PWSS Parliamentary Workplace Support Service

INDEPENDENT PARLIAMENTARY STANDARDS COMMISSION

Annual Report 2025–26

Parliamentary Workplace Support Service

Independent Parliamentary Standards Commission



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An online version of this report and further information about the PWSS are available on the PWSS website at pwss.gov.au.

The annual report can also be found at transparency.gov.au.

Feedback and enquiries

Enquiries about this report are welcome and should be directed to:

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Parliament House, Canberra, ACT

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Photography

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PWSS Parliamentary Workplace Support Service

Annual Report
2025–26

Part 1

Parliamentary Workplace Support Service Annual Report 2025–26

Part 2

Independent Parliamentary Standards Commission Annual Report 2025–26

Acknowledgement of Country

The Parliamentary Workplace Support Service and the Independent Parliamentary Standards Commission acknowledge Aboriginal and Torres Strait Islander peoples throughout Australia and their continuing connection to land, water, culture and community. We pay our respects to Elders both past and present.



Letter of Transmittal

OFFICIAL

PWSS
Parliamentary Workplace Support Service

Chief Executive Officer

Senator the Hon Don Farrell
Special Minister of State
Parliament House
CANBERRA ACT 2601

Dear Minister

I am pleased to present the Parliamentary Workplace Support Service's (PWSS) Annual Report for the financial year 2025-26.

This report has been prepared in accordance with section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), which requires that you table the report in parliament.

The report includes the PWSS's audited financial statements and the Auditor-General's report as required by the PGPA Act subsection 43(4).

As required by the Public Governance, Performance and Accountability Rule 2024 section 10, I certify that the entity has:

- conducted fraud and corruption risk assessments and a control plan has been prepared
- appropriate fraud prevention, detection, investigation and reporting mechanisms that meet its specific needs
- taken all reasonable measures to deal appropriately with fraud and corruption.

Kind regards

Leonie McGregor
Chief Executive Officer

13 October 2026

M2.105 Parliament House CANBERRA ACT 2600 | www.PWSS.gov.au | 24/7 Support: 1800 747 977 or SMS 0487 112 755

OFFICIAL

About this report

This is the Chief Executive Officer's report to the Special Minister of State on the performance of the Parliamentary Workplace Support Service (PWSS) and the Independent Parliamentary Standards Commission (IPSC) for the financial year 2025–26. The report was prepared to meet legislated reporting requirements.

Part 1: Parliamentary Workplace Support Service Annual Report 2025–26

Agency overview

Introduces the PWSS with a description of the agency.

Report on the performance of the PWSS

Presents the PWSS Annual Performance Statements for 2025–26.

Presents the PWSS Annual Financial Statements for 2025–26 (including the IPSC).

Management and accountability

Details PWSS (including IPSC) management and accountability processes, including corporate governance, external scrutiny and a review of our human resources and financial management for 2025–26.

Other mandatory information

Presents information on advertising and market research and disability reporting for the PWSS (including IPSC).

Part 2: Independent Parliamentary Standards Commission Annual Report 2025–26

Chair Commissioner's foreword

Agency overview

Introduces the IPSC with a description of the agency.

Report on the performance of the IPSC

Presents the IPSC Annual Performance Statements for 2025–26.

Part 3: Appendices and aids to access

Appendices

Provides information required by an Act or instrument other than the *Public Governance, Performance and Accountability Act 2013* or the *Public Governance, Performance and Accountability Rule 2014*.

Aids to access

Includes abbreviations and acronyms, list of requirements and an index.

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Chief Executive Officer's review



Leonie McGregor

The 2025–26 year has been another significant and productive period for the Parliamentary Workplace Support Service (PWSS). As parliamentarians and their staff settled into new office arrangements following the commencement of the 48th Parliament, demand for our services remained strong and awareness of and engagement with PWSS services continued to grow throughout the year.

A key milestone was the publication of the inaugural Commonwealth Parliamentary Workplace Report. This report brings together information on workplace culture, workforce characteristics, organisational performance, and work health and safety across Commonwealth parliamentary workplaces.

I would like to thank all participants who contributed to the Commonwealth Parliamentary Workplace Culture Survey, which informed the report. Their insights have deepened our understanding of how people experience federal parliamentary workplaces and have provided valuable evidence to inform future initiatives. As the survey becomes an annual exercise, I encourage everyone across Commonwealth parliamentary workplaces to take part in the 2026 survey and contribute to the ongoing improvement of the culture in Commonwealth parliamentary workplaces.

Throughout the year, PWSS continued to strengthen its governance, capability and operational maturity. We enhanced procurement practices, further developed internal budgeting processes, and established the Staff Consultative Committee.

Amongst our priorities this year has been the development of professional capability frameworks for both staff and parliamentarians. The PWSS learning and development team have worked to develop these frameworks in close consultation with parliamentarians, their staff and external experts whose feedback and guidance has been invaluable. The frameworks are expected to be finalised towards the end of 2026 and will guide our learning and development offerings into the future. They will also, for the first time, articulate in detail the knowledge, skills and attributes that will support professionalism and success in parliamentary roles.

I would like to thank all PWSS staff for their professionalism, dedication and commitment throughout the year. Their expertise and efforts have been instrumental in delivering high-quality support to parliamentarians and their staff. I would also like to thank our Advisory Board who assist the PWSS greatly with their advice and their commitment to our success.

While PWSS has achieved a lot over the past year, much work remains ahead. In 2026–27, the newly established PWSS Consultative Committee will commence its work. We will continue to deliver critical human resources support, strengthen workplace capability, and support enduring cultural change across Commonwealth parliamentary workplaces. I look forward to continuing this important work in the year ahead.

A note from the PWSS Advisory Board Chair



Ms Carmel McGregor PSM

Throughout 2025–26 the Advisory Board continued to support the Parliamentary Workplace Support Service (PWSS) to build and maintain safe and respectful Commonwealth parliamentary workplaces (CPWs). Joined by fellow board members Ms Tanya Hosch AM, Ms Liz Dowd and the Hon Andrew Greenwood, the board considered important matters such as the post-election transition and support provided to parliamentarians, the development of a professional development program for parliamentarians and *Members of Parliament (Staff) Act 1984* (MOP(S) Act) employees, agency performance, work health and safety initiatives and communication activities.

The most significant strategic initiative was undertaking the Parliamentary Workplace Culture and Performance Survey and publishing the first Commonwealth Parliamentary Workplace Report. I congratulate the PWSS on this important milestone. Leadership is required by all political parties and members to support and encourage all CPW participants to engage in future culture surveys to help build a foundation for continued understanding of how parliamentary workplaces are evolving.

I congratulate the agency on also implementing several key human resource projects that will benefit parliamentarians and their staff including probation and performance management policies and toolkits, and a webpage to advertise MOPS(S) Act employee vacancies.

None of the work undertaken in 2025–26 would have been possible without the dedication and professionalism of PWSS staff. I also extend my gratitude to my fellow board members for their commitment throughout the financial year, and to the CEO for her leadership

I am keen to ensure the Advisory Board can continue to support the PWSS in its purpose. I look forward to building on our successes.

PWSS Snapshot 2025–26

Support Services

5,758 Total calls answered
↑ 42%

Enquiries by Category

HR Advice: **3,988**

Learning & Development: **778**

Wellbeing Support: **517**

Workplace Health & Safety: **483**

25,000+ Website visits
↑ 4%

107 Visits to electorate office
↑ 32%

463 Wellbeing support cases managed
↑ 2%

Training Highlights

5,176 Participant completions

359 Training sessions delivered

927 WHS eLearning completions

Governance & People

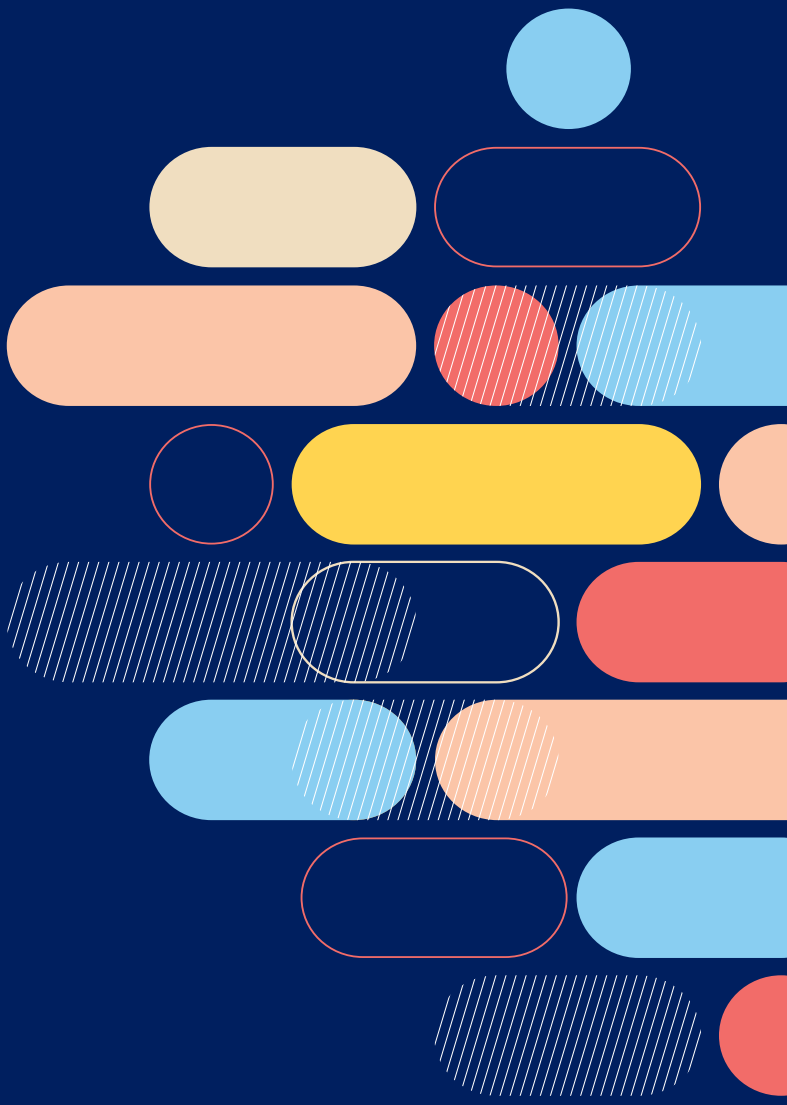
12 Board & Committee meetings

73 PWSS Staff

Part 1

Parliamentary Workplace Support Service Annual Report

2025–26



Agency overview

About us

We are an independent statutory agency established to support safe and respectful workplaces for parliamentarians, their employees and other Commonwealth parliamentary workplace (CPW) participants. We also support the Independent Parliamentary Standards Commission (IPSC) to discharge their duty to receive, consider and investigate complaints regarding relevant conduct outlined in the *Parliamentary Workplace Support Service Act 2023* (PWSS Act).

The parliamentary workplace is a busy environment where there are high levels of public scrutiny and work intensity. We operate in a complex, interconnected and evolving workplace that undergoes particularly significant change after each federal election.

We provide human resource (HR) support to parliamentarians and their staff, primarily in the form of HR advice that covers recruitment, job descriptions, onboarding, performance management, conflict resolution, work health and safety, and cessation of employment. We provide learning and development opportunities for parliamentarians and their staff via the PWSS Academy. We also provide counselling and support services to all who work or volunteer in a CPW.

We are one of several agencies providing support to parliamentarians and/or their staff. Helping our clients engage with the right people to address their specific need or requirement is an ongoing focus for us.

The PWSS is part of the Finance portfolio. The Special Minister of State, Senator the Hon Don Farrell, has responsibility for the PWSS.



Vision

Parliamentary workplaces are exemplary, recognised as safe and respectful, and attract professional and high-performing staff.

Purpose

To build and maintain a safe, respectful and inclusive parliamentary workplace through human resources advice, training and professional development, work health and safety advice, and trauma-informed complaint resolution and counselling.

Outcome

Support Commonwealth Parliamentary Workplace (CPW) participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.

Key activities

Deliver a human resources service for parliamentarians and their staff and provide a support service for all who work in CPWs.

Outputs

Provide education and training to parliamentarians and their staff.	Develop and review HR-related policies and guidance.	Provide HR advice to parliamentarians and their staff.	Provide workplace health and safety services to parliamentarians and their staff.
Facilitate the resolution of workplace complaints, including the provision of early intervention services.	Provide confidential counselling and support services to all CPW participants.	Collect and analyse information on CPWs.	Receive, consider and investigate complaints regarding relevant conduct outlined in legislation.

Strategic priorities

Build our understanding of the parliamentary workforce and the best ways to engage and support our clients.	Develop systems and processes that instil trust in our advice and services.	Work with other parliamentary services to build a positive, safe and respectful culture across all CPWs.

Core values

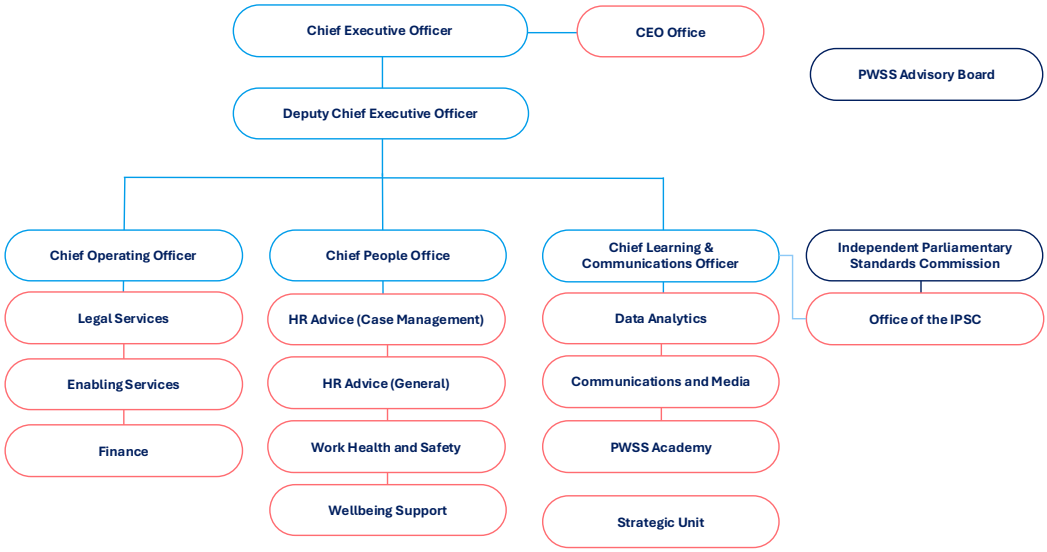
Integrity	Collaboration	Leadership
		

Our organisational structure

Our agency is led by the Chief Executive Officer (CEO) and supported by a Deputy CEO. The PWSS has three branches structured to facilitate the delivery of our core functions and provide corporate support to our people.

Our organisational structure on 30 June 2026 is shown in Figure 1.

Figure 1: PWSS organisational chart on 30 June 2026



* The CEO is required to assist the IPSC and Commissioners to perform their functions and exercise their powers. The CEO is the accountable authority for the purposes of the finance law. The PWSS Advisory Board is chaired by Ms Carmel McGregor.



L-R: Mr Scott Mischke Chief People Officer, Ms Joanna Brennan Chief Operating Officer, Ms Leonie McGregor Chief Executive Officer, Ms Kate Wandmaker Deputy Chief Executive Officer, Ms Angie McKenzie Chief Learning and Communications Officer

Accountable authority

The accountable authority of the PWSS was Ms Leonie McGregor, Chief Executive Officer, who occupied the role throughout the reporting period 1 July 2025 to 30 June 2026.

Service delivery in practice

The PWSS is charged with delivering several functions to parliamentarians and their staff including human resources, support, complaint resolution, policy development and education and training services. An outline of each of these service functions delivered in 2025–26 is included below. After the election, incoming parliamentarians were offered inductions to explain office structure, recruitment, employer obligations and employment arrangements.

HR advice

We continued to provide specialist HR advice and assistance to parliamentarians and *Members of Parliament (Staff) Act 1984* (MOP(S) Act) staff in 2025–26. The nuanced advice provided by the HR Advice team, combined with the guidance in the PWSS Recruitment and Selection Guide, ensured parliamentarians were equipped to recruit the right people to their office.

