Australian Government
Professional Services Review

Professional Services Review

Annual Report 2025–26

The Professional Services Review acknowledges Traditional Owners of Country throughout Australia and recognises the continuing connection to lands, waters and communities. We pay our respects to Aboriginal and Torres Strait Islander cultures and to Elders past and present.



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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 the annual report of Professional Services Review (PSR) for the financial year 2025–26.

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

The report includes the 2025–26 annual performance statements and audited financial statements as required by subsections 39(1)(b) and 43(4) of the PGPA Act.

In accordance with section 10, and as required by subsection 17AG(2), of the Public Governance, Performance and Accountability Rule 2014, I certify that PSR has:

- prepared fraud and corruption risk assessments and fraud and corruption control plans
- the appropriate mechanisms to prevent, detect, investigate, record and confidentially report suspected fraud and corruption
- taken all reasonable measures to appropriately deal with fraud relating to it.

Following the tabling of the PSR Annual Report 2025–26, the report will be available on PSR's website, psr.gov.au, and on the Transparency Portal, transparency.gov.au.

Yours sincerely



Associate Professor Antonio Di Dio
Director
Professional Services Review

8 October 2026

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Director’s review

Review by accountable authority

Professional Services Review leadership

Throughout 2025–26, Professional Services Review (PSR) benefited from the strong support of its statutory leadership arrangements. The Associate Directors continued to make an important contribution to the administration of the Professional Services Review Scheme (PSR Scheme).

I thank Dr Annette Barratt and Dr David Brand for their dedication and service during the reporting period. Their expertise, sound judgement and commitment to the principles of public administration have been highly valued by colleagues and stakeholders.

I also extend my thanks to the Executive Management Team (EMT) for their ongoing support, stewardship and guidance. Their collective leadership has contributed significantly to the effective operation of PSR and the achievement of its objectives during the year.

Statement of Expectations and Statement of Intent

A significant governance milestone during the reporting period was the receipt of a Statement of Expectations (SOE) from the Minister for Health and Ageing, the Hon Mark Butler MP, on 12 January 2026.

The SOE sets out the Australian Government's expectations of PSR as a regulator, including commitments to regulatory stewardship, stakeholder engagement, transparency, accountability, continuous improvement and alignment with the government's Regulatory Policy, Practice and Performance Framework.

In response, I issued a Statement of Intent (SOI) on 8 May 2026 outlining how PSR will meet these expectations while continuing to independently administer the PSR Scheme in accordance with the *Health Insurance Act 1973* (HIA).

The SOI reaffirmed PSR's commitment to:

- deliver effective, transparent and accountable regulation
- embed principles of regulator best practice in its operations
- maintain strong relationships with stakeholders and government partners
- adopt risk-based and evidence-informed approaches to regulatory activities
- foster continuous improvement and public confidence in the administration of the PSR Scheme.

The SOE and SOI provide an important framework to support PSR's ongoing contribution to the integrity of Australia's publicly funded health programs and our commitment to regulatory excellence. Both the SOE and SOI are available on the PSR website at: psr.gov.au/publications-and-resources/publications/corporate-documents/regulatory-statement-expectations-and-statement-intent.

Mental health and wellbeing

PSR continued to promote a workplace culture that supports mental health, wellbeing, inclusion and respect. Recognising the important role wellbeing plays in employee engagement, performance and retention, PSR delivered a range of initiatives throughout the reporting period to support employees' mental health, resilience and psychological safety.

These activities included wellbeing seminars, awareness initiatives and training programs focused on building individual and organisational wellbeing, as well as promoting a safe and supportive workplace environment.

PSR also maintained a strong focus on work health and safety, including psychosocial health and wellbeing, ensuring employees have access to the support and resources needed to thrive in the workplace.

Rewards and recognition

PSR continued to recognise outstanding employee contributions through its Rewards and Recognition Program.

Employees were invited to nominate colleagues whose actions reflected excellence, leadership and a commitment to the values of PSR and the Australian Public Service (APS). During the reporting period, Director's Awards were presented across several categories, highlighting exceptional individual and team achievements.

Service awards were also presented to employees in recognition of their years of dedicated service and ongoing contribution to PSR.

2025 PSR action plan: APS Employee Census

Following the 2025 APS Employee Census, employees met to reflect on the results and celebrate PSR's strengths across employee engagement, flexible work and wellbeing.

Employees reported a strong commitment to PSR's purpose and objectives, recognising the agency's support for flexible working arrangements, health and wellbeing initiatives, and a workplace culture grounded in fairness, transparency and respect.

Through consultation and collaborative workshops, employees identified priority areas for improvement: leadership, communication and change management. In response, PSR developed a targeted action plan focused on strengthening leadership capability, enhancing communication and feedback mechanisms, improving consultation during periods of change, and supporting ongoing employee wellbeing.

Among other initiatives, the action plan targeted:

- leadership development and management support opportunities
- enhanced communication and information-sharing across the agency
- increased opportunities for employee engagement and collaboration
- improved consultation and transparency during organisational change
- continued investment in employee wellbeing and workplace culture.

PSR's APS Employee Census and Action Plan 2025 is available on the PSR website at: psr.gov.au/publications-and-resources/publications/corporate-documents/aps-employee-census-and-action-plan-2025.

Panel Member Training Framework

PSR continued to implement the Panel Member Training Framework (PMTF) during the reporting period, building on the foundations established following its introduction in February 2025.

The PMTF supports PSR Panel members to develop and maintain the knowledge and capabilities required to perform their role effectively, including an understanding of the PSR Scheme and the principles underpinning the Medicare Benefits Schedule (MBS), Child Dental Benefits Schedule (CDBS) and Pharmaceutical Benefits Scheme (PBS).

Throughout 2025–26, PSR continued to deliver information sessions, induction activities, Ask the Director/Associate Director sessions, quarterly webinars, Deputy Director training and profession-specific masterclasses. Panel members have continued to engage positively with these learning opportunities.

Implementation of phase 2 of the PMTF also progressed during the reporting period, including continuing development of a training and competencies framework aligned with the Council of Australasian Tribunals frameworks.

In addition, PSR commenced planning for in-person panel member training sessions in Sydney and Melbourne in 2026. These sessions will provide opportunities for panel members to strengthen their understanding of the PSR Scheme, share experiences and insights, and build connections with fellow panel members and PSR employees.

Statutory appointment holders

PSR Panel and Deputy Directors

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

During the reporting period, the Minister appointed 36 health practitioners to the PSR Panel across a range of specialties, including palliative medicine, psychiatry, addiction medicine, gastroenterology and hepatology, haematology, rehabilitation medicine, respiratory and sleep medicine, general medicine, geriatric medicine, otolaryngology, paediatrics, and obstetrics and gynaecological ultrasound.

The PSR community, including our employees, statutory appointees and close colleagues, were deeply saddened by the loss of Dr Brian Morton, who had served on the PSR Panel since 2002.

The Determining Authority

The Determining Authority (DA) is a decision-making body separate from the Director/Associate Director and PSR Committees. The DA considers negotiated agreements and determines the consequences that may apply where a PSR Committee finds that a practitioner has engaged in inappropriate practice.

The appointments of Dr Iain Dunlop as Chair, Dr Dilip Dhupelia as medical practitioner member and Professor Jenni Millbank as non-practitioner member took effect on 1 July 2025.

Stakeholder engagement

During the reporting period, PSR continued to implement its External Communication Strategy and Stakeholder Engagement Framework and invested in building awareness of PSR within the medical and health community while engaging consistently with key stakeholders.

PSR sought to reflect and understand contemporary clinical practice through engagement with PSR Panel members and the professional bodies that represent their interests. PSR regularly engaged with medical colleges and professional bodies, medical advocacy groups, Australian Government agencies, medical defence organisations, and legal organisations and their representatives.

Through effective and collaborative engagement, PSR was able to:

- strengthen relationships and build trust with key stakeholders
- gain insights into emerging issues and challenges across the health sector
- improve awareness and understanding of the PSR Scheme
- leverage stakeholder feedback to inform and improve PSR communications and engagement activities.

A full list of stakeholders engaged by PSR during the reporting period is included in the annual performance statements under key activity 2.

Conference attendance and outreach

During the reporting period, PSR employees attended and participated in a range of conferences and professional events, including:

- Australian College of Nurse Practitioners National Conference 2025
- Australian Medical Association (AMA) National Conference 2025
- Australian Medical Council International Medical Graduate Conference 2025
- International Association of Medical Regulatory Authorities International Conference on Medical Regulation 2025
- Royal Australian College of General Practitioners Annual Conference (GP25)
- Royal Australian College of General Practitioners Practice Owners Conference 2026
- Rural Doctors Association of Australia Rural Practice Owners (and Managers) Conference 2026
- Rural Medicine Australia 2025 Annual Conference (co-hosted by Australian College of Rural and Remote Medicine and Rural Doctors Association of Australia).

PSR continues to attend conferences and professional forums relevant to the medical and health profession to educate practitioners and stakeholders about the work of the agency and build awareness of the PSR Scheme. In addition to these events, PSR employees participated in and presented at webinars for medical colleges and other professional organisations.

Working collaboratively with the Department of Health, Disability and Ageing and other regulators

The PSR Scheme forms part of Australia's broader healthcare compliance framework, and PSR recognises the unique pressures experienced by practitioners who come to the attention of regulators.

Throughout the reporting period, PSR continued to work collaboratively with the Department of Health, Disability and Ageing (the department) and other health regulators to promote best-practice regulation and support positive outcomes across the healthcare compliance framework. Through the informal Australian Health Regulators Network, PSR maintained regular engagement with senior representatives from Australian Government and national cross-jurisdictional regulatory bodies, including sharing insights and promoting practitioner wellbeing as an important consideration in regulatory processes.

Consultation with professional bodies

On behalf of the Minister, I consulted with the AMA, the Australian Indigenous Doctors' Association and relevant professional bodies representing the professions on proposed PSR Panel members and medical practitioner members of the DA.

This consultation ensured that professional bodies were actively engaged in the appointment process and supported broad professional representation and clinical expertise across the PSR Panel.

Conclusion

I wish to express my sincere appreciation to PSR employees and statutory appointment holders for their commitment to supporting the work of PSR throughout the year. The professionalism, expertise and dedication of PSR's people continue to underpin the successful delivery of our statutory functions.

I am also grateful for the constructive engagement of PSR's stakeholders, whose insights and collaboration contribute to the continuous improvement of the PSR Scheme and help strengthen confidence in Australia's publicly funded health programs.

PSR remains committed to safeguarding the integrity of medicare, the CDBS and the PBS through the fair, transparent and effective administration of the PSR Scheme.

Part 1: **Overview of Professional Services Review**

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 review scheme which works to protect the integrity of the MBS, CDBS and PBS.

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 PSR 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 PSR 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 PSR matters are appropriate and scrutinised.

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 retaining 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, dental and pharmaceutical benefits programs.

Role and functions

PSR's 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 and may be reappointed. Together, the Director, Associate Directors and the APS employees assisting them constitute a statutory agency under the *Public Service Act 1999* (PS Act).

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, 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; and
>
> b) protect the Commonwealth from having to meet the cost of services provided as a result of inappropriate practice.

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

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 2025–26 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, pharmaceutical benefits, and child dental benefits programs.

Accountable authority

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

Table 1. Accountable authority of PSR during the 2025–26 reporting period

Position title	Name	Term
Director, PSR	Associate Professor Antonio Di Dio	1 July 2025 – 30 June 2026
Acting Director, PSR	Dr David Brand	2–11 September 2025 23–27 March 2026

Organisational structure

At 30 June 2026, PSR's operations were supported by 2 business units led by the General Manager (an SES Band 1 position), who reported to the Director.

