Less: lease principal repayments	(382)	(335)
Net cash operating surplus/(deficit)	2,498	842

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

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

Notes to and forming part of the financial statements

4. People and Relationships

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

4.1 Employee Provisions

	2025	2024
	\$'000	\$'000
4.1A: Employee provisions		
Leave	1,512	1,391
Total employee provisions	1,512	1,391

Accounting Policy

Employee benefits

Liabilities for “short-term employee benefits” (as defined in AASB 119 *Employee Benefits*) and termination benefits expected within twelve months of the end of the reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as the net total of the present value of the defined benefit obligation at the end of the reporting period.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. The leave liabilities are calculated on the basis of employees’ remuneration at the estimated salary rates that will be applied at the time the leave is taken, including PSR’s employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

Superannuation

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

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

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

PSR makes employer contributions to the employees’ defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. PSR accounts for the contributions as if they were contributions to defined contribution plans.

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

Accounting Judgements and Estimates

In the process of applying accounting policies detailed in these financial statements, PSR has made the following judgements that have the most significant impact on the amounts recorded for this note:

- Leave provisions involve assumptions based on the likely tenure of existing staff, patterns of leave claims and pay outs, future salary movements and future discount rates. The appropriate Commonwealth bond rate has been used as the future discount rate.
- The liability for long service leave as at 30 June 2025 has been determined using the shorthand model developed by the Australian Government Actuary.

Notes to and forming part of the financial statements

4.2 Key Management Personnel

Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of PSR, directly or indirectly, including any director (whether executive or otherwise) of PSR. PSR has determined the key management personnel to be the Director of PSR, the Associate Directors and the General Manager and General Counsel. Key management personnel remuneration is reported in the table below:

4.2: Key Management Personnel Remuneration

	2025 \$'000	2024 \$'000
Short-term employee benefits	946	730
Post-employment benefits	97	72
Other long-term employee benefits	19	45
Termination benefits	143	–
Total key management personnel remuneration expenses¹	1,205	847

The total number of key management personnel included in the above table represents 4 individuals, one of which is a senior executive, one is a full-time statutory office holder and two are part-time statutory office holders.

(2024: 3 individuals, two of which were executives and one being a part-time statutory office holder).

The change in the key management personnel in 2025 arose due to an independent review (the *Philip Review*) which made a recommendation for new Associate Director positions for PSR, pending the *Health Insurance Amendment (Professional Services Review Scheme) Bill 2023* receiving Royal Assent.

On 25 May 2023, the *Health Insurance Amendment (Professional Services Review Scheme) Bill 2023* was passed and established a new statutory office of Associate Director of the PSR to assist with managing conflicts of interest, unexpected absences and workload pressures. The Associate Director can exercise the same functions and powers as the Director PSR in reviewing inappropriate practice but will not have a role in administering the PSR agency. The Associate Directors are part time appointments.

Since 2022-23, the Director position was acting until formally appointed on 11 July 2024. The recruitment for the Associate Director positions was undertaken by the Department of Health, Disability and Ageing. Two Associate Directors were subsequently appointed in September and November 2024.

1. The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by PSR.

Notes to and forming part of the financial statements

4.3 Related Party Disclosures

Related Party Relationships

PSR is an Australian Government controlled entity. Related parties to PSR are:

- key management personnel and their close family members, and entities controlled or jointly controlled by either;
- PSR's Minister and Cabinet Ministers; and
- all other Australian Government entities.

Transactions with Related Parties

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. These transactions have not been separately disclosed in this note.

The following transactions with related parties occurred during the financial year:

- PSR transacts with other Australian Government controlled entities consistent with normal day-to-day business operations provided under normal terms and conditions, including the payment of workers compensation and insurance premiums. These are not considered individually significant to warrant separate disclosure as related party transactions (2024: nil).
- Refer to Note 4.1 Employee Provisions for details on superannuation arrangements with the PSS, PSSap and other nominated plans.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by PSR, it has been determined that there are no related party transactions to be disclosed (2024: nil) other than KMP remuneration disclosed in Note 4.2.

Notes to and forming part of the financial statements

5. Managing Uncertainties

5.1 Contingent Assets and Liabilities

Quantifiable Contingencies

At 30 June 2025, PSR had no quantifiable contingent assets arising from legal settlements (2024: \$29,500).

Unquantifiable Contingencies

PSR is currently involved in litigation cases before the Federal Court in which some cases have resulted in costs awarded for PSR and others partly for and partly against PSR, but none of these have yet been finalised. PSR has been advised by its solicitors that the amounts cannot be reliably estimated. No further disclosure has been made on the grounds that it can be expected to seriously prejudice the outcome of the litigation (2024: nil).

