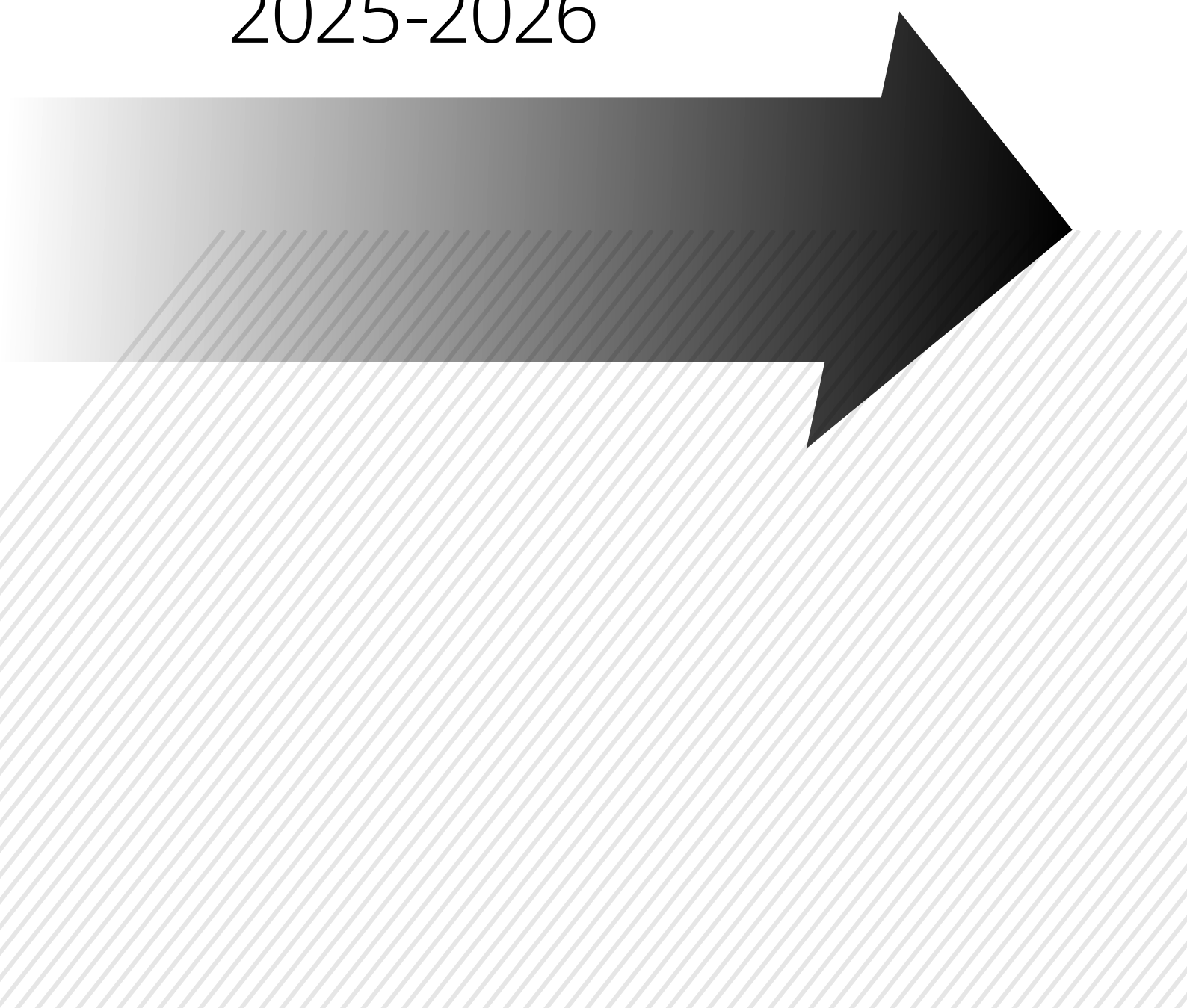


Public Sector Commission

Annual Report

2025-2026



The Public Sector Commission (the Commission) would like to pay our respects to the Aboriginal peoples and Torres Strait Islander peoples of this land, their ancestors and their legacy. The foundations laid by these ancestors—the First Australians—give strength, inspiration and courage to current and future generations towards creating a better Queensland. We recognise it is our collective efforts and responsibility as individuals, communities, and governments to ensure equality, recognition, and advancement of Aboriginal and Torres Strait Islander Queenslanders across all aspects of society and everyday life.

