



**NDIS Quality
and Safeguards
Commission**

Annual Report

2025–26



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This annual report and an Easy Read version are available on our [website](#).ⁱ The annual report is also available [Transparency Portal](#).ⁱⁱ

WARNING: Aboriginal and Torres Strait Islander readers are warned that this document may contain images of deceased persons.

Connect with the NDIS Quality and Safeguards Commission via social media:



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Acknowledgement of Country

The NDIS Quality and Safeguards Commission acknowledges the Traditional Custodians of the lands upon which we work. We pay our respects to Elders past and present.

We thank all Aboriginal and Torres Strait Islander people who share their knowledge of Country and culture with us so that we can work together to shape culturally appropriate services for a more inclusive society.

Artwork by Presten Warren, a proud Wirangu, Dieri, Kokatha, Mirning, Arabana man from Port Lincoln in South Australia.

Acknowledgement of people with disability

The NDIS Quality and Safeguards Commission (NDIS Commission) acknowledges the lived experience of people with disability, as well as their family members, carers and supporters. We appreciate the ongoing contributions people with disability make to the National Disability Insurance Scheme and to disability advocacy more broadly. The NDIS Commission recognises the objectives of the United Nations Convention on the Rights of Persons with Disabilities, which seek to promote and protect the human rights of all people with disability while fostering respect for their inherent dignity, autonomy and independence.



Letter of transmittal



**NDIS Quality
and Safeguards
Commission**

8 October 2026

Senator the Hon Jenny McAllister
Minister for the National Disability Insurance Scheme
Parliament House
Canberra ACT 2600

Dear Minister,

I am pleased to present the annual report of the NDIS Quality and Safeguards Commission (NDIS Commission) for the year ended 30 June 2026 (reporting period).

The report has been prepared in accordance with all applicable requirements of the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule) and the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), including section 46(1) of the PGPA Act, which requires you to present the report to the Australian Parliament.

This annual report reflects the NDIS Commission's activities during the reporting period and includes audited annual financial statements and the NDIS Commission's annual performance statements as required by subsections 43(4) and 39(1)(b) of the PGPA Act, respectively.

In accordance with section 10 and as required by subsection 17AG(2) of the PGPA Rule, I certify that the NDIS Commission has:

- prepared fraud and corruption risk assessments and fraud and corruption control plans
- implemented appropriate mechanisms for preventing, detecting incidents of, investigating or dealing with, and recording and reporting fraud and corruption that meet the specific needs of the NDIS Commission
- taken all reasonable measures to deal appropriately with fraud and corruption relating to the NDIS Commission.

Yours sincerely,

Louise Glanville

NDIS Quality and Safeguards Commissioner

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Chapter 1:

Introduction

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Review by the NDIS Commissioner and Associate Commissioner

We are pleased to present the NDIS Quality and Safeguards Commission's Annual Report 2025–26. Our role is to regulate quality, safety and integrity across the National Disability Insurance Scheme (NDIS). The rights, dignity and autonomy of people with disability are at the centre of everything we do.

The progress outlined in this annual report reflects the efforts of many individuals and organisations. We thank participants and their supporters, providers, workers, advocacy groups,

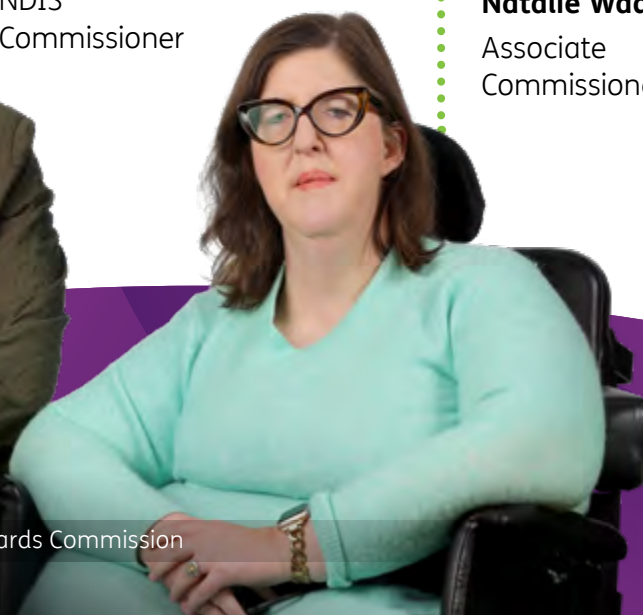
community leaders, government partners and our staff members. Their insights, expertise and dedication continue to play a vital role in the ongoing success of the NDIS.

The year was marked by milestone reforms in the disability sector. We acknowledge the Hon Mark Butler MP, Minister for Health and Ageing and Minister for Disability and the National Disability Insurance Scheme, and Senator the Hon Jenny McAllister, Minister for the National Disability Insurance Scheme, for their continued commitment to the NDIS.



Louise Glanville

NDIS
Commissioner



Natalie Wade

Associate
Commissioner

Significant investment and legislative reform are transforming our organisation, including the passage of the *NDIS Amendment (Integrity and Safeguarding) Act 2026* and, more recently, the *NDIS Amendment (Securing the NDIS for Future Generations) Act 2026*. This builds on significant work already underway at the NDIS Commission to strengthen our regulatory approach and our ability to prevent and reduce harm by holding providers and workers to account.

Our ambition to be a formidable regulator means we use our full range of regulatory powers and tools to influence behaviour, and to monitor and enforce standards across the NDIS.

An evolving landscape

The NDIS is a complex and dynamic market to regulate. As the NDIS has grown and changed, so too has the NDIS Commission. We have continued to adapt our regulatory approach to ensure participants remain protected in an increasingly complex market.

While many providers and workers demonstrate a strong commitment to quality and safety, serious non-compliance with the NDIS Code of Conduct remains a concern. The harm caused by non-compliance underscores

the need for timely, transparent and robust regulatory action, particularly in high-risk settings.

Rapid market growth, combined with low barriers to entry, has placed pressure on workforce supply, contributing to variability in worker capability, limited investment in training, and instances of misconduct.

The inappropriate use of restrictive practices presents ongoing challenges for the sector and can have profound impacts on the freedom, dignity and wellbeing of participants.

These challenges will guide the NDIS Commission's priorities for reform, enforcement and engagement in the year ahead. Despite the changing environment, our commitment to being a capable, trusted and human rights-based regulator remains. Our ability to monitor and respond to risk is improving. Our visibility of the market is expanding as the number of registered providers continues to grow.

Shaping the future of regulation

This past year, we continued to improve the legislative, regulatory and operational foundations needed to safeguard participants and uphold the integrity of the NDIS into the future.

To have the greatest impact, we take a risk-based and proportionate approach to regulation. This involves balancing our reactive and proactive regulatory actions. We respond quickly to high-risk complaints or harm to participants. At the same time, we proactively use our market intelligence to prevent harm by driving system-wide improvements in quality and safety. We educate and work with providers to strengthen their governance, accountability and safeguarding culture.

We are committed to continually uplifting quality and safety, advancing regulatory reform and closing gaps in oversight. During 2025–26, we launched our Strategic Roadmap 2025–27, outlining our ambition to become a formidable, risk-based regulator and setting out the priorities, challenges and outcomes that will shape our future direction. This annual report shows we are meeting this transformation head-on, taking key steps forward in our mission to uphold the rights of people with disability and support the sustainability of the NDIS.

This year, we advanced our 2025–26 regulatory priorities, working to reduce restrictive practices, strengthen oversight of providers and sole traders, improve the management of high-risk health concerns, and ensure providers support a skilled and capable workforce.

We also progressed significant reforms outlined in our Regulatory Reform Roadmap, including readiness activities to support the commencement of mandatory registration for supported independent living (SIL) and digital platform providers from 1 July 2026, new NDIS Practice Standards, and amendments to the NDIS Rules. These initiatives were complemented by the legislative reforms that enhanced the NDIS Commission’s regulatory toolkit, including increased civil penalties, new criminal penalties and expanded banning order powers.

Alongside these reforms, we continued to take strong and strategic enforcement action. In November 2025, the NDIS Commission secured a record \$2.5 million penalty against Lifestyle Solutions, which admitted to 13 contraventions of the *National Disability Insurance Scheme Act 2013* (NDIS Act) and more than 1,600 contraventions of the NDIS Reportable Incident Rules. This remains the highest penalty imposed by the Federal Court in proceedings brought by the NDIS Commission.

These reforms are helping us take more effective regulatory action to prevent harm and improve quality across the sector. They also improve our ability to identify and respond to risks, take timely enforcement action, and drive better practice across providers.

Listening, learning and connecting

Better regulation begins with listening to and learning from those who experience, deliver and rely on NDIS supports every day.

We play an important role in the disability ecosystem and the care and support economy, working closely with providers, the disability community, and other government agencies across these sectors. In early 2026, we refreshed our Advisory Council and Sector Consultation Forum to amplify the voices of people with disability and to provide system-wide insight from organisations delivering and supporting NDIS services.

Safeguarding participants and protecting the integrity of the NDIS requires coordinated action. We work closely with the National Disability Insurance Agency (NDIA), the Department of Health, Disability and Ageing (DHDA), and other key partners to identify emerging risks, strengthen safeguards and support a more effective regulatory system.

We collaborate and co-regulate with other federal government agencies and regulators on issues such as financial integrity and consumer rights, and with state and territory government bodies to uphold participant safety. Recently,

we took part in the Department of Finance's Regulator Leadership Cohort to support the Australian Government's regulatory reform agenda, regulatory stewardship, coordination and capability uplift. We also convened the Safeguarding Through Information Sharing workshop, bringing together regulators and safeguarding bodies from across jurisdictions to improve information sharing and collaboration, and identify shared priorities for safeguarding people with disability. Through partnerships such as the Fraud Fusion Taskforce, comprising 25 agencies working together to combat fraud and criminal activity, we continue to strengthen our collective ability to protect the integrity of the NDIS and other government programs.

As our capability and influence grow, we are shaping a more effective regulatory system through consultation and engagement with people with disability, providers, advocates and sector representatives.

Building capability to improve quality

Being an effective regulator relies on having capable, supported people. We have listened to our staff members and acted on the findings of

independent reviews to improve our workplace culture and our regulatory effectiveness.

Our inaugural Disability Action Plan is spearheading disability inclusion across the organisation and community by creating a foundation for accessibility and inclusion, and strengthening disability leadership. Our Culture Roadmap and Culture Action Plan inform initiatives aimed at driving long-term cultural change, focusing on employee engagement, fostering innovation and increasing adaptability to improve our workplace.

As the NDIS continues to evolve, we are transforming the way we work, especially in how we use data and prioritise according to risk. Our Data and Regulatory Transformation (DART) program is helping us identify emerging risks earlier, target our resources more effectively, and respond more quickly when participants may be at risk. These changes are not simply about replacing technology, but also about providing a better experience for the people and organisations who interact with us.

These are all necessary transformations to empower our organisation and improve outcomes for people and staff members with disability.

Looking ahead

Over 2026–27, we will continue to:

- take firm and timely action to improve the quality and safety of supports and services across the NDIS market
- advance regulatory reform by focusing efforts in high-risk settings
- grow and implement our intelligence capabilities to anticipate and respond to emerging risks
- meaningfully collaborate with participants, providers and partners in the sector.

The NDIS Commission is committed to being a trusted and effective regulator that upholds the rights of people with disability. We will continue to strengthen our regulatory approach, address emerging risks and work closely with the sector to improve quality and safety. Through these efforts, we will help ensure the NDIS remains sustainable and delivers the safeguards that participants deserve.

We thank all those who share this responsibility and work alongside us to improve outcomes for people with disability.

Overview of the NDIS Quality and Safeguards Commission

The NDIS Quality and Safeguards Commission (NDIS Commission) is the independent Australian Government regulator of the NDIS with statutory functions under the *National Disability Insurance Scheme Act 2013* (NDIS Act). Operating nationally, the NDIS Commission works to improve the quality and safety of NDIS supports and services and advance the rights of people with disability. The NDIS Commission promotes safe and high-quality practices, oversees compliance with the NDIS Code of Conduct and NDIS Practice Standards, and supports continuous improvement across the NDIS market. We do this through a nationally consistent, risk-based approach to regulation.

We work with participants, providers, workers and the broader community to foster a culture of safety, quality and inclusion. Through regulation, education, engagement and training, we help ensure participants can access supports and services that enable choice, control, dignity and wellbeing. We work to strengthen our regulatory capability, support NDIS reforms, and build partnerships across the disability sector and community.

The NDIS Commission is responsible for the following outcome in the 2025–26 Portfolio Budget Statements (PBS):

Promote the delivery of quality supports and services to people with disability under the NDIS and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education.

Under this outcome, the NDIS Commission is responsible for deliverables in the following programs:

- **Program 1.1 Support for National Disability Insurance Scheme providers in relation to registration.**
Support for NDIS providers with the costs of obtaining registration and to support the provision of education and training for providers, workers and auditors.
- **Program 1.2 Program Support for the NDIS Quality and Safeguards Commission.**
To provide departmental funding for the annual operating costs of the NDIS Commission to enable the NDIS Commission to achieve its outcomes.

Our purpose

The purpose of the NDIS Commission is to uphold the rights of NDIS participants by improving quality and safety, and supporting their independence.



Our functions

The NDIS Commission is governed by the responsibilities assigned under the NDIS Act. The NDIS Commissioner’s core functions are outlined in section 181E of the NDIS Act (see [NDIS Commissioner’s core functions on page 170](#)).

Our core functions are designed to:

- protect and improve the safety and quality of disability supports and services
- reduce and prevent risks of harm to people with disability when they access these services.

These functions underpin our role as a strong and effective regulator. They guide our regulatory priorities and shape all our activities and our strategic direction.

The NDIS Commission's core functions

Complaints

We receive, assess and respond to complaints about NDIS supports and services.



Reportable incidents

We manage incident reports and investigate serious matters affecting NDIS participants.



Provider registration

We register NDIS providers by assessing applications against the NDIS Act and Rules, and by administering an independent audit program.



Market oversight

We monitor changes in the NDIS market, including provider exits, to track and mitigate emerging risks.



Provider regulation

We regulate all NDIS providers, both registered and unregistered. All providers must comply with the NDIS Code of Conduct. We act on regulatory intelligence concerning the NDIS provider market.



Behaviour support

We assess applications of NDIS behaviour support practitioners against guidelines and the [Positive Behaviour Support Capability Framework](#).ⁱⁱⁱ We monitor the quality of behaviour support and promote the reduction and elimination of restrictive practices.



Compliance and investigation

We monitor compliance and investigate events that affect the rights and safety of people with disability.



How we fit

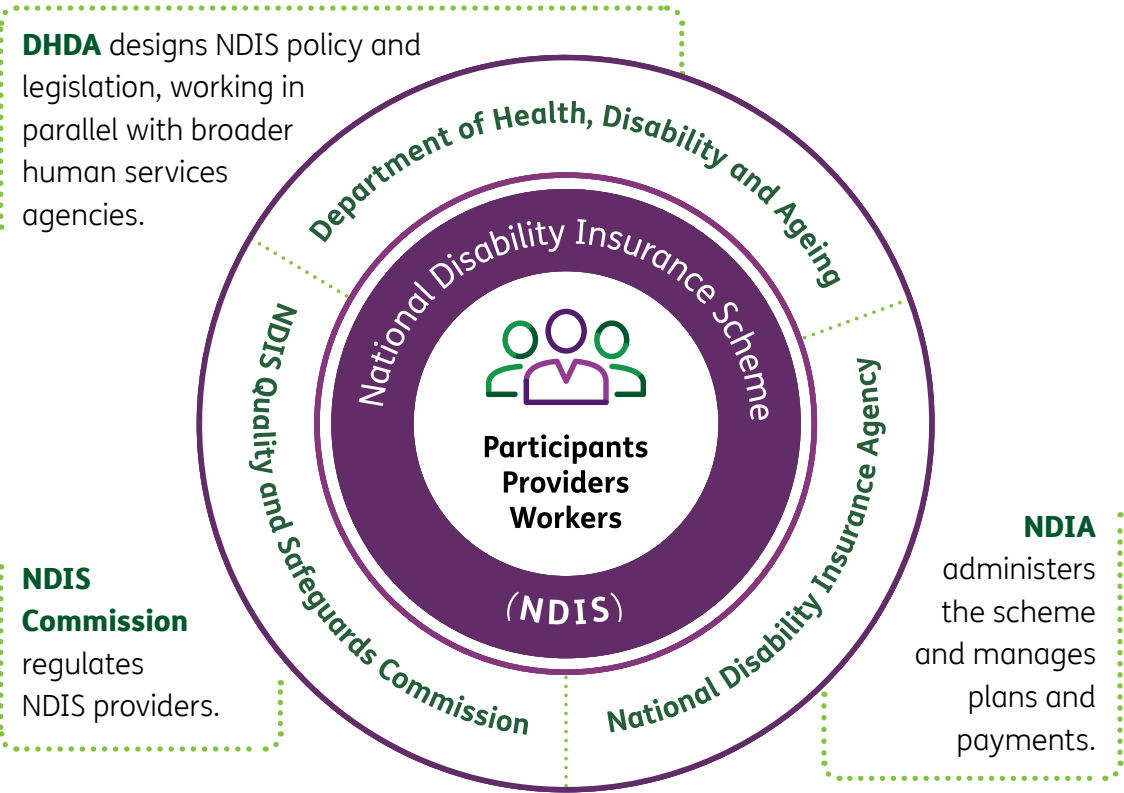
The NDIS Commission is a non-corporate Commonwealth entity established under the NDIS Act and is part of the Health, Disability and Ageing portfolio.

Two ministers are appointed to oversee the NDIS Commission:

- **The Hon Mark Butler MP** –
Minister for Health and Ageing, and Minister for Disability and the National Disability Insurance Scheme
- **Senator the Hon Jenny McAllister** –
Minister for the National Disability Insurance Scheme.

We work alongside the DHDA and the NDIA as seen in [Figure 1](#).

Figure 1. NDIS collaboration ecosystem



National Disability Insurance Scheme Act 2013

Scheme

National Disability Insurance Scheme

- provides reasonable, necessary and flexible supports
- focuses on choice, control, goals and aspirations.

Regulator



**NDIS Quality
and Safeguards
Commission**

NDIS Commission

- independent regulator
- ensures the quality and safety of NDIS supports
- puts the rights of people with disability at the centre of regulation.

Administrator



Delivered by the
**National Disability
Insurance Agency**

**National Disability Insurance
Agency**

- runs the NDIS
- provides funding and planning
- ensures scheme sustainability and efficient use of resources.

NDIS participants



- people with disability who qualify for the NDIS
- receive funding and supports to reach their goals.

NDIS providers



- persons, businesses or organisations delivering NDIS supports
- some must be registered with the NDIS Commission.

Workers



- any individuals providing NDIS supports
- includes employees, contractors, volunteers and self-employed workers.

Where we are located

The NDIS Commission operates nationally, with offices in the capital cities of all states and territories. As at 30 June 2026, we have a total of **987 staff members**¹ working with providers, workers and NDIS participants and their informal supports to improve the quality and safety of NDIS supports and services.



782,013² Total active NDIS participants

987¹ Total NDIS Commission staff

The following is a breakdown of the number of NDIS Commission staff members and active NDIS participants² in each state and territory, as at 30 June 2026.³ We discuss our people in more detail in [Our people on page 140](#).

1 The NDIS Commission staff includes members engaged under the *Public Service Act 1999*, including 2 casual APS employees (in Victoria) and contractors, excluding auditors and consultants.

2 There are 16 active participants as at 30 June 2026, with missing state or territory information. These participants are not shown in the data.

3 The NDIA provides the data on participant numbers. Further details are available in the National Dashboard (as at 30 June 2026) on the NDIA's website at: [Quarterly Reports](#) (www.ndis.gov.au/publications/quarterly-reports)

Australian Capital Territory



Participants **12,695**
Staff **112**

New South Wales



Participants **230,427**
Staff **306**

Northern Territory



Participants **6,894**
Staff **11**

Queensland



Participants **166,633**
Staff **155**

South Australia



Participants **67,270**
Staff **111**

Tasmania



Participants **16,896**
Staff **38**

Victoria



Participants **210,846**
Staff **194**¹

Western Australia



Participants **70,243**
Staff **60**

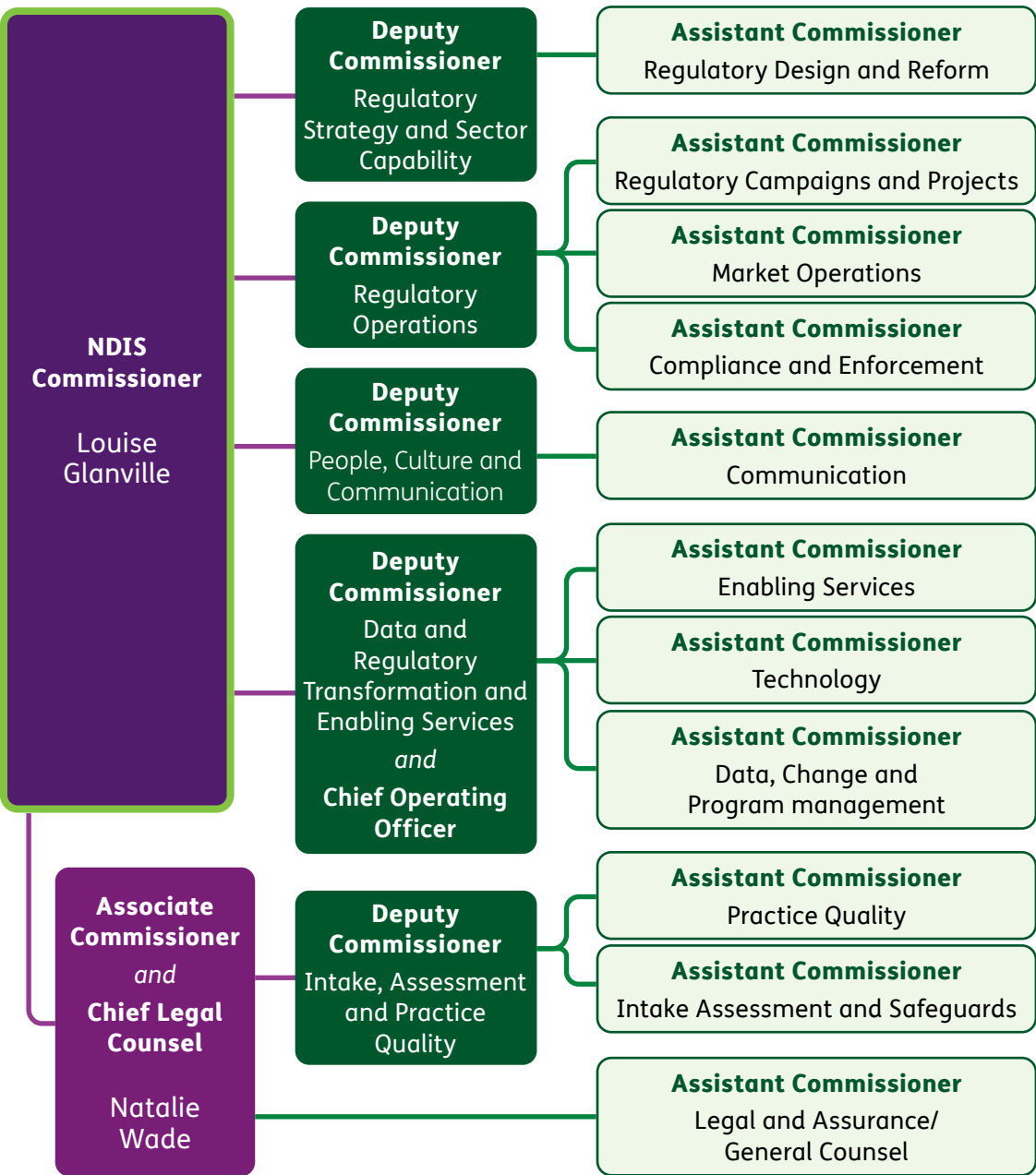
Other territories

Participants **93**
Staff **–**

Organisational structure

NDIS Commissioner Louise Glanville is the accountable authority of the NDIS Commission. She is supported by Associate Commissioner and Chief Legal Counsel Natalie Wade, and Deputy Commissioners and Assistant Commissioners.