Accounting Policy

In accordance with *AASB 137 Provisions, Contingent Liabilities and Contingent Assets*, contingent liabilities and assets are not recognised in the statement of financial position but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

5.2 Financial Instruments

5.2A: Categories of financial instruments

	2025 \$'000	2024 \$'000
Financial assets at amortised cost		
Cash and cash equivalents	346	80
Trade receivables	283	183
Total financial assets at amortised cost	629	263
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors	848	332
Total financial liabilities measured at amortised cost	848	332

Accounting Policy

Financial assets

In accordance with *AASB 9 Financial Instruments*, PSR classifies its financial assets as financial assets measured at amortised cost.

The classification depends on both PSR's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when PSR becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

Notes to and forming part of the financial statements

Financial assets at amortised cost

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

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

Amortised cost is determined using the effective interest method.

Cash and cash equivalents

Cash is recognised at its nominal amount. Cash and cash equivalents is entirely comprised of demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

Effective interest method

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

Impairment of financial assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased.

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

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

Financial liabilities

PSR classifies its financial liabilities at amortised cost. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial liabilities at amortised cost

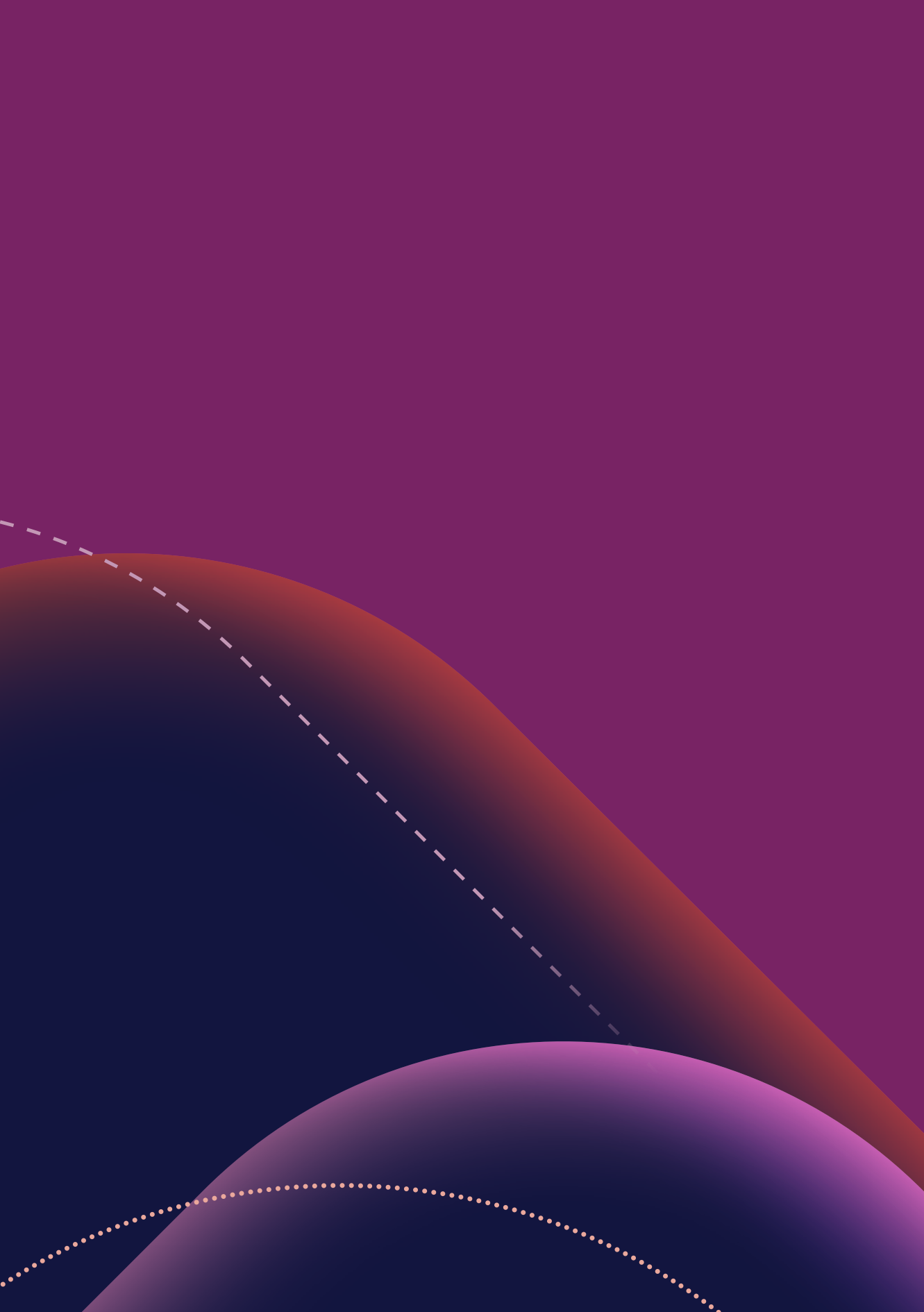
Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