We launched the MOP(S) Act Career Opportunities page on the PWSS website. The page publishes vacancies from across the environment, making it easier for candidates to navigate employment opportunities and conditions of MOP(S) Act employment.

We supported clients impacted by automatic terminations due to the changed arrangements of their employing parliamentarian and provided advice on deferral periods. We provided guidance on office restructures in the circumstances where a parliamentarian required adjustments to ensure their office was appropriately resourced and structured for the next term of Parliament.

We finalised and published a Probation Policy and introduced a new process to ensure parliamentarians and authorised officers are aware of the probation process and who it applies to within their staffing structure. To support building a positive performance culture, we have developed a draft Performance Toolkit which includes a range of resources for supporting high performance and addressing diminished performance.

Example of our work



Following a change in portfolio responsibilities, a Minister identified a need for different skills and capabilities within the office to support their new portfolio. The Minister contacted the PWSS HR Advice team requesting information on undertaking an office restructure to ensure the office was appropriately resourced to support the new portfolio.

HR Advice provided guidance on office restructuring options, including the development of position descriptions for changed roles and the consultation requirements associated with the proposed changes. The Minister consulted with their employees on the proposed office structure and provided an opportunity for feedback. One employee, Amina, whose role primarily supported the previous portfolio was offered a redeployment opportunity to transition to a research-based role within the office. Amina sought advice from a different member of the HR Advice team to better understand the process, discuss the potential implications of the proposed changes and seek support in considering the redeployment option.

Following consultation, Amina accepted the redeployment opportunity, noting that while many of her existing skills were transferable, additional professional development would support her transition to the new role. HR Advice provided guidance to the Minister to enact the changes and facilitated engagement with the PWSS Academy to identify learning and development opportunities to support Amina's transition.

Example of our work



Marley, a non-ongoing MOP(S) Act employee, was offered a non-ongoing role in another parliamentarian's office. Before making a decision, Marley contacted HR Advice to better understand how a move between offices would affect his employment and what options may be available to him.

HR Advice provided guidance on the employment arrangements that would apply if Marley accepted the role, including the process for ceasing employment in one office and commencing employment with another employer under the MOP(S) Act. Advice was provided on relevant employment conditions, including the operation of the *Fair Work Act 2009* (Fair Work Act) fixed-term contract limitations and how these provisions apply in his circumstances.

Through discussions with HR Advice, Marley was able to explore his employment options, understand the implications of a transition between offices and make an informed decision about his future employment arrangements.

Work health and safety (WHS)

The PWSS, together with the Department of Finance (DoF) and parliamentarians, are committed to providing and maintaining healthy and safe environments for all MOP(S) Act employees, workers and visitors in CPWs. This includes working with all relevant stakeholders to eliminate or minimise preventable work-related injuries and illnesses, and to support the health and wellbeing of MOP(S) Act employees.

Initiatives

During the reporting period we undertook the following activities to meet our obligations under the *Work Health and Safety Act 2011* (WHS Act) in relation to MOP(S) Act employees:

- Consulted with other agencies where there were shared obligations under the WHS Act.
- Participated in multi-agency safety and security briefings for parliamentarians and MOP(S) Act employees coordinated by the Protective Security Coordination Centre in the Department of Home Affairs.
- Held quarterly, Work Health and Safety Committee meetings following the establishment of the 48th Parliament.
- Undertook risk assessments of electorate offices and of individual matters to identify and assess physical and psychosocial work health and safety risks.
- Provided ergonomic workstation assessments and equipment where needed.
- Managed the annual influenza vaccination program for MOP(S) Act employees.
- Delivered early intervention support for ill or injured workers as well as support for employees who submitted workers' compensation claims.
- Coordinated nominations and training for the four WHS roles within each parliamentarian workplace (WHS Site Officer, First Aid Officer, Emergency Officer and Deputy Emergency Officer).
- Provided access to WHS training and information, including on induction.
- Provided access to an Employee Assistance Program including confidential counselling and other services and Before Blue, which offers low-intensity cognitive behavioural therapy.

Service improvement

During the year, the WHS team brought in-house activities previously undertaken by an external service provider. This reduced double-handling, enabled the team to build stronger relationships with electorate offices and improved service delivery timeframes. The approach aligns with the partnership and trusted advisor approach espoused by the PWSS, and provides the WHS team with a better understanding of the WHS issues and concerns being faced by electorate offices.

Example of our work



The WHS team visited an electorate office after concerns were raised about physical and psychosocial hazards in the workplace which had the potential to negatively impact the health and wellbeing of employees. At the office, the team completed a workplace inspection to identify physical hazards, which were documented in a detailed checklist. They then consulted with the WHS Site Officer and other staff members to clarify existing physical and psychosocial hazards in the workplace, identify existing control measures and determine if there were additional control measures which could be implemented to further reduce risks to staff health and safety.

Following the site visit, the team undertook a desktop review of relevant organisational data, including incident and hazard reports, workers' compensation trends and other HR data, to provide a more complete understanding of the hazards and how they may be impacting staff.

The team then completed a comprehensive report, detailing the physical and psychosocial hazards that had been identified and recommending additional control measures. A meeting was held with key stakeholders in the office to discuss the report and recommendations, and to offer continued support with their implementation.

Wellbeing support

Throughout the 2025–26 reporting period our team of counsellors, psychologists and social workers continued to deliver 24/7 confidential, trauma-aware support services for current and former CPW participants across a variety of channels, including in person and via phone and email.

We provided counselling to improve wellbeing, facilitated conversations to resolve workplace issues and, when required, referred people to specialist external services and programs. During the reporting year the Wellbeing Support team provided support in 463 matters with total unique cases increasing by 11% (417 in 2024–25 to 463 in 2025–26). Mental health remained the primary driver of demand with clients often reporting psychological burnout, stress and exhaustion.

Table 1. Number of cases managed, by case category 1 July 2025 to 30 June 2026

Category	#[1]	%
Assault	<10	
Bullying	45	8%
Drug & alcohol use	<10	
Family & domestic violence	<10	
Harassment	17	3%
Mental health	233	42%
Rape or sexual assault	<10	
Sexual harassment	13	2%
Stalking or intimidation	<10	
Workplace conflict	160	29%
Other[2]	69	13%
Total case categories[3]	**555**	**100%**
Total unique cases	**463**	**–**

Note: The PWSS is a trauma-aware service and categories are recorded as reported by clients. Wellbeing support services are available to current and former CPW participants. Matters raised may relate to events outside the current reporting period.

1 Numbers less than ten are recorded as '<10' to protect privacy and prevent identification of individuals.
2 'Other' includes general enquiries or support where no category is reported by the client.
3 Cases may be recorded in more than one category.

Complaint resolution function

During the reporting period, the PWSS received a total of 46 requests for local resolution assistance. Consistent with its independent, trauma-informed approach, the PWSS supported parties to address workplace issues at the earliest opportunity through a range of local resolution strategies aimed at de-escalation and resolution. These strategies included education and training, facilitated conversations and engagement with employing parliamentarians and other relevant parties to identify options for resolving workplace conflict and, where practicable, reach agreed outcomes. Fewer than 10 matters were referred by the PWSS to the IPSC for consideration during the reporting period.

Example of our work



Late one evening, June contacted the 24/7 1800 support line seeking support in relation to interactions with a senior colleague that had become increasingly strained. June shared that the ongoing misunderstandings and communication difficulties were creating tension in the workplace and affecting her wellbeing. Although June wanted to resolve the situation, she was concerned that further discussions could escalate the conflict.

An on-call counsellor provided immediate, confidential support and helped June explore the concerns, the impact on her wellbeing and the steps she had already taken to address the issues. Through the discussion, June identified that her preferred outcome was to restore a professional and respectful working relationship.

The counsellor outlined the support options available through PWSS, including local resolution. June chose to participate in a facilitated conversation and consented to Wellbeing Support contacting the other party. Separate meetings were held with both participants using a conflict coaching approach, focusing on understanding perspectives, improving communication and identifying common ground.

A facilitated conversation was subsequently held in a structured and supportive environment. Both parties were able to discuss their concerns, clarify expectations and identify practical ways of working together more effectively. The process resulted in agreed ways of working and a review period to support progress.

Using a facilitated conversation helped restore the parties' productive communication, strengthened their working relationship and supported a safe and respectful workplace.

Wellbeing Outreach

Wellbeing Outreach provides timely psychological and workplace support following events that may adversely affect the wellbeing, safety or functioning of individuals or teams within CPWs. Events include death or serious injury of a colleague, exposure to traumatic events, increased constituent contact or media attention and other circumstances that generate heightened distress.

During the 2025–26 reporting period the volume of outreach increased, including following major incidents in the community that attracted significant public attention. Outreach included proactive calls to a large number of impacted offices, individual counselling, group debriefs and promotions of related resources, factsheets and services.

Example of our work



Following a terrorist attack at Bondi Beach, Sarah, an Office Manager in an electorate office, and her team were managing a significant increase in calls from constituents. Many callers were distressed by the highly publicised event and were turning to the office for guidance. As part of PWSS's proactive outreach response, a trained counsellor called the office to check on wellbeing and discuss any support needs within the office.

Sarah explained that supporting constituents, coordinating staff and managing the increased calls were beginning to affect her wellbeing. The counsellor acknowledged the important role the office was playing in supporting the community, normalised Sarah's stress responses and provided practical wellbeing strategies, including taking regular breaks, checking in with colleagues and limiting her and her team's exposure to distressing media coverage where possible. The counsellor also discussed the range of supports available through PWSS, including 24/7 confidential counselling, welfare checks, team debriefs, specialist referrals and resources like the Incident Response Services Factsheet.

Through proactive outreach and early intervention, PWSS supported Sarah and her team to manage the psychosocial impacts of responding to a major community incident, helping to maintain staff wellbeing and the office's capacity to continue assisting constituents during a challenging time.

Education and training delivery

The PWSS Academy has delivered client-centred professional development opportunities to parliamentarians and MOP(S) Act employees to improve knowledge, skills and capabilities. Experienced internal PWSS facilitators and external subject matter experts also delivered sessions with a strong focus on operational and psychosocial topics. This included skills in interpersonal relationships, working effectively, security awareness, behaviour codes and wellbeing.

The PWSS Academy consulted with parliamentarians and MOP(S) Act employees to draft distinct professional development frameworks for each cohort. The frameworks describe the skills and capabilities required for success in each role, and are designed to support individuals to assess their capability needs and identify development opportunities and career pathways. Once completed the frameworks will focus on continuous learning, targeted formal and informal learning and development activities, blended learning and flexible modes of delivery.

In the 2025–26 financial year the PWSS Academy supported 5,176 learning and development completions. The most in-demand training sessions included Safe and Respectful Workplaces, De-escalating Challenging Conversations, Managing Vicarious Trauma, and Wellbeing and Performance Under Pressure.

Table 2. PWSS Academy total training delivery – 1 July 2025 to 30 June 2026

	Training programs	Sessions delivered	Participant completions
PWSS facilitated	27	314	2,412
Externally facilitated	6	45	1,247
eLearning	26	n/a	1,517
Total	**59**	**359**	**5,176**

Table 3. PWSS Academy most in-demand facilitated offerings – 1 July 2025 to 30 June 2026

	Training offerings	Sessions	Completions
PWSS facilitated	Safe and Respectful Workplaces	51	400
	De-escalating Challenging Conversations	36	372
	Managing Vicarious Trauma	34	321
	Wellbeing and Performance Under Pressure	31	248
Total		**152**	**1,341**

Table 4. PWSS Academy most in-demand e-learning offerings – 1 July 2025 to 30 June 2026

	Training offerings	Modules	Completions
eLearning	WHS eLearning	17	927
	AI in Parliament	1	215
	Behaviour Codes	1	48
	Introduction to Effective Constituent Management	1	19
Total		**20**	**1,209**

Report on the performance of the PWSS

Annual performance statements

Statement of preparation

As the accountable authority of the Parliamentary Workplace Support Service (PWSS) and the Independent Parliamentary Standards Commission (IPSC), I present the 2025–26 Annual Performance Statements of the PWSS, prepared in accordance with 39(1)(a) and (b) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and section 16F of the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule).

In my opinion, these Annual Performance Statements accurately present the performance of the entity for the reporting period and comply with subsection 39(2) of the PGPA Act.



Leonie McGregor
Chief Executive Officer

6 October 2026

Summary of performance results

In 2025–26, the PWSS continued to deliver on our purpose of building and maintaining safe, respectful and inclusive parliamentary workplaces. The annual performance statements outline progress towards achieving that purpose, through the delivery of services to CPW participants and functions as per the PWSS Act.

The PWSS's services continue to mature, including refining and improving our support services and training offerings. Over time, our services will contribute to positive change across CPWs.

The current performance measures provide a basis for assessing performance against the agency's key activities. The PWSS will regularly review its performance measures and methodologies to ensure they remain relevant, meaningful and aligned with its purpose, including the introduction of new performance measures in the PWSS Corporate Plan 2026–30.

These new measures focus on awareness of the PWSS and our services and delivery of training programs. Baseline data for these measures will be established during 2026–27 further enhancing the PWSS's ability to measure and demonstrate its impact over time.

We have assessed our performance in 2025–26 against the measures and targets published in the Corporate Plan 2025–29. The results reported below include an assessment of performance, supported by methodologies, data sources and analysis, in accordance with the Commonwealth performance framework.

As outlined in our 2025–29 Corporate Plan, for this reporting period we assessed our performance based on three possible ratings:

- **Achieved:** we achieved the target we set.
- **Partially achieved:** we achieved some of the goals we set but not the full amount set by the target.
- **Not achieved:** we did not achieve our target.

Table 5. Summary of performance results 2025–26

Outcome 1: Support Commonwealth parliamentary workplace participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.		
Key Activity	Deliver a human resources service for parliamentarians and their staff and provide a support service for all who work in CPWs.	
Measure 1: Customer satisfaction.	**Baseline to be established.**	**Baseline set**
Measure 2: Publish the Commonwealth Parliamentary Workplace Culture and Performance report (now called the Commonwealth Parliamentary Workplace Report).	**First report by end of quarter 3.**	**Partially achieved** Published in quarter 4

Revised performance targets

During 2025–26 we revised performance information which was published in the PWSS Corporate Plan 2025–29. The revisions relate to the inclusion of an additional performance measure. The reason for this change is outlined below in Table 6.

Table 6. Explanation of revised performance targets 2025–26

Performance measure	Original performance target	Revised performance target	Reason for change
Publish the Commonwealth Parliamentary Workplace Culture and Performance Report (now called the Commonwealth Parliamentary Workplace Report).	N/A.	First report by the end of quarter 3.	The publication of the first report is an important milestone for the PWSS and will form the foundation for future analysis and understanding of Commonwealth parliamentary workplaces.

Performance results

Measure 1: customer satisfaction

Overall performance	Baseline set
Target	Baseline to be established
Methodology	• Average of the data received from focus groups, the Parliamentary Workplace Culture and Performance Survey and learning and development post-course evaluation surveys. • Satisfaction drivers – perceived quality (respect, competence, clarity and fairness), personalised service, communication and timeliness.
Data sources	Parliamentary Workplace Culture and Performance Survey 2025.
Portfolio Budget Statements (PBS) and Corporate Plan references	Department of Finance PBS 2025–26 (p 205) and PWSS Corporate Plan 2025–29 (p 16).
Measure type	Quantitative Effectivenes
Result explained	Baseline data was gathered in 2025–26.

Analysis

We rate our performance against this measure as Baseline set. A baseline satisfaction rating of 75/100 has been calculated using data gathered through the Parliamentary Workplace Culture and Performance Survey.