This annual report provides information about the Commission's financial and non-financial performance for 2025–26.

The report details the Commission's achievements against its objectives as outlined in the strategic plan 2025–2029 and the Service Delivery Statement 2025–26.

Additional annual reporting requirements are published on the Queensland Government Open Data portal including information about consultancy spending, overseas travel and the Queensland Language Services Policy.



Interpreter service statement

The Commission is committed to providing accessible information and services to Queenslanders from all cultural and linguistic backgrounds.

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Letter of compliance

11 September 2026

The Honourable David Crisafulli MP
Premier of Queensland and Minister for Veterans
Level 40, 1 William Street
Brisbane Qld 4000

Dear Premier

I am pleased to submit for presentation to the Parliament the Annual Report 2025–26 and financial statements for the Public Sector Commission.

I certify that this annual report complies with:

- the prescribed requirements of the *Financial Accountability Act 2009* and the *Financial and Performance Management Standard 2019* and
- the detailed requirements set out in the *Annual report requirements for Queensland Government Agencies*.

A checklist outlining the annual reporting requirements is provided in Appendix B of this annual report.

Yours sincerely



Chris Lamont

Acting Public Sector Commissioner
Public Sector Commission

Foreword

Welcome to the Public Sector Commission's annual report 2025-26. This report sets out the activities and services we have provided to the public sector during the year, delivering on our remit to support the implementation and consistent application of the *Public Sector Act 2022*. It also sets out how the Commissioner has acquitted their responsibilities under the *Public Sector Ethics Act 1994*.

The Commission reviewed its operating model during the year to ensure it remained well positioned to deliver value to the public sector. All Commission staff were involved in the development of a new operating structure, which commenced in January 2026 and aligned the organisation around functional areas, which respond to the needs of the sector. This was supported by further work on our culture, values and behaviours during the first half of 2026.

Together, these changes have strengthened the Commission and supported a more connected, service-oriented and insight-led approach to our work. It has also strengthened our focus on delivery, accountability and practical support for agencies.

While this transition was underway, the Commission continued to provide strategic workforce leadership and practical support agencies. Our work focused on strengthening workforce capability, integrity, leadership and performance, and helping agencies to respond to current and emerging workforce challenges.

A key focus was providing contemporary employment frameworks and practical guidance for the sector. During the year, the Commission developed and published five directives. These directives support workforce mobility, strengthen suitability requirements and updated employment conditions for senior officers and executives.

We also published new practical guidance and tools to help employees identify, declare and manage conflicts of interests in recruitment processes, supporting transparency and strong decision-making.

We continued to provide clear evidence and insights to inform decision-making through regular provision of data, including quarterly Minimum Obligatory Human Resource Information reports, and *the State of the sector report*. *The State of the sector report* provides accessible information about workforce trends, opportunities and challenges across the Queensland public sector. *The Report on the public sector principles* also provided important insights into integrity, ethical behaviour and opportunities to strengthen practice across the sector.

The Commission's services remained an important part of our support to the sector. Through providing strategic HR advice and specialist advisory services, we supported agencies to manage complex conduct, performance and workforce matters. We also continued the provision of leadership and development opportunities through a range of providers including Australia and New Zealand School of Government, the Neuro Leadership Institute and the People Matters leadership program delivered by the Institute of Managers and Leaders.