Case Management Unit

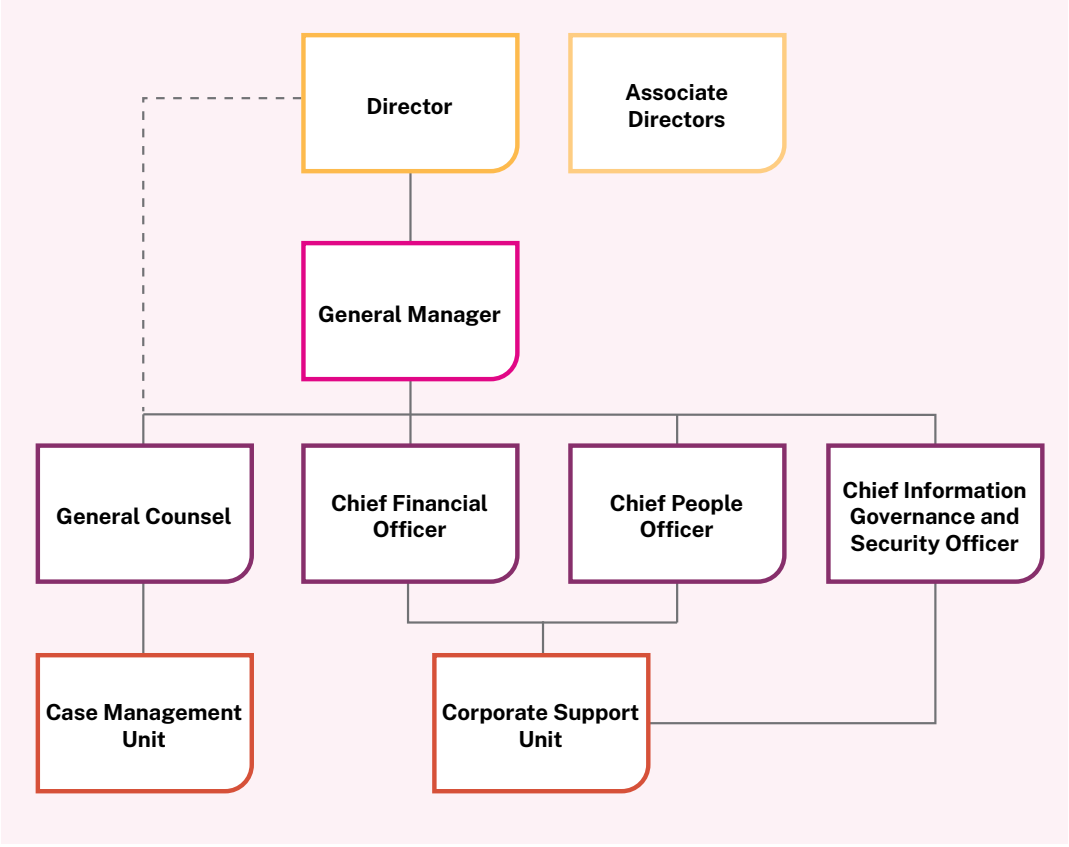
The Case Management Unit supports the Director, Associate Directors, PSR Committees and the DA in the administration and progression of matters referred to PSR under the HIA. The unit supports the delivery of PSR's core regulatory functions and contributes to the achievement of performance objectives and statutory obligations.

Corporate Support Unit

The Corporate Support Unit provides enabling services that support the effective operation of PSR, including governance, communications, parliamentary services, information and communications technology (ICT), finance, human resources, payroll, procurement, travel, information management, security and property functions.

Figure 1 displays PSR's organisational structure.

Figure 1. PSR's corporate structure



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

- The Chief Operating Officer (Executive Level 2) role title was changed to Chief People Officer from 8 December 2025.
- The position of Chief Information Governance and Security Officer (Executive Level 2) was introduced from 8 December 2025.

Part 2: **Report on the performance of PSR**

Annual performance statements

This section 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 Portfolio Budget Statements 2025–26 and PSR Corporate Plan 2025–26.

Statement of preparation

As the accountable authority of PSR, I present the 2025–26 annual performance statements, as required under paragraph 39(1)(a) of the PGPA Act. In my opinion, the annual performance statements:

- accurately present the entity's performance in the reporting period
- 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 2025–26, PSR worked to deliver against the outcome, program and performance measures outlined in the Portfolio Budget Statements 2025–26. PSR's outcome and the program contributing to the outcome are set out in the section **Overview of Professional Services Review**.

The key activities outlined in the Portfolio Budget Statements 2025–26 and PSR Corporate Plan 2025–26 that PSR undertook were:

- On referral from the Chief Executive Medicare, review and investigate through a peer review process whether practitioners or persons who employ or otherwise engage practitioners have engaged in inappropriate practice.
- Actively engage with professional bodies through consultation.

Results

Performance against Portfolio Budget Statements 2025–26

Table 2 provides a summary of PSR's performance results against the expected performance as set out in the Portfolio Budget Statements 2025–26.

Table 2. Summary of PSR's performance results against the expected performance (Portfolio Budget Statements 2025–26)

Quantitative performance criteria	2025–26 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 2026, 82% 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 2026, 5% of active cases had been with PSR for more than 3 years

On 30 June 2026, 82% of active cases were less than one year old and 5% of active cases had been with PSR for longer than 3 years. Cases in the latter 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.

Key activity 1

Investigate through peer review whether practitioners have engaged in inappropriate practice.

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 healthcare professionals and employers or corporate entities referred by the Chief Executive Medicare
- the Director and Associate Directors would, in appropriate cases, enter into section 92 agreements
- where appropriate, the Director or Associate Directors would refer the PUR to a PSR 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 healthcare 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 healthcare professionals as required.

PSR facilitated:

- the Director's and Associate Directors' 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 indicators (KPIs) were met.

Table 3. **Summary of performance results for key activity 1 in 2025–26**

Indicator	Result	Summary of result
KPI 1 **PSR will provide support to assist PSR Committees to complete not less than 80% of their investigations within 18 months of the commencement of a Committee hearing**	Achieved	Nine PSR Committee investigations were completed, with 100% finalised within 18 months of the Committee commencing their investigation (this being the first day the Committee holds a hearing)
KPI 2 **The Director or Associate Director will make a decision under sections 91, 92 or 93 of the HIA within the statutory timeframe in all cases**	Achieved	The Director or Associate Director made a decision under sections 91, 92 or 93 within the statutory timeframe in all cases
KPI 3 **The Director or Associate 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 or Associate Director and the person under review**	Achieved	The DA was able to ratify or not ratify all agreements provided with sufficient notice
KPI 4 **PSR will assist the DA to issue its final determination within 9 months of receiving a final report in 80% of cases**	Achieved	92% of determinations were finalised within 9 months of the DA receiving the final report
KPI 5 **The status of every case is reviewed by the Director and senior staff in at least 48 weeks in a year**	Achieved	Routine weekly meetings were held at which the status of every case was reviewed by the Director and senior staff

Case management during 2025–26

At the commencement of the reporting period, PSR had 141 cases on hand, and PSR received 124 new cases during the reporting period. A total of 111 cases were concluded, and 154 cases remained active at the end of the reporting period.

Table 4 provides a comparison of PSR's case statistics for 2025–26 with case statistics of previous reporting periods.

Table 4. PSR's case statistics, 2020–21 to 2025–26

Action	2025–26	2024–25	2023–24	2022–23	2021–22	2020–21
Requests received from the Chief Executive Medicare	124	116	109	91	108	73
Requests by the Chief Executive Medicare to review a practitioner with a previous effective determination or negotiated agreement for a second or subsequent time	13	10	19	8	9	4
No further action (under sections 88A, 91 or 106KE of the HIA)	7	7	9	19	6	6
Referrals from the PSR Director to a PSR Committee	4	9	12	16	15	12
PSR Committees in progress (as at 30 June)	15	25	32	32	32	39
PSR Committee reports finalised	12	16	14	15	19	10
Reports finding inappropriate practice	12	16	14	15	18	10
Reports finding no inappropriate practice	0	0	0	0	1	0
Practitioners referred to medical boards or Ahpra (under sections 106XA or 106XB of the HIA)	8	13	19	7	22	22
Referrals to Chief Executive Medicare or other authorities for suspected fraud	3	3	0	1	3	1
Negotiated agreements ratified and effective	92	90	87	69	57	90
Final determinations made	11	19	13	12	13	10
Final determinations effective	12	18	13	17	13	9

New requests from the Chief Executive Medicare

PSR continued to act on requests from the Chief Executive Medicare during 2025–26. The Chief Executive Medicare sent 124 requests to review to the Director in 2025–26. The average number of requests over the preceding 5 years was 99.

In 2025–26, PSR completed 111 cases:

- The Director or an Associate Director decided to take no further action following a review in 7 cases.
- Negotiated agreements in 92 cases were subsequently ratified by the DA and became effective during the reporting period.
- The DA made 12 final determinations that became effective during the reporting period.

Negotiated agreements and final determinations resulted in repayment orders to the Australian Government totalling $32,602,866 for the reporting period. PSR did not have responsibility for collecting, and did not 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 111 completed cases in 2025–26.

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 2025–26.

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 of 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, 92 negotiated agreements came into effect. The outcomes of these negotiated agreements included:

- repayment orders totalling $28,290,219
- partial MBS disqualification in 57 cases
- full disqualification from the MBS in one case
- reprimand in 60 cases and counselling in 67 cases (with some cases involving both reprimand and counselling).

The persons concerned included medical practitioners and a nurse practitioner.

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

During 2025–26, the Director or an Associate Director established 4 PSR Committees. Of the PURs referred to a PSR Committee:

- one was a general practitioner
- 3 were other medical practitioners.

As at 30 June 2026, the 4 Committees established in 2025–26 were still in progress.

PSR Committee hearings were held for 8 cases during 2025–26, 9 PSR Committee final reports were completed within the period, and 11 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 2025–26, 12 final determinations became effective. The directions made by the DA were:

- reprimand in 11 cases and counselling in 8 cases (with some cases involving both reprimand and counselling)
- partial disqualification from accessing the MBS in 5 cases for periods ranging from 6 to 36 months
- full disqualification from accessing the MBS in 3 cases for periods ranging from 24 to 36 months
- full disqualification from accessing the PBS in 3 cases for periods ranging from 24 to 36 months
- repayment of medicare benefits, ranging from $647 to $630,000 (totalling $4,312,647).

Re-referrals

In 2025–26, the Chief Executive Medicare made 15 requests to the Director to review practitioners who had previously been referred to PSR, 13 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 PSR Committee or the DA, who then refers the PUR to the Director or an Associate Director, who must refer the PUR to appropriate bodies.

In 2025–26, the Director or an Associate Director made the following referrals to the Australian Health Practitioner Regulation Agency (Ahpra), medical boards or other bodies:

- 8 referrals to external bodies for review (some referrals were made under multiple sections of the HIA in respect of the same practitioner)
    - 6 referrals to Ahpra under section 106XA of the HIA due to concerns over patient safety
    - 8 referrals to Ahpra under section 106XB of the HIA due to concerns relating to non-compliance with professional standards
- 2 referrals to the department under section 89A of the HIA due to suspected fraud (another referral was made by a PSR Committee and is discussed in the **Director's analysis of performance** below).

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 of the practitioner members of the DA
- PSR received 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 2025–26 financial year.