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

Notes to and forming part of the financial statements

6. Other Information**6.1 Current/Non-current Distinction for Assets and Liabilities****6.1A: Current/non-current distinction for assets and liabilities**

	2025 \$'000	2024 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	346	80
Trade and other receivables	14,955	11,894
Prepayments	209	215
Total no more than 12 months	15,510	12,189
More than 12 months		
Trade and other receivables	147	164
Buildings	4,974	5,897
Plant and equipment	372	549
Computer software	26	47
Prepayments	51	62
Total more than 12 months	5,570	6,719
Total assets	21,080	18,908
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	848	332
Other payables	353	303
Leases	424	382
Employee provisions	373	296
Total no more than 12 months	1,998	1,313
More than 12 months		
Leases	2,265	2,689
Employee provisions	1,139	1,095
Provision for restoration obligations	195	199
Total more than 12 months	3,599	3,983
Total liabilities	5,597	5,296





Appendices and resources



Appendix 1: Statutory office holders

Table 18 reflects all statutory appointment holders.

Table 18. Statutory appointment holders to the PSR at 30 June 2025

Name:	Commences	Expires	Type
Professor Walter Abhayaratna	30 May 2022	30 May 2027	Panel
Mr Greg Aldridge	20 June 2023	30 May 2027	Panel – Deputy Director
Ms Katerina Angelopoulos	1 July 2022	30 June 2025	Determining Authority
Associate Professor Mark Arnold	30 May 2022	30 May 2027	Panel
Dr Amanda Badam	30 May 2022	30 May 2027	Panel
Dr Caroline Badam	1 April 2024	30 May 2027	Panel
Dr Mariam Bahemia	30 May 2022	30 May 2027	Panel
Dr Robert Bailey	30 May 2022	30 May 2027	Panel
Professor Peter Barlis	1 April 2024	30 May 2027	Panel
Dr Annette Barratt	11 November 2024	10 November 2027	Associate Director
Professor Hugh Bartholomeusz	18 November 2024	1 October 2029	Panel
Dr Nadine Beydoun	11 February 2025	1 October 2029	Panel
Associate Professor Leanne Boase	18 November 2024	1 October 2029	Panel
Dr Alexander Bobinskas	18 November 2024	1 October 2029	Panel
Dr Sara Booth-Mason	1 April 2024	30 May 2027	Panel

Name:	Commences	Expires	Type
Dr Robert Niell Boustred	10 February 2023	30 May 2027	Panel
Dr David Brand	9 September 2024	8 September 2027	Associate Director
Dr Roland Brand	30 May 2022	30 May 2027	Panel – Deputy Director
Associate Professor Charles Brooker	10 February 2023	30 May 2027	Panel
Associate Professor Andrew Brooks	16 March 2021	28 February 2026	Panel
Dr Kathryn Brothie	30 May 2022	30 May 2027	Panel
Professor Simon Carney	10 February 2023	30 May 2027	Panel
Dr Scott Charlton	1 July 2022	30 June 2027	Determining Authority
Professor Celia Chen	13 May 2021	28 February 2026	Panel
Dr Eleanor Chew	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Helen Chriss	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Antonio Cocchiaro	30 May 2022	30 May 2027	Panel
Dr Sarah Coll	10 February 2023	30 May 2027	Panel
Dr Rodney Cooter	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Andrew Cotterill	18 November 2024	1 October 2029	Panel
Dr Heather Coventry	30 May 2022	30 May 2027	Panel
Dr Simon Cowap	30 May 2022	30 May 2027	Panel



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Name:	Commences	Expires	Type
Dr Marcela Cox	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Dianne Crellin	30 May 2022	28 May 2027	Panel – Deputy Director
Dr Marjorie Cross	30 May 2022	30 May 2027	Panel – Deputy Director
Dr David Curnow	20 August 2021	28 February 2026	Panel
Dr Thomas Daly	29 August 2023	30 May 2027	Panel
Dr Maurizio Damiani	10 February 2023	30 May 2027	Panel
Dr Nicholas Demediuk	30 May 2022	30 May 2027	Panel – Deputy Director
Professor Anand Deva	18 November 2024	1 October 2029	Panel
Associate Professor Antonio Di Dio	11 July 2024	10 July 2027	Director
Dr Thomas Douch	30 May 2022	30 May 2027	Panel
Ms Jane Duffy	30 May 2022	30 May 2027	Panel – Deputy Director
Dr David Duke	18 November 2024	1 October 2029	Panel
Professor John Dunne	30 May 2022	30 May 2027	Panel
Ms Melanie Dunstan	18 November 2024	1 October 2029	Panel
Ms Marijke Eastaugh	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Stewart Einfeld	1 April 2024	30 May 2027	Panel
Associate Professor Hany Elsaleh	18 November 2024	1 October 2029	Panel