Figure 2. NDIS Commission organisational structure, as at 30 June 2026



Strategic Roadmap 2025–27

Why	Vision	People with disability can achieve their goals.
	Purpose	Uphold the rights of NDIS participants by improving quality and safety, and supporting their independence.

What		
<div>A formidable regulator</div> <div><ul style="list-style-type: none">• We hold providers and workers to account.• We use all our statutory powers.• We have a clear, proportionate and progressive risk framework.• We have the right systems to gather insights and enforce rules.</div> <div>Success indicator: We are known as a strong and trusted regulator, using the full range of our powers to prevent harm, enforce standards, and lift sector performance.</div>	<div>Focused on human rights</div> <div><ul style="list-style-type: none">• We deliver benefits to the public based on human rights principles.• We work closely with the community to build strong relationships.• We work to stop violence, abuse, neglect and preventable deaths of people with disability.• We use our powers to reduce and eliminate restrictive practices, in collaboration with states and territories.</div> <div>Success indicator: People with disability can access greater safety, dignity and inclusion as a result of regulatory decisions that uphold rights and reduce harm.</div>	<div>Delivering a sustainable future for the NDIS</div> <div><ul style="list-style-type: none">• We control who enters and exits the NDIS market.• We promote a strong and safe NDIS market with high-quality services to ensure it lasts.• We work with our partners to deliver a scheme that truly meets the needs of people with disability.</div> <div>Success indicator: The NDIS delivers fair, high-quality supports through a capable market shaped by our regulatory influence and partnerships across the ecosystem.</div>



How

Providers and workers

We hold providers and workers to account for quality and safety.

People

We help our staff succeed and work effectively as a national regulator focused on managing risk.

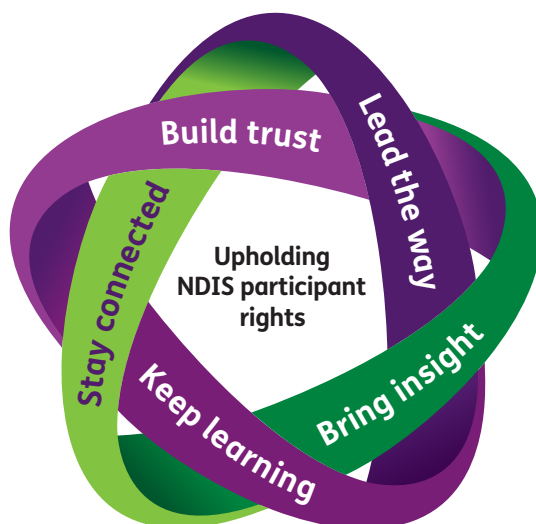
Partner

We partner effectively to ensure the NDIS has a long and lasting future.

Performance

We track and share our results to show our impact and effectiveness.

Our principles



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Chapter 2:

Our achievements

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A full-page background image showing a man in a wheelchair on an outdoor basketball court at sunset. The man is wearing a light-colored cable-knit sweater and blue jeans, looking up towards the sky. A basketball hoop and backboard are visible in the upper right. The court has green and black sections. In the background, there are trees and a clear sky with orange and blue hues.

Throughout 2025–26, the NDIS Commission delivered a broad program of work aligned with the priorities and key activities outlined in our 2025–26 Corporate Plan. While some initiatives delivered immediate improvements, others represent important milestones in longer-term reforms that will continue over future reporting periods.

Our work during the year focused on 5 key areas: culture, regulatory reform, maturing our regulatory craft, business transformation, and uplifting engagement. The achievements highlighted in this section reflect our ongoing commitment to upholding the rights of people with disability, improving the quality and safety of NDIS supports and services, strengthening regulatory capability, and supporting a sustainable and trusted NDIS.

Culture

Disability Action Plan

We launched the NDIS Commission's inaugural Disability Action Plan (DAP) 2025–2030 in September 2025. It sets out our commitment to improving inclusion, accessibility and disability leadership, and outcomes for people and staff members with disability over the next 5 years. The DAP was shaped by people with disability, including both staff members and external stakeholders, ensuring that diverse lived experiences inform the plan and all areas of the NDIS Commission's work.



We established a dedicated DAP Committee to provide governance and oversight of implementation, with progress reported quarterly to our leadership team. The committee includes representatives from a range of classifications, locations and work areas, ensuring diverse perspectives inform our delivery of the plan.

Reconciliation Action Plan

We continued to deliver on our Reflect Reconciliation Action Plan (Reflect RAP). The plan helps build understanding, respect and stronger relationships with Aboriginal and Torres Strait Islander peoples and cultures.

By 30 June 2026, we had completed 30 of the 33 RAP actions (91%). Staff members increased their cultural capability through a dedicated First Nations learning catalogue and activities such as NAIDOC week.

We have started developing an Innovate RAP to support an inclusive, respectful and culturally capable workplace.



Culture Roadmap and Culture Action Plan

In August 2025, the NDIS Commission launched a dedicated approach to addressing cultural concerns raised through the Broderick Review, the Comcare Regulatory Report and the APS Employee Census 2025 results. The Culture Action Group, comprising diverse staff representatives from a cross-section of classifications, locations and work areas, was formed to co-design:

- the Culture Roadmap – a strategic document outlining the NDIS Commission’s approach to improving its culture
- the Culture Action Plan – a detailed plan with 96 actions across 6 focus areas for implementation, which will be in place until July 2027.

We also established the Accountability Committee to support transparency and provide independent oversight of the NDIS Commission’s cultural reform agenda. The committee is chaired by Sandra Parker PSM, an experienced external appointee and former Fair Work Ombudsman. The committee monitors our progress in implementing cultural improvements and reinforces confidence in the integrity of the NDIS Commission’s response to identified concerns.

Both the roadmap and action plan are published internally for all staff members to access.



Human rights training for staff members

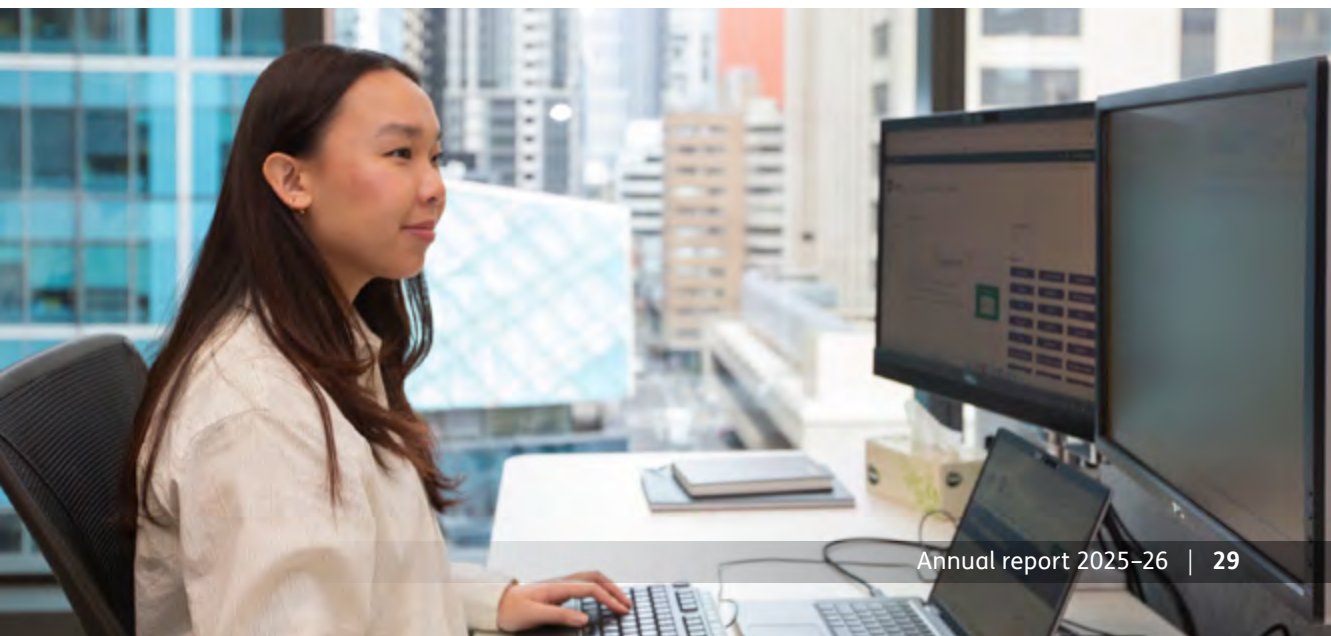
As a leading regulator in the disability sector, we are committed to strengthening our human rights capability. We aim to foster a safe, respectful and inclusive workplace while also ensuring our regulatory functions are grounded in a human rights-based approach.

We have embedded human rights principles in mandatory induction programs and delivered specialised training in disability rights, the human rights model of disability, and the United Nations Convention on the Rights of Persons with Disabilities for our Regulatory Operations division staff.

We improved staff capability to apply a human rights-based approach to regulation, supporting consistent, informed and rights-based regulatory practice across the NDIS Commission.

Workplace National Design Standards

Our Workplace National Design Standards project will establish contemporary workplace design guidelines for all NDIS Commission offices. The standards are intended to meet the needs of a diverse workforce, now and into the future. They focus on leading best practice in accessibility, embedding universal design principles across NDIS Commission workplaces and supporting environments that are accessible, inclusive and functional for all employees.



Regulatory reform

Mandatory registration for supported independent living and digital platform providers

In June 2026, the NDIS Commission amended the [NDIS Provider Registration and Practice Standards Rules^{iv}](#) and [NDIS Quality Indicators Guidelines^v](#) to introduce mandatory registration for providers delivering supported independent living (SIL), NDIS digital platform services and new SIL-specific Practice Standards from 1 July 2026.

These reforms will improve quality, consistency and safeguarding across the NDIS. Most importantly, they support the delivery of participant-centred, rights-based supports.

NDIS Practice Standards review

The NDIS Commission reviewed the NDIS Practice Standards, engaging in national consultation with the sector on 3 key topics:

- revisions to the current NDIS Practice Standards
- a new NDIS Quality Framework
- guidance material to support sector capability.

The review identified opportunities to strengthen the NDIS Practice Standards and improve how they are understood and applied in practice. This includes exploring the use of participant, provider and worker statements to support clearer expectations for quality and compliance. These statements have been included in the new SIL Practice Standards. We are considering next steps to update the remaining Practice Standards, introduce a Quality Framework and develop guidance material.



NDIS Rules Review

The NDIS Rules Review focused on evaluating a number of NDIS Rules and identifying areas for improvement.

In addition to the Rules Review, the NDIS Commissioner, as delegate for the Minister, amended the following sets of Rules:

- National Disability Insurance Scheme (Complaints Management and Resolution) Rules 2018 to align with the NDIS Commission's regulatory prioritisation model
- National Disability Insurance Scheme (Provider Registration and Practice Standards) Rules 2018 to introduce mandatory registration for SIL and digital platform providers.

The NDIS Commissioner also introduced the National Disability Insurance Scheme (Approved Quality Auditors) Rules 2025 to improve the decision-making framework for approving auditors. The review

produced recommendations that form the basis of an ongoing program of work to modernise and amend the NDIS Rules. The recommendations support the development of a simpler, more coherent and outcomes-focused regulatory framework that is easier for participants and providers to understand and apply. The work will:

- improve alignment across the NDIS Rules
- reduce unnecessary complexity and duplication
- strengthen human rights and contemporary safeguarding approaches
- support the implementation of broader registration and regulatory reforms.

The recommendations will be progressively implemented through future amendments to the NDIS Rules.

Behaviour assessment practice guide and policy guidance

The NDIS Commission routinely monitors the quality and compliance of behaviour support plans (BSP) for NDIS participants and publishes its findings annually. While most BSPs are assessed as above the minimum threshold required to achieve some positive change, they do not always reflect best practice. High-quality BSPs are based on a thorough behaviour support assessment, including a functional behaviour assessment. This helps to identify the function of behaviour and inform evidence-based strategies that address the person's individual needs.

Case study



What happened

Our monitoring in 2024 and 2025 identified a need for further guidance and support to strengthen behaviour support assessments and improve the quality of the BSPs they inform.



What we did

We developed 2 resources in consultation with practitioners, providers and state and territory authorisation bodies to strengthen practitioner capability in behaviour support assessment, including functional behaviour assessment:

- [A practice guide on behaviour support assessment, including functional behaviour assessment^{vi}](#)
- [Policy guidance on behaviour support assessment including functional behaviour assessment^{vii}](#)



Outcome

The resources provide clear and consistent guidance on behaviour support assessment, including functional behaviour assessment. By clarifying the NDIS Commission's expectations and promoting good practice, they support higher-quality BSPs and ongoing efforts to reduce and eliminate restrictive practices.

Maturing our regulatory craft

Collaborative relationships with government and sector partners

The NDIS Commission's Strengthening Information Sharing with Community Visitors project is now in its second year.

The project responds to recommendations from the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability to improve information sharing between Community Visitor Schemes (CVS) and the NDIS Commission.

Community visitors play an important role in promoting and protecting the rights and wellbeing of people with disability.

Their roles can differ across states and territories. In general, community visitors can visit, inspect, and report on the experience of people with disability in prescribed accommodation. They can help identify and resolve issues and complaints.

Case study



What happened

The NDIS Commission received \$1.7 million for the Strengthening Information Sharing with Community Visitors project to improve and standardise information sharing with state and territory government CVS.



What we did

States and territories administering CVS – New South Wales, the Northern Territory, South Australia, Queensland, Victoria and the Australian Capital Territory – formally agreed to take part in a 2-way information-sharing trial with the NDIS Commission.

We held consultation workshops with leads from CVS, and government officers. They identified areas for improving the

sharing of information between the NDIS Commission and CVS, including:

- the NDIS Commission to provide information to CVS to easily identify NDIS participants and providers (within their visitation remit and functions)
- CVS to prioritise visiting NDIS participants who may be at higher risk of harm.



Outcome

The Strengthening Information Sharing with Community project concluded in June 2026, with a full evaluation and a published project report to come. The project built on our relationships with state and territory CVS. It resulted in ongoing, standardised information sharing and set out what a well-functioning approach looks like across jurisdictions, including recommendations on best practice.

Information sharing across the care and support economy

We have been working in partnership with relevant federal, state and territory agencies to improve information sharing arrangements. The NDIS Commission is a stakeholder in reforms to improve the effectiveness of the Working with Children Check and create a national approach to worker screening in the care and support economy. Both reforms include expanding the scope of information to inform decisions that protect vulnerable people.

The NDIS Commission discloses worker disciplinary and misconduct information to regulatory agencies to support their decision-making. This includes disclosures to Working with Children Check screening units, the Aged Care Quality and Safety Commission, the Victorian Disability Worker Commission and the Australian Health Practitioner Regulation Agency. Greater information sharing between agencies reduces information gaps regarding worker suitability. This limits the opportunity for workers who cause harm to move between sectors to avoid detection, or to cause further harm.

Business transformation

Data and Regulatory Transformation program

The Data and Regulatory Transformation (DART) program is building foundational capabilities that will enable us to identify and respond to risks faster and more consistently. It will provide our staff members with better tools and data, including an analytics platform, real-time data exchanges with government partners, and a single view of providers, participants and workers.

A new and improved case management system will allow us to complete regulatory work seamlessly, with less manual handling and by collating information in one place. A new external-facing accessible portal will enable providers to engage with the NDIS Commission in a modern and efficient way to meet their regulatory requirements. The DART program is helping us become a modern, risk-based and data-driven regulator.

In 2025–26, we delivered the first major release of the DART program. This included Risk Accessibility Data Assisted Regulation (RADAR), our new internal business processing system for receiving and managing complaints. We also established our new Data Analytics Platform, which enables us to store data and analyse large data sets.

The first major release also included a new online complaints form that makes it easier for participants, providers and the community to report concerns. It captures more structured information to support our risk identification and response activities.

During the new financial year, all NDIS Commission regulatory work will progressively move into RADAR and the Data Analytics Platform. This will provide staff members with a clearer and more integrated view of provider, participant and worker information and improved reporting.

Data strategy

Case study



What happened

The NDIS Commission developed a Data Strategy, establishing a strategic roadmap to strengthen the use, management and governance of data across the organisation.



What we did

The NDIS Commission consulted with staff members and key stakeholders. We are also in the final stages of developing an implementation plan.



Outcome

The Data Strategy and implementation plan will together build the NDIS Commission’s data capability across 4 priority areas. This work will improve how data is governed, managed, shared and used, to support evidence-informed decision-making.

Effectiveness and efficiency of NDIS registration

We have continued to streamline and strengthen our registration assessment processes. This supports the growth of the registered provider market and treats quality and safeguarding risks proportionally and efficiently. These initiatives have reduced average processing times for provider registration applications and increased the rate at which applications are determined.

We are committed to ensuring that our market-entry levers, including NDIS registration, are robust. This includes ensuring that assessment is proportionate to identified risks. We now process applications based on the applicant’s risk profile. We are also strengthening collaboration and information sharing with other government regulators, applying rigorous quality management processes, and improving access to information across government to support more informed, consistent and timely regulatory decision-making.

Uplifting engagement

Remote regulatory campaigns

In June 2025, the NDIS Commission undertook a regulatory campaign in Katherine and Darwin to engage with local communities, hold provider and participant education sessions, and make compliance inspections. Provider forums addressed provider obligations, the NDIS Code of Conduct and complaint pathways for suspected fraudulent behaviour.

Some providers raised concerns about sharp practices, including the exploitation and coercion of First Nations participants. In September 2025, follow-up activities in Katherine and Darwin were informed by intelligence, forums and site visits. The activities targeted 4 providers of concern through compliance inspections and investigative warrants.

Evidence of non-compliance with the NDIS Act resulted in 2 permanent individual banning orders, 2 provider banning orders and one registration revocation.

Case study



What happened

During 2025–26, the NDIS Commission undertook remote regulatory campaign activities across 30 remote communities in Far North Queensland, Western Australia, the Northern Territory and the Anangu Pitjantjatjara Yankunytjatjara Lands in northwest South Australia.



What we did

Campaign activities included 11 compliance inspections with NDIS providers and proactive regulatory engagement and education with key community stakeholders and NDIS participants. Provider forums addressed provider obligations, the NDIS Code of Conduct and complaint pathways for suspected fraudulent behaviour.

In September 2025, follow-up activities in Katherine and Darwin were informed by

intelligence, forums and site visits. The activities targeted 4 providers of concern through compliance inspections and investigative warrants.

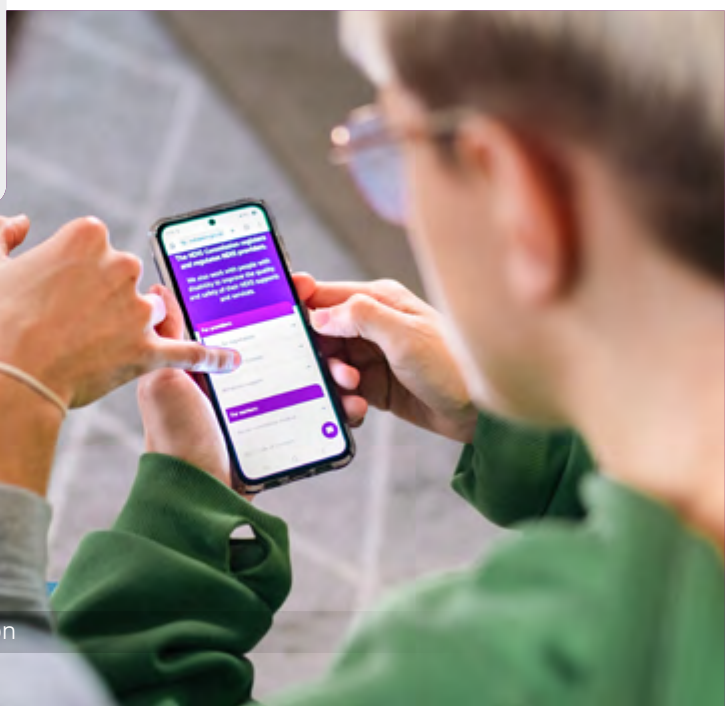


Outcome

We helped people with disability and the broader community to be informed consumers and advocates. Evidence of non-compliance with the NDIS Act resulted in 2 permanent individual banning orders, 2 provider banning orders and one registration revocation. A strategic intervention campaign is underway in Central Australia to address sharp practices, uphold the NDIS Code of Conduct and ensure adherence to practice standards in remote areas. To date, regulatory outcomes from these inspections have included compliance notices, and our work is continuing in 2026–27.

Website and intranet update

We upgraded our intranet and website to modern and supported platforms, improving access to information and services for our staff members and the community. The new platforms provide a more secure, reliable and user-friendly experience, making it easier for people to find the information and support they need. Staff members benefit from improved access to corporate resources and business information, while external users can more easily navigate NDIS Commission services and guidance. The upgrades also reduce the risks associated with older systems and provide a flexible foundation for future improvements to digital service delivery.





Annual regulatory priorities

Throughout 2025–26, we strengthened our regulatory response to key areas of participant risk. This included targeted regulatory action in the Northern Territory focused on restrictive practices, unregistered providers, high-risk health concerns and workforce capability.

We used a range of regulatory tools, including banning orders, compliance notices, inspections, monitoring warrants, site visits, warning letters, and targeted education and engagement activities.

Through intelligence-led regulation, monitoring and enforcement, the NDIS Commission drove corrective action, addressed harmful practices, increased provider accountability and reinforced safeguards to protect participants' rights, safety and wellbeing.

Through the Data and Regulatory Transformation (DART) program, we continued to improve our data and analytical capability to better identify risks and target regulatory action.

Key compliance matters

As a regulator, we monitor compliance and investigate non-compliance. Where we find unacceptable risk of harm, we take firm action.

Highlights from our 2025–26 compliance work

Commissioner of the NDIS Quality and Safeguards Commission v Oak Tasmania [2026] FCA 7



What happened

Between 2021 and 2023, Oak Tasmania failed to comply with the NDIS Code of Conduct and NDIS Practice Standards in relation to 5 participants in its care while providing supported living accommodation services. Oak Tasmania also failed to notify the NDIS Commission of 474 reportable incidents within the required timeframes.



What we did

We investigated and initiated civil penalty proceedings against Oak Tasmania for contraventions of the NDIS Act. The court proceedings, concerned multiple incidents in which NDIS participants did not receive competent supports and services while in Oak Tasmania’s care, putting their health and safety at risk.



Outcome

The Federal Court found instances where care management plans were not followed, staff were not adequately trained to meet participants’ support needs, medical devices and medication were not properly administered, and an adolescent was not properly supervised.

Oak Tasmania admitted to 6 contraventions of the NDIS Practice Standards and Code of Conduct, as well as 474 contraventions of the Reportable Incidents Rules.

The Federal Court imposed a total penalty of \$1.1 million against Oak Tasmania and ordered it to pay legal costs of \$200,000. The penalty is the largest ever imposed on a Tasmanian NDIS provider.

Commissioner of the NDIS Quality and Safeguards Commission v Lifestyle Solutions (Aust) Ltd (Reportable Incidents Proceeding) [2025] FCA 1394



What happened

Between 2019 and 2021, Lifestyle Solutions failed to comply with the NDIS Code of Conduct and NDIS Practice Standards in relation to participants within its care while providing supported living accommodation services.



What we did

The NDIS Commission commenced civil penalty proceedings against Lifestyle Solutions for contraventions of the NDIS Act. The proceeding concerned NDIS participants and support workers suffering physical violence and abuse in a supported independent living accommodation facility located on the Central Coast in New South Wales. Lifestyle Solutions was found to have committed 1,614 contraventions of the NDIS Act for failing to notify the NDIS Commission of reportable incidents within the required

timeframes. The Federal Court found the home was not a safe environment for the residents or support workers, noting abuse was not managed, assessed or responded to adequately or appropriately. Support workers were also subject to harm from other participants in the home, including being bitten, spat on and physically hit.



Outcome

The Federal Court imposed a total penalty of \$2.5 million against Lifestyle Solutions and ordered it to pay legal costs of \$150,000. This represents the highest penalty imposed by the Court in proceedings brought by the NDIS Commission. This court case was the first of its kind regarding abuse of this nature in a supported accommodation facility.

Administrative Review Tribunal outcomes

Sunshine Disability Care Services Pty Ltd and Commissioner of the NDIS Quality and Safeguards Commission [2025] ARTA 2475



What happened

Sunshine Disability Care Services Pty Ltd applied to become a registered NDIS provider for a range of support classes, including high-risk supports.