Table 5. Summary of performance results for key activity 2 in 2025–26

Indicator	Result	Summary of result
KPI 6 **PSR will consult with relevant professional bodies on behalf of the minister in respect of every proposed appointment**	Achieved	PSR consulted with the relevant professional bodies on behalf of the Minister in respect of all 36 PSR Panel members and 4 DA members proposed for appointment

During 2025–26, the Director engaged with a broad range of stakeholders in relation to the PSR Agency. The following list includes all stakeholders consulted during the reporting period, including the relevant professional bodies who were consulted in respect of the proposed appointments:

- Australasian College for Emergency Medicine
- Australasian College of Dermatologists
- Australian and New Zealand College of Anaesthetists
- 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 Health Practitioner Regulation Agency
- Australian Indigenous Doctors' Association
- Australian Medical Acupuncture College
- Australian Medical Association
- Australian Nursing and Midwifery Federation
- Australian Podiatry Association
- Australian Psychological Society
- Avant Mutual
- Chief Nursing and Midwifery Officer
- Comcare
- Congress of Aboriginal and Torres Strait Islander Nurses and Midwives
- Council of Presidents of Medical Colleges
- Department of Finance
- Department of Health, Disability and Ageing
- Department of Veterans' Affairs
- Indigenous Dental Association Australia
- MDA National
- Medical Board of Australia
- Medical Council of NSW
- Medical Indemnity Protection Society
- Medical Insurance Group Australia
- Optometry Australia
- Royal Australasian College of Surgeons
- Royal Australian and New Zealand College of Obstetricians and Gynaecologists
- Royal Australian and New Zealand College of Ophthalmologists
- 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 General Practitioners
- Royal Australian College of Physicians
- Royal College of Pathologists of Australasia
- Rural Doctors Association of Australia.

Director's analysis of performance

In 2025–26, PSR received requests to review various specialties in the health profession including general practitioners, a geriatrician and rheumatologist, a nephrologist, nurse practitioners, an obstetrics and gynaecological ultrasound specialist, an obstetrician and gynaecologist, paediatricians, cardiologists, gastroenterologists and hepatologists, general medicine physicians, a haematologist, an immunologist and allergist, psychiatrists, radiologists, an otolaryngology surgeon and other medical practitioners. 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, they did not provide sufficient clinical input into the services provided, the reviewed services were not clinically indicated, or the services did not meet the MBS or PBS requirements.

Of the cases on hand during 2025–26, most were resolved by way of a section 92 agreement, a precondition 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 2025–26, 12 matters that had been referred to a PSR Committee of peers had a final determination come into effect. They included various directions such as a reprimand, counselling, repayment of medicare benefits, and disqualification from all or part of the MBS or the PBS for a period. The Director and Associate Directors took no further action in relation to 7 matters on hand during 2025–26. This was mainly in circumstances where the Director or Associate Director was satisfied that a PSR 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 2 occasions, the Associate Director took no further action on the basis that an investigation by a PSR Committee would be impossible.

Prescribed pattern of services referrals

In 2025–26, the Director and Associate Directors received 28 requests to review in relation to practitioners who appeared to have rendered a prescribed pattern of services. These included:

- 25 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
- 3 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. 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 the PUR demonstrated a great deal of insight. There continued to be a purported lack of awareness by practitioners of the 30/20 rule, given its somewhat recent introduction into the regulatory landscape. PSR has continued to communicate 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 and PBS items are selected for review. In 2025–26, as in previous years, commonly reviewed services included 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, benzodiazepines and antibiotics.

There continued to be an increase in the number of telehealth and telephone services items reviewed, reflecting an uptick in the use of these items by the profession. The common areas for concern in relation to these services mirrored those for in-person attendances – most notably 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 2025–26, 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's and Associate Directors' 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 and there was no 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 that, if it was provided, the practitioner had not maintained an adequate record. Overall, the Director's and Associate Directors' 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's 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.
- 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 2-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.

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

Other specialist reviews

PSR undertook investigations into an increasing number of non-GP specialists, following referrals from delegates of the Chief Executive Medicare. During 2025–26, this involved reviews relating to a geriatrician and rheumatologist, a nephrologist, an obstetrics and gynaecological ultrasound specialist, an obstetrician and gynaecologist, paediatricians, cardiologists, gastroenterologists and hepatologists, general medicine physicians, a haematologist, an immunologist and allergist, psychiatrists, radiologists and an otolaryngology surgeon.

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 suspected, a referral is made to the Chief Executive Medicare under sections 89A or 106N of the HIA. Three referrals were made in the 2025–26 reporting period, 2 under section 89A and one under section 106N.

Where the Director, an Associate Director, a PSR Committee or the DA forms 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. Eight referrals were made to Ahpra during 2025–26. All 8 of the referrals related to non-compliance with professional standards, and 6 also related to concerns over patient safety.

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Part 3: **Report on financial performance**

Report on financial performance

PSR's operations are funded through annual departmental appropriations. From time to time, a small amount of revenue is generated from court-awarded costs.

Overview of financial performance and future financial viability

PSR reported a total comprehensive loss of $0.127 million. Excluding the impact of depreciation and adjusting for leasing arrangements, PSR's result for the 2025–26 financial year was an operating surplus of $0.668 million.

Expense impacts

In 2025–26, PSR spent $8.340 million on employee-related expenses, $0.560 million on case-related expenses, $0.933 million on legal expenses and $1.750 million on contractor expenses.

PSR relies heavily on specialist PSR Panel and DA members to assist in administering the PSR Scheme. PSR employees and statutory office holders travel to interstate locations to attend meetings with PURs, PSR Committee hearings and meetings of the DA. Committee members and PURs are in the main not based in Canberra.

Financial position

PSR's overall net worth remained sound in 2025–26. Total assets were $21.200 million and total liabilities were $5.603 million.

The majority of PSR's assets are financial assets, with the largest balance being appropriation receivable of $15.368 million. PSR's appropriation receivable increased by $0.631 million from 2024–25.

The majority of PSR's liabilities are leases ($2.265 million) and employee provisions ($2.016 million).

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

Table 6. **Statement of comprehensive income and financial position, 2025–26**

	2025–26 $'000	2024–25 $'000	Variance $'000	Variance %
Statement of comprehensive income				
Total own-source revenue	224	207	17	8
Total revenue from government	15,681	15,942	(261)	(2)
Total expenses	16,016	14,574	1,442	10
Total comprehensive income/(loss)	(127)	1,631	(1,758)	(108)
Statement of financial position				
Total assets	21,200	21,080	120	0.6
Total liabilities	5,603	5,597	6	0.1
Net assets	15,597	15,483	114	0.7
Equity	**15,597**	**15,483**	**114**	**0.7**

Revenue impacts

Government revenue from departmental appropriations was $15.681 million in 2025–26, a decrease of $0.261 million from 2024–25. Own-source revenue in 2025–26 was $0.224 million, a reduction of $0.017 million compared to 2024–25.

Entity resource statement

Table 7. Entity resource statement, 2025–26

Resource	Current available appropriation $'000	Payments made $'000	Balance remaining $'000
Departmental			
Annual appropriations – ordinary annual services	16,711	486	16,225
Prior year appropriations available – ordinary annual services	15,083	14,926	157
Total departmental resourcing[1]	**31,794**	**15,412**	**16,382**

1. Supply Act (No.1) 2025–2026, Appropriation Act (No.1) 2025–2026, Appropriation Act (No.3) 2025–2026, prior-year departmental appropriation, and retained revenue receipts under section 74 of the PGPA Act.

Expenses for Outcome 1

Table 8. Summary of total expenses for Outcome 1, 2025–26

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	Budget* 2025–26 $'000	Actual expenses 2025–26 $'000	Variation 2025–26 $'000
	(a)	(b)	(a) – (b)
Program 1.1: Safeguarding the Integrity of the Medicare Program and Pharmaceutical Benefits Scheme			
Departmental expenses			
Departmental appropriation	15,922	14,580	1,342
Section 74 external revenue[1]	-	789	(789)
Expenses not requiring appropriation in the budget year[2]	1,235	1,436	(201)
Departmental total	**17,157**	**16,805**	**352**
Total expenses for Program 1.1	**17,157**	**16,805**	**352**
Total expenses for Outcome 1	**17,157**	**16,805**	**352**
		2025–26	**2024–25**
Average staffing level (number)		40	40

* Full-year budget, including any subsequent adjustment made to the 2025–26 budget at Additional Estimates.

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make-good expenses, audit fees and Comcover premium subject to offset.

Australian National Audit Office

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 2026:

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

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

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

- Statement by the Accountable Authority and 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

30 July 2026

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 2026 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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

Signed



Associate Professor Antonio Di Dio

Director

29 July 2026

Signed



Bernadette Pont FCA

Chief Financial Officer

29 July 2026

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Statement of Comprehensive Income

for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	**8,340**	6,755	7,664
Suppliers	1.1B	**6,092**	6,046	7,966
Depreciation and amortisation	2.2A	**1,220**	1,249	1,177
Finance costs	1.1C	**107**	124	100
Other	1.1D	**257**	400	9
Total expenses		**16,016**	14,574	16,916
Own-source income				
Own-source revenue				
Rendering of services	1.2A	**–**	142	–
Other revenue	1.2B	**224**	65	58
Total own-source revenue		**224**	207	58
Total own-source income		**224**	207	58
Net (cost of)/contribution by services		**(15,792)**	(14,367)	(16,858)
Revenue from Government	3.1A	**15,681**	15,942	16,104
Surplus/(Deficit) attributable to the Australian Government		**(111)**	1,575	(754)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		**(16)**	56	–
Total other comprehensive income		**(16)**	56	–
Total comprehensive income/(loss)		**(127)**	1,631	(754)

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

Statement of Financial Position

as at 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
Financial assets				
Cash and cash equivalents	5.2A	**1,014**	346	350
Trade and other receivables	2.1A	**15,621**	15,102	12,377
Total financial assets		**16,635**	15,448	12,727
Non-financial assets				
Buildings[1]	2.2A	**4,038**	4,974	3,976
Plant and equipment	2.2A	**171**	372	291
Computer software	2.2A	**15**	26	457
Prepayments		**341**	260	347
Total non-financial assets		**4,565**	5,632	5,071
Total assets		**21,200**	21,080	17,798
LIABILITIES				
Payables				
Suppliers	2.3A	**272**	448	643
Other payables	2.3B	**281**	353	304
Total payables		**553**	801	947
Interest bearing liabilities				
Leases	2.4A	**2,265**	2,689	2,266
Total interest bearing liabilities		**2,265**	2,689	2,266
Provisions				
Employee provisions	4.1A	**2,016**	1,512	1,794
Provision for restoration	2.5A	**219**	195	214
Other provisions	2.5B	**550**	400	–
Total provisions		**2,785**	2,107	2,008
Total liabilities		**5,603**	5,597	5,221
Net assets		**15,597**	15,483	12,577
EQUITY				
Contributed equity		**6,307**	6,066	6,307
Reserves		**1,180**	1,196	1,141
Retained surplus		**8,110**	8,221	5,129
Total equity		**15,597**	15,483	12,577

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

Statement of Changes in Equity

for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
CONTRIBUTED EQUITY				
Opening balance		**6,066**	5,826	6,066
Transactions with owners				
Contributions by owners				
Departmental capital budget		**241**	240	241
Total transactions with owners		**241**	240	241
Closing balance as at 30 June		**6,307**	6,066	6,307
ASSET REVALUATION RESERVE				
Opening balance		**1,196**	1,140	1,141
Comprehensive income				
Other comprehensive income		**(16)**	56	–
Total comprehensive income		**(16)**	56	–
Closing balance as at 30 June		**1,180**	1,196	1,141
RETAINED EARNINGS				
Opening balance		**8,221**	6,646	5,883
Comprehensive income				
Surplus/(Deficit) for the period		**(111)**	1,575	(754)
Total comprehensive income		**(111)**	1,575	(754)
Closing balance as at 30 June		**8,110**	8,221	5,129
Total Equity		**15,597**	15,483	12,577

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

Accounting Policy

Equity Injections

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

Cash Flow Statement

for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		**16,009**	13,800	15,699
Net GST received		**519**	471	470
Other[1]		**270**	359	–
Total cash received		**16,798**	14,630	16,169
Cash used				
Employees		**8,035**	6,561	7,664
Suppliers		**6,674**	6,946	7,982
Interest payments on lease liabilities		**99**	116	100
Section 74 receipts transferred to OPA		**789**	359	–
Other[2]		**107**	–	–
Total cash used		**15,704**	13,982	15,746
Net cash from operating activities		**1,094**	648	423
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment		**72**	84	241
Total cash used		**72**	84	241
Net cash used by investing activities		**(72)**	(84)	(241)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		**71**	84	241
Total cash received		**71**	84	241
Cash used				
Principal payments of lease liabilities		**425**	382	423
Total cash used		**425**	382	423
Net cash used by financing activities		**(354)**	(298)	(182)
Net increase in cash held		**668**	266	–
Cash and cash equivalents at the beginning of the reporting period		**346**	80	350
Cash and cash equivalents at the end of the reporting period	5.2A	**1,014**	346	350

1. Other cash received relates to entitlements for staff transferring in, and insurance recoveries.
2. Other cash used relates to court awarded costs.