Name:	Commences	Expires	Type
Dr Remon Eskandar	18 November 2024	1 October 2029	Panel
Dr Adam Eslick	18 November 2024	1 October 2029	Panel
Dr Renee Eslick	29 August 2023	30 May 2027	Panel
Mrs Esther Euripidou	30 May 2022	30 May 2027	Panel
Dr Rostam Farhadieh	18 November 2024	1 October 2029	Panel
Dr Karen Flegg	1 July 2022	30 June 2027	Determining Authority
Dr Karen Flegg	30 May 2022	30 May 2027	Panel – Deputy Director
Associate Professor Dion Forstner	18 November 2024	1 October 2029	Panel
Dr Gert Frahm-Jensen	18 March 2024	30 May 2027	Panel
Professor Peter Friedland	10 February 2023	30 May 2027	Panel
Dr Elizabeth Gallagher	18 March 2024	30 May 2027	Panel
Dr Howard Galloway	30 May 2022	30 May 2027	Panel
Dr Stuart Game	30 May 2022	30 May 2027	Panel
Dr Alison Garvin	30 May 2022	30 May 2027	Panel
Associate Professor Kurt Gebauer	1 April 2024	30 May 2027	Panel
Professor John Gibson	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Andrew Gikas	20 August 2021	28 February 2026	Panel



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Name:	Commences	Expires	Type
Professor Gerard Gill	30 May 2022	30 May 2027	Panel
Dr Nicole Goh	30 May 2022	30 May 2027	Panel
Dr John Gowardman	27 March 2025	1 October 2029	Panel
Professor Stuart Grieve	30 May 2022	30 May 2027	Panel
Professor John Grigg	30 May 2022	30 May 2027	Panel
Professor John Gullotta AM	30 May 2022	30 May 2027	Panel
Dr Peter Habersberger	1 April 2024	30 May 2027	Panel
Mr Simon Hanna	20 June 2023	30 May 2027	Panel
Dr Kerry Harris	30 May 2022	30 May 2027	Panel
Dr Peter Heathcote	16 March 2021	28 February 2026	Panel – Deputy Director
Professor William Heddle	1 April 2024	30 May 2027	Panel
Professor Charlotte Hespe	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Cathryn Hester	29 August 2023	30 May 2027	Panel
Professor Kian Yong Ho	1 April 2024	30 May 2027	Panel
Dr Alan Hodgson	30 May 2022	30 May 2027	Panel
Dr Rebekah Hoffman	30 May 2022	30 May 2027	Panel
Dr Charles Howse	30 May 2022	30 May 2027	Panel – Deputy Director

Name:	Commences	Expires	Type
Dr Arnagretta Hunter	29 August 2023	30 May 2027	Panel
Dr Michael Hurley	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Elspeth Hutton	16 March 2021	28 February 2026	Panel
Associate Professor Aniello Iannuzzi	1 July 2022	30 June 2025	Determining Authority Chair
Ms Deborah Inge	20 June 2023	30 May 2027	Panel
Dr Gerard Ingham	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Catriona Ireland	27 March 2025	1 October 2029	Panel
Dr Sugantha Jagadeesan	30 May 2022	30 May 2027	Panel
Dr Komalta Jaiswal	30 May 2022	30 May 2027	Panel
Dr Elizabeth Jarvis	27 March 2025	1 October 2029	Panel
Dr Chaminda Jayaratne	18 November 2024	1 October 2029	Panel
Ms Nikki Johnston	20 August 2021	28 February 2026	Panel
Dr Fiona Joske	1 April 2024	30 May 2027	Panel
Associate Professor Rajeev Jyoti	30 May 2022	30 May 2027	Panel
Dr Glynn Kelly	30 May 2022	30 May 2027	Panel
Dr Jennifer Kendrick	30 May 2022	30 May 2027	Panel – Deputy Director
Professor Allan Kermode	16 March 2021	28 February 2026	Panel – Deputy Director
Mr John Kilmartin	1 July 2022	30 June 2027	Determining Authority