Throughout the year Commission staff continued to demonstrate their commitment and professionalism in their work for the sector. The Commission acknowledges and thanks the many agencies and individual public servants who have collaborated with us and provided valuable insights essential to our shared work of building a public sector that is capable, ethical, connected and focused on outcomes for Queenslanders.

About us

The Public Sector Commission (the Commission) is an independent central agency established under the *Public Sector Act 2022* (the Act). Through its functions under the Act and the *Public Sector Ethics Act 1994* (PSE Act), the Commission works with public sector agencies to strengthen workforce capability, integrity, leadership and performance. This supports the delivery of government priorities and outcomes for Queenslanders.

Strategic plan 2025–2029

Our strategic plan 2025–2029 provides our vision, purpose and strategic objectives for the 2025–26 reporting period, as outlined below.

Our vision

A capable, ethical and connected public sector that delivers for Queenslanders.

Our purpose

We support public sector agencies to continually improve their workforce and workplaces.

Our strategic objectives

The Commission's *2025–2029 Strategic plan* focuses on three priorities:

- delivering outcomes that support a culture of performance and integrity across the sector
- supporting agencies to deliver government priorities
- building the foundations and capabilities the Commission needs to better support the sector.

Together, these objectives reflect the Commission's ongoing shift towards an insight-led, delivery-oriented approach. This means engagement with and listening to agencies, using evidence and sector-wide insights to understand emerging needs and tailoring our services to help agencies strengthen their workforces and workplaces.

Details of our performance against our strategic objectives can be found in the Our performance section of this report.

Our responsibilities

The Commission's functions, as set out in section 207 of the Act, are to:

- provide system leadership and stewardship of the public sector
- build and maintain the capability and capacity of the public sector
- promote equity, diversity, respect and inclusion in the public sector
- enhance and promote a culture of integrity, ethical behaviour and decision-making across the public sector
- promote a culture of continuous improvement and support to public sector entities to identify and manage workforce issues
- build leadership capability and facilitate the development of a highly skilled chief executive service and senior executive service, including through the use of mobility arrangements
- support agencies to develop the capability of the public sector to serve the people of Queensland and the government efficiently and effectively
- promote the public sector principles
- report annually to the Premier on the application of the public sector principles within public sector entities

- enhance the public sector's leadership and management capabilities in relation to disciplinary matters
- facilitate the purposes of the chief executive service and the purposes of the senior executive service and senior officer positions
- support the Public Sector Governance Council (the council) to perform its functions under the Act
- monitor and report to the council about the workforce profile of the public service.

The Commission's progress in delivering these functions and our strategic objectives is documented throughout this annual report.

Our work is also guided by the public service values and the public sector principles in section 39 of the Act including:

- **Public service values**
 - Customers first
 - Ideas into action
 - Unleash potential
 - Be courageous
 - Empower people
- **Public sector principles**
 - **Service, integrity and public trust:** Act with integrity, transparency and a commitment to public good, reflecting the trust placed in us by the community.
 - **Performance, innovation and collaboration:** Collaborate effectively to improve service delivery while focusing on results and adaptability.
 - **Fairness, equity and inclusion:** Fair, inclusive and equitable employment, supporting a respectful and future-ready workforce.

Our services

The Commission delivers services through six core areas:

1. Strategic workforce analysis and planning

We collate, analyse and report workforce data and insights to inform decision-making, monitor trends and support system-wide workforce planning.

2. Human resources (HR) policy and public administration

We develop and maintain employment frameworks, directives, policies and advice to ensure fair, consistent and contemporary workforce practices across the sector.

3. Capability and development

We design and deliver leadership and capability development offerings to build the skills required for a modern, high-performing public sector.

4. Leadership pathways

We establish standards and frameworks for leadership, support executive recruitment and development, and enable strong leadership across the sector.

5. Talent management

We support attraction, recruitment, mobility and retention strategies to ensure the public sector has the talent it needs now and into the future.