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.

Comparative Figures

Certain comparative amounts have been reclassified to conform with the current year's reporting presentation. There has been no impact on the net operating result or net assets as a result of these adjustments.

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 2026.

Budget Variances Commentary

for the period ended 30 June 2026

The following provides an explanation of major variances between the Original Budget as presented in the Portfolio Budget Statements 2025-26 and actual expenditure, net asset position and cash flows for 2025-26.

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 had a savings measure applied after the Mid-Year Economic and Fiscal Outlook being "*Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses*".	Statement of Comprehensive Income Revenue from Government
PSR has rebalanced its work delivery by recruiting more experienced staff and has reduced its reliance on external contractors.	Statement of Comprehensive Income Employee benefits Suppliers Statement of Financial Position Employee provisions Cash Flow Statement Other cash received
PSR has received additional insurance premium offsets and insurance recoveries not budgeted.	Statement of Comprehensive Income Other revenue
Decisions awarded in favour of other parties is not budgeted.	Statement of Comprehensive Income Other expenses Statement of Financial Position Other provisions
PSR has an overall cash operating surplus and unspent prior year appropriations. Additional cash was held at the end of the year.	Statement of Financial Position Cash and Cash Equivalents Trade and other receivables Retained surplus Cash Flow Statement Cash and cash equivalents at the end of the reporting period

1. Financial Performance

This section analyses the financial performance of PSR for the year ended 2026

1.1 Expenses

	2026	2025
	$'000	$'000
1.1A: Employee benefits		
Wages and salaries	**5,816**	5,054
Superannuation		
Defined contribution plans	**836**	691
Defined benefit plans	**249**	172
Leave and other entitlements	**1,439**	695
Separation and redundancies	**–**	143
Total employee benefits	**8,340**	6,755

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]	**560**	915
Legal expenses	**933**	925
Contractor expenses	**1,750**	1,401
Committee member sitting fees	**579**	1,008
Consultant fees	**492**	395
Information technology and communications	**635**	497
Property, equipment and office costs	**151**	141
Staff related costs	**369**	300
Audit services	**188**	214
Other expenses	**307**	120
Total goods and services supplied or rendered	**5,964**	5,916
Other suppliers		
Workers' compensation expenses	**113**	127
Short-term leases[2]	**15**	3
Total other suppliers	**128**	130
Total suppliers	**6,092**	6,046

1. Court awarded costs previously reported in case related expenses are now included in Note 1.1D.
2. PSR has no short-term lease commitments as at 30 June 2026 (2025: Nil).

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.

	2026	2025
	$'000	$'000
1.1C: Finance costs		
Interest on lease liabilities	**99**	116
Unwinding of discount	**8**	8
Total finance costs	**107**	124

Accounting Policy

All borrowing costs are expensed as incurred.

1.1D: Other expenses		
Court awarded costs[1]	**257**	400
Total other expenses	**257**	400

1. PSR was involved in ongoing legal proceedings. Where the courts have awarded costs to other parties, these costs have been estimated.

Accounting Estimate

Cost orders do not specify a value to be paid, and these matters may take several years to resolve after all legal proceedings have been completed, therefore these costs need to be estimated on initial recognition.

Once an order has been made, PSR engages an independent legal advisor to determine an appropriate estimate of these costs. These costs are recognised as other provisions until costs are agreed and payable, refer to Note 2.5B.

1.2 Income

OWN-SOURCE REVENUE

	2026 $'000	2025 $'000
1.2A: Rendering of services		
Settlement from litigations	–	142
Total revenue from contracts with customers	–	142
Disaggregation of rendering of services		
Major service line:		
Regulatory services	–	142
	–	142
Type of party to litigation:		
Non-government entities and individuals	–	142
	–	142
Timing of transfer of services:		
Point in time	–	142
	–	142

Accounting Policy

Revenue is mainly derived from settlements from or judgements in litigation with non-government entities at a point in time. Revenue is recognised when an order of costs is made in favour of PSR. 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.

	2026 $'000	2025 $'000
1.2B: Other revenue		
Resources received free of charge		
Remuneration of auditors	**60**	58
Insurance premium offset	**132**	7
Other[1]	**32**	–
Total other revenue	**224**	65

1. Other refers to insurance recoveries.

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.

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

	2026	2025
	$'000	$'000
2.1A: Trade and other receivables		
Appropriation receivable	**15,368**	14,737
Trade receivables[1]	**192**	283
GST	**59**	60
Other[2]	**2**	22
Total trade and other receivables (gross)	**15,621**	15,102

1. Trade receivables refer to settlements from or judgement in litigation where other parties enter into instalment plans.
2. Other refers to leave entitlement transfers unpaid on 30 June.

Accounting Policy

In accordance with *AASB 9 Financial Instruments* receivables for goods and services, which have 30 day terms (2025: 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.

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 2025				
Gross book value	**6,280**	**937**	**481**	**7,698**
Accumulated depreciation, amortisation and impairment	**(1,306)**	**(565)**	**(455)**	**(2,326)**
Total as at 1 July 2025	**4,974**	**372**	**26**	**5,372**
Additions				
Purchase or internally developed	**33**	**39**	**–**	**72**
Depreciation and amortisation	**(511)**	**(240)**	**(11)**	**(762)**
Depreciation on right-of-use assets	**(458)**	**–**	**–**	**(458)**
Total as at 30 June 2026	**4,038**	**171**	**15**	**4,224**
Total represented by:				
Gross book value	**6,313**	**973**	**469**	**7,755**
Accumulated depreciation, amortisation and impairment	**(2,275)**	**(802)**	**(454)**	**(3,531)**
Total as at 30 June 2026	**4,038**	**171**	**15**	**4,224**
Carrying amount of right-of-use assets	1,906	–	–	1,906

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

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 2026 (2025: nil).

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	2026
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 2026. The most recent revaluation of plant and equipment and leasehold improvement assets was conducted as at 30 June 2024 by an independent valuer, B & A Valuers.

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

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

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to 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	2026	2025
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 2026. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount. For non-cash generating assets held at fair value, the recoverable amount is expected to be materially the same as fair value at 30 June 2026.

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

No indicators of impairment were identified in 2026 (2025: 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 (2025: 4 to 10 years). All software assets were assessed for indications of impairment as at 30 June 2026.

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.

2.3 Payables

	2026 $'000	2025 $'000
2.3A: Suppliers		
Trade creditors and accruals[1]	**272**	448
Total suppliers	**272**	448

Payment settlement terms for suppliers were within 20 days (2025: 20 days).

1. In 2025, the balance of suppliers' payable included an accrual for court awarded costs which is now presented in Note 2.5B Other provisions due to the uncertainty of payment timing.

2.3B: Other payables		
Salaries and wages	**240**	181
Superannuation	**41**	29
Separations and redundancies	**–**	143
Total other payables	**281**	353

2.4 Interest Bearing Liabilities

2.4A: Leases		
Lease liabilities	**2,265**	2,689
Total leases	**2,265**	2,689
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	**548**	523
Between 1 to 5 years	**1,915**	2,464
Total leases	**2,463**	2,987

Total cash outflow for leases for the year ended 30 June 2026 was $0.524 million (2025: $0.498 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 agreement.

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 conditions 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.

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

	2026	2025
	$'000	$'000
2.5A: Provision for restoration		
Opening balance	**195**	199
Remeasurement	**16**	(12)
Unwinding of discount or change in discount rate	**8**	8
Total provision for restoration	**219**	195

2.5B: Other provisions		
Court awarded costs[1]	**550**	400
Total other provisions	**550**	400

1. Court awarded costs were previously reported in Note 2.3A. These costs are estimated with the assistance of an independent legal advisor and will be reported as an 'Other payable' once the value and timing become certain. Refer to Note 1.1D.

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.

3. Funding

This section identifies PSR's funding structure

3.1 Appropriations

3.1A: Annual appropriations

Annual Appropriations for 2026

	Annual Appropriation $'000	Adjustments to appropriation[2] $'000	Total appropriation $'000	Appropriation applied in 2026 (current and prior years) $'000	Variance[3] $'000
Departmental[1]					
Ordinary annual services	15,681	789	**16,470**	(15,341)	**1,129**
Capital budget[4]	241	–	**241**	(71)	**170**
Total departmental	15,922	789	**16,711**	(15,412)	**1,299**

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 comprises PGPA Act section 74 receipts including GST of $0.519 million. In prior years GST amounts were excluded.
3. In 2026, the variance relates mainly to unused section 74 receipts.
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 2025

	Annual Appropriation $'000	Adjustments to appropriation[2] $'000	Total appropriation $'000	Appropriation applied in 2025 (current and prior years) $'000	Variance[3] $'000
Departmental[1]					
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 made to appropriations under section 74 of the PGPA Act.
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.

3.1B: Unspent annual appropriations

	2026 $'000	2025 $'000
Departmental		
Appropriation Act (No. 1) 2024-2025	**–**	14,510
Appropriation Act (No. 1) 2024-2025 - DCB	**157**	227
Appropriation Act (No. 1) 2024-2025 - Cash	**–**	346
Supply Act (No. 1) 2025-2026	**7,009**	–
Supply Act (No. 1) 2025-2026 - DCB	**101**	–
Appropriation Act (No. 1) 2025-2026	**7,665**	–
Appropriation Act (No. 3) 2025-2026	**296**	–
Appropriation Act (No. 1) 2025-2026 - DCB	**140**	–
Appropriation Act (No. 1) 2025-2026 - Cash	**1,014**	–
Total departmental	**16,382**	15,083

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

Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	**(127)**	1,631
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)	**762**	791
Plus: depreciation of right-of-use assets	**458**	458
Less: lease principal repayments	**(425)**	(382)
Net cash operating surplus/ (deficit)	**668**	2,498

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.

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

	2026	2025
	$'000	$'000
4.1A: Employee provisions		
Leave	**2,016**	1,512
Total employee provisions	**2,016**	1,512

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 2026 has been determined using the shorthand model developed by the Australian Government Actuary.