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Name:	Commences	Expires	Type
Dr Errol Kilov	20 August 2021	28 February 2026	Panel
Dr Heather Knox	30 May 2022	30 May 2027	Panel – Deputy Director
Professor Rathika Krishnasamy	18 November 2024	1 October 2029	Panel
Dr Mary Ann Kulh	18 November 2024	1 October 2029	Panel
Dr Kelly Lai	29 August 2023	30 May 2027	Panel
Dr Andrew Lawrence	1 March 2022	28 February 2027	Determining Authority
Dr Andrew Lawrence	30 May 2022	30 May 2027	Panel
Dr Alan Leeb	10 February 2023	30 May 2027	Panel
Associate Professor Jonathan Levy	10 February 2023	30 May 2027	Panel
Dr Maria Li	19 March 2025	1 October 2029	Panel
Associate Professor Alistair Lochhead	10 February 2023	30 May 2027	Panel
Dr Robert Lodge	29 August 2023	30 May 2027	Panel
Dr Peter Lorenz	30 May 2022	30 May 2027	Panel
Dr Shiau Tween Low	10 February 2023	30 May 2027	Panel
Dr Timothy Lowry	18 March 2024	30 May 2027	Panel
Associate Professor Anthony Lynham	18 November 2024	1 October 2029	Panel
Mr Stuart Macfarlane	1 July 2022	30 June 2027	Determining Authority
Mr Stuart Macfarlane	30 May 2022	30 May 2027	Panel

Name:	Commences	Expires	Type
Dr Gavin Mackie	30 May 2022	30 May 2027	Panel
Dr Peter Maguire	30 May 2022	30 May 2027	Panel
Dr Lawrence Malisano	1 April 2024	30 May 2027	Panel – Deputy Director
Dr Linda Mann	30 May 2022	30 May 2027	Panel
Ms Donna Mansell	1 July 2022	30 June 2027	Determining Authority
Ms Donna Mansell	30 May 2022	30 May 2027	Panel
Dr Mona Marabani	1 April 2024	30 May 2027	Panel
Dr Geoff Markov	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Susan McDonald	1 July 2022	30 June 2027	Determining Authority
Dr Nerissa McDonald	18 March 2024	30 May 2027	Panel
Dr Mark McEwan	30 May 2022	30 May 2027	Panel
Dr Cathy McGuckin	1 April 2024	30 May 2027	Panel
Dr Rodney McMahon	30 May 2022	30 May 2027	Panel – Deputy Director
Ms Teall McQueen	20 June 2023	30 May 2027	Panel
Dr Caroline Melbourne	20 August 2021	28 February 2026	Panel
Dr Robert Menz	1 April 2024	30 May 2027	Panel
Dr Suzanne Miau	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Wayne Minter AM	30 May 2022	30 May 2027	Panel – Deputy Director



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Name:	Commences	Expires	Type
Dr Rakesh Mohindra	30 May 2022	30 May 2027	Panel – Deputy Director
Ms Suzanne Morey	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Gregory Morris	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Brian Morton	30 May 2022	30 May 2027	Panel – Deputy Director
Mr Paul Murdoch	1 July 2022	30 June 2027	Determining Authority
Dr Robyn Napier	30 May 2022	30 May 2027	Panel – Deputy Director
Professor Matthew Naughton	30 May 2022	30 May 2027	Panel
Dr Alan Nazha	29 August 2023	30 May 2027	Panel
Dr Susan Neuhaus	18 March 2024	30 May 2027	Panel
Mr Nebojsa Nikolic	20 May 2023	30 May 2027	Panel
Mr Christopher O'Donnell	20 August 2021	28 February 2026	Panel
Dr Cullen O'Gorman	1 April 2024	30 May 2027	Panel
Dr David O'Rourke	10 February 2023	30 May 2027	Panel
Dr Mark Overton	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Emma Palfreyman	30 May 2022	30 May 2027	Panel
Clin Assoc Professor Russell Pearson	30 May 2022	30 May 2027	Panel

Name:	Commences	Expires	Type
Associate Professor Neil Peppitt	1 July 2022	30 June 2027	Determining Authority
Associate Professor Neil Peppitt	30 May 2022	30 May 2027	Panel
Dr Angela Pierce	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Alexander Pitman	18 March 2024	30 May 2027	Panel
Professor Carol Pollock	16 June 2025	1 October 2029	Panel
Dr Suzanna Powell	16 May 2024	30 May 2027	Panel
Professor Julie Quinlivan	10 February 2023	30 May 2027	Panel
Adjunct Professor Chris Rafferty	20 August 2021	28 February 2026	Panel
Dr Anandhi Rangaswamy	18 March 2024	30 May 2027	Panel
Professor Jennifer Reath	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Catherine Reid	30 May 2022	30 May 2027	Panel – Deputy Director
Dr William Renton	16 May 2024	30 May 2027	Panel
Dr David Rivett	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Carolyn Ross	1 April 2024	30 May 2027	Panel
Ms Yvonne Rowling	1 July 2022	30 June 2027	Determining Authority
Dr Roberto Russo	29 August 2023	30 May 2027	Panel