6. Diversity and inclusion

We promote equity, diversity, respect and inclusion by providing strategies, resources and support to build inclusive, culturally capable workplaces.

Our strategic risks, opportunities and challenges

Opportunities

- Strengthen agency relationships to enhance the position of the Commission as a trusted partner.
- Support sector capability by connecting agencies to services that meet their needs.
- Mature the use of data and insights to guide decisions and identify capability gaps.
- Leverage digital platforms to scale services and share knowledge.
- Foster a learning culture to drive continuous improvement at the Commission.

Risks

- Our operating model does not support scalable delivery and insight-led decisions.
- The Commission's culture and capability does not support the delivery of the Commission, agency or government priorities.
- We do not have trusted relationships that enable us to understand agency and sector needs and support continuous improvement.
- Internal resources are not aligned to our obligations and sector demands.
- Our tools and advice do not build sector capability and trust in the Commission.

Our operating environment

The reporting period was one of organisational transition. Following work to develop a revised operating model, the Commission implemented a new organisational structure from 5 January 2026 to strengthen how it delivers its statutory responsibilities and supports agencies. The organisational chart on page 39 outlines the

new structure that is designed to enable a more connected, service-oriented and insight-led approach to delivery.

To support the transition to the new structure, the Commission undertook work on its values and culture. This work focussed on strengthening collaboration across teams, clarifying shared expectations and reinforcing accountability, and implementing a customer focussed and continuous improvement approach.

This transition was undertaken with disciplined budget and Full-time equivalent (FTE) management, requiring careful prioritisation of work, alignment of resources and management of service delivery within available capacity.

Looking ahead to 2026–27, the Commission will continue to embed the revised structure and associated ways of working, strengthen its use of data, insights and stakeholder engagement, and align resources to priority activities and emerging sector needs.

Our performance

Contribution to Queensland Government's objectives for the community and whole-of-Government plans/specific initiatives

Under section 10 of the *Financial Accountability Act 2009* (FAA), the Premier prepares and tables a statement of the Queensland Government's objectives for the community.

These objectives reflect the government's vision for Queensland:

- safety where you live
- health services when you need them
- a better lifestyle through a stronger economy
- a plan for Queensland's future.

As the Queensland Government's central workforce agency, the Commission worked with agencies to strengthen workforce capability, integrity, performance and inclusion, supporting the delivery of government priorities and better outcomes for Queenslanders.

Strategic objectives

This section reports on our performance in relation to our strategic plan 2025–29.

Strategic objective 1: Deliver outcomes that support a culture of performance and integrity across the sector.

Supporting strategies:

- Work with agencies to implement the Act and the PSE Act.
- Use data and agency insights to inform workforce decisions, practices and outcomes.
- Facilitate sector-wide connection through key networks and insights.

- Broker leadership and capability development solutions.

Achievements:

- Launched the Craft of the Public Service induction modules, which provide new employees with the knowledge and skills essential for serving the community with integrity and professionalism.
- Published the *Report on the public sector principles and Code of Conduct*, providing sector insights into sector strengths, emerging issues and opportunities for improvement.
- Published the *State of the sector report 2026*, providing accessible insights into workforce trends, opportunities and challenges across the Queensland public sector and informing public discussion about sector performance and priorities.
- Supported workforce planning and evidence-based decision-making through sector workforce data including the Working for Queensland survey (WfQ), Minimum Obligatory Human Resource Information (MOHRI), data on Conduct and Performance Excellence (CaPE), Supporting Employees Affected by Workplace Change (SEAWC) and stakeholder satisfaction reporting.
- Released updated conflicts of interest in recruitment forms and practical guidance to support ethical and transparent recruitment practices.
- Enhanced the Senior Executive Service (SES) 3 and above complaints framework by adding SES4 officers to the cohort of decision makers, strengthening oversight and supporting more effective and efficient handling of complaints.