The PWSS delivers a human resources service (including learning and development) for parliamentarians and their staff and provides support services to all who work in a CPW. In this context, customer satisfaction is measured across the following pillars:

Pillar	Definition	What it might look like
Respect	The extent to which individuals feel they are treated with dignity, courtesy and consideration during their interactions with PWSS, regardless of their situation or perspective.	• Active listening without interruption • Polite, empathetic communication • Acknowledging the person's experience and concerns
Competence	The perceived knowledge, skills and professionalism of PWSS staff in understanding issues and providing appropriate, accurate support.	• Staff demonstrate subject-matter knowledge • Advice is accurate and relevant • Queries are handled effectively the first time
Clarity	The degree to which information, advice and processes are communicated in a way that is easy to understand, transparent and actionable.	• Plain language explanations • Clear next steps and expectations • Minimal ambiguity in processes
Trust	Confidence in PWSS as an organisation to act with integrity, independence and fairness, regardless of individual interactions.	• Positive interactions increase confidence • Consistency between what is promised and delivered • Feeling supported and taken seriously
Fairness	The perception that PWSS delivers its services equitably and without bias, ensuring consistent treatment regardless of role, status or background.	• Equal access to services • Consistent application of policies • Decisions made transparently and without favouritism

To calculate the baseline for this measure, key dimensions of customer service were determined using the quality, competence, clarity, timeliness, respect, fairness, personalised service and communication elements in the SERVQUAL model (Parasuraman, Zeithaml and Berry, 1988). We also used fairness, timeliness and personalised service drivers used by the OECD (Organisation for Economic Cooperation and Development) Trust in Public Institutions survey.



Each of these elements was assessed using targeted questions in our training evaluation surveys and the Parliamentary Workplace Culture and Performance Survey.

While post-course evaluation surveys provided valuable feedback on training experiences, surveys were not consistently offered across all courses delivered during the reporting period and the post-course survey results were not considered sufficiently representative to support the establishment of an organisational customer satisfaction baseline.

As the timeliness, personalised service, and communication elements were not included in the Commonwealth Parliamentary Culture and Performance Survey[1], they were not included in the calculation of the overall measure.

Focus groups were originally considered as a potential source of information to support the establishment of the baseline, however, they were not used in calculating the 2025–26 baseline as the Parliamentary Workplace Culture and Performance Survey provided a sufficiently large and reliable quantitative evidence base to establish a baseline.

1 The customer satisfaction baseline has been derived solely from the Commonwealth Parliamentary Culture and Performance Survey 2025. This survey received 1,033 responses and provides the most comprehensive and representative assessment of customer experiences across PWSS services.

Measure 2: publish the Commonwealth Parliamentary Workplace Culture and Performance Report

Overall performance	Partially achieved
Target	Publish the first report by the end of quarter 3.
Methodology	The date the report is provided to the Presiding Officers, containing information as required by section 22 of the PWSS Act.
Data sources	• Commonwealth Parliamentary Workplace Report 2025 • Parliament of Australia tabled documents register
Portfolio Budget Statements (PBS) and Corporate Plan references	Department of Finance PBS 2025–26 (p 203) and PWSS Corporate Plan 2025–29 (p 18).
Measure type	Quantitative Output
Result explained	The report was tabled by the Presiding Officers on 13 May 2026, i.e. quarter 4 of the reporting period.

Analysis

We rate our performance against this measure as Partially achieved. That is because our target was to publish the first Commonwealth Parliamentary Workplace Report by the end of quarter 3 but it was not published until the middle of quarter 4. The delay reflected additional time required to maximise participation in the Parliamentary Workplace Culture and Performance Survey and to collect, analyse and quality assure data for the first report produced under the *Parliamentary Workplace Support Service Act 2023*.

The report fulfils the legislated requirement in section 22 of the PWSS Act to report annually. It also provides Parliament with an evidence-based picture of culture, workforce characteristics, work health and safety, and performance across Commonwealth parliamentary workplaces. It establishes a baseline for measuring trends over time and supports the PWSS in delivering its purpose by identifying areas of strength, emerging risks and opportunities to improve workplace culture.

Drawing on survey results, workforce data and work health and safety reporting, the report provides insights into key drivers of workplace culture and informs the development of PWSS services, education programs and stakeholder engagement activities. Lessons learned from the inaugural reporting process, including opportunities to strengthen data collection and reporting processes, will support more efficient and accessible reporting in future years.

Australian National Audit Office

INDEPENDENT AUDITOR'S REPORT

To the Special Minister of State

Opinion

In my opinion, the financial statements of the Parliamentary Workplace Support Service (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;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to and forming part of 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 Chief Executive Officer 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 Chief Executive Officer is also responsible for such internal control as the Chief Executive Officer 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 Chief Executive Officer 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

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of an administrative restructure or for any other reason. The Chief Executive Officer 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.

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



Fiona Sheppard
Executive Director

Delegate of the Auditor-General

Canberra
11 August 2026

Report on financial performance

Parliamentary Workplace Support Service

Financial Statements for the period ended 30 June 2026

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 the Parliamentary Workplace Support Service (PWSS) will be able to pay its debts as and when they fall due.

Signed

Leonie McGregor
Chief Executive Officer
11 August 2026

Signed

Donna McKay
Chief Financial Officer
11 August 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	**10,020**	8,612	8,837
Suppliers	1.1B	**3,986**	2,821	8,532
Depreciation and amortisation	3.2A	**547**	139	–
Finance costs		**68**	24	–
Revaluation decrement		**–**	425	–
Total expenses		**14,621**	12,021	17,369
Own-source income				
Resources received free of charge	1.2A	**70**	1,633	–
Total own-source revenue		**70**	1,633	–
Total own-source income		**70**	1,633	–
Net cost of services		**(14,551)**	(10,388)	(17,369)
Revenue from Government	1.2B	**17,057**	18,399	17,369
Surplus attributable to the Australian Government		**2,506**	8,011	–
Total comprehensive income		**2,506**	8,011	–

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
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	**75**	61	2
Trade and other receivables	3.1B	**21,300**	18,155	10,534
Total financial assets		**21,375**	18,216	10,536
Non-financial assets				
Buildings[1]	3.2A	**1,764**	1,930	–
Leasehold improvements	3.2A	**2,234**	2,287	–
Plant and equipment	3.2A	**237**	202	205
Prepayments		**–**	14	2,936
Total non-financial assets		**4,235**	4,433	3,141
Total assets		**25,610**	22,649	13,677
LIABILITIES				
Payables				
Suppliers[2]		**368**	65	1,976
Other payables	3.3A	**431**	353	489
Total payables		**799**	418	2,465
Interest bearing liabilities				
Leases	3.3B	**1,838**	1,947	–
Total interest bearing liabilities		**1,838**	1,947	–
Provisions				
Employee provisions	6.1A	**2,997**	2,533	1,338
Total provisions		**2,997**	2,533	1,338
Total liabilities		**5,634**	4,898	3,803
Net assets		**19,976**	17,751	9,874
EQUITY				
Contributed equity		**3,225**	3,506	3,640
Retained surplus		**16,751**	14,245	6,234
Total equity		**19,976**	17,751	9,874

1. Right-of-use assets are included in the Buildings line item.
2. Supplier payables are usually settled within 20 calendar days.

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

Statement of Changes in Equity

for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
CONTRIBUTED EQUITY				
Opening balance		**3,506**	3,435	3,537
Transactions with owners				
Distributions to owners				
Returns of capital[1]		**(384)**	–	–
Contributions by owners				
Departmental capital budget		**103**	102	103
Restructuring	8.2	**–**	(31)	–
Total transactions with owners		**(281)**	71	103
Closing balance as at 30 June		**3,225**	3,506	3,640
RETAINED EARNINGS				
Opening balance		**14,245**	6,234	6,234
Comprehensive income				
Surplus for the period		**2,506**	8,011	–
Total comprehensive income		**2,506**	8,011	–
Closing balance as at 30 June		**16,751**	14,245	6,234
Total Equity		**19,976**	17,751	9,874

1. Unspent appropriations for 2023-24 lapse on 1 July 2026.

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 (DCB) are recognised directly in contributed equity in that year.

Restructuring of Administrative Arrangements

Net assets received from or relinquished to another Government entity under a restructuring of administrative arrangements are adjusted at their net book value directly against contributed equity. Refer to note 8.2.

Cash Flow Statement

for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		**14,315**	11,756	17,369
Net GST received		**171**	180	–
Other		**628**	461	–
Total cash received		**15,114**	12,397	17,369
Cash used				
Employees		**10,110**	6,756	8,837
Suppliers		**3,766**	4,816	8,532
Interest payments on lease liabilities		**68**	24	–
Section 74 receipts transferred to OPA		**799**	641	–
Total cash used		**14,743**	12,237	17,369
Net cash from operating activities		**371**	160	–
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment		**118**	15	103
Total cash used		**118**	15	103
Net cash (used by) investing activities		**(118)**	(15)	(103)
FINANCING ACTIVITIES				
Cash received				
Departmental Capital Budget		**115**	–	103
Total cash received		**115**	–	103
Cash used				
Principal payments of lease liabilities		**354**	86	–
Total cash used		**354**	86	–
Net cash (used by) financing activities		**(239)**	(86)	103
Net increase in cash held		**14**	59	–
Cash and cash equivalents at the beginning of the reporting period		**61**	2	2
Cash and cash equivalents at the end of the reporting period	3.1A	**75**	61	2

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

Budget Variance Commentary

The following provides an explanation of major variances between the Original Budget as presented in the 2025-26 Portfolio Budget Statements and actual expenditure, net asset position and cash flows for 2026.

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 an analysis of performance of the agency.

Major Variances and Explanations	Affected Line Items
The original budget expectations for splitting employee and supplier expenses were based on recruitment / resourcing expectations at a point in time. PWSS achieved workforce stability sooner than expected, in line with Government savings measures to reduce contractor and supplier costs, resulting in lower cash received compared to the budget. Additionally, significant procurements relating to IT projects were not progressed as anticipated in 2026 and will be progressed in 2026-27. The progression of these procurements are expected to result in the use of prior year unspent appropriations.	Statement of Comprehensive Income Employee benefits expenses Supplier expenses Revenue from Government Statement of Financial Position Trade and other receivables Supplier payables Employee provisions Retained surplus Cash Flow Statement Appropriations Employees Suppliers
Lease arrangements with the Department of Parliamentary Services (DPS) were still being settled when the original budget was set; therefore, no estimate was included. In 2026 PWSS has two leases with DPS for office accommodation.	Statement of Financial Position Leases Cash Flow Statement Interest payments on lease liabilities Principal payments of lease liabilities
The original budget had the prepayment to Department of Parliamentary Services for the fitout of offices at Australian Parliament House included, as at the time it was unknown when this would be unwound. The prepayment was realised late in the 2024-25 financial year and is not included in the 2025-26 results.	Statement of Financial Position Prepayments

Administered Schedule 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	2.1A	**2,237**	1,956	2,189
Suppliers	2.1B	**7,925**	4,526	6,981
Total expenses		**10,162**	6,482	9,170
Net cost of services		**(10,162)**	(6,482)	(9,170)
Deficit		**(10,162)**	(6,482)	(9,170)
Total comprehensive loss		**(10,162)**	(6,482)	(9,170)

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

Administered Schedule of Assets and Liabilities

as at 30 June 2026

	Notes	2026 $'000	2025 $'000	Original Budget $'000
ASSETS				
Financial assets				
GST receivable		**10**	30	14
Total financial assets		**10**	30	14
Total assets administered on behalf of Government		**10**	30	14
LIABILITIES				
Payables				
Suppliers[1]		**124**	509	1,218
Other payables	4.1	**74**	56	–
Total payables		**198**	565	1,218
Provisions				
Employee provisions	6.1B	**347**	279	–
Total provisions		**347**	279	–
Total liabilities administered on behalf of Government		**545**	844	1,218
Net liabilities[2]		**(535)**	(814)	(1,204)

1. Suppliers payables are usually settled within 20 calendar days.
2. Assets and liabilities are measured at amortised cost.

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

Administered Reconciliation Schedule

for the period ended 30 June 2026

	Notes	2026 $'000	2025 $'000
Opening assets less liabilities as at 1 July		**(814)**	(1,204)
Net cost of services			
Expenses		**(10,162)**	(6,482)
Transfers from the Australian Government			
Appropriation transfers from Official Public Account (OPA)			
Annual appropriations		**11,158**	7,575
Appropriation transfers to OPA			
Transfers to OPA		**(717)**	(231)
Restructuring	8.2	**–**	(472)
Closing assets less liabilities as at 30 June		**(535)**	(814)

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

Accounting Policy

Administered cash transfers to and from the OPA

Revenue collected by the PWSS for use by the Government rather than the PWSS is administered revenue. Collections are transferred to the OPA maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under parliamentary appropriation on behalf of Government. These transfers to and from the OPA are adjustments to the administered cash held by the PWSS on behalf of the Government and reported as such in the schedule of administered cash flows and in the administered reconciliation schedule.

Administered Cash Flow Statement

for the period ended 30 June 2026

	2026 $'000	2025 $'000	Original Budget $'000
OPERATING ACTIVITIES			
Cash received			
Net GST received	**660**	222	–
Other	**57**	–	–
Total cash received	**717**	222	–
Cash used			
Suppliers	**8,954**	5,962	6,981
Employees	**2,204**	1,604	2,189
Total cash used	**11,158**	7,566	9,170
Net cash (used by) operating activities	**(10,441)**	(7,344)	(9,170)
Cash from Official Public Account			
Appropriations	**10,761**	7,323	9,170
Net GST funding	**397**	252	–
Total cash from official public account	**11,158**	7,575	9,170
Cash to Official Public Account			
Appropriations	**717**	231	–
Total cash to official public account	**717**	231	–
Net increase/(decrease) in cash held	**–**	–	–
Cash and cash equivalents at the end of the reporting period	**–**	–	–

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

Administered - Budget Variance Commentary

The following provides an explanation of major variances between the Original Budget as presented in the 2025-26 Portfolio Budget Statements and actual expenditure, net asset position and cash flows for 2026.

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 an analysis of performance of the agency.

Major Variances and Explanations	Affected Line Items
The cost of the Comcare workers compensation insurance premium for staff employed under the *Members of Parliamentary (Staff) Act* (MoP(S) Act) increased substantially in the 2025-26 financial year based on staff numbers, past claims and general insurance premium increases. Additional funding was provided by Government for this increase during the 2025-26 Mid-Year Economic Fiscal Outlook.	Suppliers Annual appropriations
The above variance was partly offset by reduced demand for services and entitlements under the MoP(S) Enterprise Agreement.	Suppliers Supplier payables Annual appropriations

Notes to and forming part of the financial statements

Overview

Objectives of the Parliamentary Workplace Support Service

The Parliamentary Workplace Support Service (PWSS) is an Australian Government controlled entity. The PWSS is a not-for-profit, non-corporate Commonwealth entity subject to the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

The PWSS is a team of trusted advisors helping to build and maintain a safe, respectful, and inclusive parliamentary workplace through human resources advice, training and professional development, work, health and safety advice and trauma-informed complaint resolution and counselling.

PWSS' activities are classified as either departmental or administered. Costs directly related to supporting employees under the *Members of Parliament (Staff) Act 1984* (MoP(S) Act), and their employee entitlements as outlined in the Commonwealth Members of Parliament (Staff) Enterprise Agreement 2024-27 are classified as administered. PWSS employees who directly support MoP(S) Act staff are paid from PWSS administered funds, all other PWSS costs are covered by departmental funding.

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:

a) the *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.

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

New Accounting Standards

No changes to accounting standards that were issued prior to the sign-off date had a material effect on the PWSS financial statements.

Taxation

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

Reporting of Administered Activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes.

Except where otherwise stated, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

Events After the Reporting Period

There are no known events occurring after the reporting period that could impact on the PWSS's 2026 financial statements.

Notes to and forming part of the financial statements

1. Departmental Financial Performance

This section analyses the financial performance of the PWSS for the year ended 2026.

1.1 Expenses

	2026 $'000	2025 $'000
1.1A: Employee benefits		
Wages and salaries	**7,366**	4,959
Superannuation		
Defined contribution plans	**1,058**	638
Defined benefit plans	**291**	231
Leave and other entitlements	**1,279**	1,276
Secondees from other Government entities	**26**	1,508
Total employee benefits	**10,020**	8,612

Accounting Policy

Accounting policies for employee related expenses are presented in Note 6.1A Employee provisions.

1.1B: Suppliers		
Goods and services supplied or rendered		
Shared services expenses	**1,587**	728
Contractors and professional services	**852**	446
Employee related expenses[1]	**332**	529
Legal	**254**	507
Information communication technology	**243**	70
Audit fees[2]	**197**	153
Travel	**196**	101
Property operating expenses	**22**	123
Media and promotional material	**46**	41
Other	**80**	38
Total goods and services supplied or rendered	**3,809**	2,736
Goods supplied	**49**	33
Services rendered	**3,760**	2,703
Total goods and services supplied or rendered	**3,809**	2,736
Other suppliers		
Workers compensation expenses	**57**	31
Short-term leases	**120**	54
Total other suppliers	**177**	85
Total suppliers	**3,986**	2,821

1. Employee related expenses include recruitment fees, training expenses and WHS costs.
2. Includes ANAO external audit fees of $0.070 million (2024-25: $0.070 million).