What we did

The NDIS Commission refused the application on suitability grounds, finding concerns regarding the qualifications, skills, experience and conduct of its sole key personnel, Mr Aqeel Al Lahebi. Following an internal review, the decision was affirmed.



Outcome

Sunshine Disability Care Services Pty Ltd sought review in the Administrative Review Tribunal, which upheld the NDIS Commission's decision. The tribunal found Mr Al Lahebi lacked sufficient disability sector experience and had provided inconsistent and misleading information regarding his qualifications, use of consultants and association with an individual subject to a permanent NDIS banning order, raising concerns about his integrity, honesty and transparency.

Caring Beyond Bounds Pty Ltd and Commissioner for the NDIS Quality and Safeguards Commission [2025] ARTA 2755

Caring Beyond Bounds Pty Ltd applied to become a registered NDIS provider for 11 classes of supports, including several higher-risk support categories. The NDIS Commission refused the application and affirmed that decision on internal review. Caring Beyond Bounds sought review in the Administrative Review Tribunal, which upheld the NDIS Commission's decision. The tribunal found that the provider's sole director and key personnel, Ms Richa Sharma, had limited direct NDIS experience, provided insufficient evidence of relevant qualifications, and lacked the experience necessary to mitigate risks associated with the provision of disability supports. The tribunal also found the provider had not demonstrated adequate arrangements to ensure continuity of supports, particularly given the director's temporary visa status and the absence of effective succession or governance arrangements.

Abdullah and Commissioner, NDIS Quality and Safeguards Commission [2026] ARTA 743



What happened

Mohammad Abdullah applied to the Administrative Review Tribunal for review of an internal review decision by the NDIS Commission to impose a banning order under section 73ZN(2) of the NDIS Act.



What we did

The internal review decision affirmed a 10-year banning order on the basis that the applicant was not suitable to be involved in the provision of supports or services to people with disability and that there was an immediate danger to the health, safety or wellbeing of people with disability if he continued to engage in those activities.



Outcome

Referring to evidence concerning criminal history, management of NDIS funding, and dealings with NDIS participants, the tribunal concluded that the criteria in section 73ZN(2) were met and affirmed the decision under review, including the 10-year banning order.

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Chapter 3:

Performance

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Annual performance statements

Statement of preparation

As the accountable authority for the NDIS Quality and Safeguards Commission (NDIS Commission), I present the 2025–26 annual performance statements, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In my opinion, these performance statements accurately present the NDIS Commission's performance for the year ended 30 June 2026 and comply with subsection 39(2) of the PGPA Act and section 16F of the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule).



Louise Glanville

NDIS Quality and Safeguards Commissioner

28 September 2026

Overview

The purpose of the NDIS Commission is to uphold the rights of NDIS participants by improving quality and safety and supporting their independence. The 2025–26 annual performance statements assess the NDIS Commission’s performance in achieving this purpose in accordance with the PGPA Act and PGPA Rule.

The 2025–26 Portfolio Budget Statements (PBS) set out the Australian Government’s outcomes, programs and performance information. The NDIS Commission’s 7 performance measures align with Outcome 1 and the associated PBS programs. The 2025–26 Corporate Plan builds on this information by outlining the rationale, methodology and criteria used to assess performance against each measure and provides the basis for the results reported in these performance statements.



Performance framework

Our purpose
.....

Uphold the rights of NDIS participants by improving quality and safety, and supporting their independence.

Our outcome statement
.....

Promote the delivery of quality supports and services to people with disability under the NDIS and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education.

Key activities

A formidable regulator


- We hold providers and workers to account.
- We use all our statutory powers.
- We have a clear, proportionate and progressive risk framework.
- We have the right systems to gather insights and enforce rules.

Focused on human rights


- We deliver benefits to the public based on human rights principles.
- We work closely with the community to build strong relationships.
- We work to stop violence, abuse, neglect and preventable deaths of people with disability.

Delivering a sustainable future for the NDIS


- We control who enters and exits the NDIS market.
- We promote a strong and safe NDIS market with high-quality services to ensure it lasts.
- We work with our partners to deliver a scheme that truly meets the needs of people with disability.

Our programs

Program 1.1
.....
Support for NDIS providers in relation to registration

Support for NDIS providers with the costs of obtaining registration and to support the provision of education and training for providers, workers and auditors.

Program 1.2
.....
Program Support for the NDIS Quality and Safeguards Commission

To provide departmental funding for the annual operating costs of the NDIS Commission to enable the NDIS Commission to achieve its outcomes.

Performance measures (PM)

Program 1.1

PM1: The NDIS Commission Grants Program creates resources and opportunities that enhance providers', workers' and auditors' registration and training capability.

(ceased at the conclusion of the 2025–26 reporting period)

Program 1.2

PM2: The NDIS Commission uses the full range of compliance and enforcement levers available to influence an uplift in quality and safeguarding of NDIS supports and services.

PM3: Reduce the risk of harm to participants and lift the quality of service through guidance materials for providers and workers.

PM4: The use of restrictive practices is reduced and eliminated through increased provider compliance in relation to unauthorised restrictive practices (URP), quality of behaviour support plans (BSP) and BSP implementation.

PM5: The NDIS Commission supports a thriving, diverse, registered NDIS market of providers who provide quality and safe NDIS supports and services.

PM6: People with disability know their rights and trust us to support them and their carers and advocates to make complaints, and report violence, abuse, neglect and risk of harm.

PM7: Providers and workers have an increased understanding of what quality and safety means to NDIS participants and understand the rights of people with disability as consumers.



Reporting on our progress in achieving our purpose

NDIS Quality and Safeguards Commission Annual Report 2025–26
(Annual Performance Statements)

Summary

The NDIS Commission is a young regulator. Significant investment and multiple reforms are expected to mature the NDIS Commission's capabilities and regulatory functions in the coming years.

These reforms are taking place during a major period of change for the NDIS, marked by a strong focus on enhancing the effectiveness of our regulatory efforts. This includes safeguarding participants from experiencing harm when receiving NDIS services and supports, and using all regulatory levers and tools to uplift the quality and safety of services and support delivered by providers and workers.

In 2025–26, the NDIS Commission delivered mixed performance against the 7 performance measures published in our 2025–26 Corporate Plan. Two measures were achieved, 2 were partially achieved and 3

were not achieved. The strongest results were recorded in compliance and enforcement activities, and in supporting providers and workers through guidance, education and capability-building initiatives.

We continued to strengthen quality and safeguarding outcomes through increased use of regulatory powers, the delivery of sector guidance and learning resources, and ongoing oversight of the provider market. Results also indicate that providers and workers continue to value our resources and report improved understanding of quality, safety and participant rights.

Performance was affected by several factors, including no new grants being awarded, lower-than-target awareness and trust levels among people with disability and their supporters, and the complexity of achieving reductions in restrictive practices.



Where performance measures were not achieved:

- **PM1:** This measure was not achieved as no new grants were awarded. The grants program has concluded, existing grant projects continued to deliver capability-building, education and safeguarding outcomes. This measure has since been removed from the 2026–27 reporting cycle.
- **PM4:** While target 4.1 showed modest improvement, this measure was not achieved. Measuring reductions in restrictive practices remains challenging due to data limitations and shared regulatory responsibilities with states and territories. The NDIS Commission is improving data quality and oversight through the Data and Regulatory Transformation (DART) program and enhanced monitoring, while continuing to pursue gradual year-on-year reductions towards the aspirational 4% target.
- **PM6:** Awareness and trust remained below target despite improvements in some cohorts and strong operational performance in complaints and reportable incident management. The NDIS Commission has undertaken a structural realignment to bring education and engagement functions together, supporting a more coordinated approach to sector engagement, education and regulatory reform activities.

Across all performance measures, the NDIS Commission continued to focus on protecting people with disability through regulation, compliance and enforcement activities; provider and worker education; behaviour support leadership; market oversight; and engagement with participants and stakeholders. Ongoing investments in regulatory reform, data and regulatory transformation, and workforce

capability will strengthen safeguarding outcomes and improve our ability to identify and respond to emerging risks.

The NDIS Commission will continue to strengthen its performance framework by regularly reviewing the appropriateness of its performance measures, targets and methodologies to ensure they accurately assess progress towards our purpose and strategic intent.

Table 1. Performance measure outcomes

Performance measure	Outcome ¹
PM1: The NDIS Commission Grants Program creates resources and opportunities that enhance providers’, workers’ and auditors’ registration and training capability.	Not achieved
Target 1.1: Awarding of grant funding to suitable organisations to support capability building of providers and workers.	Not achieved
PM2: The NDIS Commission uses the full range of compliance and enforcement levers available to influence an uplift in quality and safeguarding of NDIS supports and services.	Achieved
Target 2.1: 20% increase ² in the use of statutory enforcement tools (infringement notices, civil penalty proceedings, injunctions, compliance notices, enforceable undertaking, banning orders) for detected non-compliance.	Achieved
PM3: Reduce the risk of harm to participants and lift the quality of service through guidance materials for providers and workers.	Achieved
Target 3.1: The proportion of providers and workers that say NDIS Commission information and resources increases their understanding of how to meet their obligations in providing quality and safe supports to people with disability remains at least 95%.	Achieved

- 1 For measures containing multiple targets, the overall performance measure outcome reflects the majority target result with all targets weighted equally. Assessment criteria for each target are outlined within the relevant performance measure section.
- 2 From the baseline established in 2023–24.

Performance measure	Outcome ¹
PM4: The use of restrictive practices is reduced and eliminated through increased provider compliance in relation to unauthorised restrictive practices (URP), quality of behaviour support plans (BSP) and BSP implementation.	Not achieved
Target 4.1: Increase in the proportion of participants with a BSP lodged within 60 days of a URP notification.	Partially achieved
Target 4.2: Increase in the proportion of participants that experience a reduction in restrictive practices across 2 or more BSPs.	Not achieved
Target 4.3: Decrease in the number of participants that are subject to URPs for more than 90 days.	Not achieved
Target 4.4: Increase the quality of BSPs.	Not achieved
PM5: The NDIS Commission supports a thriving, diverse, registered NDIS market of providers who provide quality and safe NDIS supports and services.	Partially achieved
Target 5.1: Percentage of applications received in a year resulting in a refusal.	Partially achieved
Target 5.2: Percentage of applications determined within 12 months of a valid application received.	Partially achieved
Target 5.3: 20% increase in number of revocations of registrations per year.	Achieved

Performance measure	Outcome ¹
PM6: People with disability know their rights and trust us to support them and their carers and advocates to make complaints, and report violence, abuse, neglect and risk of harm.	Not achieved
Target 6.1: Awareness of the NDIS Commission's role and functions increase by 2% year-on-year.	Not achieved
Target 6.2: Trust in the NDIS Commission increases by 2% year-on-year.	Not achieved
Target 6.3: 70% of priority-driven assessments for all complaints and reportable incidents are completed within 90 days.	
59% of complaints were completed in 90 days	Partially achieved
71% of reportable incidents were completed in 90 days	Achieved
PM7: Providers and workers have an increased understanding of what quality and safety means to NDIS participants and understand the rights of people with disability as consumers.	Partially achieved
Target 7.1: More than 95% of respondents completing NDIS Commission modules report an increased understanding of what quality and safety means.	Partially achieved
Target 7.2: More than 95% of respondents completing NDIS Commission modules report an increased understanding of the rights of people with disability as consumers.	Partially achieved

Results and analysis

Performance
measure

1

The NDIS Commission Grants Program creates resources and opportunities that enhance providers', workers' and auditors' registration and training capability.

Planned performance result	That providers, workers and auditors have an increased understanding of their obligations and the delivery of quality services and supports for NDIS Participants.
Measure type	Effectiveness
Related PBS program 1.1	Support for NDIS providers in relation to registration – support for NDIS providers with the costs of obtaining registration and to support the provision of education and training for providers, workers and auditors.
Related PBS key activities	Provide support to providers, workers and auditors in relation to the registration process, via administration of the NDIS Commission grants program and management of its deliverables.
Aligns with regulator best practice principles	<div> Continuous improvement and building trust</div> <div> Collaboration and engagement</div>

Target 1.1

Awarding of grant funding to suitable organisations to support capability building of providers and workers.

Intended result	Actual results	Outcome
\$2.3 million available fund is fully expended and committed to new grants	Nil funds were expended on new grants in 2025–26	Not achieved

Assessment for achievement

Achieved	Above 80% of allocated funds are committed to new grant awards
Partially achieved	Between 60% and 80% of allocated funds are committed to new grant awards
Not achieved	Below 60% of allocated funds are committed to new grant awards

Analysis

The NDIS Commission did not achieve performance measure 1 in 2025–26 as no new grants were awarded.

While no new grants were awarded, the NDIS Commission continued to manage 23 active grant agreements and provided approximately \$2.8 million in payments to existing grant recipients. These grants delivered resources and capability-building initiatives to support NDIS participants, providers, workers and auditors. Grant-funded activities included 68,401 engagements, 218 resources developed for people with disability, 207 resources to support providers to meet their regulatory obligations, and 157 co-design workshops.

Six grant-funded projects were completed during the year. These projects developed accessible resources to help people with disability understand and exercise their rights, improve NDIS literacy and strengthen self-advocacy. They included resources tailored for people with Down syndrome and intellectual disability; Aboriginal and

Torres Strait Islander communities; autistic and neurodivergent LGBTQIA+ young people; people with psychosocial disability; Yolŋu communities in northeast Arnhem Land; and behaviour support practitioners. Collectively, the projects produced a range of co-designed resources, training modules, videos, tools and guides that support participants, providers and workers to understand rights, complaints processes, cultural safety and quality service delivery.

Projects continued to focus on improving quality and safeguarding outcomes, increasing awareness of rights and supporting diverse communities, including First Nations, culturally and linguistically diverse, LGBTQIA+, regional and remote communities. Evaluations of completed projects highlighted the value of community and participant co-design in developing rights and complaints resources and improving accessibility. During the reporting period, 808 people with disability were involved in project co-design and implementation, with 375 providers and workers involved in project design or delivery. The Grantee Community of Practice continued to support collaboration between grant recipients, enabling the exchange of ideas and solutions to common delivery challenges, increasing efficiencies and supporting improved grant outcomes.

Although the performance measure was not achieved, we continued to invest in capability building through existing grant projects, which contributed to quality, safeguarding and improved understanding of rights across the NDIS sector. The outcomes delivered through completed and ongoing grants demonstrate the ongoing value of community-led and co-designed approaches to education, capability building and safeguarding.



Performance
measure

2

The NDIS Commission uses the full range of compliance and enforcement levers available to influence an uplift in quality and safeguarding of NDIS supports and services.

**Planned
performance
result**

- Securing compliance with the NDIS Act through effective compliance and enforcement arrangements, including the use of each of our compliance and enforcement tools.
- Decrease in non-enforcement outcomes to detected non-compliance per year.
- Increase in enforcement regulatory outcomes per year (count of warnings, infringement notices, civil penalty proceedings, compliance notices, enforceable undertakings, banning orders, corrective action requests).

Measure type Effectiveness

**Related PBS
program 1.2**

Program Support for the NDIS Quality and Safeguards Commission – to provide departmental funding for the annual operating costs of the NDIS Commission to enable the NDIS Commission to achieve its outcomes.

**Related PBS
key activities**

Complaints and reportable incidents management, communications and engagement with stakeholders, behaviour support leadership, registration of NDIS service providers, management of worker screening processes, compliance operations, intra-agency operational, legal, policy and administrative support.

**Aligns with
regulator
best practice
principles**



Continuous improvement



Risk based and data driven

Target 2.1

20% increase¹ in the use of statutory enforcement tools (infringement notices, civil penalty proceedings, injunctions, compliance notices, enforceable undertaking, banning orders) for detected non-compliance.

Intended result	Actual results	Outcome
388 statutory enforcement tools used for 2025–26	2,415	Achieved

Assessment for achievement

Achieved	388 or above
Partially achieved	Between 330 and 387 (inclusive)
Not achieved	329 or below

Analysis

The NDIS Commission achieved performance measure 2 in 2025–26, using 2,415 statutory enforcement tools against a target of 388.

Table 2. Breakdown of statutory enforcement tools used during 2025–26

Statutory enforcement tool type ²	2024–25 FY	2025–26 FY
Banning order	194	326
Civil penalty proceeding	8	3
Enforceable undertaking	0	1
Infringement notice	87	31
Compliance notice	716	2,054
Injunction ³	-	-
Total	1,005	2,415

1 From the baseline established in 2023–24.

2 Warning letters and corrective action requests were listed as regulatory outcomes in the 2025–26 PBS. These measures fall into the category of non-enforcement outcomes. They have not been included in the calculation of statutory enforcement tools for the purpose of target 2.1 and have been removed from the 2026–27 PBS.

3 No injunctions were used in 2025–26, as the NDIS Commission places emphasis on using the compliance tools appropriate to each situation. Injunctions have not been used to date and we are considering removing this tool from future targets.

The majority of enforcement activity involved compliance notices (2,054), primarily issued through compliance ‘sprints’ targeting registered providers that had not completed mid-term audits as required under the NDIS Rules. The NDIS Commission also issued 326 banning orders for a range of suitability and compliance-related issues, including neglect and sexual misconduct involving participants; findings arising from fraud investigations; and a person’s criminal history, including offences unrelated to NDIS service delivery. Banning orders are a key regulatory and safeguarding tool used to protect people with disability by preventing unsuitable individuals and providers from operating in the sector. Additional statutory actions included 31 infringement notices, 3 civil penalty proceedings and one enforceable undertaking.

The results demonstrate our ongoing focus on using statutory tools to address provider behaviour and uphold the human rights of people with disability. As the NDIS Commission matures, we will continue to review the use of statutory enforcement tools in line with our regulatory approach.

Compared with 2024–25, the number of non-enforcement outcomes decreased, with warning letters falling from 415 to 109 and corrective action requests from 1,308 to 268. This is consistent with an increased use of statutory enforcement tools in response to detected non-compliance. The use of statutory tools provided by Parliament shows that the NDIS Commission is applying the law consistent with the intent of the legislation while affording procedural fairness to duty holders. These enforcement activities act as a deterrent to non-compliant providers, maintain public trust, support fairness and market integrity, and provide visible responses to high-risk and high-harm non-compliance. Together, these activities reinforce our regulatory priorities by contributing to improved quality and safeguarding outcomes across NDIS supports and services, and supporting the protection of people with disability.

Performance
measure

3

Reduce the risk of harm to participants and lift the quality of service through guidance materials for providers and workers.

Planned performance result 95% of providers and workers who access sector guidance materials report an increased understanding of provider and participant obligations and rights.

Measure type Output

Related PBS program 1.2 **Program Support for the NDIS Quality and Safeguards Commission** – to provide departmental funding for the annual operating costs of the NDIS Commission to enable the NDIS Commission to achieve its outcomes.

Related PBS key activities Complaints and reportable incidents management, communications and engagement with stakeholders, behaviour support leadership, registration of NDIS service providers, management of worker screening processes, compliance operations, intra-agency operational, legal, policy and administrative support.

Aligns with regulator best practice principles



Continuous improvement and building trust



Risk based and data driven



Collaboration and engagement

Target 3.1

The proportion of providers and workers that say NDIS Commission information and resources increases their understanding of how to meet their obligations in providing quality and safe supports to people with disability remains at least 95%.

Intended result	Actual results	Outcome
Providers 95%	Providers 96%	Achieved
Workers 95%	Workers 96%	

Assessment for achievement

Achieved	95% or above
Partially achieved	Between 91% and 94.9% (inclusive)
Not achieved	90.9% or below

Analysis

The NDIS Commission achieved performance measure 3 in 2025–26. The results were collected as part of the 2025–26 NDIS Commission Stakeholder Sentiment Survey. The survey instrument and methodology have been kept largely consistent with previous years. Respondents were first asked whether they had accessed NDIS Commission information and resources in the previous 12 months. This included 896 providers (79% of provider respondents) and 378 workers (57% of worker respondents). Of these respondents, 96% reported that NDIS Commission information and resources helped improve service delivery (to a small, moderate or large extent). The 2025–26 result exceeded the target of 95% and was a slight improvement on the 2024–25 result (95%), although the increase for both providers and workers was not statistically significant.

The result demonstrates that providers and workers who access our information and resources continue to value them as a source of guidance on quality and safe service delivery. Frequently accessed resources included the NDIS Code of Conduct, NDIS Practice Standards, worker screening resources, NDIS portal resources and behaviour support resources.

During 2025–26, we strengthened our guidance and education materials through several key initiatives. The final 4 of a series of NDIS Code of Conduct videos were completed and published on our website and YouTube channel. These videos use practical scenarios to help providers and workers understand their obligations under the Code of Conduct, including upholding individual rights, acting on concerns, protecting privacy and preventing misconduct. Since the first of these videos was published in March 2026, the 4 videos have received approximately 1,950 views on YouTube and 10,122 views through the NDIS Commission’s website, indicating strong uptake of these guidance materials.

The Workforce Capability Framework was refreshed following the decommissioning of the standalone microsite. The content was integrated into the NDIS Commission’s primary website to improve accessibility and make it easier for providers and workers to access resources supporting capability development and understanding of core workforce requirements. Further refinement of the framework is planned to support future regulatory reforms and sector needs.

We also promoted positive behaviour support e-learning modules through social media, website communications and engagement with NDIS Commission attendees at behaviour support practitioner communities of practice. This resulted in the full subscription of all 15,000 Commission-funded training places during 2025–26, supporting increased understanding of positive behaviour support, human rights and trauma-informed practice, including among workers in regional and remote areas.

A key element of our regulatory approach is supporting providers and workers to understand good practice and their obligations through education and guidance. The results achieved in 2025–26 demonstrate that providers and workers continue to find our resources valuable in supporting safe, high-quality service delivery and building workforce capability across the NDIS sector.

Performance
measure

4

The use of restrictive practices is reduced and eliminated through increased provider compliance in relation to unauthorised restrictive practices (URP), quality of behaviour support plans (BSP) and BSP implementation.

**Planned
performance
result**

An increase in the quality of BSPs, a reduction in the number of URPs participants are subject to, and an overall reduction in restrictive practice use.

Measure type

Effectiveness

**Related PBS
program 1.2**

Program Support for the NDIS Quality and Safeguards Commission – to provide departmental funding for the annual operating costs of the NDIS Commission to enable the NDIS Commission to achieve its outcomes.

**Related PBS
key activities**

Complaints and reportable incidents management; communications and engagement with stakeholders; behaviour support leadership; registration of NDIS service providers; management of worker screening processes; compliance operations; and intra-agency operational, legal, policy and administrative support.

**Aligns with
regulator
best practice
principles**



Continuous improvement



Risk based and data driven

Target 4.1

Increase in the proportion of participants with a BSP lodged within 60 days of a URP notification.

Intended result

4% increase on the previous financial year (FY) result

Actual results

1.2% increase in the proportion of participants with a BSP lodged within 60 days of an URP notification

Outcome

Partially achieved

Assessment for achievement

Achieved

An increase of 4% or above on the previous FY

Partially achieved

An increase between 0.1% and 3.9% on the previous FY

Not achieved

The proportion is the same or below the previous FY

Target 4.2

Increase in the proportion of participants that experience a reduction in restrictive practices across 2 or more BSPs.

Intended result

4% increase on the previous financial year result

Actual results

1.4% decrease in the proportion of participants that experience a reduction in restrictive practices across 2 or more BSPs

Outcome

Not achieved

Assessment for achievement

Achieved

An increase of 4% or above on the previous FY

Partially achieved

An increase between 0.1% and 3.9% on the previous FY

Not achieved

The proportion is the same or below the previous FY

Target 4.3

Decrease in the number of participants that are subject to URPs for more than 90 days.

Intended result	Actual results	Outcome
4% decrease on the previous financial year result	0.4% increase with 135 more participants subject to URPs for more than 90 days	Not achieved

Assessment for achievement

Achieved	A decrease of 4% or above on the previous FY
Partially achieved	A decrease between 0.1% and 3.9% on the previous FY
Not achieved	The proportion is the same or below the previous FY

Target 4.4

Increase the quality of BSPs.