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Name:	Commences	Expires	Type
Dr William Ryman	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Sabari Saha	27 March 2025	1 October 2029	Panel
Dr Sudipta Sarker	18 March 2024	30 May 2027	Panel
Dr Jennifer Schafer	10 February 2023	30 May 2027	Panel
Dr Leon Shapero	30 May 2022	30 May 2027	Panel – Deputy Director
Associate Professor Rashmi Sharma	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Mark Sinclair	30 May 2022	30 May 2027	Panel
Dr Sarah Skinner	29 August 2023	30 May 2027	Panel
Associate Professor Michael Sladden	30 May 2022	30 May 2027	Panel
Dr Katherine Smartt	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Annika Smith	30 May 2022	30 May 2027	Panel
Dr David Smith	1 July 2022	30 June 2025	Determining Authority
Dr Thomas Snow	30 May 2022	30 May 2027	Panel
Mr David Southgate	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Margaret Stellingwerff	30 May 2022	30 May 2027	Panel – Deputy Director
Dr John Stellios	18 November 2024	1 October 2029	Panel
Mr Damien Stewart	18 March 2024	30 May 2027	Panel

Name:	Commences	Expires	Type
Professor Stephen Stuckey	30 May 2022	30 May 2027	Panel
Associate Professor Girish Talaulikar	19 March 2025	1 October 2029	Panel
Mr Jason Tan	30 May 2022	30 May 2027	Panel
Dr Anita Tandon	13 May 2021	28 February 2026	Panel
Dr Murray Taverner	10 February 2023	30 May 2027	Panel
Dr Marietta Taylor	1 July 2022	30 June 2027	Determining Authority
Dr Marietta Taylor	30 May 2022	30 May 2027	Panel
Dr Melanie Thompson	18 November 2024	1 October 2029	Panel
Professor John Thompson	1 April 2024	30 May 2027	Panel – Deputy Director
Professor Kenneth Thomson	30 May 2022	30 May 2027	Panel
Dr Jillian Tomlinson	18 November 2024	1 October 2029	Panel
Associate Professor Susan Tomlinson	1 April 2024	30 May 2027	Panel
Dr Geeta Trehan	30 May 2022	30 May 2027	Panel
Dr Nedra Vanden Driesen	30 May 2022	30 May 2027	Panel – Deputy Director
Associate Professor Francis Varghese	30 May 2022	30 May 2027	Panel
Professor Mauro Vicaretti	29 August 2023	30 May 2027	Panel



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Name:	Commences	Expires	Type
Dr Martine Walker	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Ingrid Wangel	30 May 2022	30 May 2027	Panel
Dr Martin Webb	20 August 2021	28 February 2026	Panel
Associate Professor Ann Webber	30 May 2022	30 May 2027	Panel
Dr Colin Whitewood	1 April 2024	30 May 2027	Panel
Associate Professor Richard Widmer	1 April 2024	30 May 2027	Panel
Associate Professor Helen Wilcox	10 February 2023	30 May 2027	Panel
Dr Morgan Windsor	30 May 2022	30 May 2027	Panel – Deputy Director
Mrs Ailsa Wood	18 November 2024	1 October 2029	Panel
Dr Daniel Xu	30 May 2022	30 May 2027	Panel
Associate Professor Brendon Yee	30 May 2022	30 May 2027	Panel
Dr Guan Yeo	30 May 2022	30 May 2027	Panel
Dr Sarah Yong	10 February 2023	30 May 2027	Panel

Appendix 2: Entity resource statement and expense by outcome

The entity resource statement provides additional information about the various funding sources that PSR may draw on during the year. Table 19 details the resources available to PSR during 2024–25.

Table 19. Entity resource statement 2024–25

Resource	Current available appropriations for 2024–25 (\$'000)	Payments made 2024–25 (\$'000)	Balance remaining (\$'000)
Ordinary annual services			
Departmental appropriation ¹⁴	28,238	13,155	15,083
Total departmental resourcing	28,238	13,155	15,083

¹⁴ Appropriation Act (No.1) 2024–2025, Appropriation Act (No.3) 2024–2025, prior-year departmental appropriation, and retained revenue receipts under section 74 of the PGPA Act.



Table 20 sets out PSR’s summary of total expenses for Outcome 1.

Table 20. Summary of total expenses for Outcome 1 2024–25

	Budget 2024–25 ¹⁵ (\$'000)	Actual expenses 2024–25 (\$'000)	Variation (\$'000)
Outcome 1: a reduction of the risks to patients and costs to the Australian Government of inappropriate practice, including through investigating health services claimed under the medicare and pharmaceutical benefits schemes.			
Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme			
Departmental expenses			
Departmental appropriation ¹⁶	16,301	13,003	3,298
Section 74 external revenue	-	359	(359)
Expenses not requiring appropriation in the budget year ¹⁷	1,305	1,431	(126)
Total for Program 1.1	17,606	14,793	2,813
Total for Outcome 1	17,606	14,793	2,813
		2024–25	2023–24
Average staffing level (number)		40	38

15 Full-year budget, including any subsequent adjustment made to the Budget 2024–25.

16 Departmental appropriation combines ‘2024–25 Ordinary annual services (Supply Bill (No.1) and Appropriation Act (No.1)’ and ‘Revenue from independent sources (section 74 of the PGPA Act)’.