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, the General Manager and General Counsel. Key management personnel remuneration is reported in the table below:

4.2: Key Management Personnel Remuneration

	2026	2025
	$'000	$'000
Short-term employee benefits	**1,364**	946
Post-employment benefits	**162**	97
Other long-term employee benefits	**53**	19
Termination benefits	**–**	143
Total key management personnel remuneration expenses[1]	**1,579**	1,205

The total number of key management personnel included in the above table is 6 (2025: 4), one of which is a senior executive, one is a full-time statutory office holder, two are part-time statutory office holders, and a General Counsel (two individuals filled the role during the year: one permanent and one acting for a continuous period of more than 12 weeks).

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.

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 (2025: 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 (2025: nil) other than key management personnel remuneration disclosed in Note 4.2.

5. Managing Uncertainties

5.1 Contingent Assets and Liabilities

Quantifiable Contingencies

As at 30 June 2026, PSR had no quantifiable contingent assets arising from legal settlements (2025: nil).

Unquantifiable Contingencies

As at 30 June 2026, PSR was involved in ongoing legal proceedings with a number of parties. Amounts that could be reliably estimated have been disclosed in Note 2.5B. Some matters were unquantifiable where it was not yet possible to reliably estimate the total of any eventual amounts that may be paid. No further disclosure has been made on the grounds that it can be expected to seriously prejudice the outcome (2025: 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

	2026	2025
	$'000	$'000
Financial assets at amortised cost		
Cash and cash equivalents	**1,014**	346
Trade receivables	**192**	283
Total financial assets at amortised cost	**1,206**	629
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors	**272**	448
Total financial liabilities measured at amortised cost	**272**	448

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.

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).

6. Other Information

6.1 Current/Non-current Distinction for Assets and Liabilities

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

	2026	2025
	$'000	$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	**1,014**	346
Trade and other receivables	**15,495**	14,955
Prepayments	**319**	209
Total no more than 12 months	**16,828**	15,510
More than 12 months		
Trade and other receivables	**126**	147
Buildings	**4,038**	4,974
Plant and equipment	**171**	372
Computer software	**15**	26
Prepayments	**22**	51
Total more than 12 months	**4,372**	5,570
Total assets	**21,200**	21,080
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	**272**	448
Other payables	**281**	353
Leases	**466**	424
Employee provisions	**451**	373
Total no more than 12 months	**1,470**	1,598
More than 12 months		
Leases	**1,799**	2,265
Employee provisions	**1,565**	1,139
Provision for restoration obligations	**219**	195
Other provisions	**550**	400
Total more than 12 months	**4,133**	3,999
Total liabilities	**5,603**	5,597

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Part 4: **Management and accountability**

Management and accountability

Corporate governance

The Executive Management Team (EMT) is the central body within PSR responsible for assisting the Director in their role as PSR's accountable authority.

The EMT assists the Director to:

- guide the strategic direction of PSR
- make decisions that are of significant agency importance
- provide leadership
- ensure the outcomes documented in the Portfolio Budget Statements and the Corporate Plan are achieved
- manage risk.

The EMT advises the Director on strategy, performance, risk, work health and safety (WHS), capability and culture, consistent with the PGPA Act, the *Work Health and Safety Act 2011* (WHS Act) and the PS Act.

On 30 June 2026, the PSR EMT consisted of the Director, the General Manager, the General Counsel, the Chief People Officer, the Chief Financial Officer and a representative of the Case Management Unit. 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 management activities, financial management, internal audit, risk management, information management, human resources, WHS, ICT, security 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 also 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.

Fraud and corruption control and prevention

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 Framework, Fraud and Corruption Control Plan and fraud and corruption risk assessment in September 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 Framework (RMF) and PSR's Integrity Framework.

In 2025–26 there were 3 referrals for suspected fraud made under the HIA (refer to the Director's analysis of performance in **Part 2** of this report), no incidents of internal fraud reported in PSR and no incidents of corruption.

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 employees through various mechanisms, including mandatory fraud and corruption e-learning. This training was required to be completed by new employees and as a refresher by all employees. In 2025–26, fraud and corruption awareness was emphasised in several information sessions and internal communication strategies. PSR Panel member training activities included presentations by PSR employees on fraud and corruption awareness.

Fraud and corruption control was a standing agenda item at the PSR EMT and Audit and Risk Committee (ARC) meetings.

Internal audit

The 2025–26 Strategic Internal Audit Plan included a focus on the effectiveness of fraud and corruption controls, post-implementation system integration review, procurement and contract management, onboarding, and stakeholder engagement.

At the end of the reporting period, 4 internal audit reports were delivered and the internal audit report on the effectiveness of fraud and corruption controls was drafted.

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.

Identifying and managing risk

PSR managed risk in accordance with the Commonwealth Risk Management Policy and its RMF. The RMF outlined the context in which the agency operated, described PSR's risk appetite and tolerance levels, set out PSR's key risks and mitigation strategies, outlined the risk assessment process and provided guidance on the ongoing monitoring, evaluation and improvement processes expected of employees.

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 with regular review of PSR's key risks, and the ARC provided independent advice and assistance to PSR on risk oversight and management, and systems of internal control.

Progress against the Minister's Statement of Expectations

The Minister issued his SOE for PSR on 12 January 2026. The Director's responding SOI was issued on 8 May 2026.

PSR consulted with the department to ensure alignment with the department's SOE (where appropriate, noting the independence of PSR) and policy perspective.

PSR has integrated the SOI in the PSR Corporate Plan 2026–27 and established processes to monitor progress against the SOI commitments.

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
- providing an inclusive and respectful work environment
- prioritising physical and psychological safety, wellbeing and engagement.

To PSR, being **transparent** means:

- accurately informing a PUR of their rights and responsibilities
- accurately informing a PUR of PSR's powers, responsibilities and intentions
- providing defensible reasons for outcomes
- consulting, communicating and collaborating in an open, constructive and genuine manner
- proactively sharing information with external stakeholders about the PSR Scheme and PSR processes, outcomes and activities
- ensuring that PSR's work and decisions are recorded, are understood and align with our statutory obligations.

To PSR, being **professional** means:

- complying with Commonwealth legislative requirements and expectations
- being accountable for our actions, decisions and use of time and resources
- protecting the privacy and confidentiality of the information we receive, use and create
- operating with integrity, honesty and respect
- maintaining our standards of service through teamwork.

Significant non-compliance with finance law

There were no significant issues reported to the Minister under paragraph 19(1)(e) of the PGPA Act, which includes compliance with finance law.

Audit and Risk Committee

The ARC's Charter is available on PSR's website at: psr.gov.au/publications-and-resources/publications/corporate-documents/audit-and-risk-committee-charter.

Table 9. Membership, experience and attendance of PSR ARC, 2025–26

Member	Membership	Qualifications, knowledge, skills or experience	Attendance and no. of meetings	Total annual remuneration (GST inc.)
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 had over 15 years experience as full-time chair or independent director on private and public sector boards and audit committees.	5 out of 5	$8,415
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	$7,910 (GST exempt)
Ms Rebecca Davies	Independent Member	Former partner in a major law firm, with close to 30 years experience as a board member, chair and independent member on boards of private and public sector entities.	4 out of 5	$6,380
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).	5 out of 5	$10,500

External scrutiny

In 2025–26, there were no:

- decisions of administrative tribunals 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), by a committee of either or both Houses of the Parliament or by the Commonwealth Ombudsman
- capability reviews of PSR released during the period.

Australian Information Commissioner decisions

In 2025–26, there was one decision by a delegate of the Australian Information Commissioner, *'BAV' and Professional Services Review (Freedom of information) [2026]* AICmr 49, where a PSR internal review decision was set aside and decision substituted for release of documents.

Judicial review

Practitioners involved in the PSR process may seek judicial review in the Federal Court. The following are significant decisions handed down by the Federal Court in 2025–26, in which PSR entities were parties.

***Foong v Professional Services Review Committee No 1359 [2026]* FCA 373**

On 11 December 2023, Dr Foong filed a judicial review application seeking to challenge the PSR Committee's final report which made multiple findings that he had engaged in inappropriate practice.

The court heard the application for judicial review on 3 September 2024 and 18–19 February 2025, with judgement reserved following the end of the trial on 19 February 2025. On 29 August 2025, Dr Foong filed an application to reopen the proceeding.

On 2 April 2026, the court dismissed both the judicial review application challenging the PSR Committee's final report and the application to reopen the proceeding, ordering Dr Foong to pay PSR's costs.

On 7 May 2026, Dr Foong filed an appeal.

***Director, Professional Services Review v Yoong [2025] FCAFC 95, Director, Professional Services Review v Yoong (No 2) [2025]* FCAFC 106 *and Yoong v Director, Professional Services Review [2025]* HCADisp 266 B25/2025**

Dr Yoong had challenged the validity of a notice to produce documents (NTP) sent as part of the Director's review. At first instance, Justice Perry found that the NTP was invalid.

On appeal, the Full Court of the Federal Court found in favour of the Director. The court stated that the documents to be produced under the NTP were relevant to the review and are likely to assist the Director in the performance of his investigative functions under Part VAA of the HIA. Further, the court stated the form and content of the NTP were sufficient to comply with the requirements of section 89B of the HIA.

Dr Yoong applied to the Federal Court to stay the operation of the orders made by the Full Federal Court. Because Dr Yoong had not produced documents under the notice to produce, having challenged the validity of the notice, he would have remained disqualified from receiving medicare benefits under section 106ZPM of the HIA. Dr Yoong applied for the stay pending the outcome of an application for special leave to appeal to the High Court.

The court granted the stay. Its reasons included that if a stay had not been granted, Dr Yoong's application for special leave to appeal could be rendered futile; that the stay maintained the status quo since there was a stay in place throughout the appeal proceedings; and that it would be difficult to ameliorate the prejudice to Dr Yoong if the stay was not granted.

Dr Yoong had applied to the High Court for special leave to appeal against the decision of the Full Federal Court in *Director, Professional Services Review v Yoong (No 2) [2025]* FCAFC 106. On 6 November 2025, the High Court dismissed the special leave application on the basis that it lacked sufficient prospects of success.

Management of human resources

PSR employees are covered by the Enterprise Agreement 2024–2027 (EA), which commenced in April 2024. PSR has fostered a workplace culture that promotes fairness, equity and mutual respect for all employees. PSR is committed to maintaining a safe and supportive working environment where employees are encouraged to raise concerns about inappropriate behaviour without fear of reprisal. PSR strives to ensure the workplace remains free from bullying and harassment and provides safeguards for employees who report suspected breaches of the APS Code of Conduct.

PSR's guidance on managing alleged breaches of the APS Code of Conduct sets out the processes for assessing and addressing such allegations. Consistent with the requirements of the PS Act, this guidance is publicly available on the PSR website at: psr.gov.au/publications-and-resources/publications/corporate-documents.

Workforce planning

PSR is committed to maintaining a workforce that is adaptable, skilled and engaged.

During 2025–26, PSR continued to strengthen its workforce capability, capacity and culture to ensure it remained well positioned to deliver on its statutory responsibilities and respond to the evolving needs of stakeholders.

A key achievement during the year was maintaining a strong focus on employee wellbeing, work health and safety, and sustainable workloads. Through ongoing monitoring of workforce demands and job design, PSR supported a safe and healthy working environment while ensuring employees were equipped to meet operational requirements.

PSR also continued to invest in building capability across the organisation. Learning and development opportunities, including technical training, leadership development and knowledge-sharing initiatives, helped strengthen employee skills and support professional growth.