Notes to and forming part of the financial statements

Accounting Policy

Short-term leases and leases of low-value assets

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

Finance costs

All borrowing costs are expensed as incurred.

1.2 Income

	2026 $'000	2025 $'000
1.2A: Resources received free of charge		
ANAO external audit fee	**70**	70
Secondees received free of charge	**–**	1,443
Rent received free of charge	**–**	120
Total other revenue	**70**	1,633

Accounting Policy

Resources received free of charge

Resources received free of charge are recognised as revenue 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.

1.2B: Revenue from Government		
Appropriations	**17,057**	18,399
Total revenue from Government	**17,057**	18,399

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 the PWSS 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.

Notes to and forming part of the financial statements

2. Income and Expenses Administered on Behalf of Government

This section analyses the activities that the PWSS does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

2.1 Administered Expenses

	2026 $'000	2025 $'000
2.1A: Employee benefits		
Wages and salaries	**1,634**	1,014
Superannuation		
Defined contribution plans	**251**	152
Defined benefit plans	**56**	38
Leave and other entitlements	**292**	270
Secondees from other Government entities	**4**	482
Total employee benefits[1]	**2,237**	1,956

1. Administered employees provide direct assistance to Parliamentarians or staff engaged under the MoP(S) Act which are funded from administered appropriations.

2.1B: Suppliers		
Goods and services supplied or rendered		
Training and development[1]	**1,729**	2,243
Work health and safety	**681**	730
Contracted services	**140**	118
Travel	**143**	52
Information communications and technology	**3**	92
Other	**16**	5
Total services supplied	**2,712**	3,240
Other suppliers		
Workers compensation expenses[2]	**5,213**	1,286
Total other suppliers	**5,213**	1,286
Total suppliers	**7,925**	4,526

1. Training and development costs relate to studies assistance reimbursements and the provision of training for MoP(S) Act employees and parliamentarians.
2. Workers compensation expense relates to the Comcare premium for staff engaged under the MoP(S) Act.

Notes to and forming part of the financial statements

3. Departmental Financial Position

This section analyses the PWSS's assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in Section 6 People and Relationships.

3.1 Financial Assets

	2026 $'000	2025 $'000
3.1A: Cash and cash equivalents		
Cash on hand or on deposit	**75**	61
Total cash and cash equivalents	**75**	61
3.1B: Trade and other receivables		
Goods and services receivables		
Goods and services	**103**	96
Total goods and services receivables	**103**	96
Appropriation receivables		
Operating funding for existing programs	**20,960**	17,419
Departmental capital budget	**205**	601
Total appropriation receivables	**21,165**	18,020
Other receivables		
GST receivable from the Australian Taxation Office	**32**	39
Total other receivables	**32**	39
Total trade and other receivables (gross)	**21,300**	18,155

Credit terms for trade receivables were within 30 days (2025: 30 days).

Accounting Policy

Financial Assets

Cash is recognised at its nominal amount. Cash and cash equivalents includes:

a) Cash on hand;
b) Demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant changes in value.

Trade and other receivables are held for the purpose of collecting the contractual cash flows where:

- the cash flows are solely payments of principal and interest, and
- are not provided at below-market interest rates.

3.2 Non-Financial Assets

3.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles

	Buildings $'000	Leasehold improvements $'000	Plant and equipment $'000	Total $'000
As at 1 July 2025				
Gross book value	2,032	2,287	203	4,522
Accumulated depreciation, amortisation and impairment	(102)	–	(1)	(103)
Total as at 1 July 2025	1,930	2,287	202	4,419
Additions				
Purchase or internally developed	–	63	55	118
Right-of-use assets	245	–	–	245
Depreciation and amortisation	–	(116)	(20)	(136)
Depreciation on right-of-use assets	(411)	–	–	(411)
Total as at 30 June 2026	1,764	2,234	237	4,235
Total represented by:				
Gross book value	2,277	2,350	258	4,885
Accumulated depreciation, amortisation and impairment	(513)	(116)	(21)	(650)
Total as at 30 June 2026	1,764	2,234	237	4,235
Carrying amount of right-of-use assets	1,764	–	–	1,764

The PWSS has no contractual commitments for the acquisition of leasehold improvements assets at 30 June 2026 (2025: Nil).

Accounting policy

Non-financial assets

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. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring (see Note 8.2 Restructuring).

Asset Recognition Threshold

Purchases of property, plant and equipment and intangibles are recognised initially at cost in the statement of financial position, except for purchases costing less than $2,000 which are expensed in the year of acquisition.

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 where

an obligation exists to restore premises to their original condition. These costs are included in the value of the relevant assets with a corresponding provision for the 'make good' recognised. No make good has been recognised in 2026 (2025: Nil).

Lease Right-of-Use (RoU) Assets

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

Lease RoU assets continue to be measured at cost after initial recognition in Commonwealth agency, General Government Sector (GGS) and Whole of Government financial statements.

The PWSS has elected not to recognise right-of-use assets and lease liabilities for short-term leases and low-value leases (see Note 1.1B Suppliers).

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding RoU assets) are carried at fair value. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the reporting date.

PWSS completed a materiality assessment of the non-financial assets based on independent review as at 30 June 2026. No material movements were identified in the assessment, with no revaluations required.

The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets.

RoU assets are carried at cost less accumulated depreciation and impairment losses and are not subject to revaluation.

Depreciation and Amortisation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives by the PWSS 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.

The depreciation rates for RoU assets are based on the commencement date to the earlier of the end of useful life of the RoU asset or the end of the lease term.

Default depreciation or amortisation rates applying to each class of asset, unless assessed otherwise on an individual asset basis, are based on the following useful lives:

	2026	2025
Leasehold Improvements	15 – 20 years	15 – 20 years
Other Property, Plant and Equipment	3 – 8 years	3 – 8 years
Buildings (ROU)	5 years	5 years

Impairment

All 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.

No indicators of impairment were identified in 2026 (2025: Nil).

Derecognition

An asset is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

No assets are expected to be sold or disposed of within the next 12 months (2025: Nil).

3.3 Payables

	2026 $'000	2025 $'000
3.3A: Other payables		
Salaries and wages	**271**	220
Superannuation	**49**	36
Payable to Government Departments[1]	**44**	53
Other[2]	**67**	44
Total other payables	**431**	353

1. Relates to leave transfers for staff transferring from PWSS to other Government Departments.
2. Other payables relates primarily to liabilities for employee related expenses including FBT and salary packaging arrangements.

3.3B: Leases		
Lease liabilities[1, 2]	**1,838**	1,947
Total leases	**1,838**	1,947
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	**498**	420
Between 1 to 5 years	**1,475**	1,709
Total leases	**1,973**	2,129

1. Total cash outflow for leases for the year ended 30 June 2026 is disclosed in the Cash Flow Statement under principal payments of lease liabilities and interest payments on lease liabilities.
2. The PWSS entered into lease arrangements for office accommodation within Australian Parliament House and West Block.

The PWSS in its capacity as lessee entered the arrangement for the provision of office accommodation based on normal market terms. The lease contains a variable price escalation clause and an extension option consistent with normal market practices. The above lease disclosures should be read in conjunction with Note 1.1B Suppliers and Note 3.2A Property, plant and equipment.

Accounting policy

For all new contracts entered into, the PWSS 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 the PWSS's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made (i.e. principal repayments) 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.

Notes to and forming part of the financial statements

4. Assets and Liabilities Administered on Behalf of Government

This section analyses assets used to conduct operations and the operating liabilities incurred which the PWSS does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

4.1 Administered Payables

	2026	2025
	$'000	$'000
4.1: Other payables		
Salaries and wages	**62**	48
Superannuation	**12**	8
Total other payables	**74**	56

Notes to and forming part of the financial statements

5. Funding

This section identifies the PWSS's funding structure.

5.1 Appropriations

5.1A: Annual appropriations

	2026 $'000	2025 $'000
Departmental		
Ordinary annual services		
Annual appropriation		
Operating	**17,057**	16,842
Capital budget (DCB)[1]	**103**	102
Adjustments to appropriation		
PGPA s74 receipts	**799**	641
PGPA s75 transfers	**–**	1,588
Total ordinary annual services	**17,959**	19,173
Appropriation applied	**(14,416)**	(11,697)
Variance[2]	**3,543**	7,476
Opening balance	**18,112**	9,085
Prior year PGPA s75 transfers	**–**	1,551
Closing unspent appropriation balance	**21,655**	18,112
Balance comprises:		
Appropriation Act (No. 1) 2023-2024 - DCB[3]	**384**	499
Appropriation Act (No. 1) 2024-2025 - Cash at bank	**–**	61
Appropriation Act (No. 1) 2024-2025 - Operating	**7,292**	17,419
Appropriation Act (No. 3) 2024-2025 - Operating[4]	**31**	31
Appropriation Act (No. 1) 2024-2025 - DCB	**102**	102
Supply Act (No. 1) 2025-2026 - Operating	**3,746**	–
Supply Act (No. 1) 2025-2026 - DCB	**43**	–
Appropriation Act (No. 1) 2025-2026 - Cash at bank	**75**	–
Appropriation Act (No. 1) 2025-2026 - Operating	**9,922**	–
Appropriation Act (No. 1) 2025-2026 - DCB	**60**	–
Total departmental unspent appropriations	**21,655**	18,112

1. Departmental Capital Budgets are appropriated through Appropriation Acts (No.1, 3, 5). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.
2. The variances in 2026 and 2025 relate to reductions in the use of appropriations due to delays in establishment of significant programs of work and expenses accrued at 30 June.
3. Unspent appropriation for 2023-24 will lapse on 1 July 2026.
4. In 2025, appropriation of $0.031 million was withheld under Section 51 of the PGPA Act for administrative purposes due to the duplication of s75 transfers through the budget process.

Notes to and forming part of the financial statements

5.1B: Administered annual appropriations ('recoverable GST exclusive')

	2026 $'000	2025 $'000
Administered		
Ordinary annual services		
Annual appropriation		
Administered items	**13,098**	82
Adjustments to appropriation		
PGPA s75 transfers	**–**	82
Total ordinary annual services	**13,098**	164
Appropriation applied	**(10,216)**	(1,684)
Variance	**2,882**	(1,520)
Opening balance	**82**	1,212
Prior year PGPA s75 transfers	**–**	390
Closing unspent appropriation balance	**2,964**	82
Balance comprises:		
Appropriation Act (No. 3) 2024-2025[1]	**82**	82
Appropriation Act (No. 1) 2025-2026 - Operating	**2,882**	–
Total unspent appropriations - ordinary annual services	**2,964**	82
Other services		
Annual appropriation		
New administered outcomes	**–**	6,536
Total other services	**–**	6,536
Appropriation applied	**(545)**	(5,639)
Variance	**(545)**	897
Opening balance	**897**	–
Closing unspent appropriation balance	**352**	897
Balance comprises:		
Appropriation Act (No. 2) 2024-2025	**352**	897
Total unspent appropriations - other services	**352**	897
Total administered unspent appropriations	**3,316**	979

1. In 2025, appropriation of $0.082 million was withheld under Section 51 of the PGPA Act for administrative purposes due to the duplication of s75 transfers through the budget process.

5.2 Net cash appropriation arrangements

	2026 $'000	2025 $'000
Total comprehensive income - as per the Statement of Comprehensive Income	**2,506**	8,011
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections)[1]	**136**	37
Plus: depreciation of right-of-use assets[2]	**411**	102
Less: lease principal repayments[2]	**(354)**	(86)
Net Cash Operating Surplus	**2,699**	8,064

1. From 2011, 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 injections. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.
2. The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the impact of AASB Leases, which does not directly reflect a change in appropriation arrangements.

6. 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.

6.1 Employee Provisions

	2026 $'000	2025 $'000
6.1A: Employee provisions		
Annual leave	**1,082**	947
Long service leave	**1,915**	1,586
Total employee provisions	**2,997**	2,533

6.1B: Employee provisions		
Annual Leave	**122**	123
Long Service Leave	**225**	156
Total employee provisions	**347**	279

Accounting policy

Liabilities for short-term employee benefits and termination benefits expected within twelve months of the end of reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

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 the PWSS's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave as at 30 June 2026 has been determined using the shorthand model developed by the Australian Government Actuary. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Superannuation

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

The CSS and PSS are defined benefit schemes 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.

The PWSS 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 Government. The PWSS accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June 2026 represents outstanding contributions.

6.2 Key Management Personnel Remuneration

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the PWSS, directly or indirectly.

The PWSS has determined the KMPs for 2026 to be the Chief Executive Officer (CEO) and the Deputy Chief Executive Officer (DCEO) consistent with 2025. The Chair Commissioner of the IPSC has limited influence over the operations of the PWSS and is not considered a KMP. KMP remuneration is reported in the table below:

	2026	2025
	$'000	$'000
Short-term employee benefits	**695**	735
Post-employment benefits	**116**	101
Other long-term employee benefits	**28**	24
Total key management personnel remuneration expenses[1]	**839**	860

1. The total number of key management personnel included in the above table are two (2025: two).

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 the PWSS.

6.3 Related Party Disclosures

Related party relationships

The PWSS is an Australian Government controlled entity. Related parties to the PWSS are KMP as defined above and their close family members and/or controlled or joint controlled entities as well as other Australian Government entities.

Transactions with related parties

The PWSS undertakes a number of functions on behalf of the Australian Parliament, as detailed in the financial statements. In performing these functions, the PWSS transacts with all other Australian Government controlled entities for normal day-to-day business operations provided under normal terms and conditions. These transactions are not considered significant individually to warrant separate disclosure as related party transactions.

7. Managing Uncertainties

This section analyses how the PWSS manages financial risks within its operating environment.

7.1 Contingent Assets and Liabilities

The PWSS does not have any significant quantifiable contingent assets or liabilities, nor does it have any significant unquantifiable contingent assets or liabilities.

Accounting policy

Contingent assets and contingent liabilities 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 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 the probability of settlement is greater than remote.

7.2 Financial Instruments

7.2A: Categories of financial instruments

	2026	2025
	$'000	$'000
Financial assets at amortised cost		
Cash and cash equivalents	**75**	61
Total financial assets at amortised cost	**75**	61
Financial Liabilities		
Financial liabilities measured at amortised cost		
Suppliers	**368**	65
Total financial liabilities measured at amortised cost	**368**	65

Financial Liabilities		
Financial liabilities measured at amortised cost		
Suppliers	**124**	509
Total financial liabilities measured at amortised cost	**124**	509

Accounting policy

Financial assets

Financial assets are recognised when the agency becomes a party to a 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.

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.

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 three months or less that are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

Financial Liabilities
Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. 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).

8. Other Information

This section provides other disclosures relevant to the PWSS financial information environment for the year.

8.1. Current/Non-Current Distinction for Assets and Liabilities

8.1A: Current/non-current distinction for assets and liabilities

	2026 $'000	2025 $'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	**75**	61
Trade and other receivables	**21,300**	18,155
Prepayments	**–**	14
Total no more than 12 months	**21,375**	18,230
More than 12 months		
Land and buildings	**1,764**	1,930
Leasehold improvements	**2,234**	2,287
Plant and equipment	**237**	202
Total more than 12 months	**4,235**	4,419
Total assets	**25,610**	22,649
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	**368**	65
Other payables	**431**	353
Leases	**435**	354
Employee provisions	**871**	723
Total no more than 12 months	**2,105**	1,495
More than 12 months		
Leases	**1,403**	1,593
Employee provisions	**2,126**	1,810
Total more than 12 months	**3,529**	3,403
Total liabilities	**5,634**	4,898

8.1B: Administered - current/non-current distinction for assets and liabilities

	2026 $'000	2025 $'000
Assets expected to be recovered in:		
No more than 12 months		
GST receivable	**10**	30
Total no more than 12 months	**10**	30
Total assets	**10**	30
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	**124**	509
Other payables	**74**	56
Employee provisions	**115**	104
Total no more than 12 months	**313**	669
More than 12 months		
Employee provisions	**232**	175
Total more than 12 months	**232**	175
Total liabilities	**545**	844

8.2. Restructuring

No restructuring of administrative arrangements has occurred in 2026.