17 Expenses not requiring appropriation in the budget year are made up of depreciation expenses, amortisation expenses, and principal payments on lease liabilities.

Glossary

Ahpra	the Australian Health Practitioner Regulation Agency
AI	Artificial Intelligence
AMA	Australian Medical Association
ANAO	Australian National Audit Office
APS	Australian Public Service
ARC	Audit and Risk Committee
ASL	Average Staffing Level
CDBS	Child dental benefits scheme
CFO	Chief Financial Officer
CO2-e	Carbon Dioxide Equivalent emissions
Committee	a PSR Committee comprising at least three practitioners, which is set up under section 93 of the HIA to investigate inappropriate practice
Committee member	a member of a PSR Committee, who must be a current Panel member
COO	Chief Operating Officer
Deputy Director	a deputy director of PSR appointed under section 85 of the HIA, who can serve as the chair of a Committee
Determining Authority (DA)	the independent statutory body established under the section 106Q of the HIA that can ratify agreements and make determinations
Director	the Director of PSR appointed under section 83 of the HIA
Director's review	the Director's review process as set out in Division 3A of Part VAA of the HIA



APPENDICES AND RESOURCES

Draft determination	the draft document containing the DA's proposed directions as required by section 106T of the HIA
Draft report	the preliminary findings of a Committee following a hearing as required by section 106KD of the HIA
EA	PSR's Enterprise Agreement 2024-27
EL	Executive level
EMT	Executive Management Team
EO	Executive Officer
Final determination	the final document containing the directions that will apply to a PUR as required by section 106TA of the HIA
Final report	a Committee's findings following consideration of any further submissions by a practitioner in response to a draft report as required by section 106L of the HIA
FOI	Freedom of Information
FOI Act	the <i>Freedom of Information Act 1982</i>
FTE	Full Time Equivalent
HIA	the <i>Health Insurance Act 1973</i>
ICT	Information and communications technology
Inappropriate practice	defined in section 82 of the HIA, either as conduct that a Committee of the practitioner's peers could reasonably conclude would be unacceptable to the general body of their profession or specialty; or rendering or initiating services in circumstances constituting a prescribed pattern of services
IPS	Information Publication Scheme
KMP	Key management personnel

KPI	Key performance indicator
MBS	Medicare Benefits Scheme
Medicare	the medicare program administered by Services Australia and the Department
Minister	the Australian Government Minister for Health and Ageing
Negotiated agreement	written agreement made under section 92 of the HIA
Panel	the PSR Panel established under subsection 84(1) of the HIA, whose members are available for appointment to a Committee
Panel member	a practitioner appointed to the Panel under subsection 84(2) of the HIA
PB statements	Portfolio Budget Statements
PBS	Pharmaceutical Benefits Scheme
Peers	the members of the PSR Panel who are appointed to represent the general body of their profession or specialty
Person under review (PUR)	practitioner or another person or corporate entity who has been referred to the Director for review of their provision of services
PGPA Act	the <i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	the Public Governance, Performance and Accountability Rule 2014
PMTF	PSR's Panel Member Training Framework



Practitioner

a health professional who can access the medicare and pharmaceutical benefits schemes, and includes

- Aboriginal and Torres Strait Islander health practitioner
 - Aboriginal health worker
 - audiologist
 - chiropractor
 - dental practitioner
 - diabetes educator
 - dietician
 - exercise physiologist
 - medical practitioner
 - mental health nurse
 - midwife
 - nurse practitioner
 - occupational therapist
 - optometrist
 - orthoptist
 - osteopath
 - physiotherapist
 - podiatrist
 - psychologist
 - social worker
 - speech pathologist
-

Prescribed pattern of services	circumstances in which a medical practitioner renders or initiates: • 80 or more relevant attendance services on each of 20 or more days in a 12-month period; or • 30 or more relevant phone services on each of 20 or more days in a 12-month period unless exceptional circumstances applied on the relevant days
PS Act	the <i>Public Service Act 1999</i>
PSPF	the Protective Security Policy Framework
PSR	Professional Services Review
RACF	Residential Aged Care Facilities
RACGP	Royal Australian College of General Practitioners
Ratify	to authorise or approve (a negotiated agreement)
Review period	a period of 12 months no more than two years before the request for review from the Chief Executive Medicare
RMP	Risk Management Plan
Sanction	one of a range of directions specified in section 106U of the HIA. These include reprimands, repayments and disqualifications
Services Australia	formerly the Department of Human Services, this agency administers payments relating to medicare, PBS and CDBS
SES	Senior Executive Service
SME	small and medium enterprises
the department	the Department of Health, Disability and Ageing (formally the Department of Health and Aged Care)
the strategy	Australia's Disability Strategy 2021–2031
WHS	work health and safety