Flexible work arrangements remained an important feature of PSR's workforce strategy. By supporting remote and hybrid working arrangements, PSR increased workforce agility, supported employee wellbeing and maintained strong levels of productivity and service delivery. These arrangements also contributed to attracting and retaining skilled employees in a competitive labour market.

Training and development

PSR's Learning and Development Policy establishes the training requirements for specific roles and defines the core learning obligations for all employees, ensuring PSR operates effectively and meets its legislative, regulatory and policy responsibilities.

Through PSR's Performance Development Scheme, employees work collaboratively with their managers to identify individual learning and development needs and document these in tailored development plans.

During 2025–26, PSR continued to offer training and development solutions that are relevant and contemporary, including programs focused on respectful workplace behaviours and conduct, and management and leadership skills. Employees participated in a broad range of professional development activities, including face-to-face and virtual training, webinars, mandatory professional development programs, Commonwealth learning resources, and online courses delivered through PSR's learning management system, Learnhub.

Workplace agreements

On 30 June 2026, PSR had 3 non-ongoing employees and 55 ongoing employees. All 58 were covered by the EA, including 9 who also had an individual flexibility agreement. Arrangements covering PSR's one SES employee are described in the section **Executive remuneration**.

Tables 10 to 17 provide statistics on PSR's APS employees.

Employee statistics

All ongoing employees

Table 10. All ongoing employees, 2025–26

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	1	0	1	2	0	2	-	-	-	-	-	-	-	-	-	3
Qld	0	0	0	1	1	2	-	-	-	-	-	-	-	-	-	2
SA	1	0	1	1	1	2	-	-	-	-	-	-	-	-	-	3
Tas	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
Vic	2	0	2	5	0	5	-	-	-	-	-	-	-	-	-	7
WA	0	0	0	1	0	1	-	-	-	-	-	-	-	-	-	1
ACT	8	1	9	26	4	30	-	-	-	-	-	-	-	-	-	39
NT	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
External Territories	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
Overseas	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
Total	**12**	**1**	**13**	**36**	**6**	**42**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55**

All non-ongoing employees

Table 11. All non-ongoing employees, 2025–26

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
NSW	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
Qld	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
SA	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
Tas	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
Vic	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
WA	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
ACT	0	0	0	3	0	3	-	-	-	-	-	-	-	-	-	3
NT	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
External Territories	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
Overseas	0	0	0	0	0	0	-	-	-	-	-	-	-	-	-	-
Total	**0**	**0**	**0**	**3**	**0**	**3**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3**

APS employee statistics

Table 12. *Public Service Act 1999* ongoing employees, 2025–26

Classification	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	Full-time	Part-time	Total	
SES 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 1	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
EL 2	3	-	3	7	-	7	-	-	-	-	-	-	-	-	-	10
EL 1	3	-	3	7	3	10	-	-	-	-	-	-	-	-	-	13
APS 6	5	-	5	10	-	10	-	-	-	-	-	-	-	-	-	15
APS 5	1	-	1	7	2	9	-	-	-	-	-	-	-	-	-	10
APS 4	-	1	1	4	1	5	-	-	-	-	-	-	-	-	-	6
APS 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**12**	**1**	**13**	**36**	**6**	**42**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**55**

Table 13. *Public Service Act 1999* non-ongoing employees, 2025–26

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

Table 14. *Public Service Act 1999* employees by full-time and part-time status, 2025–26

Classification	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	
SES 3	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-
SES 1	1	-	1	-	-	-	1
EL 2	10	-	10	1	-	1	11
EL 1	10	3	13	-	-	-	13
APS 6	15	-	15	1	-	1	16
APS 5	8	2	10	1	-	1	11
APS 4	4	2	6	-	-	-	6
APS 3	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	**48**	**7**	**55**	**3**	**-**	**3**	**58**

Table 15. *Public Service Act 1999* employment type by location, 2025–26

Location	Ongoing	Non-ongoing	Total
NSW	3	-	3
Qld	2	-	2
SA	3	-	3
Tas	-	-	-
Vic	7	-	7
WA	1	-	1
ACT	39	3	42
NT	-	-	-
External Territories	-	-	-
Overseas	-	-	-
Total	**55**	**3**	**58**

Table 16. *Public Service Act 1999* Indigenous employment, 2025–26

Employment basis	Total
Ongoing	-
Non-ongoing	-
Total	**-**

Table 17. *Public Service Act 1999* employment salary ranges by classification level (minimum/maximum), 2025–26

Classification	Minimum salary ($)	Maximum salary ($)
EL 2	140,675	170,830
Legal EL 2	165,932	179,255
EL 1	123,312	137,686
Legal EL 1	127,945	151,725
APS 6	99,734	114,646
Legal APS 6	99,773	111,701
APS 5	88,834	96,829
Legal APS 5	92,349	92,349
APS 4	80,970	86,925
Legal APS 4	86,575	86,575
APS 3	71,607	79,199
APS 2	62,775	68,425
APS 1	57,497	60,946
Other	-	-
Minimum/maximum range	**57,497**	**179,255**

Non-salary benefits

PSR provided non-salary benefits to attract and retain staff. In 2025–26, 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

PSR did not have arrangements for performance pay during 2025–26.

Executive remuneration

Key management personnel

During the reporting period ending 30 June 2026, PSR had 6 key management personnel (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, General Manager and General Counsel, and where acting arrangements were 12 weeks or longer.

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.

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 18.

Information about remuneration for key management personnel

Table 18. KMP remuneration, 2025–26

		Short-term benefits			Post-employment benefits	Other long-term benefits			Total remuneration ($)
Name	Position title	Base salary ($)	Bonuses ($)	Other benefits and allowances ($)	Superannuation contributions ($)	Long service leave ($)	Other long-term benefits ($)	Termination benefits	Total remuneration ($)
Associate Professor Antonio Di Dio	Director PSR[1]	404,694	-	28,793	31,035	15,772	-	-	480,294
Dr David Brand	Associate Director[1]	194,828	-	21,828	26,785	5,420	-	-	248,861
Dr Annette Barratt	Associate Director[1]	184,455	-	12,187	24,892	6,921	-	-	228,455
Georgia Weichert	General Manager	218,735	-	24,759	31,599	13,314	-	-	288,407
Margaret Parker	General Counsel	174,046	-	24,246	36,969	8,853	-	-	244,114
Georgia O'Keefe	Acting General Counsel	73,633	-	1,470	10,674	2,439	-	-	88,216
Total		**1,250,391**	**-**	**113,283**	**161,954**	**52,719**			**1,578,347**

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

Information about remuneration for senior executives

Table 19. Senior executive remuneration, 2025–26

		Short-term benefits			Post-employment benefits	Other long-term benefits			Total remuneration
Total remuneration bands	Number of senior executives	Average base salary ($)	Average bonuses ($)	Average other benefits and allowances ($)	Average superannuation contributions ($)	Average long service leave ($)	Average other long-term benefits ($)	Average termination benefits ($)	Average total remuneration ($)
$0–$220,000	1	73,633	-	1,470	10,674	2,439	-	-	88,216
$220,001–$245,000	2	179,251	-	18,217	30,931	7,887	-	-	236,285
$245,001–$270,000	1	194,828	-	21,828	26,785	5,420	-	-	248,861
$270,001–$295,000	1	218,735	-	24,759	31,599	13,314	-	-	288,407
$395,001–$420,000	1	404,694	-	28,793	31,036	15,772	-	-	480,294

Information about remuneration for other highly paid employees

During 2025–26, PSR did not have employees who met the threshold for other highly paid employees. There were no employees whose total remuneration was $265,000 or more who were not KMP or SES employees.

Assets 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.

Purchasing

In 2025–26, PSR reviewed its internal procurement policies and framework, and their compliance with the Commonwealth Procurement Rules (CPRs), resulting in the development of a refreshed PSR procurement framework which focuses on the principles of efficient, effective, economical and ethical use of Australian Government resources.

PSR goods and services are sourced in accordance with the PGPA Act and the CPRs, prioritising:

- value for money
- encouraging competition
- accountability and transparency
- compliance with procurement connected policies (PCPs).

Information on all awarded PSR contracts valued at or above $10,000 (GST inclusive) is available on AusTender at: tenders.gov.au.

PSR had 5 instances of non-compliance with the CPRs during the financial year:

- one instance of an ongoing service without formal agreement or licensing in place
- 4 instances where contracts above the relevant threshold were not reported on AusTender within the 42-day reporting period.

The refreshed PSR procurement framework includes enhanced assurance and reporting.

Consultancy and non-consultancy contract expenditure

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.

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

During 2025–26, 13 new reportable consultancy contracts were entered into, involving total actual expenditure of $406,337 (GST inclusive). In addition, 6 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of $1,228,137 (GST inclusive).

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.

Expenditure on reportable consultancy contracts

Table 20. Reportable consultancy contracts during 2025–26

Reportable consultancy contracts	Number	Expenditure $'000 (GST inc.)
New contracts entered into during the reporting period	13	406
Ongoing contracts entered into during a previous reporting period	6	1,228
Total	**19**	**1,634**

Organisations receiving a share of reportable consultancy contract expenditure

Table 21. Organisations receiving a share of reportable consultancy contract expenditure during 2025–26

Name of organisation	Organisation ABN	Expenditure $'000 (GST inc.)
Clayton Utz	35 740 217 343	416
Sparke Helmore	78 848 387 938	363
Sententia Consulting Pty Ltd	85 639 580 662	174
Australian Government Solicitor	69 405 937 639	163
LawyerBank Pty Ltd	23 159 266 583	102
Total		**1,218**

Reportable non-consultancy contracts

During 2025–26, 31 new reportable non-consultancy contracts were entered into, involving total actual expenditure of $1,067,726 (GST inclusive). In addition, 9 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of $2,754,302 (GST inclusive).

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.

Expenditure on reportable non-consultancy contracts

Table 22. Reportable non-consultancy contracts during 2025–26

Reportable non-consultancy contracts	Number	Expenditure $'000 (GST inc.)
New contracts entered into during the reporting period	31	1,068
Ongoing contracts entered into during a previous reporting period	9	2,754
Total	**40**	**3,822**

Organisations receiving a share of reportable non-consultancy contract expenditure

Table 23. Organisations receiving a share of reportable non-consultancy contract expenditure during 2025–26

Name of organisation	Organisation ABN	Expenditure $'000 (GST inc.)
Cirrus Networks (ACT) Pty Ltd	85 143 561 291	1,152
Canberra Airport Pty Limited	14 080 361 548	636
Proficiency Group Pty Ltd	22 600 201 241	264
Gartner Australasia Pty Limited	69 003 708 601	203
Infront Systems Pty Limited	72 084 698 699	119
Total		**2,374**

Strategic Commissioning Framework

PSR operates in line with the APS Strategic Commissioning Framework. Core work is done in-house in most cases, and any outsourcing of core work is minimal and aligns with the limited circumstances permitted under the APS Strategic Commissioning Framework.

Australian National Audit Office access clauses

During 2025–26, 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.

Exempt contracts

In 2025–26, 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 *Freedom of Information Act 1982* (FOI Act).

Small business

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

PSR supports SMEs through its procurement policy, procurement framework and processes that are consistent with the CPRs and do not unfairly discriminate against SMEs. This includes use of the Commonwealth Contracting Suite for low-risk procurements valued under $200,000, and mandatory and encouraged approaches to market that invite SMEs to quote.

PSR recognises the importance of ensuring that SMEs are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website.