Intended result	Actual results	Outcome
The mean BSP-QEII score on a random sample of BSPs is 15 or higher	The mean BSP-QEII score on a random sample of BSPs is 14.1	Not achieved

Assessment for achievement

Achieved	The mean BSP-QEII score on a random sample of BSPs is 15 or above
Partially achieved	The mean BSP-QEII score on a random sample is above 14.39, but not above 15
Not achieved	The mean BSP-QEII score on a random sample is 14.39 or below

Analysis

The NDIS Commission did not achieve performance measure 4 in 2025–26. While one target was partially achieved, with a small increase in the proportion of participants with a BSP lodged within 60 days of an URP notification, targets relating to reduction in restrictive practices, prolonged use of URPs and BSP quality were not achieved. Overall, the results indicate modest progress towards the intended outcome of improving BSP quality and reducing the use of restrictive practices. However, meaningful and sustained reductions in restrictive practices are only likely to be achieved over the longer term.

Table 3. Breakdown of target 4.1 results

Period	Number of plans lodged with a preceding URP	Number of plans lodged within 60 days of reporting a URP	Percentage of plans lodged within 60 days of a URP
2024–25	4,680	1,408	30.1
2025–26	4,811	1,506	31.3
Change (%)	3	7	1.2

The proportion of participants with a BSP lodged within 60 days of a URP notification increased from 30.1% to 31.3% but did not meet the target 4 percentage increase. While the increase represents positive progress, improvement was affected by the complex co-regulatory environment in which restrictive practices and BSPs are managed. Coordination between implementing providers, behaviour support practitioners, and state and territory authorising bodies can affect the timeliness of BSP development and lodgement. As information relevant to these processes is not always visible to the NDIS Commission in real time, opportunities for early intervention can be limited and there can be a lag between regulatory activities and measurable outcomes.

In 2026–27, the NDIS Commission’s DART program is expected to improve visibility of participants at risk of delayed BSP lodgement. Enhanced data and monitoring capability will support earlier identification of emerging risks, more targeted intervention activities and a more proactive regulatory response.

Table 4. Breakdown of target 4.2 results

Period	Total number of participants with an RP in a plan	Number of participants who experienced a decrease in the number of RPs between plans	Percentage of participants who experienced a decrease in the number of RPs between plans
2024–25	12,099	2,877	23.8
2025–26	13,460	3,015	22.4
Change (%)	11	5	-1.4

The proportion of participants experiencing a reduction in restrictive practices across successive BSPs decreased from 23.8% to 22.4%. While 138 more participants experienced a reduction in restrictive practices than in 2024–25, growth in the overall participant cohort outpaced these improvements, resulting in a lower proportion. The result may also understate reductions in restrictive practices, as the target cannot currently capture instances where a restrictive practice has been eliminated altogether because a BSP is no longer required. For example, 2,150 participants could not demonstrate a reduction under this target because no subsequent BSP was lodged during the reporting period. While this may indicate that restrictive practices were no longer in use, it may also reflect other factors, including delays in BSP development arising from changes in implementing providers or funding arrangements, non-compliance with BSP lodgement requirements, or participants passing away. Due to current system limitations, the NDIS Commission is unable to reliably determine the reason a subsequent BSP was not lodged. Consequently, these outcomes cannot be verified and are excluded from the target. The DART program is expected to improve data collection and system functionality, supporting the identification and validation of restrictive practice elimination outcomes in future years.

Table 5. Breakdown of target 4.3 results

Period	Total participants subjected to URP(s)	Number of participants subjected to URP(s) for greater than 90 days	% of participants subjected to URP(s) for greater than 90 days
2024–25	7,542	3,458	45.8
2025–26	7,769	3,593	46.2
Change (%)	3	4	0.4

The proportion of participants subject to URPs for more than 90 days increased slightly from 45.8% in 2024–25 to 46.2% in 2025–26, representing 135 more participants. Although the increase was modest, it reflects a higher growth rate among participants experiencing prolonged URPs than in the overall population subject to URPs. The result reflects the challenges of managing restrictive practices within a complex co-regulatory environment, where coordinated action between implementing providers, behaviour support practitioners, and state and territory authorising bodies influences the timely resolution of URPs. Delays across these processes, together with limited visibility of participants at risk of delay, may have contributed to participants remaining subject to URPs for longer periods and affected opportunities for early intervention. The DART program is expected to improve visibility of emerging risks in 2026–27, supporting more proactive monitoring and intervention activities.

Table 6. Breakdown of target 4.4 results

Domains	2022–23	2023–24	2024–25	2025–26
Mean score – BSP-QEII	14.75	14.39	14.93	14.10
Median score – BSP-QEII	15.00	14.00	14.50	14.00
Participant consultation in BSP development (%)	40	58	79	76

The average BSP-QEII score was 14.1, below the target benchmark of 15 and slightly lower than the 2024–25 result of 14.93. However, both the mean and median scores indicate that BSP quality has remained broadly consistent over recent years. Under the BSP-QEII framework, plans scoring within this range are classified as underdeveloped, suggesting that while many plans contain the key components of behaviour support planning, there remain opportunities to strengthen the quality, comprehensiveness and evidence base of plans to better align with contemporary positive behaviour support practice. Participant consultation remained a strength, with evidence of consultation found in 76% of plans assessed. This was slightly lower than in 2024–25 (79%), but remains substantially higher than previous years (see [Table 6](#)), demonstrating an upward trend in participant engagement across the sector. The results suggest that improvements in consultation alone are not sufficient to drive corresponding improvements in overall BSP-QEII scores.

During 2025–26, the NDIS Commission continued targeted regulatory, education and engagement activities aimed at improving behaviour support practice and reducing reliance on restrictive practices. Our future efforts will focus on strengthening provider capability, improving the quality and timeliness of BSPs, enhancing data collection and monitoring through DART, increasing visibility of participants at risk of prolonged URPs, and supporting earlier intervention activities. We will also continue to work closely with providers, behaviour support practitioners, and state and territory authorising bodies to improve authorisation processes, strengthen oversight, and support the reduction and elimination of restrictive practices for NDIS participants.

While we remain committed to achieving ongoing improvements across all indicators, reductions in restrictive practices are influenced by a range of factors across the broader disability support system and are typically realised over an extended period. As such, we consider the annual 4% improvement targets to be aspirational. While incremental progress is expected each year, meaningful and sustained reductions in the use of restrictive practices are likely to occur gradually over the longer term.

Performance
measure

5

The NDIS Commission supports a thriving, diverse, registered NDIS market of providers who provide quality and safe NDIS supports and services.

**Planned
performance
result**

- Registration market entry and removal controls prevent and remove ineffective operators and set conditions to address quality and safeguarding risks.
- Increase of applications received in a year resulting in a refusal.
- Increase number of conditions imposed on registrations with monitoring requirements.
- Increase number of revocations per year.

Measure type Output

**Related PBS
program 1.2**

Program Support for the NDIS Quality and Safeguards Commission – to provide departmental funding for the annual operating costs of the NDIS Commission to enable the NDIS Commission to achieve its outcomes.

**Related PBS
key activities**

Complaints and reportable incidents management, communications and engagement with stakeholders, behaviour support leadership, registration of NDIS service providers, management of worker screening processes, compliance operations, intra-agency operational, legal, policy and administrative support.

**Aligns with
regulator
best practice
principles**



Risk based and data driven

Target 5.1

Percentage of applications received in a year resulting in a refusal.

Intended result	Actual results	Outcome
10% of applications received in a year resulting in a refusal	5%	Partially achieved

Assessment for achievement

Achieved	10% or above
Partially achieved	Between 5% and 9.9% (inclusive)
Not achieved	4.9% or below

Target 5.2

Percentage of applications determined within 12 months of a valid application received.

Intended result	Actual results	Outcome
85% of applications determined within 12 months of a valid application received	83%	Partially achieved

Assessment for achievement

Achieved	85% or above
Partially achieved	Between 80.1% and 84.9% (inclusive)
Not achieved	80% or below

Target 5.3

20% increase in number of revocations of registrations per year.

Intended result

20% increase in the number of revocations of registrations per year, compared to the previous FY result

Actual results

29%

Outcome

Achieved

Assessment for achievement

Achieved An increase of 20% or above on previous FY

Partially achieved An increase between 10% and 19.9% on previous FY

Not achieved An increase of 9.9% or below on previous FY

Analysis

The NDIS Commission partially achieved performance measure 5 in 2025–26. While, one target was achieved, with registration revocations increasing by 29% compared to 2024–25, targets relating to application refusals and registration timeliness were only partially achieved. Overall, the results indicate the NDIS Commission has continued to support provider quality and safeguarding through registration, monitoring and compliance activities that influence entry to and exit from the registered provider market.

Table 7. Breakdown of performance measure 5 results

Activity	2024–25	2025–26	Change
Applications received in a year resulting in a refusal	29%	5%	-24%
Applications determined within 12 months of a valid application received	85%	83%	-2%
Revocations of registrations per year	566	731	29%

The proportion of registration applications resulting in refusal was 5%, below the target of 10% and significantly lower than the 29% recorded in 2024–25. The reduction reflects fewer suitability concerns identified during the registration assessment process in 2025–26. The higher refusal rate in 2024–25 was influenced by targeted regulatory activity focused on specific suitability concerns among applicants. While the target was only partially achieved, the lower refusal rate indicates that a greater proportion of applicants met the NDIS Commission’s suitability and registration requirements. As higher refusal rates do not necessarily reflect a better regulatory outcome, this target has been removed from the 2026–27 Corporate Plan as it is no longer considered a meaningful indicator of positive performance.

The NDIS Commission determined 83% of registration applications within 12 months, slightly below the target of 85%. While the target was only partially achieved, the NDIS Commission continues efforts to streamline registration assessment processes and enhance staff training in provider registration application determination timeframes.

Registration revocations increased from 566 to 731, a 29% increase compared with 2024–25, exceeding the target. It should be noted that revocations may occur at the request of a provider and that these revocations have been included in the result. The NDIS Commission also increased the number of registration conditions imposed with monitoring requirements, with total registration conditions rising from 26,271 as at 30 June 2025 to 36,393 as at 30 June 2026.

The NDIS Commission continued to use the full range of available compliance and enforcement levers to influence an uplift in the quality and safeguarding of NDIS supports and services. Registration assessments, refusal decisions, registration conditions and revocations support our role in controlling who enters and exits the registered NDIS market. Further improvements in registration timeliness, active monitoring of provider non-compliance and data sharing with the National Disability Insurance Agency (NDIA), together with the ongoing rollout of the DART program, will support earlier detection of unsuitable providers and strengthen the NDIS Commission’s regulatory intelligence. Together, these results support a thriving, diverse and quality-assured NDIS provider market.

Performance
measure

6

People with disability know their rights and trust us to support them and their carers and advocates to make complaints, and report violence, abuse, neglect and risk of harm.

**Planned
performance
result**

- Awareness of the NDIS Commission's role and functions increases by 2% year-on-year.
- Trust in the NDIS Commission's role and functions increases by 2% year-on-year.
- The percentage of participants and their supporters that say that they trust the Commission increases by 2% year-on-year.

Measure type Effectiveness

**Related PBS
program 1.2**

Program Support for the NDIS Quality and Safeguards Commission – to provide departmental funding for the annual operating costs of the NDIS Commission to enable the NDIS Commission to achieve its outcomes.

**Related PBS
key activities**

Complaints and reportable incidents management, communications and engagement with stakeholders, behaviour support leadership, registration of NDIS service providers, management of worker screening processes, compliance operations, intra-agency operational, legal, policy and administrative support.

**Aligns with
regulator
best practice
principles**



Continuous improvement and building trust



Risk based and data driven



Collaboration and engagement

Target 6.1

Awareness of the NDIS Commission’s role and functions increase by 2% year-on-year.

Intended result	Actual results	Outcome
74%	63% awareness among people with disability, their carers and advocates	Not achieved

Assessment for achievement

Achieved	74% or above
Partially achieved	Between 68.1% and 73.9% (inclusive)
Not achieved	68% or below

Target 6.2

Trust in the NDIS Commission increases by 2% year-on-year.

Intended result	Actual results	Outcome
72%	57% trust in the NDIS Commission among people with disability, their carers and advocates	Not achieved

Assessment for achievement

Achieved	72% or above
Partially achieved	Between 66.1% and 71.9% (inclusive)
Not achieved	66% or below

Target 6.3

70% of priority-driven assessments for all complaints and reportable incidents are completed within 90 days.

Intended result	Actual results	Outcome
During 2025–26, the NDIS Commission will collect data to determine the percentage of matters assessed within priority-driven timeframes under the Risk-based Regulatory Model. This will serve as the starting point for measuring future performance.	59% of complaints were completed in 90 days	Partially achieved
	71% of reportable incidents were completed in 90 days	Achieved

Assessment for achievement

Achieved	70% or more of assessments completed within 90 days
Partially achieved	Between 50% and 69.9% of assessments completed within 90 days
Not achieved	49.9% or below of assessments completed within 90 days

Analysis

The NDIS Commission did not achieve performance measure 6 in 2025–26. Awareness of the NDIS Commission’s role and functions and trust in the NDIS Commission among people with disability, carers and advocates remained below target. Performance against timeliness for reportable incidents and complaints was positive but mixed, with the target achieved for reportable incidents but only partially achieved for complaints. Overall, the results indicate that while operational performance improved in some areas, the intended increases in awareness and trust were not achieved.

The results for awareness and trust were drawn from the 2025–26 NDIS Commission Stakeholder Sentiment Survey, which received 8,348 responses from people with disability, representatives, providers, workers and the broader community.

Awareness of our role and functions was at 63%, which was below the 74% target and lower than the 68% recorded in 2024–25. While this represents a decline, changes to the stakeholder survey methodology introduced in 2024–25 improved the reliability, accuracy and representativeness of the results through expanded direct engagement with NDIS participants and other stakeholder cohorts. As a result, the 2024–25 and 2025–26 results provide a more accurate measure of awareness than the data used to establish the original target. Declines in awareness were observed across all surveyed groups, including people with disability, NDIS participants, carers and advocates. Despite the decline, awareness of the NDIS Commission remained more than 10 percentage points higher than awareness of comparable agencies among people with disability, carers and advocates.

While the factors contributing to the decline in awareness are not fully understood, we undertook a structural realignment from June 2026, to bring our education and engagement functions together within a single division. This will support a more coordinated approach to education and engagement, including ensuring regulatory reforms are supported by appropriate guidance and regulatory tools. The realignment is expected to strengthen the NDIS Commission’s ability to deliver targeted engagement activities across the sector, and support ongoing efforts to improve awareness of the NDIS Commission’s role and functions.

The proportion of people with disability and representatives who trusted us to support them if issues arose with NDIS services was 57%, which was broadly consistent with the 56% recorded in 2024–25 but below the target of 72%. Trust increased among advocates (from 52% to 66%) and NDIS participants (from 53% to 62%), with both increases statistically significant. Survey comments related to trust indicated that visibility of action taken by the NDIS Commission may have influenced perceptions of trust. However, survey responses also indicate that trust continues to be influenced by broader perceptions of the NDIS and confusion regarding the respective roles of the NDIA and the NDIS Commission, particularly in relation to funding decisions, complaints handling and fraud.

Results for complaint and reportable incident assessments were mixed. The NDIS Commission achieved the target for reportable incidents, with 71% of priority-driven assessments completed within 90 days, reflecting a shorter and more defined operational pathway and the consistent application of the risk prioritisation model. For complaints, 59% of priority-driven assessments were completed within 90 days,

below the target of 70%. During the year, the Outstanding Matters Team finalised 99.6% of pre-existing complaints, completing over 21,000 complaints received prior to July 2025 and substantially reducing aged matters. These complaints were managed separately from complaints progressing through the current prioritisation model. Overall, the NDIS Commission finalised more than 36,000 complaints and closed more than 107,000 reportable incidents during the reporting period.

We continued to strengthen our risk-based approach to regulation by prioritising matters presenting the greatest potential risk to participants and escalating matters for regulatory action where appropriate. The Reportable Incidents team utilised available regulatory levers and targeted communications to promote improved reporting practices and provider accountability, while Complaint Operations contributed to a range of compliance and enforcement outcomes. Together, these activities continued to strengthen regulatory oversight, supported more targeted and proportionate regulatory responses, and supported our ability to protect and uphold the rights and safety of NDIS participants.

We acknowledge the importance of community confidence and operational performance in supporting safeguarding outcomes for people with disability. While awareness and trust remained below target, we continued to strengthen our risk-based approach to regulation, focus our regulatory effort on matters where the risk of harm is greatest, and improve our ability to identify patterns, detect emerging issues and take targeted and proportionate regulatory action. We will continue to improve complaints and incident management processes and strengthen our understanding of participant rights to support the protection and safety of NDIS participants.



Performance
measure

7

Providers and workers have an increased understanding of what quality and safety mean to NDIS participants and understand the rights of people with disability as consumers.

**Planned
performance
result**

- More than 95% of respondents completing NDIS Commission modules report an increased understanding of what quality and safety means.
- More than 95% of respondents completing NDIS Commission modules report an increased understanding of the rights of people with disability as consumers.

Measure type Effectiveness

**Related PBS
program 1.2**

Program Support for the NDIS Quality and Safeguards Commission – to provide departmental funding for the annual operating costs of the NDIS Commission to enable the NDIS Commission to achieve its outcomes.

**Related PBS
key activities**

Complaints and reportable incidents management, communications and engagement with stakeholders, behaviour support leadership, registration of NDIS service providers, management of worker screening processes, compliance operations, intra-agency operational, legal, policy and administrative support.

**Aligns with
regulator
best practice
principles**



Continuous improvement and building trust



Risk based and data driven



Collaboration and engagement

Target 7.1

More than 95% of respondents completing NDIS Commission modules report an increased understanding of what quality and safety means.

Intended result	Actual results	Outcome
Maintain a result of 95%	90% of providers and workers reported an increased understanding of what quality and safety means to NDIS participants after completing NDIS Commission modules	Partially achieved

Assessment for achievement

Achieved	95% or above
Partially achieved	Between 85% and 94.9% (inclusive)
Not achieved	84.9% or below

Target 7.2

More than 95% of respondents completing NDIS Commission modules report an increased understanding of the rights of people with disability as consumers.

Intended result	Actual results	Outcome
Maintain a result of 95%	90% of providers and workers who had completed the NDIS Commission modules reported an increased understanding of the rights of people with disability as consumers.	Partially achieved

Assessment for achievement

Achieved	95% or above
Partially achieved	Between 85% and 94.9% (inclusive)
Not achieved	84.9% or below

Analysis

The NDIS Commission partially achieved performance measure 7 in 2025–26. While both results were below the target of 95%, 90% of providers and workers reported an increased understanding of quality and safety and the rights of people with disability after completing NDIS Commission learning modules. The results remained broadly consistent with previous years, indicating that the NDIS Commission’s education and guidance activities continue to support provider and worker understanding of quality, safety and participant rights.

As with performance measures 3 and 6, the results were collected through the 2025–26 NDIS Commission Stakeholder Sentiment Survey.

For Target 7.1, 90% of providers and workers reported an increased understanding of what quality and safety mean to NDIS participants after completing an NDIS Commission learning module, compared with 91% in 2024–25. The result reflects a continuing outcome of approximately 9 in every 10 providers and workers reporting an increased understanding, with the small decline from the previous year not statistically significant.

For Target 7.2, 90% of providers and workers who completed an NDIS Commission module in the previous 12 months reported an increased understanding of the rights of people with disability as consumers, compared with 91% in 2024–25. Similar to Target 7.1, around 9 in every 10 providers and workers continued to report positive learning outcomes, with the small decline from the previous year not statistically significant.

During 2025–26, the final 4 NDIS Code of Conduct videos were delivered and published on the NDIS Commission website and YouTube channel. The videos use common scenarios to help providers and workers understand and meet their obligations under the NDIS Code of Conduct, including upholding individual rights, acting promptly on concerns, protecting privacy and preventing sexual misconduct. Since the first of the 4 videos was published in March 2026, they received approximately 1,950 views on YouTube and 10,122 views through the NDIS Commission website, indicating strong uptake of these guidance materials.

The NDIS Commission is also working to upgrade the Worker Orientation Module. The refreshed module will provide contemporary guidance for new and existing NDIS workers, with a focus on the human rights of people with disability and the Code of Conduct, ensuring workers understand that human rights underpin all NDIS work.

The results demonstrate that NDIS Commission learning modules continue to be effective in improving the understanding of providers and workers around the quality and safety of supports and the rights of people with disability. While the target was not achieved, the results remained strong and broadly consistent with previous years. We will continue to explore feedback from the survey and other sources to identify areas for improvement and strengthen learning resources.



Financial performance

Overview

The NDIS Commission received appropriations totalling \$207.588 million, including administered appropriations, for 2025–26.

In the 2024–25 Budget, the Australian Government provided the NDIS Commission with an additional \$160.3 million to upgrade our information technology systems, better protect the safety of NDIS participants, reduce regulatory burden on NDIS providers and improve cyber security. This work has been taking place as part of our Data and Regulatory Transformation (DART) program, with \$52.1 million received in 2025–26.

In 2024–25, the Australian Government announced its response to the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability (Disability Royal Commission). Funding of \$1.3 million was provided in 2025–26 to continue to pilot the Strengthening Information Sharing with Community Visitors project to improve and standardise information sharing with state and territory governments' Community Visitor Schemes.

As at 30 June 2026, the NDIS Commission had a Departmental Deficit of \$10.66 million (including unfunded depreciation of \$9.82 million).

The NDIS Commission has sufficient unspent appropriations from previous years to continue operations and pay liabilities as and when they become due.