List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(g)	Letter of transmittal		
17AI		A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory
17AD(h)	Aids to access		
17AJ(a)	vii	Table of contents (print only).	Mandatory
17AJ(b)	122	Alphabetical index (print only).	Mandatory
17AJ(c)	115	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	120	List of requirements.	Mandatory
17AJ(e)	iv	Details of contact officer.	Mandatory
17AJ(f)	iv	Entity's website address.	Mandatory
17AJ(g)	iv	Electronic address of report.	Mandatory
17AD(a)	Review by accountable authority		
17AD(a)	1	A review by the accountable authority of the entity.	Mandatory
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	12	A description of the role and functions of the entity.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AE(1)(a)(ii)	14	A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	12	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	11	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	13	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)	13	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	13	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)		An outline of the structure of the portfolio of the entity.	Portfolio departments mandatory
17AE(2)		Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory



PGPA Rule Reference	Part of Report	Description	Requirement
17AD(c)	Report on the Performance of the entity		
Annual performance Statements			
17AD(c)(i); 16F		Annual performance statement in accordance with paragraph 39(1) (b) of the Act and section 16F of the Rule.	Mandatory
17AD(c)(ii)	Report on Financial Performance		
17AF(1)(a)	58	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	75	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)		If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory.
17AD(d)	Management and Accountability		
Corporate Governance			
17AG(2)(a)	43	Information on compliance with section 10 (fraud and corruption systems)	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2)(b)(i)	43	A certification by accountable authority that fraud and corruption risk assessments and fraud and corruption control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	43	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)	43	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity.	Mandatory
17AG(2)(c)	38	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)		A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to noncompliance with Finance law and action taken to remedy noncompliance.	If applicable, Mandatory
Audit Committee			
17AG(2A)(a)	38	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory



APPENDICES AND RESOURCES

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2A)(b)	39	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	39	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	39	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	40	The remuneration of each member of the entity's audit committee.	Mandatory
<i>External Scrutiny</i>			
17AG(3)	41	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)	42	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory
17AG(3)(b)	41	Information on any reports on operations of the entity by the AuditorGeneral (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory
17AG(3)(c)	41	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
Management of Human Resources			
17AG(4)(a)	45	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	47	Statistics on the entity's employees on an ongoing and nonongoing basis, including the following: (a) statistics on fulltime employees; (b) statistics on parttime employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory
17AG(4)(b)	47	Statistics on the entity's APS employees on an ongoing and nonongoing basis; including the following: • Statistics on staffing classification level; • Statistics on fulltime employees; • Statistics on parttime employees; • Statistics on gender; • Statistics on staff location; • Statistics on employees who identify as Indigenous.	Mandatory



PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(c)	46	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)		Information on the number of SES and nonSES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)	48	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	49	A description of nonsalary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	49	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	n/a	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	n/a	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	n/a	Information on aggregate amount of performance payments.	If applicable, Mandatory
Assets Management			
17AG(5)	60	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory
Purchasing			

PGPA Rule Reference	Part of Report	Description	Requirement
17AG(6)	59	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory
Reportable consultancy contracts			
17AG(7)(a)	60	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7)(b)	60	A statement that “ <i>During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].</i> ”	Mandatory
17AG(7)(c)	60	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory



PGPA Rule Reference	Part of Report	Description	Requirement
17AG(7)(d)	61	A statement that “ <i>Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.</i> ”	Mandatory
<i>Reportable non-consultancy contracts</i>			
17AG(7A)(a)	61	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7A)(b)	62	A statement that “ <i>Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.</i> ”	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA		Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
<i>Australian National Audit Office Access Clauses</i>			
17AG(8)	62	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the Auditor General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory
<i>Exempt contracts</i>			
17AG(9)	63	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory



PGPA Rule Reference	Part of Report	Description	Requirement
Small business			
17AG(10)(a)	63	A statement that “[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.”	Mandatory
17AG(10)(b)	63	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)	63	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that “[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.”	If applicable, Mandatory
Financial Statements			
17AD(e)	69	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
Executive Remuneration			
17AD(da)	59	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(f)	Other Mandatory Information		
17AH(1)(a)(i)	64	If the entity conducted advertising campaigns, a statement that <i>“During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.”</i>	If applicable, Mandatory
17AH(1)(a)(ii)	64	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)	64	A statement that <i>“Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].”</i>	If applicable, Mandatory
17AH(1)(c)	54	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	55	Website reference to where the entity’s Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)	35	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	64–66	Information required by other legislation	Mandatory



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