Other mandatory information

Advertising and market research

PSR did not undertake any campaign advertising during 2025–26.

Grants

PSR does not administer any grants programs.

Disability reporting

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 their 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: disabilitygateway.gov.au/ads.

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

Freedom of information

PSR's Information Publication Scheme statement, pursuant to Part II of the FOI Act, is available at: psr.gov.au/publications-and-resources/publications/corporate-documents/information-publication-scheme-plan.

Part 5: **Appendices and resources**

Appendices

Appendix 1: Statutory office holders

Table 24 lists all statutory appointment holders.

Table 24. Statutory appointment holders to PSR at 30 June 2026

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
Associate Professor Mahesan Anpalahan	11 May 2026	1 October 2029	Panel
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
Professor Hugh Bartholomeusz	18 November 2024	1 October 2029	Panel
Dr Nadine Beydoun	11 February 2025	1 October 2029	Panel
Dr Kim Bland	11 May 2026	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 Robert Niell Boustred	10 February 2023	30 May 2027	Panel
Dr Josephine Braid	27 February 2026	1 October 2029	Panel
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	1 March 2026	1 October 2029	Panel
Dr Kathryn Brotchie	30 May 2022	30 May 2027	Panel

Name	Commences	Expires	Type
Professor Simon Carney	10 February 2023	30 May 2027	Panel
Dr Scott Charlton	1 July 2022	30 June 2027	Determining Authority
Professor Celia Chen	1 March 2026	30 May 2027	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 Jacqueline Chua	27 May 2026	1 October 2029	Panel
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
Dr Marcela Cox	30 May 2022	30 May 2027	Panel – Deputy Director
Professor Darrell Crawford	20 October 2025	1 October 2029	Panel
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	1 March 2026	30 May 2027	Panel
Professor David Currow	16 March 2026	1 October 2029	Panel
Dr Thomas Daly	29 August 2023	30 May 2027	Panel
Dr Maurizio Damiani	10 February 2023	30 May 2027	Panel
Dr Anelisa Dazzi Chequer de Souza	2 October 2025	1 October 2029	Panel
Dr Nicholas Demediuk	30 May 2022	30 May 2027	Panel – Deputy Director
Professor Anand Deva	18 November 2024	1 October 2029	Panel

Name	Commences	Expires	Type
Dr Dilip Dhupelia	1 July 2025	30 June 2028	Determining Authority
Dr Thomas Douch	30 May 2022	30 May 2027	Panel
Dr David Duke	18 November 2024	1 October 2029	Panel
Dr Iain Dunlop AM	1 July 2025	30 June 2028	Determining Authority
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
Dr Remon Eskandar	18 November 2024	1 October 2029	Panel
Dr Renee Eslick	29 August 2023	30 May 2027	Panel
Dr Adam Eslick	18 November 2024	1 October 2029	Panel
Dr Rostam Farhadieh	18 November 2024	1 October 2029	Panel
Associate Professor Karen Flegg	30 May 2022	30 May 2027	Panel – Deputy Director
Associate Professor Karen Flegg	1 July 2022	30 June 2027	Determining Authority
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 Stuart Game	30 May 2022	30 May 2027	Panel
Dr Leslie Gan	20 October 2025	1 October 2029	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

Name	Commences	Expires	Type
Dr Andrew Gikas	1 March 2026	30 May 2027	Panel
Professor Gerard Gill	30 May 2022	30 May 2027	Panel
Dr Nicole Goh	30 May 2022	30 May 2027	Panel
Professor Phillip Good	2 October 2025	1 October 2029	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
Professor Nada Hamad	20 October 2025	1 October 2029	Panel
Mr Simon Hanna	20 June 2023	30 May 2027	Panel
Dr Peter Heathcote	1 March 2026	30 May 2027	Panel – Deputy Director
Professor William Heddle	1 April 2024	30 May 2027	Panel
Dr Helen Herz	16 March 2026	1 October 2029	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 Rebekah Hoffman	30 May 2022	30 May 2027	Panel
Dr Arnagretta Hunter	29 August 2023	30 May 2027	Panel
Dr Michael Hurley	30 May 2022	30 May 2027	Panel – Deputy Director
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

Name	Commences	Expires	Type
Dr Elizabeth Jarvis	27 March 2025	1 October 2029	Panel
Dr Chaminda Jayaratne	18 November 2024	1 October 2029	Panel
Dr Amanda Johnston	20 October 2025	1 October 2029	Panel
Ms Nicole Johnston	1 March 2026	30 May 2027	Panel
Dr Fiona Joske	1 April 2024	30 May 2027	Panel
Associate Professor Rajeev Jyoti	30 May 2022	30 May 2027	Panel
Associate Professor Gregory Katsoulotos	16 March 2026	1 October 2029	Panel
Dr Simone Kaye	11 May 2026	1 October 2029	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	1 March 2026	30 May 2027	Panel – Deputy Director
Mr John Kilmartin	1 July 2022	30 June 2027	Determining Authority
Dr Errol Kilov	1 March 2026	30 May 2027	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 June 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

Name	Commences	Expires	Type
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	30 May 2022	30 May 2027	Panel
Mr Stuart Macfarlane	1 July 2022	30 June 2027	Determining Authority
Dr Gavin Mackie	30 May 2022	30 May 2027	Panel
Dr Peter Maguire	30 May 2022	30 May 2027	Panel
Dr Timothy Makeham	11 May 2026	1 October 2029	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	30 May 2022	30 May 2027	Panel
Ms Donna Mansell	1 July 2022	30 June 2027	Determining Authority
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
Associate Professor Rodney McMahon	30 May 2022	30 May 2027	Panel – Deputy Director
Ms Teall McQueen	20 June 2023	30 May 2027	Panel
Dr Robert Menz	1 April 2024	30 May 2027	Panel
Dr Suzanne Miau	30 May 2022	30 May 2027	Panel – Deputy Director

Name	Commences	Expires	Type
Professor Jenni Millbank	1 July 2025	30 June 2028	Determining Authority
Dr Wayne Minter AM	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Karen Mizia	11 May 2026	1 October 2029	Panel
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
Professor Philip Morris AM	2 October 2025	1 October 2029	Panel
Mr Paul Murdoch	1 July 2022	30 June 2027	Determining Authority
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 June 2023	30 May 2027	Panel
Mr Christopher O'Donnell	1 March 2026	30 May 2027	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
Professor Cathy Owen	27/02/2026	1 October 2029	Panel
Dr Emma Palfreyman	30 May 2022	30 May 2027	Panel
Clinical Associate Professor Russell Pearson	30 May 2022	30 May 2027	Panel
Associate Professor Neil Peppitt	30 May 2022	30 May 2027	Panel
Associate Professor Neil Peppitt	1 July 2022	30 June 2027	Determining Authority
Dr Angela Pierce	30 May 2022	30 May 2027	Panel – Deputy Director

Name	Commences	Expires	Type
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 Raftery	1 March 2026	30 May 2027	Panel
Dr Nabil Rahme	11 May 2026	1 October 2029	Panel
Dr Anandhi Rangaswamy	18 March 2024	30 May 2027	Panel
Dr Catherine Reid	30 May 2022	30 May 2027	Panel – Deputy Director
Dr William Renton	16 May 2024	30 May 2027	Panel
Associate Professor Denise Riordan	2 October 2025	1 October 2029	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 Sasha Roytowski	2 October 2025	1 October 2029	Panel
Dr Roberto Russo	29 August 2023	30 May 2027	Panel
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

Name	Commences	Expires	Type
Dr Katherine Smartt	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Annika Smith	30 May 2022	30 May 2027	Panel
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
Professor Stephen Stuckey	30 May 2022	30 May 2027	Panel
Associate Professor Girish Talaulikar	19 March 2025	1 October 2029	Panel
Professor Dipti Talaulikar	20 October 2025	1 October 2029	Panel
Mr Jason Tan	30 May 2022	30 May 2027	Panel
Dr Anita Tandon	1 March 2026	30 May 2027	Panel
Dr Murray Taverner	10 February 2023	30 May 2027	Panel
Dr Marietta Taylor	30 May 2022	30 May 2027	Panel
Dr Marietta Taylor	1 July 2022	30 June 2027	Determining Authority
Professor John Thompson	1 April 2024	30 May 2027	Panel – Deputy Director
Dr Melanie Thompson	18 November 2024	1 October 2029	Panel
Professor Kenneth Thomson	30 May 2022	30 May 2027	Panel
Associate Professor Susan Tomlinson	1 April 2024	30 May 2027	Panel
Dr Jillian Tomlinson	18 November 2024	1 October 2029	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

Name	Commences	Expires	Type
Dr Sylvia Vigh	20 October 2025	1 October 2029	Panel
Dr Martine Walker	30 May 2022	30 May 2027	Panel – Deputy Director
Dr Sarah Walker	20 October 2025	1 October 2029	Panel
Dr Ingrid Wangel	30 May 2022	30 May 2027	Panel
Dr Martin Webb	1 March 2026	30 May 2027	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
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: Other legislative requirements

Environment Protection and Biodiversity Conservation Act 1999

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 2025–26 period. Results are presented based on carbon dioxide equivalent (CO_2-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 25. 2025–26 Greenhouse Gas Emissions Inventory – location-based method

Emission source	Scope 1 (t CO_2-e)	Scope 2 (t CO_2-e)	Scope 3 (t CO_2-e)	Total (t CO_2-e)
Electricity (location-based approach)	n/a	33.75	1.59	35.34
Natural gas	-	n/a	-	-
Solid waste[1]	-	n/a	-	-
Refrigerants	-	n/a	n/a	-
Fleet and other vehicles	-	n/a	-	-
Domestic commercial flights	n/a	n/a	49.76	49.76
Domestic hire car	n/a	n/a	0.00	0.00
Domestic travel accommodation	n/a	n/a	13.91	13.91
Other energy	-	n/a	-	-
Total (t CO_2-e)	**-**	**33.75**	**65.26**	**99.01**

1. Solid waste data could not be sourced and was not included.

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

Table 26. 2025–26 electricity greenhouse gas emissions

Emission source	Scope 2 (t CO_2-e)	Scope 3 (t CO_2-e)	Total (t CO_2-e)	Electricity (kWh)
Electricity (location-based approach)	33.75	1.59	35.33	52,721.91
Market-based electricity emissions	1.03	0.14	1.16	1,260.06
Total renewable electricity consumed	n/a	n/a	n/a	51,461.86
Renewable power percentage[1]	n/a	n/a	n/a	9,115.62
Jurisdictional renewable power percentage[2]	n/a	n/a	n/a	42,346.24
GreenPower	n/a	n/a	n/a	-
Large-scale generation certificates	n/a	n/a	n/a	-
Behind-the-meter solar[3]	n/a	n/a	n/a	-
Total renewable electricity produced	n/a	n/a	n/a	-
Large-scale generation certificates	n/a	n/a	n/a	-

1. The renewable power percentage (RPP) accounts for the portion of electricity used from the grid that falls within the Renewable Energy Target (RET).

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

3. 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.

The table above presents emissions related to electricity usage using both the location-based and market-based accounting methods. CO_2-e = carbon dioxide equivalent. Electricity usage is measured in kilowatt-hours (kWh).

Work Health and Safety Act 2011

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.

During 2025–26 the Work Health and Safety Management System and supporting policies were reviewed and updated, confirming PSR's commitment to providing a safe, inclusive and respectful workplace.

PSR's Health and Safety Committee convened 4 times during the year and conducted quarterly 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 its annual flu vaccination program and monthly wellbeing webinars focusing on mental and physical health awareness.