Entity Resource Statement and expenses for outcomes

Table 8. Entity Resource Statement

	Current available appropriation (a) \$'000	Payments made (b) \$'000	Balance remaining (a)-(b) \$'000
Departmental			
Annual appropriations – ordinary annual services ¹	187,438	138,909	48,529
Prior year appropriations available – ordinary annual services ^{2,3}	53,443	49,365	4,078
Annual appropriations – other services – non-operating ⁴	25,062	13,986	11,076
Prior year appropriations available – other services – non-operating ⁵	16,218	16,218	–
Total departmental annual appropriations (c)	282,161	218,478	63,684
Total departmental special appropriations (d)	–	–	–
Opening balance - special accounts	–	–	–
Special account receipts	–	–	–
Total special accounts (e)	–	–	–
less departmental appropriations drawn from annual/special appropriations and credited to special accounts (f)	–	–	–
Total departmental resourcing (c+d+e-f)	282,161	218,478	63,684

1 Appropriation Act (Nos. 1, 3) 2025–26 Departmental Operating, Departmental Capital Budget and s74 External Revenue.

2 Section 51 withholding of \$1.50 million was confirmed on 26 June 2024 and was repealed on 1 July 2026.

3 Appropriation Act (Nos. 1, 3) 2024–25 Departmental Operating and Departmental Capital Budget.

4 Appropriation Act (Nos. 2, 4) 2025–26 Equity injection.

5 Appropriation Act (Nos. 2, 4) 2024–25 Equity injection.

	Current available appropriation (a) \$'000	Payments made (b) \$'000	Balance remaining (a)-(b) \$'000
Administered			
Annual appropriations – ordinary annual services	5,082	2,770	2,312
Prior year appropriations available – ordinary annual services ¹	4,995	191	4,804
Annual appropriations – other services – non-operating	-	-	-
Prior year appropriations available – other services – non-operating	-	-	-
Annual appropriations – other services – specific payments to states, ACT, NT and local government	-	-	-
Prior year appropriations available other services – specific payments to states, ACT, NT and local government	-	-	-
Annual appropriations – other services – new administered expenses	-	-	-
Prior year appropriations available – other services – new administered expenses	-	-	-
Total administered annual appropriations (g)	-	-	-
Total administered special appropriations (h)	-	-	-
Opening balance – special accounts	-	-	-
Special account receipts	-	-	-
Total special accounts receipts (i)	-	-	-
less administered appropriations drawn from annual/special appropriations and credited to special accounts (j)	-	-	-
less payments to corporate entities from annual/special appropriations (k)	-	-	-
Total administered resourcing (g+h+i-j-k)	10,077	2,961	7,116
Total resourcing and payments for entity NDIS Commission	292,238	221,438	70,800

1 Appropriations repealed 2022–23.

Table 9. Expenses for outcomes

Outcome 1:			
Promote the delivery of quality supports and services to people with disability under the National Disability Insurance Scheme and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice, and education	Budget ¹ 2025–26 \$'000 (a)	Actual expenses 2025–26 \$'000 (b)	Variation 2025–26 \$'000 (a) - (b)
Program 1.1 –			
Support for National Disability Insurance Scheme provider in relation to registration			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	5,082	2,770	2,312
Other services (Appropriation Act Nos. 2, 4 and 6)	-	-	-
s74 External Revenue ²	-	-	-
Special appropriations	-	-	-
Special accounts	-	-	-
Payments to corporate entities	-	-	-
Expenses not requiring appropriation in the Budget year ³	-	-	-
Administered total	5,082	2,770	2,312
Departmental expenses			
Departmental appropriation	-	-	-
s74 External Revenue ²	-	-	-
Special appropriations	-	-	-
Special accounts	-	-	-
Expenses not requiring appropriation in the Budget year ³	-	-	-
Departmental total	-	-	-
Total expenses for Program 1.1	5,082	2,770	2,312

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

2 Estimated expenses incurred in relation to receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

3 Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

Outcome 1:

Promote the delivery of quality supports and services to people with disability under the National Disability Insurance Scheme and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice, and education

Budget ¹	Actual	Variation
2025-26	2025-26	2025-26
\$'000	\$'000	\$'000
(a)	(b)	(a) - (b)

Program 1.2 –

Program Support for the NDIS Quality and Safeguards Commission

Administered expenses

Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	-	-	-
Other services (Appropriation Act Nos. 2, 4 and 6)	-	-	-
s74 External Revenue ²	-	-	-
Special appropriations	-	-	-
Special accounts	-	-	-
Payments to corporate entities	-	-	-
Expenses not requiring appropriation in the Budget year ³	-	-	-
Administered total	-	-	-

Departmental expenses

Departmental appropriation	172,997	168,297	4,700
s74 External Revenue ²	-	9,994	(9,994)
Special appropriations	-	-	-
Special accounts	-	-	-
Expenses not requiring appropriation in the Budget year ³	14,462	9,815	4,647
Departmental total	187,459	188,106	(647)
Total expenses for Program 1.2	187,459	188,106	(647)

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

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

3 Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

Outcome 1:			
Promote the delivery of quality supports and services to people with disability under the National Disability Insurance Scheme and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice, and education	Budget ¹ 2025–26 \$'000 (a)	Actual expenses 2025–26 \$'000 (b)	Variation 2025–26 \$'000 (a) - (b)
Outcome 1 totals by appropriation type			
Administered expenses			
Ordinary annual services (Appropriation Act Nos. 1, 3 and 5)	-	-	-
Other services (Appropriation Act Nos. 2, 4 and 6)	-	-	-
s74 External Revenue ²	-	-	-
Special appropriations	-	-	-
Special accounts	-	-	-
Payments to corporate entities	-	-	-
Expenses not requiring appropriation in the Budget year ³	-	-	-
Administered total	-	-	-
Departmental expenses			
Departmental appropriation	-	-	-
s74 External Revenue ²	-	-	-
Special appropriations	-	-	-
Special accounts	-	-	-
Expenses not requiring appropriation in the Budget year ³	-	-	-
Departmental total	-	-	-
Total expenses for Outcome 1	-	-	-

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

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

3 Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

Table 10. Staffing levels

Year	Average number of staff members
2024–25	911
2025–26	924

Changes to financial results during or after the previous or current reporting period

The NDIS Commission’s operating loss in 2025–26 is primarily attributable to sustained demand for regulatory activity above the level supported by current funding. These pressures have been driven by growth and complexity across the NDIS market, the need to implement cultural, capability and system reforms following the Broderick Review and Comcare review, and the cost of maintaining core regulatory functions. In response, we have continued to manage expenditure carefully, to consider available prior year appropriations in the light of existing capital and employee liability

commitments, and to progress work to evidence the NDIS Commission’s longer-term funding requirements through an activity-based costing model. We have also begun remedial actions, including implementing review recommendations, undertaking a capability uplift, improving internal systems and governance, and taking measures to address psychosocial safety risks across the agency.

The 2025–26 operating loss will not have a significant impact on the NDIS Commission’s future operation or financial results.

NDIS Quality and Safeguards Commission

Financial statements

for the year ended 30 June 2026



INDEPENDENT AUDITOR'S REPORT

To the Minister for Disability and the National Disability Insurance Scheme

To the Minister for the National Disability Insurance Scheme

Opinion

In my opinion, the financial statements of the NDIS Quality and Safeguards Commission (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 NDIS Commissioner and 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 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 Commissioner 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 Commissioner is also responsible for such internal control as the Commissioner determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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In preparing the financial statements, the Commissioner is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Commissioner 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



Catherine Pauli

Executive Director

Delegate of the Auditor-General

Canberra

28 September 2026

NDIS Quality and Safeguards Commission

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Current Year : 2026

Comparator Year : 2025

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NDIS Quality and Safeguards Commission
STATEMENT BY THE NDIS COMMISSIONER AND 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 NDIS Quality and Safeguards Commission will be able to pay its debts as and when they fall due.

Signed

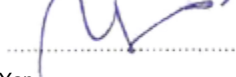


Louise Glanville

NDIS Quality and Safeguards Commissioner

28 September 2026

Signed



Grace Yan

Chief Financial Officer

28 September 2026

NDIS Quality and Safeguards Commission
Statement of Comprehensive Income
for the period ended 30 June 2026

		2026	2025	Original Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	128,766	122,669	101,860
Suppliers	1.1B	49,254	40,849	72,522
Depreciation and amortisation	3.2A	9,815	8,519	14,462
Finance costs	1.1C	269	181	51
Write-down and impairment of other assets	3.2A	2	1,081	-
Total expenses		188,106	173,299	188,895
Own-Source Income				
Own-source revenue				
Other revenue	1.2A	557	1,283	-
Total own-source revenue		557	1,283	-
Total own-source income		557	1,283	-
Net cost of services		(187,549)	(172,016)	(188,895)
Revenue from Government	1.2B	176,892	167,158	178,328
Deficit		(10,657)	(4,858)	(10,567)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		-	1,071	-
Total other comprehensive income		-	1,071	-
Total comprehensive loss		(10,657)	(3,787)	(10,567)

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

Refer to Note 8.2A for explanations of major variances to the Original Budget.

NDIS Quality and Safeguards Commission
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	1,601	1,218	1,733
Trade and other receivables	3.1B	61,546	67,858	45,489
Total financial assets		63,147	69,076	47,222
Non-financial assets¹				
Leasehold improvements	3.2A	5,913	6,506	11,348
Buildings	3.2A	6,562	9,855	3,120
Plant and equipment	3.2A	3,127	4,551	32,951
Intangibles	3.2A	40,283	3,570	1,698
Other non-financial assets	3.2B	2,424	1,244	412
Total non-financial assets		58,309	25,726	49,529
Total assets		121,456	94,802	96,751
LIABILITIES				
Payables				
Suppliers	3.3A	15,468	5,477	7,334
Other payables	3.3B	4,560	3,801	3,379
Total payables		20,028	9,278	10,713
Interest bearing liabilities				
Leases	3.4A	7,373	11,535	4,088
Total interest bearing liabilities		7,373	11,535	4,088
Provisions				
Employee provisions	6.1A	25,254	20,222	15,117
Other provisions	3.5A	1,894	1,817	1,746
Total provisions		27,148	22,039	16,863
Total liabilities		54,549	42,852	31,664
Net assets		66,907	51,950	65,087
EQUITY				
Contributed equity		69,550	43,936	69,552
Asset revaluation reserve		2,299	2,299	1,228
Retained surplus/(Accumulated deficit)		(4,942)	5,715	(5,693)
Total equity		66,907	51,950	65,087

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

- Property lease right of use (ROU) assets are included in Buildings. Motor vehicle lease ROU assets are included in Plant and equipment.

Refer to Note 8.2A for explanations of major variances to the Original Budget.

NDIS Quality and Safeguards Commission
Statement of Changes in Equity
for the period ended 30 June 2026

	2026 \$'000	2025 \$'000	Original Budget \$'000
CONTRIBUTED EQUITY			
Opening balance as at 1 July	43,936	18,792	43,938
Transactions with owners			
Contributions by owners			
Departmental capital budget	552	7,038	552
Equity injection	25,062	18,106	25,062
Total transactions with owners	25,614	25,144	25,614
Closing balance as at 30 June	69,550	43,936	69,552
RETAINED EARNINGS			
Opening balance	5,715	10,573	4,874
Comprehensive income/(loss)			
Deficit for the period	(10,657)	(4,858)	(10,567)
Total comprehensive loss	(10,657)	(4,858)	(10,567)
Closing balance as at 30 June	(4,942)	5,715	(5,693)
ASSET REVALUATION RESERVE			
Opening balance	2,299	1,228	1,228
Comprehensive income/(loss)			
Other comprehensive income	-	1,071	-
Total comprehensive income/(loss)	-	1,071	-
Closing balance as at 30 June	2,299	2,299	1,228
TOTAL EQUITY			
Opening balance	51,950	30,593	50,040
Comprehensive income/(loss)			
Deficit for the period	(10,657)	(4,858)	(10,567)
Other comprehensive income	-	1,071	-
Total comprehensive loss	(10,657)	(3,787)	(10,567)
Transactions with owners			
Contributions by owners			
Departmental capital budget	552	7,038	552
Equity injection	25,062	18,106	25,062
Total transactions with owners	25,614	25,144	25,614
Closing balance as at 30 June	66,907	51,950	65,087

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

Refer to Note 8.2A for explanations of major variances to the Original Budget.

Accounting Policy

Equity injections

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

NDIS Quality and Safeguards Commission
Cash Flow Statement
for the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
Appropriations		186,315	168,433	178,328
GST received		6,347	3,891	-
Total cash received		<u>192,662</u>	<u>172,324</u>	<u>178,328</u>
Cash used				
Employees		122,975	117,143	101,860
Suppliers		54,111	46,779	72,522
Interest payments on lease liabilities		192	108	51
Section 74 receipts transferred to OPA		9,994	4,417	-
Total cash used		<u>187,272</u>	<u>168,447</u>	<u>174,433</u>
Net cash from/(used by) operating activities		<u>5,390</u>	<u>3,877</u>	<u>3,895</u>
INVESTING ACTIVITIES				
Cash used				
Purchase of leasehold improvements		1,603	118	-
Purchase of property, plant and equipment		724	3,234	25,614
Purchase of intangibles		30,204	2,317	-
Total cash used		<u>32,531</u>	<u>5,669</u>	<u>25,614</u>
Net cash used by investing activities		<u>(32,531)</u>	<u>(5,669)</u>	<u>(25,614)</u>
FINANCING ACTIVITIES				
Cash received				
Contributed equity		32,545	5,655	25,614
Total cash received		<u>32,545</u>	<u>5,655</u>	<u>25,614</u>
Cash used				
Principal payments of lease liabilities		5,021	4,379	3,895
Total cash used		<u>5,021</u>	<u>4,379</u>	<u>3,895</u>
Net cash from financing activities		<u>27,524</u>	<u>1,276</u>	<u>21,719</u>
Net increase/(decrease) in cash held		<u>383</u>	<u>(516)</u>	<u>-</u>
Cash and cash equivalents at the beginning of the reporting period		1,218	1,734	1,733
Cash and cash equivalents at the end of the reporting period	3.1A	<u>1,601</u>	<u>1,218</u>	<u>1,733</u>

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

Refer to Note 8.2A for explanations of major variances to the Original Budget.

NDIS Quality and Safeguards Commission
Administered Schedule of Comprehensive Income
for the period ended 30 June 2026

		2026	2025	Original Budget
	Notes	\$'000	\$'000	\$'000
NET COST OF SERVICES				
Expenses				
Grants	2.1A	2,770	4,977	5,082
Total expenses		2,770	4,977	5,082
Income				
Fines and penalties	2.2A	4,025	2,913	-
Grant recoveries	2.2B	-	43	-
Total income		4,025	2,956	-
Net (cost of)/contribution by services		1,255	(2,021)	(5,082)
Surplus/(Deficit)		1,255	(2,021)	(5,082)
Total comprehensive income/(loss)		1,255	(2,021)	(5,082)

The above statement should be read in conjunction with the accompanying notes.
Refer to Note 8.2B for explanations of major variances to the Original Budget.

NDIS Quality and Safeguards Commission
Administered Schedule of Assets and Liabilities
as at 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
Assets				
Financial assets				
Trade and other receivables	4.1A	956	1,596	-
Total financial assets		956	1,596	-
Total assets administered on behalf of government		956	1,596	-
Net assets		956	1,596	-
The above statement should be read in conjunction with the accompanying notes. Refer to Note 8.2B for explanations of major variances to the Original Budget.				

NDIS Quality and Safeguards Commission
Administered Reconciliation Schedule
for the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000
Opening assets less liabilities as at 1 July		1,596	-
Net cost of services			
Income		4,025	2,956
Expenses		(2,770)	(4,977)
Transfers (to)/from the Australian Government			
Appropriation transfers from Official Public Account			
Payments to entities other than corporate Commonwealth entities		3,047	5,475
Special appropriations			
Payments to entities other than corporate Commonwealth entities	5.1C	-	19
Appropriation transfers to Official Public Account			
GST receipts transferred to Official Public Account		(277)	(494)
Administered receipts transferred to Official Public Account		(4,665)	(1,383)
Closing assets less liabilities as at 30 June		956	1,596

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

Accounting Policy

Administered cash transfers to and from the Official Public Account

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

NDIS Quality and Safeguards Commission
Administered Cash Flow Statement
for the period ended 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
OPERATING ACTIVITIES				
Cash received				
GST Received		277	494	-
Grant recoveries		-	47	-
Fines and penalties		4,665	1,336	-
Total cash received		4,942	1,877	-
Cash used				
Grants		3,047	5,475	5,082
Other		-	19	-
Total cash used		3,047	5,494	5,082
Net cash from/(used by) operating activities		1,895	(3,617)	(5,082)
Net increase/(decrease) in cash held		1,895	(3,617)	(5,082)
Cash and cash equivalents at the beginning of the reporting period		-	-	-
Cash from Official Public Account				
Appropriations		3,047	5,494	5,082
Total cash from Official Public Account		3,047	5,494	5,082
Cash to Official Public Account for				
Appropriations		4,942	1,877	-
Total cash to official public account		4,942	1,877	-
Cash and cash equivalents at the end of the reporting period		-	-	-
The above statement should be read in conjunction with the accompanying notes. Refer to Note 8.2B for explanations of major variances to the Original Budget.				

NDIS Quality and Safeguards Commission

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Overview

Objectives of the NDIS Quality and Safeguards Commission

The NDIS Quality and Safeguards Commission (the Commission) is an Australian Government controlled entity. It is a not-for-profit entity. The objective of the Commission is to promote the delivery of quality supports and services to people with disability under the National Disability Insurance Scheme and other prescribed supports and services, including through nationally consistent and responsive regulation, policy development, advice and education.

Administered activities support National Disability Insurance Scheme providers in relation to registration by providing grants that support the provision of guidance, education and training for providers, workers and auditors.

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

The basis of preparation

The financial statements are general purpose financial statements as required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with:

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

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities recorded at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars and values are rounded to the nearest thousand dollars, unless otherwise specified.

New accounting standards

The Commission adopted all new, revised and amending standards and interpretations that were issued by the AASB prior to the sign-off date and are applicable to the current reporting period. The adoption of these standards and interpretations did not have a material effect and are not expected to have a future material effect on the Commission's financial statements. No accounting standard has been adopted earlier than the application date as stated in the standard.

Taxation

The Commission is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and 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 have a material impact on the departmental or the administered financial statements.

NDIS Quality and Safeguards Commission

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1. Financial Performance

This section analyses the financial performance of the Commission for the period ended 30 June 2026.

1.1 Expenses

	2026 \$'000	2025 \$'000
Note 1.1A: Employee benefits		
Wages and salaries	90,632	88,428
Superannuation		
Defined contribution plans	14,524	13,639
Defined benefit plans	2,440	2,519
Leave and other entitlements	20,692	18,046
Separation and redundancies	478	37
Total employee benefits	128,766	122,669

Accounting Policy

Accounting policies for employee related expenses are contained in Note 6, People and Relationships.

Note 1.1B: Suppliers

Goods and services supplied or rendered

Contractual services	22,659	11,627
Contractors	7,600	10,964
Legal fees	2,015	2,547
Travel	1,885	2,769
Consultants	1,770	3,341
IT services	1,591	1,310
Property	1,474	1,424
Training	1,458	1,634
Other	999	1,397
Printing and publications	322	267
Workplace health and safety costs	238	160
Stakeholder engagement and communications	158	62
Audit fees	125	125
Police and security clearances	48	182
Total goods and services supplied or rendered	42,342	37,809

Goods supplied	465	593
Services rendered	41,877	37,216
Total goods and services supplied or rendered	42,342	37,809

Other suppliers

Workers compensation expenses	6,214	2,277
Short-term leases	698	763
Total other suppliers	6,912	3,040
Total suppliers	49,254	40,849

Commitments under short-term leases as at 30 June 2026 was \$0.35M (2025: \$0.25M).

Accounting Policy

Short-term leases and leases of low-value assets

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

NDIS Quality and Safeguards Commission **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

	2026	2025
	\$'000	\$'000
Note 1.1C: Finance costs		
Interest on lease liabilities	192	110
Unwinding of discount	77	71
Total finance costs	269	181

Accounting Policy

All borrowing costs are expensed as incurred.

1.2 Own-Source Revenue and Gains

	2026	2025
	\$'000	\$'000
Note 1.2A: Other revenue		
Resources received free of charge		
Remuneration of auditors	125	125
Other ¹	432	1,158
Total other revenue	557	1,283

- The Commission received \$0.35M (2025: \$0.33M) on legal cost recoveries. The Commission did not provide any behaviour support training for the Department of Social Services (DSS) during this reporting period as it did in the prior year (2025: \$0.82M). The remainder comprises various other immaterial or incidental revenue items.

Accounting Policy

Resources Received Free of Charge

Resources received free of charge are recognised in 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.

Other Revenue

Other revenue is recognised in revenue when, and only when, a fair value can be reliably determined.

Note 1.2B: Revenue from Government

Appropriations		
Departmental appropriations	176,892	167,158
Total revenue from Government	176,892	167,158

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 Commission 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. Appropriation receivables are recognised at their nominal amounts.

NDIS Quality and Safeguards Commission **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

2. Income and Expenses Administered on Behalf of Government

This section analyses the activities that Commission 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	2025
	\$'000	\$'000
Note 2.1A: Grants		
External parties	444	898
Not-for-profit organisations	2,326	4,079
Total grants	2,770	4,977

Accounting Policy

The Commission administers a number of grants on behalf of the Government. The intended outcomes of the Grants is to increase the knowledge and skills of people with disability, providers and workers to achieve the Commission objectives. Grant liabilities are recognised to the extent that (i) the services required to be performed by the grantee have been performed or (ii) the grant eligibility criteria have been satisfied, but payments due have not been made. When the Government enters into an agreement to make these grants and services, but services have not been performed or criteria satisfied, this is considered a commitment.

2.2 Administered – Income

Note 2.2A: Fines and penalties

Fines and penalties	4,025	2,913
Total fines and penalties	4,025	2,913

Accounting Policy

The Commission can issue fines and penalty orders pursuant to the section 103 of the *Regulatory Powers (Standard Provisions) Act 2014* on any contravention of the National Disability Insurance Scheme Act 2013. Fines and penalties are recognised as income when the cash is received.

Note 2.2B: Other revenue

Grant recoveries	-	43
Total other revenue	-	43

Accounting Policy

Grants recoverable are recognised when the services have not been performed or criteria satisfied and the grantee has agreed to return the payments.

NDIS Quality and Safeguards Commission NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3. Financial Position

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

3.1 Financial Assets

	2026	2025
	\$'000	\$'000
Note 3.1A: Cash and cash equivalents		
Cash on hand	1,601	1,218
Total cash and cash equivalents	1,601	1,218

Accounting Policy

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

Note 3.1B: Trade and other receivables

Appropriations receivables

Appropriations receivables	60,583	66,942
Total appropriations receivables	60,583	66,942

Other receivables

GST receivable from the Australian Taxation Office	741	519
Employee benefits receivable	165	362
Other	57	40
Total other receivables	963	921
Total trade and other receivables (gross)	61,546	67,863

Less expected credit loss allowance	-	5
Total trade and other receivables (net)	61,546	67,858

Credit terms for goods and services were within 30 days (2025: 30 days).

Accounting Policy

Financial assets

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

NDIS Quality and Safeguards Commission

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3.2 Non-Financial Assets

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

	Leasehold improvements \$'000	Buildings \$'000	Plant and Equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2025					
Gross book value	6,506	26,092	4,780	3,792	41,170
Accumulated depreciation, amortisation and impairment	-	(16,237)	(229)	(222)	(16,688)
Total as at 1 July 2025	6,506	9,855	4,551	3,570	24,482
Additions					
Purchase	2,677	-	724	36,961	40,362
Right-of-use assets (ROU)	-	849	65	-	914
Remeasurement/ modification of ROU	-	(56)	-	-	(56)
Depreciation and amortisation	(3,270)	-	(2,128)	(267)	(5,665)
Depreciation on right of use assets	-	(4,086)	(64)	-	(4,150)
Other movements asset reclassification	-	-	(19)	19	-
Write-down and impairment of other assets	-	-	(2)	-	(2)
Total as at 30 June 2026	5,913	6,562	3,127	40,283	55,885
Total as at 30 June 2026 represented by					
Gross book value	9,183	26,885	5,413	40,772	82,253
Accumulated depreciation, impairment, and amortisation	(3,270)	(20,323)	(2,286)	(489)	(26,368)
Total as at 30 June 2026	5,913	6,562	3,127	40,283	55,885
Carrying amount of right of use assets	-	6,562	76	-	6,638

There were no material indicators of impairment found for property, plant and equipment during the 2025-26 year. Please refer below the Commission's asset accounting policy for fair value accounting.

Revaluations of non-financial assets

There was a full revaluation of non-financial assets completed during 2024-25 year by Jones Lang LasSalle Australia (JLL). The asset revaluation in that year was conducted in accordance with the revaluation policy stated in the Accounting Policy below. It is not anticipated that any property, plant and equipment will be sold or disposed of within the next 12 months.

Contractual commitments inclusive of GST for the acquisition of property, leasehold improvements and intangible assets

The Commission has contractual commitments of \$28.43M (2025: \$4.04M) as at 30 June 2026, made up of leasehold improvements for new Canberra office \$3.59M, acquisition of a ROU asset (New Brisbane office lease for next 10 years) \$10.72M and the Data and Regulatory Transformation (DART) project intangible assets \$14.12M.

Accounting Policy

Assets are recorded at cost of 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 because 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.

Asset recognition threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$2,000 which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the

NDIS Quality and Safeguards Commission

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

site on which it is located. This is particularly relevant to 'make good' provisions in office accommodation leases taken up by the Commission where there exists an obligation to restore the office to its original condition. These costs are included in the value of the Commission's leasehold improvements with a corresponding provision for the 'make good' recognised. Leasehold improvement assets have a recognition threshold of \$10,000.

Intangible assets comprise purchased and internally developed software for internal use. Intangibles are capitalised when their gross values are greater than \$50,000 for externally acquired software and \$200,000 for internally developed software. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

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 by Commonwealth lessees as separate asset classes to corresponding assets owned outright but included in the same column as where the corresponding underlying assets would be presented if they were owned.

On initial adoption of AASB 16 the Commission has adjusted the ROU assets at the date of initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment, and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition in Commonwealth agency, GGS and Whole of Government financial statements.

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding right of use 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. The regularity of independent valuations depends on the volatility of movements in market values for the relevant assets.

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

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

Depreciation and amortisation

Depreciable property, plant and equipment assets are written off to their estimated residual values over their

estimated useful lives to the Commission using, in all cases, the straight-line method of depreciation.

Intangible assets (purchased software and internally developed software) are carried at cost and amortised on a straight-line basis over the anticipated useful life.

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

Depreciation and amortisation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current or future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives.

Asset class	Useful life
Plant and equipment	3-10 years
Intangibles	5 - 20 years
Leasehold improvements	Lesser of 10 years or the lease term
Right-of-use assets	Lease term

Impairment

All cash-generating assets and assets held at cost, including intangibles and ROU assets, were assessed for impairment at 30 June 2026. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount. For non-cash generating assets held at fair value, the recoverable amount is expected to be materially the same as fair value at 30 June 2026.