- Facilitated sector-wide forums to strengthen professional practice and knowledge sharing through the Community of Practice for Ethical Behaviour, the HR professionals network and the Strategic Workforce Council (comprising chief HR officers).
- Delivered an inaugural whole of sector senior executive induction session and published the new *Senior Executive Handbook and Accountability guide*.
- Delivered leadership and capability development activities, including the Executive Women's Network and 13 masterclasses reaching 6,590 participants from 94 unique public sector organisations with participant satisfaction of 92.73 per cent.
- Supported the Institute of Public Administration Australia (IPAA) Queensland to deliver leadership development events, including the Chief Executive and Emerging Leaders Breakfast series and a pilot leadership forum initiative.
- Implemented, managed and evaluated the new Chief Executive Performance Framework and commenced the inaugural mid-cycle review process.

Strategic objective 2: Support agencies to deliver government priorities.

Supporting strategies:

- Promote pride in public service and attractiveness of public sector careers.
- Deliver contemporary employment frameworks, policies and resources.
- Support agencies to implement organisational change and improvement.
- Facilitate mobility opportunities for priority roles and functions.

Achievements:

- Developed and published five directives made under the Act, following consultation with public sector organisations and key stakeholders, to support workforce mobility, strengthen suitability for employment requirements and update remuneration and conditions for senior officers and executives:
 - *Workforce mobility* (Directive 03/25), supporting a more flexible and agile public sector that is well placed to serve the people of Queensland
 - *Suitability for employment* (Directive 01/26) and supporting guidance, ensuring suitability and requirements remain fit for purpose and aligned with the *Child Safe Organisations Act 2024*
 - Senior executive service – employment conditions (Directive 02/26), *Senior officer – employment conditions* (Directive 03/26), and *Fixed-term contracts of employment – executive employees* (Directive 04/26), updating employment conditions and introducing a contemporary approach to the publication of remuneration schedules on the For Government (ForGov) website.
- Supported greater workforce mobility and executive workforce responsiveness through the commencement of the SES4 Mobility Program and introduction of a new online process for Attraction and Retention Incentive requests.
- Released the *Guide for determining the status of a government body under the Act 2022*, to assist departments and other agencies to determine the status of government entities when applying the Act, establishing new government bodies or making changes to existing bodies.

- Supported agencies to manage complex conduct, performance and workforce matters through HR Assist and specialist advisory services, achieving overall client satisfaction of 89%.
- Supported machinery of government and departmental change by coordinating the development, certification and publication of Departmental Arrangements Notices.
- Launched Collaboration Connect, providing agencies with online practical tools and resources to strengthen capability in delivering complex cross-agency projects.
- Supported sector capability in inclusion and diversity through six Inclusion and Diversity Community of Practice sessions, equity and diversity audit guidance, expanded resources for workplace adjustments and activities delivered through the LGBTQIA+ Steering Committee.
- Brokered training to prevent and address workplace sexual harassment and domestic and family violence and supported the sector to complete bi-annual sexual harassment contact officer reporting.
- Delivered the Aboriginal and Torres Strait Islander career pathways service, a sector wide initiative supporting leadership pathways for Aboriginal and Torres Strait Islander employees and strengthening the cultural capability across the sector. In 2025–26 there were 409 service users, comprising 212 First Nations participants, 143 supervisors and 54 agency representatives. The service onboarded 60 new First Nations participants and 43 supervisors, facilitated learning and development opportunities, delivered regular engagement activities, provided two Public Sector Management Program scholarships and supported delivery of the People Matters leadership program for 11 participants.

Strategic objective 3: Build the foundations and capabilities the Commission needs to better support the sector.

Supporting strategies:

- Listen to agencies to surface insights.
- Develop, implement and evolve the Commission's engagement strategy with the sector and use engagement insights to inform the Commission's services and priorities.
- Implement a refined operating model which aligns the Commission's capabilities with services and priorities to meet the sector's needs.
- Drive a high-performance workplace culture that is respectful, agile and outcomes focused.