PSR provides employees and their immediate family members with access to confidential, free counselling and wellbeing support through its Employee Assistance Program (EAP). To further support employee wellbeing and effective people management, managers are encouraged to utilise the specialised coaching and advisory services available through the EAP's Manager Assist program, which offers guidance on managing workforce issues, supporting employees and fostering positive workplace outcomes.

PSR delivered several WHS training sessions to ensure compliance with its legislative obligations. This included training in:

- manual handling
- mental health first aid
- WHS officer due diligence
- cardiopulmonary resuscitation
- WHS awareness training for all employees.

PSR did not have any notifiable incidents reported to Comcare in 2025–26.

Aids to access

Abbreviations and acronyms

Acronym/term	Definition
Ahpra	Australian Health Practitioner Regulation Agency
AMA	Australian Medical Association
APS	Australian Public Service
ARC	Audit and Risk Committee
Associate Director	Associate Directors of PSR are appointed under section 83A of the HIA
CDBS	Child Dental Benefits Schedule
CO_2-e	Carbon dioxide equivalent
Committee	A PSR Committee comprising at least 3 practitioners, established under section 93 of the HIA to investigate inappropriate practice
Committee member	A member of a PSR Committee, who must be a current PSR Panel member
DA	Determining Authority: the independent statutory body established under section 106Q of the HIA that can ratify agreements and make determinations
Department	Department of Health, Disability and Ageing
Deputy Director	A Deputy Director of PSR appointed under section 85 of the HIA, who may serve as the chair of a PSR Committee
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
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 PSR Committee following a hearing as required by section 106KD of the HIA
EA	PSR Enterprise Agreement 2024–2027
EL	Executive Level
EMT	Executive Management Team
Final determination	The final document containing the directions that will apply to a PUR as required by section 106TA of the HIA

Acronym/term	Definition
Final report	A Committee's findings following consideration of further submissions by a practitioner in response to a draft report, as required by section 106L of the HIA
FOI Act	*Freedom of Information Act 1982*
HIA	*Health Insurance Act 1973*
ICT	information and communications technology
Inappropriate practice	Defined in section 82 of the HIA as conduct that a practitioner's peers could reasonably conclude is unacceptable to the general body of their profession or specialty, or the rendering or initiating of services in circumstances constituting a prescribed pattern of services
KMP	key management personnel
KPI	key performance indicator
MBS	Medicare Benefits Schedule
Medicare	The Medicare program administered by Services Australia and the Department of Health, Disability and Ageing
Minister	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 PSR Committee
Panel member	A practitioner appointed to the PSR Panel under subsection 84(2) of the HIA
PBS	Pharmaceutical Benefits Scheme
Peers	Members of the PSR Panel appointed to represent the general body of their profession or specialty
PGPA Act	*Public Governance, Performance and Accountability Act 2013*
PGPA Rule	Public Governance, Performance and Accountability Rule 2014
PMTF	PSR Panel Member Training Framework

Acronym/term	Definition
Practitioner	A health professional able to access the medicare and pharmaceutical benefits schemes, including Aboriginal and Torres Strait Islander health practitioners, Aboriginal health workers, audiologists, chiropractors, dental practitioners, diabetes educators, dietitians, exercise physiologists, medical practitioners, mental health nurses, midwives, nurse practitioners, occupational therapists, optometrists, orthoptists, osteopaths, physiotherapists, podiatrists, psychologists, social workers and speech pathologists
Prescribed pattern of services	Circumstances where 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
PS Act	*Public Service Act 1999*
PSR	Professional Services Review
PUR	Person under review: a practitioner, person or corporate entity referred to the Director for review of their provision of services
RACF	residential aged care facility
Ratify	Authorise or approve a negotiated agreement
Review period	A period of 12 months no more than 2 years before a request for review from the Chief Executive Medicare
Sanction	One of a range of directions specified in section 106U of the HIA, including reprimands, repayments and disqualifications
Services Australia	Formerly the Department of Human Services; administers payments relating to medicare, PBS and CDBS
SES	Senior Executive Service
SMEs	small and medium enterprises
WHS	work health and safety

List of requirements

PGPA Rule Reference	Part of report	Description	Requirement	Page
17AD(g)	**Letter of transmittal**			
17AI	Letter of transmittal	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	iii
17AD(h)	**Aids to access**			
17AJ(a)	Contents	Table of contents (print only).	Mandatory	iv–vii
17AJ(b)	Index	Alphabetical index (print only).	Mandatory	120–126
17AJ(c)	Abbreviations and acronyms	Glossary of abbreviations and acronyms.	Mandatory	107–109
17AJ(d)	List of requirements	List of requirements.	Mandatory	110–119
17AJ(e)	Publication information	Details of contact officer.	Mandatory	ii
17AJ(f)	Publication information	Entity's website address.	Mandatory	ii
17AJ(g)	Publication information	Electronic address of report.	Mandatory	ii
17AD(a)	**Review by accountable authority**			
17AD(a)	Review by accountable authority	A review by the accountable authority of the entity.	Mandatory	2–7
17AD(b)	**Overview of the entity**			
17AE(1)(a)(i)	Role and functions	A description of the role and functions of the entity.	Mandatory	11
17AE(1)(a)(ii)	Organisational structure	A description of the organisational structure of the entity.	Mandatory	12–13
17AE(1)(a)(iii)	Outcomes	A description of the outcomes and programmes administered by the entity.	Mandatory	12

PGPA Rule Reference	Part of report	Description	Requirement	Page
17AE(1)(a)(iv)	Purpose	A description of the purposes of the entity as included in corporate plan.	Mandatory	11
17AE(1)(aa)(i)	Accountable authority	Name of the accountable authority or each member of the accountable authority	Mandatory	12
17AE(1)(aa)(ii)	Accountable authority	Position title of the accountable authority or each member of the accountable authority	Mandatory	12
17AE(1)(aa)(iii)	Accountable authority	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory	12
17AE(1)(b)	n/a	An outline of the structure of the portfolio of the entity.	Portfolio departments mandatory	n/a
17AE(2)	n/a	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory	n/a
17AD(c)	**Report on the Performance of the entity**			
	Annual performance statements			
17AD(c)(i); 16F	Annual performance statements	Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory	16–30
17AD(c)(ii)	**Report on Financial Performance**			
17AF(1)(a)	Report on financial performance	A discussion and analysis of the entity's financial performance.	Mandatory	34–35
17AF(1)(b)	Report on financial performance	A table summarising the total resources and total payments of the entity.	Mandatory	36–37

PGPA Rule Reference	Part of report	Description	Requirement	Page
17AF(2)	n/a	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory.	n/a
17AD(d)	**Management and Accountability**			
	Corporate Governance			
17AG(2)(a)	Fraud and corruption control and prevention	Information on compliance with section 10 (fraud and corruption systems)	Mandatory	69
17AG(2)(b)(i)	Letter of transmittal	A certification by accountable authority that fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared.	Mandatory	iii
17AG(2)(b)(ii)	Letter of transmittal	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	iii
17AG(2)(b)(iii)	Letter of transmittal	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity.	Mandatory	iii
17AG(2)(c)	Corporate governance	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	68–71

PGPA Rule Reference	Part of report	Description	Requirement	Page
17AG(2)(d) –(e)	n/a	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, Mandatory	n/a
	Audit Committee			
17AG(2A)(a)	Audit and Risk Committee	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	72
17AG(2A)(b)	Audit and Risk Committee	The name of each member of the entity's audit committee.	Mandatory	72
17AG(2A)(c)	Audit and Risk Committee	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	72
17AG(2A)(d)	Audit and Risk Committee	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	72
17AG(2A)(e)	Audit and Risk Committee	The remuneration of each member of the entity's audit committee.	Mandatory	72
	External Scrutiny			
17AG(3)	External scrutiny	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	73–74
17AG(3)(a)	External scrutiny	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	73–74
17AG(3)(b)	External scrutiny	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory	73

PGPA Rule Reference	Part of report	Description	Requirement	Page
17AG(3)(c)	External scrutiny	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory	73
	Management of Human Resources			
17AG(4)(a)	Management of human resources	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	75–76
17AG(4)(aa)	Employee statistics	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees; (b) statistics on part-time employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory	77–78
17AG(4)(b)	APS employee statistics	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: • Statistics on staffing classification level; • Statistics on full-time employees; • Statistics on part-time employees; • Statistics on gender; • Statistics on staff location; • Statistics on employees who identify as Indigenous.	Mandatory	79–82
17AG(4)(c)	Workplace agreements	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the *Public Service Act 1999*.	Mandatory	76
17AG(4)(c)(i)	Workplace agreements	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory	76

PGPA Rule Reference	Part of report	Description	Requirement	Page
17AG(4)(c)(ii)	APS employee statistics	The salary ranges available for APS employees by classification level.	Mandatory	82
17AG(4)(c)(iii)	Non-salary benefits	A description of non-salary benefits provided to employees.	Mandatory	83
17AG(4)(d)(i)	Performance pay	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory	83
17AG(4)(d)(ii)	Performance pay	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory	83
17AG(4)(d)(iii)	Performance pay	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory	83
17AG(4)(d)(iv)	Performance pay	Information on aggregate amount of performance payments.	If applicable, Mandatory	83
	Assets Management			
17AG(5)	Assets management	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory	86
	Purchasing			
17AG(6)	Purchasing	An assessment of entity performance against the *Commonwealth Procurement Rules*.	Mandatory	86
	Reportable consultancy contracts			
17AG(7)(a)	Reportable consultancy contracts	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	87

PGPA Rule Reference	Part of report	Description	Requirement	Page
17AG(7)(b)	Reportable consultancy contracts	A statement that "During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of $[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of $[specified million]."	Mandatory	87
17AG(7)(c)	Reportable consultancy contracts	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	87
17AG(7)(d)	Reportable consultancy contracts	A statement that "Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website."	Mandatory	87
	Reportable non-consultancy contracts			
17AG(7A)(a)	Reportable non-consultancy contracts	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	88
17AG(7A)(b)	Reportable non-consultancy contracts	A statement that "Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website."	Mandatory	88

PGPA Rule Reference	Part of report	Description	Requirement	Page
17AD(daa)	Consultancy and non-consultancy contract expenditure	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		88–89
17AGA	Consultancy and non-consultancy contract expenditure	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	88–89
	Australian National Audit Office Access Clauses			
17AG(8)	Australian National Audit Office access clauses	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	89
	Exempt contracts			
17AG(9)	Exempt contracts	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	89

PGPA Rule Reference	Part of report	Description	Requirement	Page
	Small business			
17AG(10)(a)	Small business	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	90
17AG(10)(b)	Small business	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory	90
17AG(10)(c)	Small business	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	90
	Financial Statements			
17AD(e)	Annual financial statements	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory	41–64
	Executive Remuneration			
17AD(da)	Executive remuneration	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory	83–86

PGPA Rule Reference	Part of report	Description	Requirement	Page
17AD(f)	Other Mandatory Information			
17AH(1)(a)(i)	Advertising and market research	If the entity conducted advertising campaigns, a statement that "During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."	If applicable, Mandatory	n/a
17AH(1)(a)(ii)	Advertising and market research	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory	91
17AH(1)(b)	Grants	A statement that "Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."	If applicable, Mandatory	n/a
17AH(1)(c)	Disability reporting	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	91
17AH(1)(d)	Freedom of information	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	91
17AH(1)(e)	n/a	Correction of material errors in previous annual report	If applicable, mandatory	n/a
17AH(2)	Other legislative requirements	Information required by other legislation	Mandatory	104–106

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