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

Derecognition

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

NDIS Quality and Safeguards Commission

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026 \$'000	2025 \$'000
Note 3.2B: Other non-financial assets		
Prepayments	2,424	1,244
Total other non-financial assets	2,424	1,244

No indicators of impairment were found for other non-financial assets.

3.3 Payables

	2026 \$'000	2025 \$'000
Note 3.3A: Suppliers		
Trade creditors and accruals	15,137	5,411
Other suppliers	331	66
Total suppliers	15,468	5,477

Settlement is usually made within 5 days for e-Invoices and 20 days for all other supplier invoices (2025:20 days).

Note 3.3B: Other payables

Salaries and wages	3,431	2,935
Leave transfers	515	357
Superannuation	601	506
Other	13	3
Total other payables	4,560	3,801

Accounting Policy

Suppliers and other payables are recognised at amortised costs. Liabilities are recognised to the extent that the goods or services have been received.

NDIS Quality and Safeguards Commission
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3.4 Interest Bearing Liabilities

	2026	2025
	\$'000	\$'000
Note 3.4A: Leases		
Buildings	7,296	11,458
Plant and equipment	77	77
Total leases	7,373	11,535

Total cash outflow for leases for the year ended 30 June 2026 was \$5.91M (2025: \$5.25M) which includes principal, interest and short-term lease payments.

The above cash outflows for each component can be found on the Cashflow statement and Note 1.1B.

Note 3.4A: Leases - Maturity

Maturity analysis - contractual undiscounted cash flows

Within 1 year	3,351	3,042
Between 1 to 5 years	6,197	8,547
More than 5 years	-	763
Total leases	9,548	12,352

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 1.1C and 3.2.

Accounting Policy

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

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

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NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3.5 Provisions

Note 3.5A: Other provisions

	Make good provisions \$'000
As at 1 July 2025	1,817
Unwinding of discount	77
Total as at 30 June 2026	1,894

Accounting Judgement and Estimates

Make good provision

The fair value of make good for leasehold improvements is based on estimated costs per square metre on a site-by-site basis and is included as a provision for make good. The value of the provision for each property will depend on the rate and assessed cost of the make good obligation applied to the premises in the lease. The Commission's management has determined that not all properties have a make good obligation.

NDIS Quality and Safeguards Commission
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 as a result that the Commission 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 – Financial Assets		
	2026	2025
	\$'000	\$'000
Note 4.1A: Trade and Other Receivables		
Goods and services receivables	956	1,596
Total goods and services receivables	956	1,596
Total trade and other receivables	956	1,596
Credit terms for goods and services were within 30 days (2025: 30 days).		

NDIS Quality and Safeguards Commission **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

5. Funding

5.1 Appropriations

Note 5.1A: Annual and Unspent Appropriations

	2026 \$'000	2025 \$'000
Departmental		
Annual Appropriation		
Ordinary annual services	176,892	167,158
Departmental Capital Budget (DCB) ¹	552	7,038
Equity Injections	25,062	18,106
PGPA Act		
Section 74 receipts ²	9,994	4,417
Total annual appropriation	212,500	196,719
Appropriation applied (current and prior years) ³	218,477	174,602
Variance	(5,977)	22,117
Opening unspent appropriation balance	69,661	47,544
Closing unspent appropriation balance	63,684	69,661
Balance comprises appropriations as follows:		
Appropriation Act (No. 1) 2023-24 ⁴	1,500	1,500
Appropriation Act (No. 1) 2024-25	-	44,087
Cash (Appropriation Act (No. 1) 2024-25	-	1,218
Appropriation Act (No. 1) 2024-25 DCB	2,578	4,920
Appropriation Act (No. 2) 2024-25 Equity Injection	-	16,218
Appropriation Act (No. 3) 2024-25	-	1,718
Cash (Appropriation Act (No. 1) 2025-26	1,601	-
Appropriation Act (No. 1) 2025-26	44,747	-
Appropriation Act (No. 3) 2025-26	1,630	-
Appropriation Act (No. 1) 2025-26 DCB	138	-
Supply Act (No. 1) 2025-26 DCB	414	-
Appropriation Act (No. 2) 2025-26 Equity Injection	6,265	-
Supply Act (No. 2) 2025-26 Equity Injection	4,811	-
Total unspent appropriation - Ordinary annual services	63,684	69,661

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 departmental appropriation section 74 receipts are largely the cost recovery receipts from National Disability Insurance Agency (NDIA) and the employee leave transfers.

3. The Department of Social Services draws down money from the Consolidated Revenue Fund (CRF) to make payments on behalf of the Commission under a shared service arrangement.

4. Section 51 withholding of \$1.50M was confirmed on 26 June 2024 and was repealed on 1 July 2026.

NDIS Quality and Safeguards Commission **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

Note 5.1B: Annual and Unspent Appropriations

	2026 \$'000	2025 \$'000
Administered		
Annual appropriation		
Ordinary annual services	5,082	4,977
Total annual appropriation	5,082	4,977
Appropriation applied (current and prior years) ¹	2,770	4,977
Variance²	2,312	-
Opening unspent appropriation balance	4,995	4,995
Appropriations repealed		
Supply Act (No.3) 2022-23	(191)	-
Closing unspent appropriation balance	7,116	4,995
Balance comprises appropriations as follows:		
Supply Act (No.3) 2022-23	-	191
Appropriation Act (No.1) 2023-24	4,804	4,804
Appropriation Act (No.1) 2025-26	194	-
Supply Act (No.1) 2025-26	2,118	-
Total unspent appropriation - Ordinary annual services	7,116	4,995

1. The Department of Social Services draws down money from the Consolidated Revenue Fund (CRF) in order to make payments on behalf of the NDIS Quality and Safeguards Commission under a shared service arrangement.
2. Appropriations applied were lower due to a delay in establishing education and training resources for providers.

Note 5.1C: Special Appropriations Applied

Authority		
Public Governance, Performance and Accountability Act 2013 Section 77 ¹	-	19
Total special appropriations applied	-	19

1. Refund appropriation to enable repayment of funds to third parties for incorrect payments that were previously received and sent to the OPA as an administered receipt.

NDIS Quality and Safeguards Commission

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

5.2 Net Cash Appropriations Arrangements

	2026 \$'000	2025 \$'000
Total comprehensive income/(loss) - as per the Statement of Comprehensive Income	(10,657)	(3,787)
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	5,665	4,682
Plus: depreciation of right-of-use assets ²	4,150	3,837
Less: lease principal repayments ²	(5,021)	(4,379)
Net Cash Operating Surplus/(Deficit)	(5,863)	353
Changes in asset revaluation reserve	-	(1,071)
Deficit attributable to NDIS Quality and Safeguards Commission	(5,863)	(718)

1. From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provided through equity 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 relating to ROU leased assets and the lease liability principal repayment amount reflect the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

NDIS Quality and Safeguards Commission
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

6. People and Relationships		
This section describes a range of employment and post-employment benefits provided to our employees and our relationships with other key people.		
6.1 Employee Provisions		
	2026	2025
	\$'000	\$'000
Note 6.1A: Employee provisions		
Leave	25,254	20,222
Total employee provisions	25,254	20,222

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 Commission'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 has been determined using the shorthand method (as per the <i>Commonwealth Entities Financial Statements Guide</i>) and the <i>Standard Parameters for use in Financial Statements</i> . The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.
Separation and Redundancy
Provision is made for separation and redundancy benefit payments. The Commission recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.
Superannuation
The Commission's staff are members of the <i>Public Sector Superannuation Scheme</i> (PSS), or the <i>PSS accumulation plan</i> (PSSap), or other superannuation funds held outside the Australian Government.
The PSS is 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 Commission makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The Commission accounts for the contributions as if they were contributions to defined contribution plans.
The liability for superannuation recognised as at 30 June represents outstanding contributions.

NDIS Quality and Safeguards Commission

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

6.2 Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) and the Portfolio Minister of that entity. The Commission has determined the Commissioner, Associate Commissioner, Deputy Commissioner (Complaints and Engagement), Deputy Commissioner (Regulatory Operations), Deputy Commissioner (Practice Quality), Deputy Commissioner (DART and Enabling Services), Chief Operating Officer, Deputy Commissioner (Regulatory Policy Insights and Review) and Deputy Commissioner (People and Culture) as key management personnel for financial year 2025-26.

Key management personnel (KMP) remuneration is reported in the table below:

	2026 \$'000	2025 \$'000
Short-term employee benefits	2,942	2,858
Post-employment benefits	410	412
Other long-term employee benefits	70	57
Total key management personnel remuneration expenses¹	3,422	3,327

The total number of KMP included in the above table is eight (2025: 12) who held nine KMP positions for the year. The position of the General Counsel and the Assistant Commissioner (Planning, Performance and Delivery) were excluded from the KMP from this year. Also, none of the SES officers temporarily acting in above roles were included in KMP during the reporting period.

1. The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio and Cabinet Ministers. The Portfolio and Cabinet Ministers' remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the Commission.

6.3 Related Party Disclosures

Related party relationships:

The Commission is an Australian Government controlled entity. Related parties to the Commission are key management personnel including the Portfolio and Cabinet Ministers, and other Australian Government entities.

Transactions with related parties:

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

The following material transactions with related entities occurred during the financial year:

- The Commission received ICT services delivered by Services Australia amounting to \$19.24M (2025: \$6.03M)
- The Commission received corporate business services delivered by Department of Social Services (DSS) amounting to \$1.59M (2025: \$4.44M).
- The Commission provided business services for the MYID & RAM Portal project to National Disability Insurance Agency (NDIA) amounting \$5.81M (2025:\$0.17M).
- The Commission received Amazon Web Services and the procurement related panel management services delivered by Digital Transformation Agency (DTA) amounting to \$1.31M (2025: \$0.42M).

NDIS Quality and Safeguards Commission

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

7. Managing Uncertainties

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

7.1 Contingent Assets and Liabilities

Quantifiable contingencies

As at 30 June 2026, the Commission had quantifiable contingent assets of \$0.15 million (2025: \$0.35 million) relating to penalties and final orders that were pending judgment, and quantifiable contingent liabilities of \$0.45 million (2025: nil) arising from ongoing legal proceedings.

Unquantifiable contingencies

As at 30 June 2026, the Commission had no unquantifiable assets or liabilities (2025: nil).

Accounting Policy

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

7.2 Financial Instruments

	2026	2025
	\$'000	\$'000
Note 7.2A: Categories of financial instruments		
Financial Assets		
Financial assets at amortised cost		
Cash	1,601	1,218
Other	57	40
Total financial assets at amortised cost	1,658	1,258
Total financial assets	1,658	1,258
Financial Liabilities		
Financial liabilities measured at amortised cost		
Suppliers	15,468	5,477
Total financial liabilities measured at amortised cost	15,468	5,477
Total financial liabilities	15,468	5,477

Note 7.2B: Administered - Categories of Financial Instruments

Financial Assets		
Financial assets at amortised cost		
Goods and services receivables	956	1,596
Total financial assets at amortised cost	956	1,596
Total financial assets	956	1,596

NDIS Quality and Safeguards Commission

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Accounting Policy

Financial Assets

In accordance with AASB 9 Financial Instruments, the Commission classifies its financial assets at amortised cost.

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

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 not increased.

Financial liabilities

Financial liabilities are classified as other financial liabilities. Financial liabilities are recognised and derecognised upon the '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).

NDIS Quality and Safeguards Commission
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

8. Other Information

8.1 Current/non-current distinction for assets and liabilities

2026	2025
\$'000	\$'000

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

Assets expected to be recovered in:

No more than 12 months

Cash and cash equivalents	1,601	1,218
Trade and other receivables	61,546	67,858
Prepayments	2,410	1,205

Total no more than 12 months

65,557	70,281
--------	--------

More than 12 months

Leasehold improvements	5,913	6,506
Buildings	6,562	9,855
Plant and equipment	3,127	4,551
Intangibles	40,283	3,570
Prepayments	14	39

Total more than 12 months

55,899	24,521
--------	--------

Total assets

121,456	94,802
---------	--------

Liabilities expected to be settled in:

No more than 12 months

Suppliers	15,468	5,477
Other payables	4,560	3,801
Leases	1,560	2,798
Employee provisions	9,532	7,649
Other provisions	1,894	1,035

Total no more than 12 months

33,014	20,760
--------	--------

More than 12 months

Leases	5,813	8,737
Employee provisions	15,722	12,573
Other provisions	-	782

Total more than 12 months

21,535	22,092
--------	--------

Total liabilities

54,549	42,852
--------	--------

NDIS Quality and Safeguards Commission
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

	2026	2025
	\$'000	\$'000
<u>Note 8.1B: Administered - Current/non-current distinction for assets and liabilities</u>		
Assets expected to be recovered in:		
No more than 12 months		
Trade and other receivables	480	480
Total no more than 12 months	480	480
More than 12 months		
Trade and other receivables	476	1,116
Total more than 12 months	476	1,116
Total assets	956	1,596

NDIS Quality and Safeguards Commission

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

8.2 Explanation of Major Variances to Budget

Note 8.2A: Departmental Major Budget Variances for 2026

The following table provides major variance explanations between the Original Budget as presented in the 2025-26 Portfolio Budget Statements and the 2025-26 financial statements as presented in accordance with Australian Accounting Standards.

Major variances are provided for the statement of comprehensive income, statement of financial position, statement of changes in equity and the cashflow statement. Major variances are those greater than 10% of the original budget at the line item level. Variances below this threshold are included if they are considered significant by their nature.

Explanations of major variances in relation to management of resources	Affected line items
<p>Total net cost of services was \$1.35 million lower than budgeted with expenses being \$0.79 million lower and other revenue being \$0.56 million higher. This was primarily due to:</p> <ul style="list-style-type: none"> \$23.27 million reduction in suppliers reflects a shift to APS employees from labour hire, contracts for services and consultants consistent with the APS Strategic Commissioning Framework. This was largely offset by an increase in employee benefit expenses, which were \$26.91 million higher than budget, primarily due to increased APS staffing level, salary increases as per enterprise agreement and the termination payments. Depreciation and amortisation were \$4.65 million lower than budget because DART project purchases made during the financial year were not capitalised and remained under assets under construction. Own-source income was \$0.56 million higher than budget, primarily due to \$0.35 million in legal costs awarded through a court settlement that was not budgeted. <p>The Commission deficit of \$10.66 million was \$0.09 million higher than budget, mainly due to a \$1.44 million decrease in Revenue from Government withheld as part of a Government saving measure applied post the original budget, partially offset by the \$1.35 million lower cost of services outlined above.</p> <p>Total assets were \$24.71 million higher than the budget as a result of:</p> <ul style="list-style-type: none"> Trade and other receivables are \$16.06 million higher than budgeted as current and prior year's retained earnings resulted in less funding draw downs. Non-financial assets were \$8.78 million higher than budget, primarily due to increased capital expenditure on DART project assets, the recognition of holdover lease properties, and prepaid licence fees associated with multiple DART initiatives. 	<p>Suppliers</p> <p>Employee benefits</p> <p>Depreciation and amortisation</p> <p>Own source income</p> <p>Revenue from Government and Entity Surplus</p> <p>Trade and other receivables</p> <p>Non-financial assets</p>

NDIS Quality and Safeguards Commission **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

<p>Total liabilities were \$22.89 million higher than the budget as a result of:</p> <ul style="list-style-type: none"> • Payables being higher by \$9.32 million with an increased level of procurement activity, particularly for DART project and related accruals and an increase to salary and superannuation accruals. • Lease commitments were \$3.29 million higher than budget, reflecting two holdover property leases for Canberra and Penrith. • Employee provision being \$10.14 million higher due to additional accumulated leave liabilities for staff who were transferred to the Commission from other agencies during the year increasing the employee provision balance compared to original budget estimate. <p>Total equity was \$1.82 million higher than the budget as a result of:</p> <ul style="list-style-type: none"> • Accumulated deficit was less than expected by \$0.75 million. • Movement in the asset revaluation reserve by \$1.07 million that was not anticipated during the budget preparation. <p>Total Net Cash from Operating Activities was \$1.49 million higher than budgeted primarily as a result of:</p> <ul style="list-style-type: none"> • Appropriation drawdowns on the cashflow includes the receipt of \$9.99 million in section 74 receipts which reduced the need to draw down other appropriations. This was offset by a reduction in the drawdown of \$2.00 million of regular appropriations. Overall, all appropriation drawdowns were higher than budget by \$7.99 million and covered the increase to employee benefits that were offset by the savings in suppliers. • \$6.35 million received in GST above budget. • Total cash used was \$12.84 million more than budget largely due to higher employee expenses by \$21.12 million offset set by lower payments to supplier by \$18.41 million and section 74 receipts transferred to OPA of \$9.99 million. <p>Total Net Cash used in investing activities was \$6.92 million higher than budgeted primarily as a result of:</p> <ul style="list-style-type: none"> • Acquisition of lease hold improvements for Canberra, Darwin and Adelaide properties \$1.60 million that was budgeted under property, plant and equipment. • Purchase of intangible assets - Analytics Platform, AWS, Cyber Monitoring, Integration/ITSM Platform, Palo Alto Networks, IDAM and RADAR totalling \$30.20 million that was budgeted under property, plant and equipment. This was higher than budgeted, as the commencement of the DART project was delayed from the prior year and spent this year. • This was offset by lower investment in property, plant and equipment by \$24.89 million as the budget included intangible assets and leasehold improvements. <p>Total Net Cash used in financing activities \$5.81 million higher than budgeted as the result of:</p> <ul style="list-style-type: none"> • Drawdowns increased due to the purchase of assets \$6.93 million (above) which was offset by payments for principal payment of lease liabilities that were higher than budget due to the Commission retaining two holdover property leases in Canberra and Penrith. 	<p>Payables</p> <p>Leases</p> <p>Employee Provisions</p> <p>Equity Comprehensive surplus/loss Asset Revaluation Reserve</p> <p>Appropriations</p> <p>GST</p> <p>Suppliers and employee benefits</p> <p>Purchases of assets</p> <p>Lease Liabilities</p>
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NDIS Quality and Safeguards Commission
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 8.2B: Administered Major Budget Variances for 2026

Explanations of major variances in relation to management of resources	Affected line items
Total administered income was \$4.03 million more than the Budget due to: The NDIS Commission expanded its enforcement efforts, resulting in a greater capacity to issue fines and penalties.	Fines and penalties
Total administered expense was \$2.31 million less than Budget as the grants could not be disbursed as planned due to a decision of Government.	Grants
Net Assets were higher than the Budget by \$0.96 million due to: Movement in trade receivables that were not anticipated during the budget preparation.	Trade and other receivables

Chapter 4:

Management and accountability

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Corporate governance

Overview

The NDIS Commission's corporate structure is in accordance with normal practices for non-corporate Commonwealth entities. For the purpose of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the NDIS Commissioner is the accountable authority, the sole statutory officer overseeing all functions of the NDIS Commission and the sole officer to whom the *National Disability Insurance Scheme Act 2013* (NDIS Act) and rules confer powers and functions. The NDIS Commissioner delegates powers and functions through instruments of delegation, including for:

- financial governance, including powers under the PGPA Act and its associated Rule
- human resources related matters, including powers under the *Public Service Act 1999* and other relevant legislation
- the NDIS Commissioner's functions and powers under the NDIS Act and related rules

- matters relating to functions and powers under the *Freedom of Information Act 1982* (FOI Act)
- matters relating to functions and powers under the *Public Interest Disclosure Act 2013*.

The NDIS Commissioner gives relevant instructions under the PGPA Act on the use of those powers through a set of Accountable Authority Instructions, supported by a variety of policies and practices.

Key committees

The Executive Management Group (EMG) is the NDIS Commission's primary decision-making committee, responsible for overseeing entity-level performance and setting the organisation's strategy and operating model. The EMG meets fortnightly, with the chair position rotating between all EMG members.

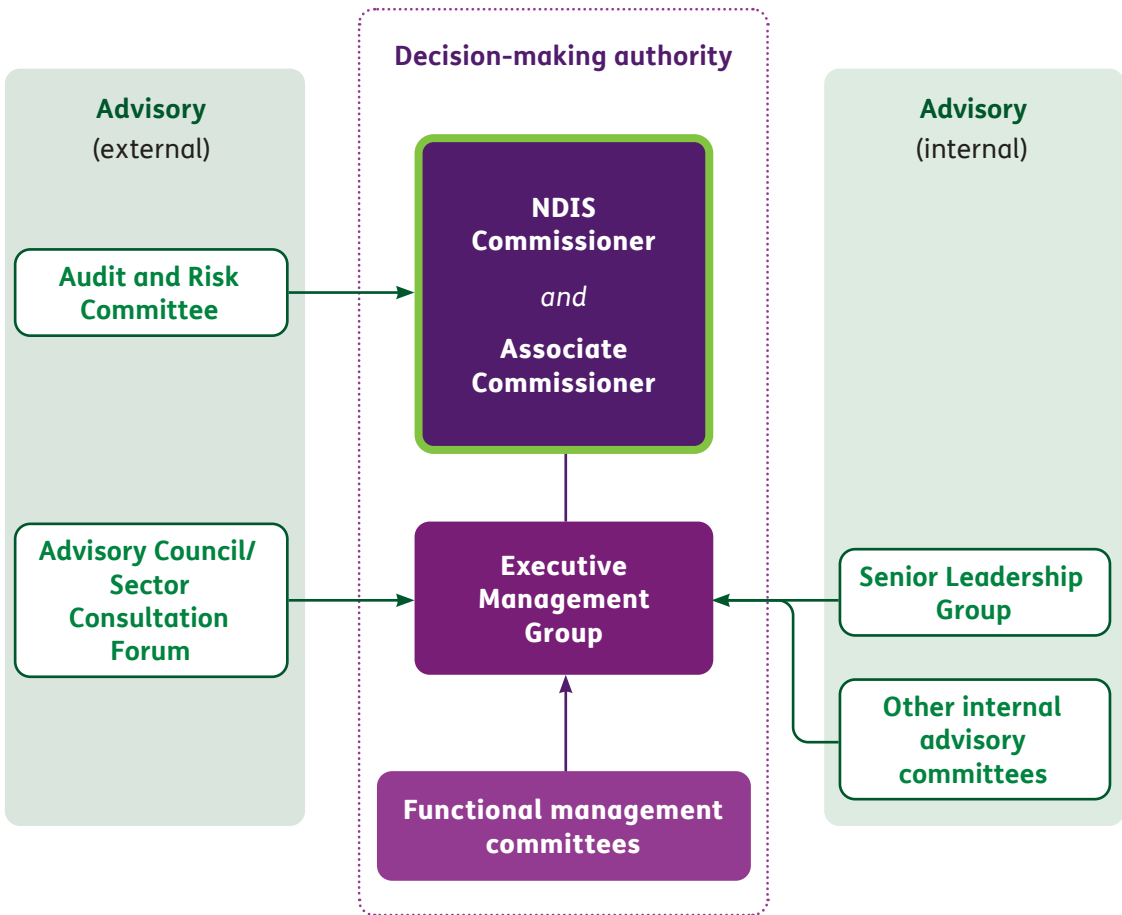
The EMG is currently supported by 2 functional management committees – the Enabling Services Committee (ESC)

and the Reform Committee (RC). The ESC and RC operate under a pilot of the NDIS Commission’s newly established Committee Governance Framework. This initiative is designed to strengthen governance practices through clearer accountabilities, consistent operating arrangements, improved information flows and more effective, transparent decision-making.

The NDIS Commission’s committee structure also comprises several advisory and operationally focused committees that support the NDIS Commission to deliver its regulatory functions and fulfil its legislative obligations.

Our governance structure

Figure 3. NDIS Commission governance structure, as at 30 June 2026



Leadership

Following is a summary of the NDIS Commission’s leadership roles as at 30 June 2026:

Accountable authority

The NDIS Commissioner is the accountable authority for the NDIS Commission. The following individuals were the accountable authority between 1 July 2025 and 30 June 2026:

- **Louise Glanville – NDIS Commissioner** from 1 July 2025 to 10 September 2025, and from 7 October 2025 to 30 June 2026
- **Natalie Wade – Acting NDIS Commissioner** from 11 to 18 September 2025, and from 29 September 2025 to 6 October 2025
- **Catherine Myers – Acting NDIS Commissioner** from 19 to 28 September 2025.