Achievements:

- Implemented a revised organisational structure and refreshed Governance Framework, strengthening integrated planning, reporting, decision-making and organisational accountability.
- Implemented internal artificial intelligence (AI) principles that support the safe, ethical and responsible use and adoption of AI across the Commission. We also established a Commission-wide AI Community of Practice to build staff capability and support the practical adoption of AI in everyday work, contributing to efficiencies that improve organisational operations and service delivery.
- Improved operational and business planning processes, incorporating staff feedback and strengthening planning and reporting systems to support a more seamless planning and reporting process for 2026–27.

- Strengthened governance, risk management and cyber resilience through enhanced corporate reporting, business continuity planning, participated in two cyber scenario tests, enterprise risk review processes and updates to risk management policies and procedures.
- Strengthened communication approaches through a large-scale review of web content, an updated social media strategy and implementation plan and delivery of the quarterly e-newsletter Hello from Public.Co.
- Implemented the Commission's first independent Reframing the Relationship Plan 2025–27, supporting a more deliberate approach to cultural capability and relationships with Aboriginal peoples and Torres Strait Islander peoples.
- Strengthened organisational culture through shared planning mechanisms, a Commission-wide culture and values initiative and staff-led values working groups that reinforced collaboration, accountability and continuous improvement.
- Supported a connected workforce by hosting quarterly staff forums to communicate and share information across the Commission.

The decrease between 2025–26 Target/Estimate and the 2025–26 Estimated Actual is reflective of the satisfaction survey being conducted during the period that the Commission transitioned its operating model and services offered to the sector.

Efficiency measures

Service standards	2025–26 Target/ Est.	2025–26 Est. Actual	2026–27 Target/ Est.
Cost per participant at Commission leadership development offerings [^]	\$250	\$45	\$150
Cost per employee of conducting annual sector-wide employee opinion survey [*]	\$3.00	\$4.29	\$4.55

[^] The variance between 2025–26 Target/Estimate and 2025–26 Estimated Actual reflects efficiencies gained by online training delivery. The reduced 2026–27 Target/Estimate reflects a return to a hybrid training delivery model, with face-to-face programs planned for 2026–27, resulting in a higher cost per participant compared to 2025–26 outcomes.

^{*} The variance between 2025–26 Target/Estimate and 2025–26 Estimated Actual is due to a reduction in survey scope, with fewer Hospital and Health Services participating in the 2025 survey, which increased the cost per employee. The increased 2026–27 Target/Estimate reflects the expectation of continued reduced participation.

Service delivery statements

Effectiveness measures

Service standards	2025–26 Target/ Est.	2025–26 Est. Actual	2026–27 Target/ Est.
Overall participant satisfaction with the Commission's leadership development offerings	85%	90%	85%
Overall client satisfaction with specialist workforce services advice	85%	89%	85%
Overall stakeholder satisfaction with the Commission [#]	85%	69%	85%

Summary of financial performance

A comprehensive view of the Commission's financial performance for 2025–26 is provided in the financial statements section of this report.

Revenue

Total revenue for the Commission for 2025–26 decreased from the previous financial year. The decrease was primarily driven by the Machinery of Government transfer for the Complaints Clearinghouse Program and funding returned to the consolidated fund.

Expenditure

The decrease in the Commission's total expenditure for 2025–26 was primarily driven by reduced employee expenses as a result of the Machinery of Government transfer for the Complaints Clearinghouse Program. Employee expenses were also impacted by short-term vacancies across the Commission during the financial year.

Supplies and services decreased from the previous financial year due to lower costs associated with the Complaints Clearinghouse Program and lower scholarships awarded for the Executive Master of Public Administration program.

Other expenses remained consistent with the previous year.