In 2025 the final asset and liability transfers from the Australian Public Service Commission and Department of Finance were completed with employee leave liabilities and associated appropriation receivable transferring to the PWSS in both administered and departmental.

8.2A: Restructuring

		Australian Public Service Commission	Department of Finance
	2026 $'000	2025 $'000	2025 $'000
FUNCTIONS ASSUMED			
Assets recognised			
Appropriation receivable	–	1,195	356
Total assets recognised	–	1,195	356
Liabilities recognised			
Employee provisions	–	1,195	387
Total liabilities recognised	–	1,195	387
Net assets/(liabilities) recognised[1]	–	–	(31)
Income assumed			
Recognised by the receiving entity	–	1,557	31
Recognised by the losing entity	–	1,443	–
Total income assumed	–	3,000	31
Expenses assumed			
Recognised by the receiving entity	–	1,557	31
Recognised by the losing entity	–	1,443	–
Total expenses assumed	–	3,000	31

8.2B: Administered - restructuring

	Department of Finance
FUNCTIONS ASSUMED	
Liabilities recognised	
Employee Provisions	472
Total liabilities recognised	472
Net (liabilities) recognised[1]	(472)

1. The net liabilities assumed from all entities in 2025 were $0.031 million in Departmental and $0.472 million in Administered.

Management and accountability

Corporate governance

Legislation

The PWSS Act established our organisation and provides for the independence of the PWSS (section 20) and the independence of the CEO (section 26). It also provides for the establishment of the PWSS Advisory Board and the IPSC.

The *Public Service Act 1999* (the PS Act) and the PGPA Act govern our operations. Other legislation, including the Fair Work Act and the WHS Act, also apply to our operations. Together these Acts set out the CEO's formal responsibilities for managing the PWSS.

Executive management team

The PWSS's executive management team:

Chief Executive Officer: Ms Leonie McGregor

Deputy Chief Executive Officer: Ms Kate Wandmaker

Chief People Officer: Mr Scott Mischke, Branch Head, People Branch

Chief Learning and Communications Officer: Ms Angie McKenzie, Branch Head, Learning and Communications Branch

Chief Operating Officer: Ms Joanna Brennan, Branch Head, Corporate Branch.

Executive Roundtable

Our executive management team convenes monthly, or more often as required. In 2025–26 the Executive Roundtable met 19 times to consider and take decisions on a range of strategic management, risk and administrative matters. Standing agenda items include finance, people strategies and risk management.

Audit and Risk Committee

The Audit and Risk Committee (ARC) provides independent advice to the CEO on the appropriateness of our financial and performance reporting, risk oversight and management, system of internal control and compliance frameworks. The ARC operates in accordance with section 45 of the PGPA Act and section 17 of the PGPA Rule. Their Charter is available at www.pwss.gov.au/about-us.

Table 7. PGPA Rule section 17AG (2A)(b)-(e) Audit and Risk Committee

Member name/role	Qualifications, knowledge, skills or experience	Number of meetings attended/total number of meetings held	Total annual remuneration (GST inc.)
Ms Maria Storti (Chair)	• Fellow of Chartered Accountants Australia and New Zealand • Fellow of the Australian Institute of Company Directors • Member of the Australian Institute of Internal Auditors • Masters Degree in Business Administration • Bachelor Degree in Economics • Serves as an independent Chair and member of Commonwealth audit committees • Former Ernst & Young performance advisory partner • Has held senior leadership roles in the Commonwealth and ACT governments including deputy CEO and Chief Financial Officer	5 of 5	$11,643.50
Ms Jo Schumann	• Master of Arts in Urban Geography • Graduate of the Australian Institute of Company Directors • Holds accreditations in executive coaching and emotional intelligence assessment • Extensive public sector experience in the Commonwealth, ACT and Canadian governments • Has held Senior Executive positions with the Department of Veterans' Affairs, Australian Competition and Consumer Commission, and the Murray Darling Basin Authority • Serves as an independent Chair and member of Commonwealth and community audit committees	5 of 5	$6,000
Mr Ian Frew	• Transformation and technology leader with experience developing and executing complex technology enabled programs – qualified chemical engineer • Held senior positions in the public sector in General Insurance working for Suncorp, Allianz and IAG • Was Chief Information Officer for the National Disability Insurance Agency • Serves as an independent member on another Commonwealth audit committee	5 of 5	$7,488
Mr Mike Hogben	• Bachelor of Economics • Experienced Senior Executive in the Australian Public Service (APS) • Experience providing commercial and governance advice for several Government Business Enterprises	2 of 4	$0

Other committees and boards

PWSS Advisory Board

The Advisory Board, established under section 42 of the PWSS Act, meets quarterly to advise the CEO in relation to the performance of PWSS functions. The Board will also consider proposed mandatory policies or procedures, and proposed mandatory education or training programs, including proposed requirements for completing those programs.

The Board has four independent members that bring a broad range of private and public sector experience and skills including strategy, policy, law, politics and cultural change.

The Board met four times in 2025–26. For further information about the Board, go to www.pwss.gov.au/aboutus#pwss-advisory-board.

Work Health and Safety Committee

The Work Health and Safety Committee (WHSC) facilitates consultation between the PWSS, DoF and MOP(S) employees on matters related to workplace health and safety. Employee union representatives also attend committee meetings. The committee works together on a broad range of work health and safety issues including the development of related policies.

The WHSC met three times in 2025–26 after the commencement of the 48th Parliament.

For further information on the WHSC, go to www.pwss.gov.au/workplace-health-and-safety/whs-roles-and-responsibilities/whscommittee.

Risk management

Our Risk Management Framework is aligned to the nine elements of the Commonwealth Risk Management Policy. As part of our commitment to enhancing our risk culture, our framework is reviewed annually. Our framework includes:

- adhering to relevant legislative requirements of the PGPA Act and the Australian Government's expectations as described in the Commonwealth Risk Management Policy
- embedding risk management into business processes
- developing and maintaining a positive risk culture
- continuous improvement and review of risk management capability.

Our suite of risk management documentation includes an Internal Control Framework and a Risk Assessment Handbook and Register.

Our senior leadership regularly reviews strategic risks that provide assurance of the controls we rely on to manage our operations and keep risk at the core of our strategic decision-making processes.

Internal audit

An internal audit forward workplan has been developed for the financial years 2024–25 to 2026–27. It has been designed to address our strategic risks with two internal audits scheduled per financial year. Charterpoint was appointed as our internal auditor in 2025–26.

In 2025–26 two internal audits were completed:

- Procurement and Vendor Management.
- Cybersecurity and Information Management.

Internal audit reports are presented to the Executive and the ARC.

Business continuity management

We have established and maintained our business continuity framework to ensure continuity of critical functions during a business disruption. This framework is aligned with the agency's risk management framework and is supported by the Department of Parliamentary Services (DPS) security and emergency management practices through our shared services arrangement.

Our approach to business continuity management is underpinned by internal planning, governance and risk management practices. Together with the robust capabilities provided through shared services, these arrangements ensure the agency remains prepared to respond effectively to potential operational disruptions while maintaining delivery of critical functions.

During 2025–26, we continued to review and maintain our business continuity arrangements to ensure they remain fit for purpose and responsive to the agency's operating environment. Planned testing and exercise activities will be undertaken in 2026–27 to validate readiness and identify opportunities for continuous improvement.

Fraud and corruption control and prevention

Under section 10 of the PGPA Rule we are required to have in place mechanisms to prevent, detect and deal with fraud. Our Fraud and Corruption Control Plan aligns with the Commonwealth Fraud Control Guidelines and includes the Fraud and Corruption Policy Statement and arrangements for reporting fraud.

To effectively manage fraud, all officials (including staff, contractors, consultants, board and committee members) are required to model the behaviours outlined in the APS Values and Code of Conduct.

Fraud is managed through several strategies including:

- educating our employees on fraud and risk management through annual mandatory fraud awareness training
- identifying and mitigating our fraud, compliance, security and privacy risks
- making our employees aware of their fraud control responsibilities.

Significant non-compliance with the Finance Law

Description of non-compliance	Remedial action
N/A	N/A

Feedback and complaints management

We value feedback on the experiences CPW participants have with our agency and are committed to the continuous improvement of our services. In accordance with our Feedback and Complaints Policy, we use feedback to inform the way we train our staff, work with other agencies or provide information to clients about the services offered by the PWSS. Feedback received during 2025–26 enabled us to improve the quality of our service through revision of our processes, procedures and policies.

External scrutiny

Our operations are open to scrutiny by external entities such as the Australian National Audit Office (ANAO), the Commonwealth Ombudsman and committees of the Australian Parliament.

Reports by the Australian National Audit Office

The ANAO conducted an audit of our Annual Financial Statements for the year ended 30 June 2026. The Auditor-General issued an unqualified report for our 2025–26 Annual Financial Statements.

Reports by the Commonwealth Ombudsman

In 2025–26 the Commonwealth Ombudsman did not release any reports relevant to our agency.

Judicial decisions

There were no judicial decisions or decisions of administrative tribunals during the year that had, or may have, a significant impact on our operations.

Parliamentary committees

During 2025–26 the PWSS engaged with the House Standing Committee on Procedure and the Senate Standing Committees on Finance and Public Administration.

House Standing Committee on Procedure

This committee was established to inquire into and report on the practices and procedures of the House and its committees.

On 25 November 2025 we provided a submission to the Inquiry into Disrespectful Behaviour Towards Other Members in the Chamber.

On 26 March 2026 we attended a private hearing for the Inquiry into Disrespectful Behaviour Towards Other Members in the Chamber.

Senate Standing Committees on Finance and Public Administration

These committees cover the DoF and the Prime Minister and Cabinet portfolios as well as oversight of the three parliamentary departments: the Department of the Senate, DPS and the Parliamentary Budget Office.

We appeared before the Senate Finance and Public Administration Legislation Committee for Senate Estimate hearings. For further information on our responses to questions on notice and transcripts of senate estimates hearings go to www.aph.gov.au.

Capability reviews

We were not subject to a capability review in 2025–26.

Australian Privacy Commissioner

We are bound by the provisions of the *Privacy Act 1988*, the Australian Privacy Principles, and the Australian Government Agencies Privacy Code, which regulate the handling of personal information by Commonwealth agencies.

During 2025–26 we continued to strengthen and mature our privacy governance arrangements, including by completing Privacy Impact Assessments for key projects, developing an updated Data Breach Response Plan and delivering training to all staff on that plan and on general privacy concepts and obligations.

There were no decisions by the Australian Privacy Commissioner that involved the PWSS or that had, or might have, a significant impact on our operations.

PWSS had no notifiable data breaches for 2025–26.

Management of human resources

Managing and developing employees

As at 30 June 2026 PWSS had 73 employees engaged on an ongoing and non-ongoing basis. Our workforce was primarily based within Australian Parliament House, with some staff located in West Block, Canberra.

In-house corporate functions are supplemented by shared services delivered under a Memorandum of Understanding arrangement with the DPS covering payroll, accommodation, ICT, security onboarding and financial services.

In 2025–26 we continued to prioritise recruitment and professional development to establish a diverse and capable workforce to deliver our functions.

The PWSS hosted three participants from the Parliament of Australia Graduate Program, providing graduates with valuable exposure to the work of the agency and the broader parliamentary environment. Through their placements, graduates developed practical skills, expanded their understanding of public sector operations and contributed to meaningful pieces of work that supported agency priorities. Hosting graduates helps build the future APS workforce while strengthening connections across the parliamentary departments and agencies, supporting a collaborative and high-performing parliamentary service.

Table 8. Total PWSS employees as at 30 June 2026 (2025–26)

Employment type	Number
Ongoing	67
Non-ongoing	3
Casual	3
Total	**73**

Table 9. PWSS workforce diversity as at 30 June 2026 (2025–26)

Employee	Number
Women/female	54
Men/male	18
Identifies as other	1
People with disability	2
Aboriginal and Torres Strait Islanders	3

Remuneration and employment conditions

Our non-Senior Executive Service (non-SES) are covered by a determination made in accordance with section 24(3) of the PS Act. The Public Service (Terms and Conditions of Employment) (Parliamentary Workplace Support Service) Determination 2024 applies the terms and conditions of the DoF Enterprise Agreement to all non-SES staff. The determination applies until such time as the PWSS bargains its own enterprise agreement.

In certain circumstances, we use determinations in accordance with section 24(1) of the PS Act to recognise those undertaking additional responsibilities or to secure specific expertise or specialist skills critical to our business needs.

Employment conditions for SES staff are provided by individual determinations made in accordance with section 24(1) of the PS Act. The CEO's salary is determined by the Remuneration Tribunal (Remuneration and Allowances for Holders of Full-time Public Office) Determination (No. 3) 2025.

Tables 10 to 20 show the employment instruments covering the PWSS employees in 2025–26 and further information including salary ranges.

Non-salary benefits

The PWSS provided employees with non-salary benefits that include:

- study assistance in the form of leave and financial reimbursement
- learning and development opportunities including, career development, coaching and mentoring
- professional membership and subscriptions

- on-site car parking
- salary packaging arrangements for a range of benefits including superannuation and motor vehicles
- on-site health and wellbeing facilities at Australian Parliament House such as a gymnasium, swimming pool, physical therapy and nursing centres on a fee-for-service basis
- workstation assessments
- annual influenza vaccination
- flexible working arrangements.

The PWSS offered a wide range of flexible working arrangements with most staff availing themselves of at least one option. These include working from home, part-time work, changes to patterns of work and purchased leave.

Performance and capability framework

The PWSS remained committed to fostering and developing employees to fulfil their potential. The 12-month performance cycle promotes ongoing conversations and provides staff and managers the opportunity to participate in formal performance conversations at three stages during the year. These conversations support individuals to establish their performance expectations, which includes identifying training and development opportunities to build skill and capability, set realistic goals and reflect on achievements. The framework aligns individual performance with organisational priorities and is underpinned by a document outlining 'How we work', which articulates the capabilities, behaviours and mindset expectations of all employees. Learning, development, coaching and mentoring opportunities further support employees to build capability and achieve their full potential.

Aligning with the Australian Public Service Commission's (APSC) SES Performance Leadership Framework, the Senior Executive completed 360-degree feedback assessments, receiving feedback from supervisors, peers and direct reports. The 360-degree feedback process provides valuable insights into leadership strengths and development opportunities, supports self-awareness and continuous improvement, and helps foster a culture of accountability, collaboration and high performance.

Learning and development

We provide staff with access to internal and external training that promotes a positive internal workplace culture, builds skills and capability in delivering services, enhances understanding of key client issues and provides best-practice information to guide the development of our own education material.

During 2025–26 our facilitated workshops, information sessions and training for staff covered the following topics:

- Emerging technology and artificial intelligence
- Cultural learning and capability development
- Integrity and ethical decision making
- Having difficult conversations
- Collaboration and teamwork
- Security awareness

- Use of money and resources training
- Career development and professional capability building
- Executive Level 2 Leadership Program delivered internally by the Deputy CEO

APS Academy learning programs are available for all staff including the APS Foundations program identified through our induction process.

We also supported individuals to engage in targeted development activities to build capability; this includes achieving Australian Human Resource Institute certification. Employees were supported to undertake formal study and professional development opportunities, including participation in The Australian National University APS First Nations Graduate Certificate of Management program.

Diversity and inclusion

The PWSS is committed to building a workplace culture where diversity is valued, inclusion is embedded in practices, and everyone feels they belong. We continue to strengthen organisational capability through a range of learning and development opportunities, including requiring all new starters to complete the APS Foundations Diversity and Inclusion online training module.

Leadership support remains central to this work, with SES-level champions providing strategic direction and advocacy for accessibility, inclusion and reconciliation initiatives across the agency.

The PWSS Reconciliation Action Plan (RAP) Champion works with the APS's RAP Champions. The APS, including the PWSS, is working to implement activities under the Stretch Reconciliation Action Plan 2025–2028.

The PWSS Access and Inclusion Champion supports the Parliamentary Service AccessABILITY Network to steward accessibility and support workplaces that are more innovative, collaborative and responsive to the needs of all staff. The APS, including the PWSS, has launched the Access and Inclusion Action Plan 2025–2028. The plan promotes a culture of dignity, equity and respect, where diversity is not only accepted but celebrated.