NDIS Quality and Safeguards Commissioner – Louise Glanville

Louise Glanville is an influential leader in Australian public policy, social justice and law reform. She is an experienced chair, chief executive officer (CEO), deputy secretary and commissioner across the legal, social and government sectors.

In October 2024, Louise was appointed NDIS Quality and Safeguards Commissioner. She is leading efforts to improve the quality and safety of NDIS supports and services, in order to improve the quality of life for Australians with significant or permanent disability.

For 25 years, she has led policy development, service delivery, major reform and systematic change at federal, state and

local levels by working with individuals and communities.

As CEO of Victoria Legal Aid and Chair of National Legal Aid, she led a team of more than 1,400 staff members offering legal assistance to those who need it most. In these roles, she provided system leadership, strategic litigation, law reform and advocacy input to senior levels of industry and government.

As former deputy CEO of the National Disability Insurance Agency (NDIA), Louise was part of the executive team that established the statutory agency and led the rollout of NDIS pilots across Australia, working with people with disability.

Executive Management Group

The Commissioner, Louise Glanville is joined in the EMG by:

Associate Commissioner
and
Chief Legal Counsel

Natalie Wade

Deputy Commissioner

Intake, Assessment and Practice Quality Division

Rod Carracher

Deputy Commissioner

Regulatory Strategy and Sector Capability Division

Alisa Chambers

Deputy Commissioner

DART and Enabling Services Division

and

Chief Operating Officer

Laura Sham

Deputy Commissioner

People, Culture and Communication Division

Tina Daisley

Deputy Commissioner

Regulatory Operations

Catherine Myers



Fraud and corruption control and prevention

The NDIS Commission's Fraud and Corruption Control Plan is designed to prevent, detect and respond to the risk of fraud and corruption, in accordance with the requirements of section 10 of the Public Governance, Performance and Accountability Rule 2014.

The plan includes a:

- statement on the NDIS Commission's policy on, and approach to, fraud and corruption risks, based on a fraud and corruption risk assessment
- description of the Commission's fraud and corruption control responsibilities and management strategies

- direction for fraud and corruption controls, responses and awareness
- description of fraud and corruption reporting obligations within the NDIS Commission.

The NDIS Commission's fraud and corruption control strategy encompasses staff training to identify, address and report risks from both internal and external threats. Fraud and corruption awareness, integrity, public interest disclosures, information management and security training are mandatory for all staff members. This supports our commitment to prevent, detect and respond to fraud and corruption.

Significant non-compliance with finance law

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

Audit and Risk Committee

The Audit and Risk Committee (ARC) provides independent advice to the NDIS Commissioner on financial and performance reporting responsibilities, risk oversight and management, and our system of internal control. It has an independent chair and 3 external members appointed by the NDIS Commissioner.

The [Audit and Risk Committee Charter^{viii}](#) provides further information about the committee's role and membership.

[Table 11](#) shows ARC membership during 2025–26, the number of meetings attended by each member and the total remuneration received.

Table 11. Audit and Risk Committee membership

Member	Qualification, knowledge, skills and experience	Meetings attended/ total number of meetings	Total annual remuneration
Mr Matt Cahill <i>(Chair)</i> <i>Commenced</i> <i>September 2025</i>	<ul style="list-style-type: none"> • Master of Business Administration • Bachelor of Economics and Science • Graduate and Member of the Australian Institute of Company Directors • Certified Practising Accountant with fellow status (FCPA) • More than 20 years' experience as a senior executive in multiple Commonwealth portfolios, leading policy, operational, service delivery, program, regulatory, corporate and assurance leadership teams • Former group executive director of the Australian National Audit Office (ANAO) • Currently chairs or is a member of several boards and audit committees 	4/4	\$32,717

* Indicates members who were appointed or whose membership concluded during the reporting period. As they did not serve for the full year, they did not attend all meetings.

Member	Qualification, knowledge, skills and experience	Meetings attended/ total number of meetings	Total annual remuneration
Mr Michael Manthorpe PSM (Member)	<ul style="list-style-type: none"> • Bachelor of Arts • Fellow of the Institute of Public Administration Australia • Commonwealth Ombudsman 2017–21; extensive public sector experience at senior executive level • Adviser to multiple public sector entities 	2/4	\$5,720
Ms Lai Har (Lily) Viertmann (Member) <i>Commenced December 2025</i>	<ul style="list-style-type: none"> • Master of Business Administration • Bachelor of Economics • Graduate – Australian Institute of Company Directors • Certified Practising Accountant with fellow status (FCPA) • Graduate of the Australian New Zealand School of Government Executive Fellows Program • More than 20 years' senior leadership experience across multiple Commonwealth portfolios, with a strong track record as an experienced change manager • Former chief financial officer, chief audit executive and chief risk officer of Australian Government entities • Currently a member of several audit committees 	2/3*	\$7,540

* Indicates members who were appointed or whose membership concluded during the reporting period. As they did not serve for the full year, they did not attend all meetings.

Member	Qualification, knowledge, skills and experience	Meetings attended/ total number of meetings	Total annual remuneration
Ms Susan Ryan <i>(Member)</i> <i>Commenced February 2026</i>	<ul style="list-style-type: none"> • Diploma in fraud control • Public Practice Program • Bachelor of Commerce in Accounting • Chartered Accountant • Member of the Australian Institute of Company Directors and Institute of Internal Auditors Australia • Independent chair or member of state and national audit and risk committees 	2/2*	\$7,260
Ms Carolyn Walsh <i>(Chair)</i> <i>Contract concluded September 2025</i>	<ul style="list-style-type: none"> • Bachelor of Economics • Graduate of the Australian Institute of Company Directors • Chair or member of state and Commonwealth boards, statutory bodies and audit committees 	1/1*	\$7,920
Ms Donna Rygate <i>(Member)</i> <i>Contract concluded April 2026</i>	<ul style="list-style-type: none"> • Bachelor of Economics • Master of Planning • Graduate of the Australian Institute of Company Directors • Diploma in governance • Juris Doctor • Graduate diploma of legal practice • Fellow of Institute of Public Administration Australia • Fellow of the Institute of Community Directors Australia • Chair or member of boards, statutory bodies, planning panels, and audit and risk committees, and experienced state and local government chief executive 	3/3*	\$9,093

* Indicates members who were appointed or whose membership concluded during the reporting period. As they did not serve for the full year, they did not attend all meetings.

Member	Qualification, knowledge, skills and experience	Meetings attended/ total number of meetings	Total annual remuneration
Ms Helen Vickers (Member) Contract concluded December 2025	<ul style="list-style-type: none"> • Bachelor of Arts and Bachelor of Laws • Graduate diploma in legal practice • Member of the Australian Institute of Company Directors • Member of the Law Society of New South Wales • Member of the Audit and Risk Management Committee of e-Health NSW • Lawyer for more than 30 years and adviser to government agencies, specialising in public sector law, governance and risk • Former chair of Twilight Aged Care Finance and Risk Committee 	1/2*	\$3,663

* Indicates members who were appointed or whose membership concluded during the reporting period. As they did not serve for the full year, they did not attend all meetings.



External scrutiny

The NDIS Commission and its activities were subject to the following external scrutiny during the reporting period.

Australian National Audit Office

In September 2025, the ANAO released a report from a performance audit on the [Effectiveness of the NDIS Quality and Safeguards Commission's Regulatory Functions](#).^{ix} The audit resulted in 10 recommendations. The NDIS Commission agreed to 9 recommendations and agreed in principle to one recommendation.

Administrative Review Tribunal

As the NDIS regulator, the NDIS Commission makes decisions on matters such as applications to become a registered NDIS provider. Where applications have been unsuccessful, there is a right to a review, initially through an internal review process to the NDIS Commission. If applicants are unsatisfied with this result, they may apply to the Administrative Review Tribunal (ART).

In 2025–26, the NDIS Commission was involved in 44 matters before the ART with the following notable outcomes:

- 2 decisions of the Commissioner made pursuant to section 73E of the NDIS Act were affirmed, and one was set aside
- one decision of the Commissioner made pursuant to section 73ZN of the NDIS Act was affirmed
- 3 applications for review were dismissed, and 4 applications for extension of time to lodge application for review were refused.



Parliamentary accountability

NDIS Commission representatives appear before parliamentary committees to answer questions about the NDIS Commission's role and functions. In 2025–26, our representatives appeared before the following parliamentary committees:

- Standing Committee on Health, Aged Care and Disability
 - Inquiry into Thriving Kids initiative (20 October 2025)
- Joint Standing Committee on the NDIS
 - Annual Report (23 October 2025)
 - Inquiry into Integrity of the NDIS (1 May 2026)
- Community Affairs Legislation Committee
 - Inquiry into National Disability Insurance Scheme Amendment (Integrity and Safeguarding) Bill 2025 (24 February 2026)
 - Inquiry into National Disability Insurance Scheme Amendment (Securing the NDIS for Future Generations) Bill 2026 (10–11 June 2026)
 - Supplementary Budget Estimates (10 October 2025 and 4 December 2025)
 - Additional Estimates (12 February 2026)
 - Budget Estimates (5 June 2026)
- Joint Committee of Public Accounts and Audit
 - Inquiry into Administration of the National Disability Insurance Scheme (23 April 2026)



Annual fraud census survey

In accordance with the Commonwealth Fraud and Corruption Control Framework 2024, the NDIS Commission completed the Commonwealth annual fraud census survey, initiated by the Australian Institute of Criminology.

Judicial decisions

No judicial decisions or decisions of administrative tribunals were made during the year that had, or may have, a significant impact on the NDIS Commission's operations.

Commonwealth Ombudsman

The Commonwealth Ombudsman made no reports on the NDIS Commission during the reporting period.

Australian Information Commissioner

The Office of the Australian Information Commissioner made no reports on the NDIS Commission during the reporting period.

Australian Privacy Commissioner

The Australian Privacy Commissioner made no decisions that involved the NDIS Commission or that had, or might have, a significant impact on the NDIS Commission's operations.

National Anti-Corruption Commission

The National Anti-Corruption Commission made no reports about the NDIS Commission's operations.

Our people

Managing and developing employees

During 2025–26, we continued to strengthen the capability, culture and workplace conditions needed to deliver our regulatory objectives.

Following the 2024–25 cultural review by Elizabeth Broderick & Co, we developed our Culture Roadmap and Culture Action Plan comprising 96 actions to improve workplace culture, leadership, accountability and employee wellbeing. This provided a clear framework for responding to staff feedback and driving sustained cultural improvement.

We strengthened our commitment to a safe, respectful and accountable workplace through the Historic Complaints Initiative. The initiative provided a process for workers to have historical behavioural matters involving current and former workers externally assessed and, where appropriate, independently investigated.

We also implemented restorative practice across the organisation to support positive workplace relationships and strengthen organisational culture. Staff members

received training to develop practical skills, including affective questioning, to help resolve conflict in a safe, structured and supported environment.

To support employee performance and development, we introduced a new online platform for Performance Development Agreements. This improved performance conversations and alignment between individual development goals and organisational priorities. Monthly manager information sessions further strengthened people leadership capability and promoted more consistent management practices across the NDIS Commission.

We invested in workforce capability through a broad range of learning and development programs focused on leadership, inclusion, safety and wellbeing, organisational culture, and regulatory capability. This included training in occupational violence prevention, vicarious trauma, psychosocial health and wellbeing, trauma-informed practice, restorative approaches and change leadership. Our partnership with the Australian Disability Network continued to build



disability confidence and inclusion capability across the workforce.

Staff members also continued to access learning aligned with their Performance Development Agreements through Australian Public Service (APS) Academy programs, Institute of Public Administration Australia courses and other external opportunities.

In response to work health and safety priorities, we developed and delivered the Work Health and Safety Due Diligence for Officers Masterclass. This supported senior leaders to better

understand their obligations and make informed decisions on health and safety matters.

Together, these initiatives strengthened workforce capability, leadership effectiveness, employee wellbeing and organisational culture. This improved our capacity to support employees to perform effectively and deliver high-quality regulatory outcomes. As a result, we are better positioned to achieve the NDIS Commission's objectives and improve outcomes for NDIS participants.

Workplace agreements

Standard workplace agreements are in place, including the prevailing Enterprise Agreement covering all APS employees, and Determinations under S24(1) of the *Public Service Act 1999* for Senior Executive Service (SES) Officers. APS and SES employees were also covered by the NDIS Quality and Safeguards Commission Disability Leave Determination 2025, which allows access to and provision of up to 10 days of disability leave (or pro rata) if eligible.

Table 12. Public Service Act 1999 employment arrangements (2025–26)

Employment arrangements	SES	Non-SES	Total
Enterprise Agreement	0	970	970
Determinations under subsection 24(1) of the Public Service Act	17	0	17
NDIS Quality and Safeguards Commission Disability Leave Determination 2025	17	970	987

NDIS Commission employees have access to non-salary benefits, including:

- generous flexible work arrangements and leave entitlements
- professional learning and development opportunities
- discounted membership to gym and pool facilities
- the Employee Assistance Program, which includes confidential counselling that can be used by family members
- free annual influenza and COVID-19 vaccinations
- reimbursement for eligible study assistance
- employee support networks.

Employee statistics

Table 13. All ongoing employees (2025–26)

Location	Men			Women			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	87	3	90	188	19	207	0	0	0	0	0	0	0	0	0	297
Qld	47	1	48	95	7	102	0	0	0	0	0	0	0	0	0	150
SA	27	1	28	68	12	80	0	0	0	0	0	0	0	1	1	109
Tas	12	3	15	16	6	22	0	0	0	0	0	0	0	0	0	37
Vic	59	6	65	101	14	115	0	0	0	1	0	1	0	0	0	181
WA	14	1	15	36	9	45	0	0	0	0	0	0	0	0	0	60
ACT	46	2	48	53	5	58	0	0	0	0	0	0	0	0	0	106
NT	4	0	4	6	1	7	0	0	0	0	0	0	0	0	0	11
External territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	296	17	313	563	73	636	0	0	0	1	0	1	0	1	1	951

Table 14. All non-ongoing employees (2025–26)

Location	Men			Women			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	4	0	4	3	1	4	0	0	0	0	0	0	0	1	1	9
Qld	1	0	1	3	1	4	0	0	0	0	0	0	0	0	0	5
SA	1	0	1	0	1	1	0	0	0	0	0	0	0	0	0	2
Tas	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	1
Vic	4	1	5	5	1	6	0	0	0	0	0	0	0	0	0	11
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACT	3	0	3	2	1	3	0	0	0	0	0	0	0	0	0	6
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	13	2	15	13	5	18	0	0	0	0	0	0	0	1	1	34¹

1 This table excludes 2 casual APS employees based in Victoria.

Australian Public Service employee statistics

Table 15. Public Service Act 1999 ongoing employees (2025–26)

Classification	Men			Women			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	0	0	0	1	0	1	0	0	0	0	0	0	0	0	0	1
SES 2	1	0	1	6	0	6	0	0	0	0	0	0	0	0	0	7
SES 1	4	1	5	4	0	4	0	0	0	0	0	0	0	0	0	9
EL 2	23	1	24	37	3	40	0	0	0	1	0	1	0	0	0	65
EL 1	68	3	71	137	16	153	0	0	0	0	0	0	0	0	0	224
APS 6	84	4	88	162	31	193	0	0	0	0	0	0	0	0	0	281
APS 5	73	6	79	159	14	173	0	0	0	0	0	0	0	0	0	252
APS 4	35	2	37	49	5	54	0	0	0	0	0	0	0	1	1	92
APS 3	8	0	8	8	4	12	0	0	0	0	0	0	0	0	0	20
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	296	17	313	563	73	636	0	0	0	1	0	1	0	1	1	951

Table 16. Public Service Act 1999 non-ongoing employees (2025–26)

Classification	Men			Women			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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SES 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EL 2	3	0	3	0	0	0	0	0	0	0	0	0	0	0	0	3
EL 1	4	0	4	3	1	4	0	0	0	0	0	0	0	0	0	8
APS 6	3	1	4	2	1	3	0	0	0	0	0	0	0	0	0	7
APS 5	0	1	1	5	1	6	0	0	0	0	0	0	0	0	0	7
APS 4	3	0	3	2	1	3	0	0	0	0	0	0	0	0	0	6
APS 3	0	0	0	1	1	2	0	0	0	0	0	0	0	1	1	3
APS 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	13	2	15	13	5	18	0	0	0	0	0	0	0	1	1	34 ¹

.....
1 This table excludes 2 casual APS employees based in Victoria.

Table 17. Public Service Act 1999 employees by full-time and part-time status
(2025–26)

Classification	Ongoing			Non-ongoing			Total
	Full time	Part time	Total	Full time	Part time	Total	
SES 3	1	0	1	0	0	0	1
SES 2	7	0	7	0	0	0	7
SES 1	8	1	9	0	0	0	9
EL 2	61	4	65	3	0	3	68
EL 1	205	19	224	7	1	8	232
APS 6	246	35	281	5	2	7	288
APS 5	232	20	252	5	2	7	259
APS 4	84	8	92	5	1	6	98
APS 3	16	4	20	1	2	3	23
APS 2	0	0	0	0	0	0	0
APS 1	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0
Total	860	91	951	26	8	34	985¹

1 This table excludes 2 casual APS employees employed under the *Public Service Act 1999*.

Table 18. Public Service Act 1999 employees by location (2025–26)

Location	Ongoing	Non-ongoing	Casual	Total
NSW	297	9	0	306
Qld	150	5	0	155
SA	109	2	0	111
Tas	37	1	0	38
Vic	181	11	2	194
WA	60	0	0	60
ACT	106	6	0	112
NT	11	0	0	11
External territories	0	0	0	0
Overseas	0	0	0	0
Total	951	34	2	987

Table 19. Public Service Act 1999 Indigenous employment (2025–26)

Employment basis	Total
Ongoing	28
Non-ongoing	0
Total	28

Table 20. Public Service Act 1999 employment salary ranges by classification level (minimum/maximum) (2025–26)

Classification	Minimum salary	Maximum salary
SES 3	\$422,092	\$422,092
SES 2	\$303,096	\$365,933
SES 1	\$224,208	\$280,260
EL 2	\$146,622	\$224,208
EL 1	\$124,398	\$169,260
APS 6	\$99,841	\$115,786
APS 5	\$91,152	\$98,075
APS 4	\$82,999	\$89,213
APS 3	\$73,259	\$79,487
APS 2	0	0
APS 1	0	0
Other	0	0
Minimum/Maximum range	\$73,259	\$422,092

Performance pay

The NDIS Commission did not have arrangements for performance pay in 2025–26.

Executive remuneration

Table 21. Remuneration for key management personnel

Name	Position Title	Short-term benefits (\$)					Post-employment benefits (\$)	Other long-term benefits (\$)	Termination benefits (\$)	Total remuneration (\$)
		Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave				
Louise Glanville	NDIS Commissioner	510,135	0	0	30,189	8,939			0	549,263
Natalie Anne Wade	Associate Commissioner and Chief Legal Counsel	418,500	0	0	62,858	7,400			0	488,758
Sian Mary Leatham	Deputy Commissioner, Complaints and Engagement	307,907	0	926	68,050	20,822			0	397,705
Catherine Anne Myers	Deputy Commissioner, Regulatory Operations	357,078	0	2,000	54,878	7,696			0	421,652
Rodney Paul Carracher	Deputy Commissioner, Intake Assessment and Practice Quality	337,576	0	16	50,333	6,521			0	394,446
Alisa Bianca Chambers	Deputy Commissioner, Regulatory Strategy and Sector Capability	340,639	0	0	51,273	7,190			0	399,102
Tina Louise Daisley	Deputy Commissioner, People, Culture and Communication	331,047	0	1,075	50,970	5,818			0	388,910
Laura Sham	Deputy Commissioner, DART and Enabling Services, and Chief Operating Officer	334,010	0	941	41,520	5,713			0	382,184

Table 22. Remuneration for senior executives

Total remuneration bands	Number of senior executives	Short-term benefits (\$)			Post-employment benefits (\$)		Long-term benefits (\$)		Termination benefits (\$)	Total remuneration (\$)
		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	9	80,419	0	288	13,770	13,748	0	7,279	115,503	
\$220,001 – \$245,000	2	185,303	0	1,616	33,909	4,015	0	0	224,842	
\$245,001 – \$270,000	1	213,674	0	378	37,775	3,483	0	0	255,311	
\$270,001 – \$295,000	3	235,241	0	1,719	36,250	10,714	0	0	283,925	
\$295,001 – \$320,000	3	256,876	0	695	45,431	6,832	0	0	309,834	
\$320,001 – \$420,000	1	97,302	0	718	25,903	142,537	0	144,338	410,798	

Information about remuneration for other highly paid staff members

The NDIS Commission did not have any other highly paid staff members in 2025–26.

Asset management

Our assets are managed under the authority of section 20A of the PGPA Act, relevant accounting standards and Department of Finance requirements. We invest in new assets to improve our systems and processes.

In 2024–25 and 2025–26, the Data and Regulatory Transformation (DART) program commenced delivery of an integrated and modernised information technology system with the real-time data needed to make informed regulatory decisions. This will enable better collection, sharing, analysis and protection of data and information from multiple sources.

We manage capital investment through a capital management plan that reflects Australian Government priorities and ongoing business needs. The capital investment under the DART program represents a significant portion of our capital management plan, alongside property fit-outs consistent with our strategic forward planning for property, and a small investment in information and communications technology equipment.

Purchasing

We have reviewed our internal procurement policies, and compliance with the Commonwealth Procurement Rules.

The NDIS Commission had no reportable non-compliance with the Commonwealth Procurement Rules during the financial year.

Further information on the NDIS Commission's procurement activities is available on the [AusTender website](#).^x



Consultancy and non-consultancy contract expenditure

Reportable consultancy contracts

During 2025–26, 5 new reportable consultancy contracts were entered into involving total actual expenditure of approximately \$0.6 million. In addition, 8 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$1.7 million.

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](#).^{xi}

Table 23. Expenditure on reportable consultancy contracts during 2025–26

Reportable consultancy contracts	Number	Expenditure in \$'000 (GST incl.)
New contracts entered into during the reporting period	5	589
Ongoing contracts entered into during a previous reporting period	8	1,728
Total	13	2,317

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

Name of organisation	ABN	Expenditure \$'000 (GST incl.)
Scyne Advisory Pty Ltd	20 607 773 295	618
KPMG	51 194 660 183	446
Mountainside Pty Ltd	16 636 323 709	389
Sententia Consulting Pty Ltd	85 639 580 662	177
Orima Research Pty Ltd	77 076 347 914	151
Pulbeena	69 863 935 729	147
ARTD Pty Ltd	75 003 701 764	119

We apply the Department of Finance guidelines and criteria to determine consultancy arrangements before starting a procurement process. The mandatory Management Advisory Services Panel arrangement is the primary arrangement through which we procure consultancy services.

- Of the 13 active consultancies during the 2025–26 financial year:
- 6 were engaged to meet a need for specialised or professional skills
 - 5 were engaged to meet a need for independent research or assessment
 - 2 were engaged due to skills currently unavailable within the agency.

Reportable non-consultancy contracts

During 2025–26, the NDIS Commission entered into 113 new reportable non-consultancy contracts involving total actual expenditure of \$23.3 million. During this period, there were 177 ongoing reportable non-consultancy contracts, involving total actual expenditure of \$50.5 million.

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](#).^{xii}

Table 25. Expenditure on reportable non-consultancy contracts during 2025–26

Reportable non-consultancy contracts	Number	Expenditure in \$'000 (GST incl.)
New contracts entered into during the reporting period	113	23,328
Ongoing contracts entered into during a previous reporting period	177	50,473
Total	290	73,801

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

Name of organisation	ABN	Expenditure \$'000 (GST incl.)
Slalom Australia Pty Ltd	71 635 861 004	11,402
Capgemini Australia Pty Limited	11 092 284 314	10,609
Comcare	41 640 788 304	5,632
SFDC Australia Pty Limited	91 109 182 989	4,195
CyberCX Pty Ltd	90 629 363 328	2,878

Strategic Commissioning Framework

Over the past 2 years, we have significantly reduced the NDIS Commission's reliance on labour hire. We transitioned more roles to ongoing and non-ongoing Australian Public Service (APS) staff members.