The PWSS's Access and Inclusion Champion also led the Australian Parliament House Access and Inclusion Champions Group, working collaboratively to advance accessibility across CPWs.

Throughout the year, PWSS partnered with the parliamentary departments to recognise and celebrate significant cultural and diversity events through awareness activities, educational opportunities and guest speaker engagements, fostering greater understanding and inclusion across the workplace.

Staff Consultative Committee

The Staff Consultative Committee was established during 2025–26. This is an important forum for consultation and engagement between staff representatives, management and the Community and Public Sector Union. The Committee met regularly to discuss matters affecting employees, including workplace policies, initiatives, organisational change, health and safety matters, and employee wellbeing. Through these discussions, the Committee contributed to strengthening employee engagement, promoting transparency and supporting a collaborative and respectful workplace culture.

Employee statistics

Table 10. All ongoing employees as at 30 June 2026 (2025–26)

State/Territory	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Qld	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	15	1	16	43	7	50	-	-	-	-	-	-	-	1	1	67
NT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**15**	**1**	**16**	**43**	**7**	**50**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1**	**1**	**67**

Table 11. All non-ongoing employees as at 30 June 2026 (2025–26)

State/Territory	Man/Male				Woman/Female				Non-binary				Total
	Full time	Part time	Casual	Total	Full time	Part time	Casual	Total	Full time	Part time	Casual	Total	
NSW	-	-	-	-	-	-	-	-	-	-	-	-	-
Qld	-	-	-	-	-	-	-	-	-	-	-	-	-
SA	-	-	-	-	-	-	-	-	-	-	-	-	-
Tas	-	-	-	-	-	-	-	-	-	-	-	-	-
Vic	-	-	-	-	-	-	-	-	-	-	-	-	-
WA	-	-	-	-	-	-	-	-	-	-	-	-	-
ACT	-	-	2	2	1	2	1	4	-	-	-	-	6
NT	-	-	-	-	-	-	-	-	-	-	-	-	-
External territories	-	-	-	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**0**	**0**	**2**	**2**	**1**	**2**	**1**	**4**	**0**	**0**	**0**	**0**	**6**

APS employee statistics

Table 12. Australian PS Act ongoing employees as at 30 June 2026 (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	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
SES 1	-	-	-	2	-	2	-	-	-	-	-	-	-	-	-	2
EL 2	2	-	2	12	-	12	-	-	-	-	-	-	-	-	-	14
EL 1	8	-	8	21	5	26	-	-	-	-	-	-	-	1	1	35
APS 6	1	1	2	6	2	8	-	-	-	-	-	-	-	-	-	10
APS 5	3	-	3	2	-	2	-	-	-	-	-	-	-	-	-	5
APS 4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**15**	**1**	**16**	**43**	**7**	**50**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**1**	**1**	**67**

Table 13. Table 13. Australian PS Act non-ongoing employees as at 30 June 2026 (2025–26)

Classification	Man/Male				Woman/Female				Non-binary				Total
	Full time	Part time	Casual	Total	Full time	Part time	Casual	Total	Full time	Part time	Casual	Total	
SES 3	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-	-	-	-	-	-	-
SES 1	-	-	-	-	-	-	-	-	-	-	-	-	-
EL 2	-	-	2	2		1	1	2	-	-	-	-	4
EL 1	-	-	-	-	-	1	-	1	-	-	-	-	1
APS 6	-	-	-	-	1	-	-	1	-	-	-	-	1
APS 5	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 4	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 3	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	**0**	**0**	**2**	**2**	**1**	**2**	**1**	**4**	**0**	**0**	**0**	**0**	**6**

Table 14. Australian PS Act employees by full time and part-time status as at 30 June 2026 (2025–26)

Classification	Ongoing			Non-ongoing				Total
	Full time	Part time	Total	Full time	Part time	Casual	Total	
SES 3	-	-	-	-	-	-	-	-
SES 2	1	-	1	-	-	-	-	1
SES 1	2	-	2	-	-	-	-	2
EL 2	14	-	14	-	1	3	4	18
EL 1	29	6	35	-	1	-	1	36
APS 6	7	3	10	1	-	-	1	11
APS 5	5	-	5	-	-	-	-	5
APS 4	-	-	-	-	-	-	-	-
APS 3	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total	**58**	**9**	**67**	**1**	**2**	**3**	**6**	**73**

Table 15. Australian PS Act employment type by location as at 30 June 2026 (2025–26)

Location	Ongoing	Non-ongoing	Casual	Total
NSW	-	-	-	-
Qld	-	-	-	-
SA	-	-	-	-
Tas	-	-	-	-
Vic	-	-	-	-
WA	-	-	-	-
ACT	67	3	3	73
NT	-	-	-	-
External Territories	-	-	-	-
Overseas	-	-	-	-
Total	**67**	**3**	**3**	**73**

Table 16. Australian PS Act Indigenous employment as at 30 June 2026 (2025–26)

	Total
Ongoing	3
Non-ongoing	0
Total	**3**

Table 17. Australian PS Act employment salary ranges by classification level (minimum/maximum) as at 30 June 2026 (2025–26)

Classification	Minimum salary	Maximum salary
SES 3	-	-
SES 2	$294,128	$339,024
SES 1	$228,386	$272,641
EL 2	$160,177	$199,535
EL 1	$131,199	$169,260
APS 6	$101,355	$132,061
APS 5	$92,127	$103,372
APS 4	$82,613	$94,289
APS 3	$73,242	$84,487
APS 2	$65,890	$75,405
APS 1	$57,497	$66,179
Min–Max range	**$57,497**	**$339,024**

All figures reflect base salary only and exclude superannuation.

Australian PS Act employment performance pay by classification level (2025–26)

In 2025–26 the PWSS did not have arrangements for performance pay.

Table 18. Australian PS Act employment arrangements as at 30 June 2026 (2025–26)

Arrangement	SES	Non-SES	Total
Section 24(3) determination and the Department of Finance Enterprise Agreement 2024–27	N/A	70	70
S24(1) Determination	3	15*	18

*15 non-SES employees are included in the 70 non-SES headcount as they are subject to a s24(1) determination in addition to the s24(3) determination and Enterprise Agreement.

The CEO as a statutory appointment is not employed under the Australian PS Act.

Table 19. Information about remuneration for key management personnel

		Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
Name	Position title	Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits		
Leonie McGregor	Chief Executive Officer	392,990	0	1,710	64,734	15,781	0	0	475,215
Kathryn Wandmaker	Deputy Chief Executive Officer	297,391	0	2,719	51,066	12,298	0	0	363,474

Table 20. Information about remuneration for senior executives

		Short-term benefits			Post-employment benefits	Other long-term benefits		Termination 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	21,214	-	281	5,101	813	-	-	27,410
$245,001 – $270,000	1	210,359	-	3,981	34,469	9,430	-	-	258,239
$270,001 – $295,000	1	242,205	-	2,719	37,886	9,751	-	-	292,561

Management of finances

Purchasing

Our purchasing activities are consistent with our internal procurement guidelines and the Accountable Authority Instructions, and align with the Commonwealth Procurement Rules 2025. Purchasing is made in an accountable and transparent manner, complying with Australian Government policies and meeting relevant international obligations.

Consultancy and non-consultancy contract expenditure

Reportable consultancy contracts

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.

Table 21. Expenditure on reportable consultancy contracts in 2025–26

Reportable consultancy contracts	Number	Expenditure $ (GST inc.)
New contracts entered into during the reporting period	15	$273,436
Ongoing contracts entered into during a previous reporting period	8	$1,583,653
Total	**23**	**$1,857,089**

Table 22. Organisations receiving a share of reportable consultancy contract expenditure

Name of organisation	Organisation ABN	Expenditure $ (GST inc.)
Marsh Pty Ltd	86 004 651 512	$1,211,395
Charterpoint Pty Ltd	17 160 453 994	$230,894
McGrathNicol Advisory	34 824 776 937	$99,298
Maddocks	63 478 951 337	$59,830
Thomson Geer	21 442 367 363	$54,332

Reportable non-consultancy contracts

Table 23. Expenditure on reportable non-consultancy contracts 2025–26

Reportable consultancy contracts	Number	Expenditure $ (GST inc.)
New contracts entered into during the reporting period	23	$1,298,732
Ongoing contracts entered into during a previous reporting period	16	$503,175
Total	**39**	**$1,801,907**

Table 24. Organisations receiving a share of reportable non-consultancy contract expenditure 2025–26

Name of organisation	Organisation ABN	Expenditure $ (GST inc.)
HorizonOne Recruitment	98 129 885 838	$208,778
Acorn PLMS Pty Ltd	47 600 787 139	$174,482
Morpht Pty Ltd	51 156 310 922	$162,074
Limber Pty Ltd	90 642 321 622	$143,165
People Measures Pty Ltd	28 119 083 224	$138,203

Strategic Commissioning Framework

The PWSS operates in line with the APS Strategic Commissioning Framework. Core work is completed in-house in most cases. Any outsourcing of core work aligns with the limited circumstances permitted under the framework.

Australian National Audit Office access clauses

All departmental contracts let in the past year required the Auditor-General to have access to the contractor's premises.

Exempt contracts

In 2025–26 no contracts were exempt from reporting on www.tenders.gov.au.

Small business

We support the use of Small and Medium Enterprises (SMEs) through various means including:

- using standardised contracts for low-risk procurements valued under $200,000
- using credit card payments for purchases under $10,000
- considering the size of vendors when approaching the market for procurements, ensuring that SMEs are provided with the opportunities when available, including only inviting SMEs on relevant standing offers for values below $125,000 (GST inclusive).

For the 2025–26 financial year PWSS sourced more than 62% of procurements from SMEs.

Further information on SMEs and Small Enterprise participation statistics is available on the DoF website. To see relevant statistics, go to www.finance.gov.au.

Indigenous businesses

We prioritise procurement from Indigenous businesses. In FY 2025–26 PWSS contributed 5.25% towards the consolidated portfolio target of 3%.

Other mandatory information

Advertising and market research

In 2025–26 the PWSS did not conduct any advertising campaigns or market research.

Grants

In 2025–26 the PWSS did not award any grants.

Disability reporting

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

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

Freedom of Information

We are not subject to the Freedom of Information Act 1982 (FOI Act). However, we wish to ensure that our clients have access to their own personal information and provide this material under an Administrative Access process. For further information go to www.pwss.gov.au/resources/administrative-access-policy.

Remediation of information published in previous annual reports

There are no significant factual statements in a previous annual report that have been found to be materially incorrect.



Part 2

Independent Parliamentary Standards Commission Annual Report 2025–26

Chair Commissioner's foreword

I am pleased to present the Independent Parliamentary Standards Commission (IPSC) Annual Report 2025–26. The IPSC is an independent workplace investigatory body that considers allegations of breaches of the Behaviour Codes and Standards by Australian parliamentarians, their staff and people that work in Commonwealth parliamentary workplaces (CPWs) across Australia.

The IPSC operates within a legislative framework that requires a careful balance between transparency and accountability on the one hand, and confidentiality, privacy and procedural fairness on the other. Protecting the confidentiality of parties and investigations remains critical to maintaining the integrity of the IPSC's processes and supporting the participation and wellbeing of those involved in matters before the Commission.

Throughout the reporting period, the IPSC continued to provide information about its role, powers and processes through public reporting, stakeholder engagement and the publication of guidance materials. These activities aim to support greater awareness of the Commission's work while ensuring compliance with statutory obligations.

On 26 February 2026 the IPSC issued its first public statement regarding a parliamentarian's non-compliance with sanctions imposed by the IPSC. To date, this remains the only instance in which the IPSC has published a statement identifying a parliamentarian respondent.

As awareness of the behavioural standards framework continues to grow, the IPSC remains committed to strengthening confidence in its independent oversight role while balancing transparency, procedural fairness and the rights, privacy and interests of all participants in its processes.

The IPSC contributed to the House of Representatives Standing Committee on Procedure's inquiry into disrespectful behaviour in the Chamber. As stated in our submission, although parliamentary privilege limits the IPSC's jurisdiction over conduct during formal proceedings of Parliament, the Commission remains committed to supporting cultural reform and ensuring accountability for behaviour outside of those proceedings.

The IPSC will contribute its operational experience and insights to the Independent Review of the Commonwealth Parliamentary Support System, including the statutory review of the *Parliamentary Workplace Support Service Act 2023* (PWSS Act). This review provides an important opportunity to assess the effectiveness of the current framework and consider opportunities for its ongoing improvement.

In addition, the IPSC looks forward to making a submission to the Parliamentary Joint Committee on Parliamentary Standards inquiry into the operation and effectiveness of the Behaviour Codes. To support these review processes, the IPSC will provide evidence-based consideration of how the framework is operating in practice and how it can continue to promote safe, respectful and accountable CPWs.

I thank the Commissioners and the IPSC team for their dedication and professionalism during the year, and I look forward to our continued work to support the integrity and effectiveness of the Commission.



Rachel Hunter AO PSM
Chair Commissioner
Independent Parliamentary Standards Commission

Agency overview

The IPSC is an independent Commission established to investigate complaints and referrals regarding the conduct of CPW participants. The IPSC supports safe and respectful workplaces for parliamentarians, their staff and other people who work in a CPW. The IPSC is established under the PWSS Act.

The Commission is led by a Chair Commissioner and supported by at least six additional Commissioners to investigate allegations of misconduct (prior to 14 October 2024) and alleged breaches of the Behaviour Codes and Standards, and impose sanctions (post 14 October 2024).

On 14 October 2024 the Australian Parliament passed a resolution to endorse the Behaviour Codes for Australian Parliamentarians and their staff, and Behaviour Standards for CPWs. The Special Minister of State signed a determination bringing the Behaviour Code for staff employed under the *Members of Parliament (Staff) Act 1984* (MOP(S) Act) into effect.

The Behaviour Codes recognise that parliamentarians and their staff have a shared responsibility to ensure that CPWs meet the highest standards of integrity, dignity, safety and mutual respect by administering the codes and standards for parliamentarians.

Commissioners can investigate conduct issues that arise from a complaint or referral made to the IPSC, or issues that the Chair Commissioner becomes aware of in any other way.

A complaint can be made by a person who is a current or former:

- parliamentarian
- MOP(S) Act employee
- Parliamentary Service employee
- a person who carries out work for a parliamentarian predominantly at a CPW (called 'designated workers' in the Act, e.g. a volunteer or intern) for post–Code conduct only
- other person who works predominantly at a CPW (called 'non–core participants' in the Act, e.g. a member of the press gallery or a contracted employee) for post–Code conduct only
- Australian Federal Police appointee or Australian Public Service employee (e.g. a Departmental Liaison Officer) predominantly working at Australian Parliament House for post–Code conduct only
- COMCAR driver for post–Code conduct only.

Complaints can be made about a person who is a current or former:

- parliamentarian
- MOP(S) Act employee

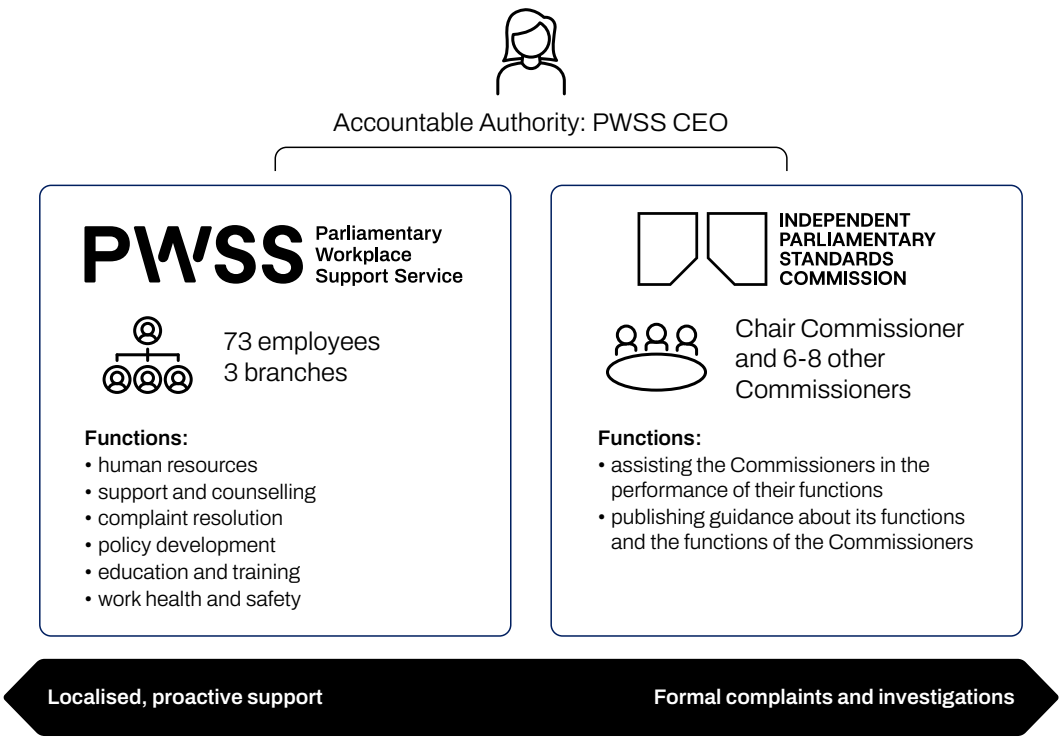
- a person who carries out work for a parliamentarian predominantly at a CPW (called 'designated workers' in the Act, e.g. a volunteer or intern) for post–Code conduct only
- other person who works predominantly at a CPW (called 'non–core participants' in the Act, e.g. a member of the press gallery or a contracted employee).

A complaint can be made about the following allegations, no matter when it occurred: sexual assault, assault, sexual harassment, harassment, bullying and unreasonable behaviour towards another person that creates a risk to work, health and safety.

A key function of the IPSC is to assist the Commissioners in the performance of their functions. While the Parliamentary Workplace Support Service (PWSS) makes resources and facilities available to the IPSC, the IPSC maintains functional separation from the PWSS.

About us

Functions of the IPSC and the PWSS



Making a complaint

Complaints can be **made by** a current or former	Complaints can be **made about** a current or former	The IPSC **cannot investigate** complaints made about
• Parliamentarian • *Members of Parliament (Staff) Act 1984* (MoP(S) Act) employee • Parliamentary Service employee • Person who carries out work for a parliamentarian predominantly in a CPW (post–Code conduct only) • Other person who works predominantly in a CPW (post–Code conduct only) • AFP appointee or APS employee predominantly working from Parliament House (post–Code conduct only) • COMCAR driver (post–Code conduct only)	• Parliamentarian • MoP(S) Act employee • Parliamentary Service employee • Person who carries out work for a parliamentarian predominantly in a CPW (post–Code conduct only) • Other person who works predominantly in a CPW	• A person employed or appointed under the *Parliamentary Service Act 1999* • A person employed or appointed under the *Public Service Act 1999* • An AFP appointee

Referrals to the IPSC

The following people can refer a conduct issue to the IPSC:

- a parliamentarian may refer a person who they employ or who works predominantly from their office
- the Leader of a parliamentary party may refer a parliamentarian who is a member of their party
- a Presiding Officer may refer a member of the House over which they preside
- the PWSS CEO may refer a conduct issue.

Additionally, conduct of parliamentarians, MoP(S) Act Employees, and persons in CPWs that occurred on or after 14 October 2024 and breaches of the Behaviour Code for Australian Parliamentarians, Behaviour Code for Parliamentarian's Staff and the Behaviour Standards for Commonwealth Parliamentary Workplaces, respectively, can be investigated by the IPSC.

The IPSC cannot investigate conduct that forms part of formal proceedings in Parliament.

Scenarios

SCENARIO ONE



A member of the public contacted the IPSC to complain that their local MP had been rude and dismissive during a community meeting in 2025. The complainant described the MP's behaviour as unprofessional and offensive.

After reviewing the complaint, the IPSC advised the individual that, while they acknowledge the concern, their remit is limited to matters involving interactions between CPW participants. As the complainant was a member of the public, the IPSC determined that it could not consider the matter and wrote to the complainant advising them of this.

SCENARIO TWO



A parliamentarian lodged a complaint with the IPSC alleging that another parliamentarian had engaged in bullying and vilifying behaviour during parliamentary debates and in interactions outside the Chamber near their offices in Parliament House. The complainant provided extracts from Hansard and details of the alleged interactions.

Following preliminary inquiries, the assigned investigating Commissioner advised the complainant that matters that occur during formal parliamentary proceedings are unable to be considered by the IPSC. However, the Commissioner noted that the IPSC may consider allegations relating to conduct outside parliamentary proceedings and invited the complainant to provide further information about the interactions that occurred near their offices.

The complainant subsequently provided additional information about those interactions that occurred outside parliamentary proceedings. After reviewing the available information, the investigating Commissioner determined that there was a sufficient basis to examine the allegations relating to conduct outside parliamentary proceedings and that it was appropriate to commence an investigation. Formal Notices of Investigation were issued to both parties. To protect the integrity of the investigation, Confidentiality Notices were issued to the complainant and respondent. When the final report was issued the Confidentiality Notices were ceased.

SCENARIO THREE



A MOP(S) employee contacted the IPSC to raise concerns about their parliamentarian. The staffer reported that the parliamentarian was often rude and had unreasonable expectations of them, and that the office environment was toxic and tense, and there were unclear roles and responsibilities across the office. The staffer expressed a desire to stay in the role but wanted the parliamentarian's behaviour and office culture to improve.

After considering the matter, the assigned investigating Commissioner determined that the alleged conduct and matters raised would be more appropriately dealt with by a service offered by the PWSS. With the consent of the complainant, the investigating Commissioner referred the matter to the PWSS for consideration and appropriate action.

SCENARIO FOUR



A former MOP(S) employee lodged a complaint with the IPSC alleging that a Chief of Staff had engaged in sexual harassment while they were employed in the same parliamentarian's office approximately six months earlier. The complainant alleged that, over a period of several months, the Chief of Staff made unwelcome comments of a sexual nature, sent inappropriate text messages outside of work hours, and engaged in behaviour that made the complainant feel uncomfortable and intimidated in the workplace.

The complainant provided copies of text messages, emails and other communications in support of their complaint. Following preliminary inquiries, the assigned investigating Commissioner reviewed the information and determined that the allegations, if substantiated, could constitute sexual harassment and other behaviours within the IPSC's jurisdiction. The Commissioner considered that the documentary evidence provided demonstrated a sufficient basis to warrant further examination of the allegations.

The investigating Commissioner determined that it was appropriate to commence an investigation. Formal Notices of Investigation were then issued to the complainant and respondent. To protect the integrity of the investigation, Confidentiality Notices were issued to the complainant, respondent and one witness.

Following the issuing of the final report and after the 28-day review period had elapsed, information came to light indicating that the respondent in the matter intended to discuss the investigation with colleagues and external parties. Given the small size of the office and the nature of the allegations, there was a significant risk that the identities of the complainant and witness could be readily inferred, notwithstanding that the investigation had concluded. The investigating Commissioner was satisfied that extending the Confidentiality Notice for a further six months was necessary to prevent unreasonable detriment to the complainant and witness, protect sensitive personal information disclosed during the investigation, and support their ongoing wellbeing.

Confidentiality and integrity of IPSC processes

Confidentiality is fundamental to the credibility, integrity and effectiveness of the IPSC.

In accordance with the PWSS Act, Commissioners may issue Confidentiality Notices to complainants, respondents, witnesses and other parties where necessary to protect the integrity of IPSC processes. These notices may be used to protect identities, ensure procedural fairness and prevent the disclosure of sensitive information. Failure to comply with a Confidentiality Notice is an offence under the Act and may result in a penalty of imprisonment, a fine, or both.

The IPSC does not issue non-disclosure agreements, nor does the IPSC issue indefinite Confidentiality Notices. Any decisions regarding the duration or extension of Confidentiality Notices are made by the responsible Commissioner in accordance with the legislative framework. The IPSC does not publicly report on the number of Confidentiality Notices issued.

Consistent with its privacy obligations, the IPSC is exempt from the *Freedom of Information Act 1982* and records relating to its functions are exempt from public access under the *Archives Act 1983* for 99 years. These arrangements support the confidentiality of complaints and investigations and help maintain confidence in the IPSC's independent processes.

Public statements, serious breaches and parliamentary sanctions

The IPSC is committed to balancing transparency with the confidentiality requirements that underpin its complaints and investigation processes. The IPSC does not routinely publish statements about individual investigations. However, under its legislative framework, it may publish a public statement identifying a respondent parliamentarian in limited circumstances, including where there have been repeated adverse findings against the parliamentarian or where the parliamentarian has failed to comply with a sanction imposed by the IPSC.

Following an investigation, a decision maker may determine that a parliamentarian has committed a serious breach of the behavioural standards framework. A finding may be referred to the relevant Parliamentary Privileges Committee only where the decision maker is satisfied that doing so is necessary to promote appropriate conduct in CPWs. While each matter is assessed on its individual circumstances, conduct that may constitute a serious breach can include sexual harassment, conduct that creates a serious and imminent risk to another person's health and safety, repeated or patterned misconduct, significant harm to another person, refusal to comply with a lawful and reasonable instruction, or conduct that is intentional, wilful or deliberate.

Where a serious breach is referred to a Parliamentary Privileges Committee, any recommendations made by the Committee are reported publicly to the relevant House of Parliament. Parliamentary sanctions available through this process may include suspension, fines or the loss of parliamentary privileges such as membership of a parliamentary committee.

Report on the performance of the IPSC

Summary of performance results

In 2025–26 the IPSC continued to deliver on its purpose to investigate complaints and referrals regarding the conduct of parliamentarians, their staff and other people who work in a Commonwealth parliamentary workplace. This report outlines the IPSC's performance and progress in delivering against that purpose.

During the reporting period, the IPSC assessed its performance against performance measures 1 and 2 published in the PWSS Corporate Plan 2025–29. These measures focus on the timeliness and efficiency of the independent workplace investigation framework and have enabled the IPSC to establish baseline performance data to support future assessment and trend analysis.

The results reported below represent an important milestone in the IPSC's development, establishing an evidence base against which future performance can be measured and assessed. The Corporate Plan outlines the methodology, data sources and assessment approach used to evaluate performance in accordance with the Commonwealth performance framework.

The IPSC is committed to continuously monitoring, assessing and strengthening its performance framework to ensure it remains fit for purpose as the organisation matures. Reflecting this, new performance measures were introduced in the PWSS Corporate Plan 2026–30. These measures focus on awareness of, and confidence in, the IPSC and its role. Baseline data for these measures will be established during 2026–27 further enhancing the IPSC's ability to measure and demonstrate its impact over time.

As the IPSC continues to mature, it will regularly review its performance measures and methodologies to ensure they remain relevant, meaningful and aligned with its purpose and strategic objectives.

Our performance results for 2025–26 are summarised in the table below against the performance measures outlined in our 2025–29 Corporate Plan. For this reporting period we assessed our performance based on three possible ratings:

- **Achieved:** we achieved the target we set.
- **Partially achieved:** we achieved some of the goals we set but not the full amount set by the target.
- **Not achieved:** we did not achieve our target.

We rate our performance against performance measures 1 and 2 as Baseline set. Establishing these baselines is essential for a relatively new organisation, providing a dataset from which future performance can be measured, monitored and evaluated. The IPSC has also strengthened its performance framework through the introduction of two additional measures that will support a broader assessment of its effectiveness, including awareness of and confidence in the IPSC. Together, these measures position the IPSC to demonstrate its performance and impact in future reporting periods.

Table 1. Summary of performance results 2025–26

Outcome 1: Support Commonwealth Parliamentary Workplace (CPW) participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.		
Key Activity	Provide an independent workplace investigation framework for CPW participants.	
Measure 1: average time for an investigating Commissioner to make a decision on how to proceed with a matter.	**Baseline to be established.**	**Baseline set**
Measure 2: average duration of investigations.	**Baseline to be established.**	**Baseline set**

Revised performance targets

During 2025–26 we did not revise performance information published in the PWSS Corporate Plan 2025–29.

Performance results

Measure 1: average time for an investigating Commissioner to make a decision on how to proceed with a matter

Overall performance	Baseline set.
Target	Baseline to be established.
Methodology	Average length of time (in days) across all cases received in the reporting period, from when an investigating Commissioner is allocated a new conduct issue (s24CD (1) of the *Parliamentary Workplace Support Service Act 2023* (PWSS Act)) to when they make a decision as to how a conduct issue is to be dealt with (s24 CF of the PWSS Act).
Data sources	Internal resources.
Portfolio Budget Statements and Corporate Plan references	PWSS Corporate Plan 2025–29, p 30.
Measure type	Quantitative.
Efficiency	Baseline data was gathered in 2025–26.
Result explained	Baseline data was gathered in 2025–26.

Analysis

We rate our performance against this measure as Baseline set.

This reporting period establishes the baseline result for this measure. The benchmark for this measure is 18 business days. As this is the first period of reporting, trend analysis is not yet available. Future results will be assessed against this baseline to monitor performance over time and identify any changes in timeliness.

Decision timeframes

When assessing complaints, a Commissioner may undertake preliminary enquiries to inform their decision. Following a review of information, the Commissioner determines whether to:

- investigate the matter
- not investigate the matter
- refer the matter to another body.

All decisions are made on a case-by-case basis and are carefully considered, taking into account the available evidence, the circumstances of the matter and the Commissioner's legislative responsibilities.

Measure 2: average duration of investigations

Overall performance	Baseline set.
Target	Baseline to be established.
Methodology	The average length of time (in days) across all cases assigned to a Commissioner during the reporting period, from the date a Notice of Investigation is given to a respondent to when the final investigation report is issued to relevant parties.
Data sources	Internal resources.
Portfolio Budget Statements and Corporate Plan references	PWSS Corporate Plan 2025–29, p 32.
Measure type	Quantitative.
Efficiency	Baseline data was gathered in 2025–26.
Result explained	Baseline data was gathered in 2025–26.

Analysis

We rate our performance against this measure as Baseline set.

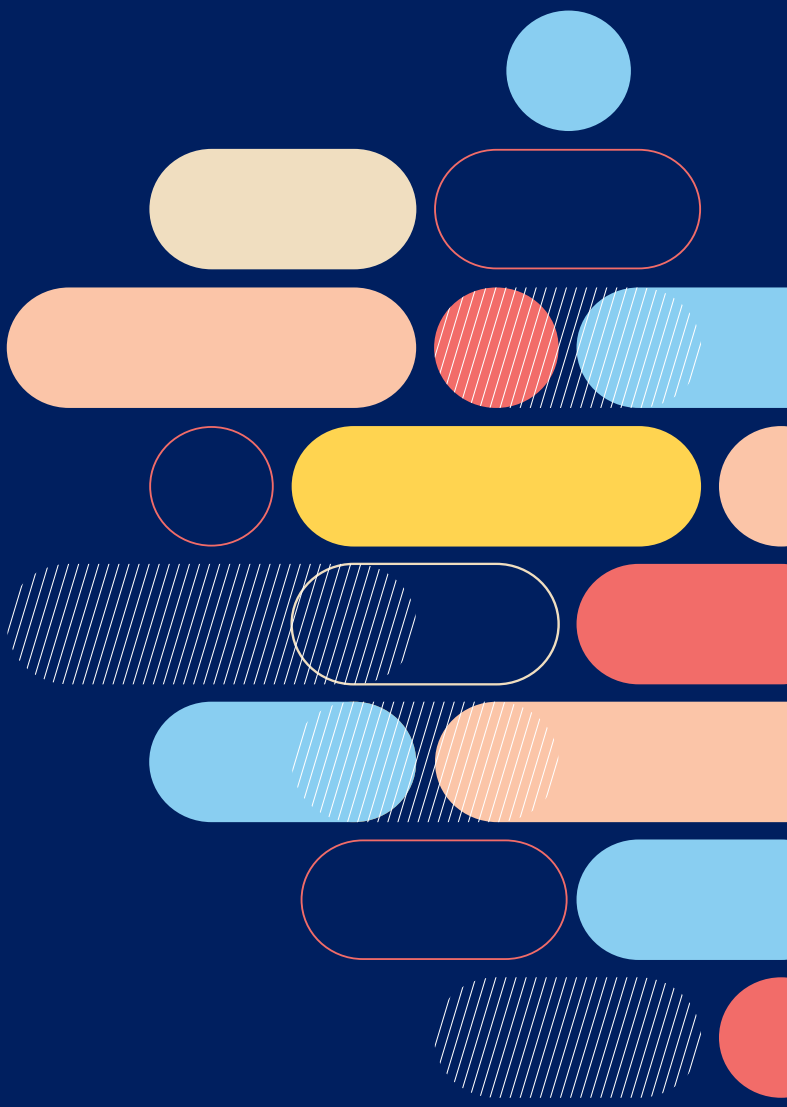
This reporting period establishes the baseline result for this measure. The benchmark for this measure is 153 business days. As this is the first period of reporting, trend analysis is not yet available. Future results will be assessed against this baseline to monitor performance over time and identify any changes in timeliness.