To retain flexibility and access specialist expertise, in 2025–26 we used targeted short-term labour hire to primarily support delivery of the Data and Regulatory Transformation program, complemented by non-ongoing contracts where appropriate. In 2025–26, APS employees continued performing the core NDIS Commission work, consistent with the APS Strategic Commissioning Framework.

Australian National Audit Office access clauses

The NDIS Commission has no contracts valued at more than \$100,000 that do not include a clause giving the Auditor-General access to the contractor's premises. Of the 44 contracts valued at more than \$100,000 entered during 2025–26, only 4 were not procured through a standing offer or coordinated procurement.

Of the 44 procurements, 43 involved a Commonwealth Contracting Suite contract, or a panel head agreement that included the clause.

The final contract is the Comcare arrangement, which is legislated by the *Safety, Rehabilitation and Compensation Act 1988* and the *Work Health and Safety Act 2011*.



Exempt contracts

During 2025–26, no contracts of \$10,000 or more (including GST) or standing offers were exempt by the NDIS Commissioner from publication on AusTender on the basis that publication would disclose exempt matters under the FOI Act.

Small business

The NDIS Commission supports small business participation in the Australian Government procurement market. Statistics on small and medium enterprises (SME) and small enterprise participation statistics are available on the [Department of Finance website](#).^{xiii}

We support SMEs through our procurement practices by:

- complying with CPR 5.5 to only approach SMEs when approaching the identified panels for procurements under the threshold
- ensuring at least one SME is included in the approach to market when SMEs are included on a panel not captured by CPR 5.5
- using the Commonwealth Contracting Suite for low-risk procurements valued below \$200,000
- using electronic systems or other processes, including payment cards, to facilitate on-time payments.

The NDIS Commission 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 website](#).^{xiv}



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Chapter 5:

Other mandatory information

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Advertising and market research

The NDIS Commission did not conduct any Australian Government advertising campaigns during the period.

Grants

Nil grants were awarded by the NDIS Commission in 2025–26.

Disability reporting

We report on disability through reporting mechanisms and our own NDIS workforce reporting. Australia's Disability Strategy 2021–2031 is the overarching national framework for inclusive policies, programs and infrastructure that support people with disability to participate in all areas of life. Reporting on progress under the strategy, including actions and outcome areas, is published on the Disability Gateway website.

Disability reporting is also included in the Australian Public Service Commission's State of the Service report and APS Statistical Bulletin, available on the [Australian Public Service Commission website](#).^{xv}

We monitor and report workforce disability data through our internal people systems and annual reporting processes. As at 30 June 2026, 109 APS employees identified as living with disability, representing 11% of the NDIS Commission's APS workforce. This information supports workforce planning, inclusion initiatives and the implementation of the NDIS Commission's Disability Action Plan 2025–2030.

Freedom of information

The NDIS Commission's [Information Publication Scheme \(IPS\) agency plan](#),^{xvi} pursuant to Part II of the *Freedom of Information Act 1982* (FOI Act), is available on the NDIS Commission website.

Under the FOI Act, a person may request access to information held by the NDIS Commission. In 2025–26, we received 361 requests under the Act, an increase of 43% from the previous financial year. Among these were 18 requests for internal review of initial information access decisions and 6 FOI decisions that were subject to external review by the Office of the Australian Information Commissioner (OAIC).

Information access requests generally relate to the NDIS Commission's complaints and compliance functions. Non-personal documents released under the FOI Act are listed on the Commission's publicly available FOI Disclosure Log.

Privacy

The NDIS Commission is bound by the *Privacy Act 1988* (Privacy Act), the Privacy (Australian Government Agencies – Governance) APP Code 2017 and the *National Disability Insurance Scheme Act 2013*. The NDIS Commission requires staff members to comply with privacy obligations, report suspected privacy incidents as soon as practicable and consider requests to access personal information under the Privacy Act.

We investigate privacy incidents reported to our Assurance Unit. During 2025–26, we registered 43 incidents, most of which resulted from human error. None were considered eligible data breaches under the Notifiable Data Breaches scheme. The OAIC did not issue the NDIS Commission with any determinations during the year.

The NDIS Commission's Privacy Code requires a privacy impact assessment (PIA) to be completed for high-risk privacy projects. In 2025–26, we finalised 4 PIAs, which are listed on our [privacy impact assessment register](#).^{xvii}

For further information about our privacy practices, read our [Privacy Policy](#).^{xviii}

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Chapter 6:

Appendices

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Other legislative requirements

Environment Protection and Biodiversity Conservation Act 1999

Climate Action in government operations

Under the Net Zero in Government Operations Strategy and the reporting requirements of section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*, Commonwealth entities are required to report on their operational greenhouse gas (GHG) emissions and environmental sustainability activities.

The NDIS Commission supports the principles of ecologically sustainable development. We consider environmental impacts in our operational decision-making and implement measures to reduce our environmental footprint where practicable. Our primary environmental impacts arise from the use of office accommodation, energy consumption, staff travel, procurement activities and vehicle fleet operations.

We are contributing to the Australian Government's commitment to achieve

net zero emissions in government operations by 2030 and are progressing actions aligned with the Australian Public Service Net Zero 2030 targets, where applicable. During 2025–26, we continued to work to reduce emissions in the following areas.

- **Buildings:** embedding sustainability considerations into leasing, design and fit-out processes and decision-making.
- **Energy:** elect to source 100% GreenPower electricity, where available, through whole-of-government arrangements established by the NDIS Commission's property services provider.
- **Travel and procurement:** reviewing and updating travel and procurement policies to align with the objectives of the Net Zero in Government Operations Strategy.

- **Fleet management and electric vehicle (EV) charging:** continuing to introduce EVs where operationally appropriate, and expanding workplace EV charging capability in partnership with service providers and office landlords.

We review the effectiveness of these measures by reporting our GHG emissions annually and continually monitoring our operational practices. We will continue to identify opportunities to strengthen our environmental sustainability performance over time.

Table 27 shows our GHG emissions inventory ([Table 27](#)) for 2025–26, and Table 28 outlines our electricity GHG emissions ([Table 28](#)) for the same period. Emissions are reported as carbon dioxide equivalent (CO₂-e) and calculated in accordance with the Australian Government’s Emissions Reporting Framework.

Not all data sources were available at the time of preparing this report. As a result, some emissions data may be updated in future reports or through the publication of updated information on our website.

Emissions reporting

Table 27. 2025–26 GHG emissions inventory – location-based method

Emissions source	Scope 1 (t CO ₂ -e)	Scope 2 (t CO ₂ -e)	Scope 3 (t CO ₂ -e)	Total (t CO ₂ -e)
Electricity (location-based approach)	n/a	177.86	15.86	193.72
Natural gas	-	n/a	-	-
Solid waste	-	n/a	0.69	0.69
Refrigerants	-	n/a	n/a	-
Fleet and other vehicles	3.43	n/a	0.87	4.30
Domestic commercial flights	n/a	n/a	235.62	235.62
Domestic hire car	n/a	n/a	2.58	2.58
Domestic travel accommodation	n/a	n/a	62.92	62.92
Other energy	-	n/a	-	-
Total t CO₂-e	3.43	177.86	318.54	499.83

Note: The table above presents emissions related to electricity usage using the location-based accounting method. CO₂-e = carbon dioxide equivalent. n/a = not applicable.

Table 28. 2025–26 electricity GHG emissions

Emissions source	Scope 2 (t CO ₂ -e)	Scope 3 (t CO ₂ -e)	Total (t CO ₂ -e)	Electricity (kWh)
Electricity (location-based approach)	177.86	15.86	193.72	297,613.77
Market-based electricity emissions	62.86	8.40	70.26	76,361.30
Total renewable electricity consumed ¹	n/a	n/a	n/a	221,252.47
<i>Renewable power percentage²</i>	n/a	n/a	n/a	51,457.42
<i>Jurisdictional renewable power percentage³</i>	n/a	n/a	n/a	1,008.36
<i>GreenPower</i>	n/a	n/a	n/a	168,786.69
<i>Large-scale generation certificates</i>	n/a	n/a	n/a	-

Note: The table above presents emissions related to electricity usage using the location-based accounting method. CO₂-e = carbon dioxide equivalent. n/a = not applicable

-
- 1 Excludes behind the meter solar other than generation used to create large scale generation certificates.
 - 2 The renewable power percentage accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target.
 - 3 The Australian Capital Territory is currently the only state or territory with a jurisdictional renewable power percentage.

Additional comments

Where the electricity billing period does not align with the end of the financial year, a daily average was used to determine the emissions for the financial year.

Emissions from hire cars have been sourced from third-party providers and may be incomplete. The quality of data is expected to improve over time as emissions reporting matures.

A portion of NDIS Commission data was unable to be separated from that of the Department of Social Services (DSS) or National Disability Insurance Agency (NDIA) and has been included in the DSS and NDIA annual reports.

Work, Health and Safety Act 2011

Work health and safety

We are committed to providing a healthy and safe working environment for all our workers and visitors, and to meeting the NDIS Commission's obligations under the *Work Health and Safety Act 2011* (WHS Act), the *Work Health and Safety Regulations 2011* and the *Safety, Rehabilitation and Compensation Act 1988*.

This includes fostering a safe, healthy and supportive workplace where employees can thrive and deliver quality outcomes for people with disability, the government and the broader community.

During 2025–26, we implemented the following initiatives to strengthen work health and safety (WHS), with a particular focus on psychosocial risk management, consultation, early intervention and employee wellbeing.

Prevention and education

- Introduced the PROMOTE safety principles to reinforce a positive safety culture and encourage employees to:
 - **p**rioritise safety
 - **r**eport hazards and incidents
 - **o**bserve safe work practices
 - **m**anage risks
 - engage in **o**pen dialogue on safety
 - **t**ake initiative to address safety issues
 - adopt an **e**arly intervention approach.
- Reviewed and updated the Psychosocial Risk Register to strengthen the identification, assessment and management of psychosocial risks.
- Developed divisional psychosocial risk registers to support local risk management and accountability.
- Delivered engagement sessions for employees and leaders to build awareness of health and safety responsibilities, including hazard and incident reporting and issue resolution processes.
- Continued to support employee wellbeing through annual influenza and COVID-19 vaccination programs.

Reporting and response

- Introduced Speak Up, a centralised platform for reporting workplace concerns, including hazards and incidents.
- Improved workplace issue resolution by implementing the Resolving Workplace Concerns and Complaints Procedure.
- Enhanced consultation and engagement with Health and Safety Representatives and union representatives through the development of Consultation Guidelines.

Governance and capability

- Reviewed, updated and developed WHS policies and procedures to continuously improve the NDIS Commission's WHS Management System.
- Strengthened WHS governance through enhanced reporting to the Executive and the Health and Safety Committee.
- Developed and delivered a Due Diligence Masterclass to support officers in meeting their WHS responsibilities.

Early intervention and rehabilitation

We continue to prioritise early intervention and rehabilitation strategies to support employees in remaining at work or returning to work as soon as practicable following injury or illness.

During the 2025–26 Comcare premium year, we improved our claims performance by strengthening early intervention processes and improving return-to-work outcomes.

In June 2026, we launched the Embedded Wellbeing Program to provide proactive psychological wellbeing support for employees working in high-risk and emotionally demanding roles. The program provides regular confidential sessions with qualified psychologists to support resilience, stress management and the early identification of fatigue and burnout, complementing existing wellbeing supports such as our Employee Assistance Program.

Health and safety outcomes

Notifiable incidents

There were no notifiable incidents during the reporting period.

Work health and safety investigations

During 2025–26, Comcare did not commence any new reactive inspections of the NDIS Commission.

In October 2025, we received the final report from a voluntary regulatory program with Comcare to address how we identify and manage psychosocial hazards in the workplace. We accepted all 8 recommendations to strengthen WHS systems and implemented a workplan in response. We provided Comcare with a response on 18 June 2026 to confirm that we had implemented the workplan.

As at 30 June 2026, Comcare had commenced inspections to verify the implementation of actions arising from previous inspections in relation to:

- the voluntary regulatory program
- identification of psychosocial hazards
- procedures for responding to incidents.

No notices were issued to the NDIS Commission under Part 10 of the WHS Act during 2025–26.

Commonwealth Electoral Act 1918

During 2025–26, the NDIS Commission paid \$198,251.83 (including GST) to market research organisation ORIMA Research.

Carer Recognition Act 2010

In accordance with the *Carer Recognition Act 2010*, the NDIS Commission acknowledges the Statement for Australia's Carers and reflects this in human resources policies, such as for:

- leave
- workplace adjustments
- flexible work arrangements.

All policies were developed in consultation with employees with caring responsibilities to ensure they can continue providing informal supports to family or friends.

The Enable Network was created as a community for NDIS Commission employees with disability and for those with carer responsibilities. It provides a safe space to connect with colleagues, share lived experiences, seek advice and build a sense of belonging. The network also helps influence meaningful changes by providing opportunities for consultation, advocacy, and collaboration on initiatives that improve accessibility and promote inclusion.

NDIS Commissioner's core functions

Section 181E of the *National Disability Insurance Scheme Act 2013* outlines the NDIS Quality and Safeguards Commissioner's core functions. These are to:

- a.** uphold the rights of, and promote the health, safety and wellbeing of, people with disability receiving supports or services, including those received under the National Disability Insurance Scheme
- b.** develop a nationally consistent approach to managing quality and safeguards for people with disability receiving supports or services, including those received under the National Disability Insurance Scheme
- c.** promote the provision of advice, information, education and training to NDIS providers and people with disability
- d.** secure compliance with relevant legislation through effective compliance and enforcement arrangements, including through the monitoring and investigation functions conferred on the NDIS Commissioner by legislation
- e.** promote continuous improvement amongst NDIS providers and the delivery of progressively higher standards of supports and services to people with disability
- f.** develop and oversee the broad policy design for a nationally consistent framework relating to the screening of workers involved in the provision of supports and services to people with disability
- g.** provide advice or recommendations to the NDIA or the Board in relation to the performance of the NDIA's function
- h.** engage in, promote and coordinate the sharing of information to achieve the objects of the relevant legislation
- i.** provide NDIS market oversight, including:
 - i.** by monitoring changes in the NDIS market which may indicate emerging risk; and
 - ii.** by monitoring and mitigating the risks of unplanned service withdrawal.

Aids to access

Abbreviations and acronyms

Term	Definition
APY	Anangu Pitjantjatjara Yankunytjatjara
ARC	Audit and Risk Committee
BSP	behaviour support plan
CEO	Chief Executive Officer
DART	Data and Regulatory Transformation Program
DSS	Department of Social Services
the Entity	NDIS Quality and Safeguards Commission (for financial statements only)
the government	Australian Government
FOI Act	<i>Freedom of Information Act 1982</i>
LGBTQIA+	lesbian, gay, bisexual, transgender, queer, intersex, asexual and others
NDIA	National Disability Insurance Agency
NDIS	National Disability Insurance Scheme
NDIS Act	<i>National Disability Insurance Scheme Act 2013</i>
NDIS Commission	NDIS Quality and Safeguards Commission
NDIS Commissioner	NDIS Quality and Safeguards Commissioner
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	Public Governance Performance and Accountability Rule 2014
PM	performance measure
SIL	supported independent living
SME	small and medium enterprise
URP	unauthorised restrictive practice
WHS	work health and safety

Glossary

Term	Definition
Audit and Risk Committee (ARC)	The ARC provides independent advice to the NDIS Quality and Safeguards Commissioner on the appropriateness of the NDIS Commission’s financial and performance reporting, system of risk oversight and management, and system of internal control.
Australian National Audit Office (ANAO)	The ANAO provides audit and assurance services to the Australian Parliament and Commonwealth public sector entities and statutory bodies. It supports accountability and transparency in the government sector through independent reporting to the Parliament.
behaviour support plan (BSP)	A document developed for a person with disability by an NDIS behaviour support practitioner. It specifies a range of evidence-based, person-centred, proactive strategies that focus on the individual needs of the participant. This includes positive behaviour support to build on the person’s strengths, increase their opportunities to participate in community activities, and increase their life skills. It also includes any regulated restrictive practices that may be required. A participant may have an interim BSP or a comprehensive BSP.
Department of Health, Disability and Ageing (DHDA)	The Australian Government department responsible for funding and regulating health care, aged care and some disability programs. It develops and delivers policies and programs, and advises the government on health care, disability and aged care.

Term	Definition
Department of Social Services (DSS)	<p>An Australian Government agency that is the government's main source of advice on social policy and manages about a fifth of the federal budget.</p> <p>DSS works in partnership with other government and non-government organisations in managing a diverse range of programs and services designed to support and improve the lives of Australians.</p> <p>Its mission is to improve the economic and social wellbeing of individuals, families and vulnerable members of Australian communities.</p>
Executive Management Group (EMG)	<p>Comprises the NDIS Commission's most senior executives, each with divisional leadership responsibilities.</p> <p>It is responsible for ensuring the NDIS Commission meets its statutory obligations and is financially sustainable. It oversees matters relating to people and culture, enterprise and regulatory risk, and strategic and operational business activities.</p>
LGBTQIA+	<p>Lesbian, gay, bisexual, transgender, queer, intersex, asexual and others.</p>
NDIS Commissioner	<p>NDIS Quality and Safeguards Commissioner. The accountable authority of the NDIS Quality and Safeguards Commission.</p>
NDIS Commission Stakeholder Sentiment Survey	<p>An annual online survey open to all adult members of the Australian community. This includes people with disability and NDIS participants, and their carers, supporters and family; disability advocates; and disability service providers and workers.</p> <p>The anonymous survey identifies levels of awareness and understanding of the NDIS Commission's role and functions and seeks feedback on the commission's operational performance and sector resources.</p>

Term	Definition
Parliament	Parliament of Australia ^{xix}
participant or NDIS participant	A person who participates in the NDIS, as defined in sections 28–30 of the NDIS Act.
provider or NDIS provider	A person or legal entity who is an NDIS provider, as defined in section 9 of the NDIS Act.
registered NDIS provider	A person or entity who is registered with the NDIS Quality and Safeguards Commission under section 73E of the NDIS Act.
regulator best practice principles	The Australian Government requires regulators such as the NDIS Commission to report against 3 principles of regulator best practice through their corporate plans and annual reports.
reportable incidents	Serious or alleged incidents that have resulted in harm to an NDIS participant and have occurred in connection with NDIS supports or services.
restrictive practices	Practices that have the effect of restricting the rights or freedom of movement of a person with disability. There are 5 categories of regulated restrictive practices the NDIS Commission monitors – chemical, environmental, mechanical, physical and seclusion.

Term	Definition
Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability	<p>Also known as the Disability Royal Commission. It was established in April 2019 in response to concerns about widespread reports of violence against, and abuse, neglect and exploitation of people with disability. The final report^{xx} was published in September 2023.</p> <p>A royal commission is an investigation, independent of government, into a matter of great importance. Royal commissions have broad powers to hold public hearings, call witnesses under oath and compel evidence. Royal commissions make recommendations to government about what should change. See the Disability Royal Commission website^{xxi} for more information.</p>
supports, NDIS supports, or supports and services	A range of products and services that may relate to education, employment, social participation, independence, living arrangements, and health and wellbeing.
unauthorised restrictive practice (URP)	A practice that restricts the rights or freedom of movement of a person with disability and that is not included in an active behaviour support plan and/or has not received required state or territory authorisation and/or consent (if applicable).
worker or NDIS worker	A person employed or engaged by an NDIS provider.
WHS	work health and safety

List of requirements

PGPA Rule reference	Pages	Description	Requirement
17AD(g)		Letter of transmittal	
17AI	5	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)	6–7	Table of contents (print only).	Mandatory
17AJ(b)	187–193	Alphabetical index (print only).	Mandatory
17AJ(c)	171–175	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	176–185	List of requirements.	Mandatory
17AJ(e)	2	Details of contact officer.	Mandatory
17AJ(f)	193	Entity's website address.	Mandatory
17AJ(g)	2	Electronic address of report.	Mandatory
17AD(a)		Review by accountable authority	
17AD(a)	10–14	A review by the accountable authority of the entity.	Mandatory
17AD(b)		Overview of the entity	
17AE(1)(a)(i)	16–17, 170	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	21	A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	15–16	A description of the outcomes and programs administered by the entity.	Mandatory
17AE(1)(a)(iv)	16	A description of the purposes of the entity as included in corporate plan.	Mandatory

PGPA Rule reference	Pages	Description	Requirement
17AE(1)(aa)(i)	130	The name of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(ii)	130	The position title of the accountable authority or each member of the accountable authority.	Mandatory
17AE(1)(aa)(iii)	130	The period as the accountable authority or member of the accountable authority within the reporting period.	Mandatory
17AE(1)(b)	18	An outline of the structure of the portfolio of the entity.	Portfolio departments – mandatory
17AE(2)	n/a	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, mandatory
17AD(c)		Report on the performance of the entity	
-		Annual performance statements	
17AD(c)(i); 16F	46–83	Annual performance statements 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)	84	A discussion and analysis of the entity’s financial performance.	Mandatory
17AF(1)(b)	85–89	A table summarising the total resources and total payments of the entity.	Mandatory

PGPA Rule reference	Pages	Description	Requirement
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)	5, 132	Information on compliance with section 10 (fraud and corruption systems).	Mandatory
17AG(2)(b)(i)	5	A certification by the 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)	5	A certification by the 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)	5	A certification by the accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity.	Mandatory

PGPA Rule reference	Pages	Description	Requirement
17AG(2)(c)	128–129	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)	132	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)	133	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	133–136	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	133–136	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	133–136	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	133–136	The remuneration of each member of the entity's audit committee.	Mandatory
-		External scrutiny	
17AG(3)	137–139	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)	137–139	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

PGPA Rule reference	Pages	Description	Requirement
17AG(3)(b)	137–139	Information on any reports on the operations of the entity by the Auditor General (other than a report under section 43 of the Act), a parliamentary committee, or the Commonwealth Ombudsman.	If applicable, mandatory
17AG(3)(c)	137–139	Information on any capability reviews on the entity that were released during the period.	If applicable, mandatory
-		Management of human resources	
17AG(4)(a)	140–141	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	143–144	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: <ul style="list-style-type: none"> j. statistics on full time employees; k. statistics on part time employees; l. statistics on gender; m. statistics on staff location. 	Mandatory
17AG(4)(b)	145–148	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: <ul style="list-style-type: none"> a. statistics on staffing classification level; b. statistics on full time employees; c. statistics on part time employees; d. statistics on gender; e. statistics on staff location; f. statistics on employees who identify as Indigenous. 	Mandatory

PGPA Rule reference	Pages	Description	Requirement
17AG(4)(c)	142	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)	142	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)	149	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	142	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	149	Information on the number of employees at each classification level who received performance pay.	If applicable, mandatory
17AG(4)(d)(ii)	n/a	Information on aggregate amounts of performance pay at each classification level.	If applicable, mandatory
17AG(4)(d)(iii)	n/a	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, mandatory
17AG(4)(d)(iv)	n/a	Information on aggregate amount of performance payments.	If applicable, mandatory
-	Assets management		
17AG(5)	152	An assessment of the effectiveness of asset management where asset management is a significant part of the entity's activities.	If applicable, mandatory
-	Purchasing		
17AG(6)	152	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory

PGPA Rule reference	Pages	Description	Requirement
-		Reportable consultancy contracts	
17AG(7)(a)	153	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)	153	A statement that ‘During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].’	Mandatory
17AG(7)(c)	154	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)	153	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

PGPA Rule reference	Pages	Description	Requirement
-		Reportable non-consultancy contracts	
17AG(7A)(a)	155	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)	155	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
17AD(daa)		Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	
17AGA	154-155	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory

PGPA Rule reference	Pages	Description	Requirement
-		Australian National Audit Office access clauses	
17AG(8)	156	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, the 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)	157	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, mandatory
-		Small business	
17AG(10)(a)	157	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

PGPA Rule reference	Pages	Description	Requirement
17AG(10)(b)	157	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)	157	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)	91-126	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
-	Executive remuneration		
17AD(da)	150-151	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2 3 of the Rule.	Mandatory

PGPA Rule reference	Pages	Description	Requirement
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)	160	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, mandatory
17AH(1)(b)	160	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)	160	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	161	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)	164–169	Information required by other legislation.	Mandatory

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- iii. <https://www.ndiscommission.gov.au/rules-and-standards/behaviour-support-and-restrictive-practices/positive-behaviour-support>
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