Investigation timeframes

Investigation timeframes vary depending on the complexity of the matter. While some straightforward complaints can be resolved within a few weeks, more complex matters may take considerably longer, particularly where they involve multiple parties, extensive information gathering, complex evidence and procedural fairness considerations. These steps are essential to support a fair, thorough and impartial process. As a result, the timeliness of a matter is balanced against the need to ensure a comprehensive and objective process.

Part 3

Appendices and aids to access



Appendix A – *Environment Protection and Biodiversity Conservation Act 1999* reporting

Section 516A of the Environment Protection and Biodiversity Conservation Act 1999 (EPBC Act) requires Commonwealth agencies to report against two core criteria:

1. How the agency accords with and contributes to the principles of ecologically sustainable development.
2. The environmental performance of the agency, including the impact of its activities on the natural environment, how these are mitigated and how they will be further mitigated.

We do not administer any legislation that has a direct impact on ecologically sustainable development. The principles relating to scientific certainty and biological diversity are generally of limited application to our activities.

Our operations fall into five categories of environmental impact:

- Electricity consumption
- Water use
- Waste generation
- Paper use
- Transportation

The Department of Parliamentary Services (DPS) is responsible for managing Australian Parliament House and the parliamentary precincts. DPS reports in accordance with section 516A of the EPBC Act in its annual report, which is available from www.aph.gov.au and the Commonwealth Transparency Portal.

Emissions reporting

Greenhouse gas emissions inventory – location-based method, 2025–26

Emissions source	Scope 1	Scope 2	Scope 3	Total
Electricity (location-based approach)	n/a	0.00	0.00	0.00
Natural gas	0.00	n/a	0.00	0.00
Solid waste	0.00	n/a	0.00	0.00
Refrigerants	0.00	n/a	n/a	0.00
Fleet and other vehicles	0.00	n/a	0.00	0.00
Domestic commercial flights	n/a	n/a	29.96	29.96
Domestic hire car	n/a	n/a	0.53	0.53
Domestic travel accommodation	n/a	n/a	6.48	6.48
Other energy	0.00	n/a	0.00	0.00
Total	**0.00**	**0.00**	**36.97**	**36.97**

Notes:

1. Scope 1, Scope 2, Scope 3 and Total emissions are presented as tonnes Carbon Dioxide Equivalent (t CO2-e).
2. Refrigerants are being phased out and are an optional source in 2025–26 emissions reporting. See the Framework | Department of Finance for more details.
3. n/a = not applicable. Totals subject to rounding.

Electricity greenhouse gas emissions, 2025–26

Emissions source	Scope 2	Scope 3	Total	Electricity
Location-based electricity emissions	n/a	n/a	n/a	0
Market-based electricity emissions	n/a	n/a	n/a	0
Total renewable electricity	n/a	n/a	n/a	0
Renewable Power Percentage	n/a	n/a	n/a	0
Jurisdictional Renewable Power	n/a	n/a	n/a	0
GreenPower	n/a	n/a	n/a	0
Large-scale generation certificates	n/a	n/a	n/a	0

Notes:

4. The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods.
5. Scope 2, Scope 3 and Total emissions are presented as tonnes Carbon Dioxide Equivalent (t CO2-e).
6. Electricity data is reported in kilowatt hours.
7. Total renewable electricity excludes behind-the-meter solar other than generation used to create large-scale generation certificates.
8. The renewable power percentage accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target.
9. Jurisdictional Renewable Power refers to the Jurisdictional Renewable Power Percentage (JRPP). Currently the Australian Capital Territory is the only jurisdiction with a JRPP.

Appendix B – *Work Health and Safety Act 2011* reporting

We are committed to maintaining a safe and healthy workplace, and fulfilling our obligations under the *Work Health and Safety Act 2011* (WHS Act), the Work Health and *Safety Regulations 2011 (WHS Regulations)* and the *Safety, Rehabilitation and Compensation Act 1988*.

During the 2025–26 reporting period, we undertook a range of initiatives to support the health, safety and wellbeing of staff:

- Engaged in consultation with relevant agencies where dual work health and safety (WHS) responsibilities applied under the WHS Act.
- Arranged mental health first aid training for 26 staff.
- Participated in Parliamentary Human Resources Advisory Panel meetings as an observer.
- Maintained regular WHS incident reporting to the senior executive team.
- Implemented key policies and procedures as part of the agency's Work Health and Safety Management System.
- Facilitated access to professional supervision for staff in roles with elevated psychological risk.
- Provided access to the Employee Assistance Program, offering confidential counselling and support services.
- Delivered ergonomic workstation assessments and equipment, including sit/stand desks.
- Offered annual influenza vaccinations to staff.
- Provided WHS training and information resources.
- Commenced routine workplace hazard inspections.
- Participated in proactive inspections conducted by Comcare.
- Used the Staff Consultative Committee as a forum to discuss WHS responsibilities and matters in the workplace.

These initiatives reflect our ongoing commitment to fostering a safe and supportive working environment for all employees.

Comcare premium

Our 2025–26 Comcare premium was 0.47 per cent of total payroll for our employees.

Notifiable incidents

There were no notifiable incidents during the reporting period.

Investigations and notices

A proactive work health and safety inspection was conducted as part of the Regional Engagement Program 2025–26 – Risk Management Program. The purpose of the inspection was to monitor compliance with the WHS Act and the WHS Regulations. Comcare confirmed the PWSS meets the duties under WHS Act relating to risk management.

No investigations were conducted and no notices were given in accordance with the WHS Act during the reporting period.

Appendix C – Legal services expenditure reporting

Paragraph 109(1)(d) of the Legal Service Directions 2025 requires that, by 30 October each year, agencies make publicly available records of legal services expenditure for the previous financial year. This section contains the legal expenditure for the PWSS.

Legal services expenditure 2025–26:

Legal expenditure	Total amount ($)
Internal legal services expenditure	$370,167
External legal services expenditure	$404,889
Total	**$775,056**

Figures are exclusive of GST.

Appendix D – Entity Resource Statement and Expenses for outcomes

Entity Resource Statement

	Actual available appropriation for 2026 $'000 (a)	Payments made 2026 $'000 (b)
Departmental		
Annual appropriations - ordinary annual services[1]	36,071	14,416
Total departmental resourcing	**36,071**	**14,416**
Administered		
Annual appropriations - ordinary annual services[1]	13,180	10,216
Annual appropriations - other services - new administered expenses[2]	897	545
Total administered resourcing	**14,077**	**10,761**
Total resourcing and payments for Parliamentary Workplace Support Services	**50,148**	**25,177**

[1] Appropriation Act (No. 1) 2025-26 and Appropriation Act (No. 3) 2025-26. This may also include prior-y departmental appropriation and section 74 external revenue.

Expenses by outcomes

Outcome 1: Support Commonwealth Parliamentary Workplace Participants to build and maintain safe and respectful workplaces, including by supporting positive cultural change and providing human resource functions to parliamentarians and their staff.	Budget*	Actual expenses
	2026	2026
	$'000	$'000
	(a)	(b)
Program 1.1: Parliamentary Workplace Support Service		
Administered expenses		
Ordinary annual services (Appropriation Act No. 1)	13,098	10,152
Other services (Appropriation Act Nos. 2, 4 and 6)	-	10
Administered total	**13,098**	**10,162**
Departmental expenses		
Departmental appropriation	14,778	11,214
s74 External Revenue[1]	-	799
Expenses not requiring appropriation in the Budget year[2]	-	617
Departmental total	**14,778**	**12,630**
Total expenses for Program 1.1	**27,876**	**22,792**
Program 1.2: Independent Parliamentary Standards Commission		
Departmental expenses		
Departmental appropriation	2,382	1,991
Departmental total	**2,382**	**1,991**
Total expenses for Program 1.2	**2,382**	**1,991**
Outcome 1 totals by appropriation type		
Administered expenses		
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	13,098	10,152
Other services (Appropriation Bill Nos. 2, 4 and 6)	-	10
Administered total	**13,098**	**10,162**
Departmental expenses		
Departmental appropriation	17,160	13,205
s74 External Revenue[1]	-	799
Expenses not requiring appropriation in the Budget year[2]	-	617
Departmental total	**17,160**	**14,621**
Total expenses for Outcome 1	**30,258**	**24,783**
	2026	2026
Average staffing level (number)	67	64

* Full-year budget, including any subsequent adjustment made to the 2024-25 budget at Additional Estimates.

[1] Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

[2] Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, and audit fees.

Abbreviations and acroynms

ANAO	Australian National Audit Office
AO	Officer of the Order of Australia
APS	Australian Public Service
APSC	Australian Public Service Commission
ARC	Audit and Risk Committee
CEO	Chief Executive Officer
CPW	Commonwealth Parliamentary Workplace
DPS	Department of Parliamentary Services
DoF	Department of Finance
EA	Enterprise Agreement
EAP	Employee Assistance Program
EL	Executive Level
FOI	Freedom of Information
FOI Act	Freedom of Information Act 1982
GST	Goods and Services Tax
HR	Human Resources
IPSC	Independent Parliamentary Standards Commission
MOP(S) Act	*Members of Parliament (Staff) Act 1984*
MP	Member of Parliament
N/A	Not applicable
OECD	Organisation for Economic Cooperation and Development
PBS	Portfolio Budget Statements
PGPA Act	*Public Governance, Performance and Accountability Act 2013*
PGPA Rule	*Public Governance, Performance and Accountability Rule 2014*
PS Act	Public Service Act 1999
PSM	Public Service Medal
PWSS	Parliamentary Workplace Support Service
PWSS Act	*Parliamentary Workplace Support Service Act 2023*
Pty Ltd	Proprietary Limited
RAP	Reconciliation Action Plan
SES	Senior Executive Service
SME	Small and Medium Enterprises
WHS	Work health and safety
WHS Act	*Work Health and Safety Act 2011*
WHSC	Work Health and Safety Committee

List of requirements

PGPA Rule reference	Part of report	Description	Requirement
17AD(g)	**Letter of Transmittal**		
17AI	i	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory
17AD(h)	**Aids to access**		
17AJ(a)	1	Table of contents.	Mandatory
17AJ(b)	107	Alphabetical index.	Mandatory
17AJ(c)	98	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	99	List of requirements.	Mandatory
17AJ(e)	Inside cover	Details of contact officer.	Mandatory
17AJ(f)	Inside cover	Entity's website address.	Mandatory
17AJ(g)	Inside cover	Electronic address of report.	Mandatory
17AD(a)	**Review by accountable authority**		
17AD(a)	2	A review by the accountable authority of the entity.	Mandatory
17AD(b)	**Overview of the entity**		
17AE(1)(a)(i)	6	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	8	A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	7	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	7	A description of the purposes of the entity as included in the corporate plan.	Mandatory
17AE(1)(aa)(i)	9	Name of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(ii)	9	Position title of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(iii)	9	Period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory

PGPA Rule reference	Part of report	Description	Requirement
17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity.	Portfolio departments – Mandatory
17AE(2)	N/A	Where the outcomes and programmes 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 that period, include details of variation and reasons for change.	If applicable, Mandatory
17AD(c)	**Report on the performance of the entity**		
	Annual Performance Statements		
17AD(c)(i);16F	17, 86	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
17AD(c)(ii)	***Report on Financial Performance***		
17AF(1)(a)	73	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	96	A table summarising the total resources and total payments of the entity.	Mandatory
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
17AD(d)	***Management and Accountability***		
	Corporate governance		
17AG(2)(a)	60	Information on compliance with section 10 (fraud and corruption systems).	Mandatory
17AG(2)(b)(i)	i	A certification by accountable authority that fraud and corruption risk assessments have been conducted and fraud and corruption control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	i	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)	i	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity.	Mandatory

PGPA Rule reference	Part of report	Description	Requirement
17AG(2)(c)	57	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)	N/A	A statement of significant issues reported to the 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
	Audit Committee		
17AG(2A)(a)	57	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	58	The name of each member of the entity's audit committee.	Mandatory
17AG(2A(c)	58	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	58	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	58	The remuneration of each member of the entity's audit committee.	Mandatory
	External Scrutiny		
17AG(3)	61	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)	61	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory
17AG(3)(b)	61	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
17AG(3)(c)	62	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory
	Management of Human Resources		
17AG(4)(a)	62	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory

PGPA Rule reference	Part of report	Description	Requirement
17AG(4)(aa)	66	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
17AG(4)(b)	68	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
17AG(4)(c)	63	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
17AG(4)(c)(i)	63	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)	71	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	63	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	N/A	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	N/A	Information on the aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments.	If applicable, Mandatory
	Assets management		
17AG(5)	N/A	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, Mandatory

PGPA Rule reference	Part of report	Description	Requirement
	Purchasing		
17AG(6)	73	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory
	Reportable consultancy contracts		
17AG(7)(a)	73	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7)(b)	73	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 reporting period, involving total actual expenditure of $ [specified million]."	Mandatory
17AG(7)(c)	73	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
17AG(7)(d)	73	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
	Reportable non-consultancy contracts		
17AG(7A)(a)	74	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7A)(b)	73	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

PGPA Rule reference	Part of report	Description	Requirement
17AD(daa)	***Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts***		
17AGA	73	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
	Australian National Audit Office Access Clauses		
17AG(8)	74	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
	Exempt contracts		
17AG(9)	75	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 Freedom Of Information Act 1982 (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
	Small business		
17AG(10)(a)	75	A statement that: "[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website."	Mandatory
17AG(10)(b)	75	An outline of the ways in which the procurement practices of the entity support Small and Medium Enterprises.	Mandatory
17AG(10)(c)	N/A	If the entity is considered by the Department administered by the Finance Minister as material in nature – a statement that: "[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website."	If applicable, Mandatory
	Financial Statements		
17AD(e)	25	Inclusion of the Annual Financial Statements in accordance with subsection 43(4) of the Act.	Mandatory

PGPA Rule reference	Part of report	Description	Requirement
	Executive remuneration		
17AD(da)	72	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule.	Mandatory
17AD(f)	**Other Mandatory Information**		
17AH(1)(a)(i)	N/A	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
17AH(1)(a)(ii)	76	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)	N/A	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
17AH(1)(c)	76	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	76	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)	N/A	Correction of material errors in previous annual report	If applicable, Mandatory
17AH(2)	**Information required by other legislation**		
	Environment Protection and Biodiversity Conservation Act 1999 Climate Action in Government Operations		
516A	92	Emissions Reporting	
	N/A	Commonwealth Climate Disclosure	If applicable, Mandatory
	Work Health and Safety Act 2011		
	94	Initiatives taken during the year to ensure the health, safety and welfare of workers.	Mandatory
	94	Health and safety outcomes (including the impact on injury rates of workers) of those or previous initiatives.	Mandatory
	94	Data on notifiable incidents for the year.	Mandatory

PGPA Rule reference	Part of report	Description	Requirement
	94	Any WHS investigations conducted by Comcare that year in relation to the businesses or undertakings of the entity, including details of all enforcement notices (improvement notices, prohibition notices and non-disturbance notices) given under Part 10 of the WHS Act.	Mandatory
	94	Anything else required by guidelines approved by the Parliament's Joint Committee of Public Accounts and Audits.	Mandatory
	Strategic Commissioning Framework		
	N/A	Report against target (reduction in supplier expenditure).	If applicable, Mandatory
	74	If already operating in line with the framework include a statement that: *"[Name of entity] has outsourced little or no core work and operates in line with the framework."*	If applicable, Mandatory

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PWSS Parliamentary Workplace Support Service

www.pwss.gov.au

INDEPENDENT PARLIAMENTARY STANDARDS COMMISSION

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