The financial statements explain the major variances between the Commission's 2025–26 budget and actual financial performance.

Financial position

The Commission's net asset position remained consistent with the previous financial year. The Commission's assets are primarily represented by cash, receivables and prepaid assets and are offset by amounts owed for payables and employee benefits.

Chief Finance Officer Assurance

In accordance with the requirements of section 77(2)(b) of the FAA 2009, the Chief Finance Officer has provided the Commissioner with a statement confirming the Commission's financial internal controls are operating efficiently, effectively, and economically during 2025–2026, in compliance with section 54 of the *Financial and Performance Management Standard 2019*. The statement indicated no deficiencies or breakdowns in internal controls that would impact adversely on the Commission's financial governance or financial statements for the year.

Financial statements



Public Sector Commission Financial Statements for the year ended 30 June 2026

**Public Sector Commission
Financial Statements
for the year ended 30 June 2026**

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**Public Sector Commission
Statement of Comprehensive Income
for the year ended 30 June 2026**

	Note	2026 Actual \$'000	2025 Actual \$'000	2026 Original Budget \$'000	Budget Variances \$'000	Variance Note
OPERATING RESULT						
Income						
Appropriation revenue	B1-1	16,541	21,881	19,087	(2,546)	1
User charges and fees		239	256	198	41	2
Grants and other contributions	B1-2	1,028	1,144	896	132	3
Other revenue		373	706	417	(44)	4
Total Income		18,181	23,987	20,598	(2,417)	
Expenses						
Employee expenses	B2-1	12,658	15,942	15,172	(2,514)	5
Supplies and services	B2-2	5,426	7,982	5,373	53	
Depreciation and amortisation expense		15	13	5	10	
Other expenses	B2-3	82	50	48	34	6
Total Expenses		18,181	23,987	20,598	(2,417)	
Operating Result for the Year		-	-	-	-	
TOTAL COMPREHENSIVE INCOME		-	-	-	-	

The accompanying notes form part of these financial statements.

Explanation of major budget variances

1. The variance represents budgeted appropriation revenue transferred for the Complaints Clearinghouse Program (\$1.438M) (Refer Note A3), funding deferred to the consolidated fund (\$0.885M), and transfers to other Queensland Government departments (\$0.355M). This was offset by additional funding for the supplementation of the State wage case (\$0.119M).
2. The variance is due to higher than budgeted contract management fees for capability development programs (\$0.026M) and fees for provision of Employee Long Service Leave Entitlement Report (ELSLER) Data (\$0.015M).
3. The variance is primarily due to contributions from across the sector towards the second year of the Act, Connect, Prevent eLearning Program (\$0.130M).
4. The variance is primarily due to lower cost recoveries of Director-General recruitment processes and appointments (\$0.67M) and lower employee expenses reimbursement for the Institute of Public Administration Australia (IPAA) (\$0.046M). This was offset by reimbursement for investigations and other services on behalf of the government (\$0.082M).
5. The variance is primarily due to short term vacancies during 2025-26 and transfer of staff for the Complaints Clearinghouse Program (Refer Note A3).
6. The increase primarily relates to asset disposals (\$0.023M).

**Public Sector Commission
Statement of Financial Position
as at 30 June 2026**

	Note	2026 Actual \$'000	2025 Actual \$'000	2026 Original Budget \$'000	Budget Variances \$'000	Variance Note
Current Assets						
Cash and cash equivalents	C1	4,791	5,814	473	4,318	7
Receivables	C2	733	727	1,089	(356)	8
Other current assets	C3	611	780	746	(135)	9
Total Current Assets		6,135	7,321	2,308	3,827	
Non-current Assets						
Plant and equipment	C4	125	72	63	62	10
Total Non-current Assets		125	72	63	62	
Total Assets		6,260	7,393	2,371	3,889	
Current Liabilities						
Payables	C5	4,831	5,937	833	3,998	11
Accrued employee benefits	C6	445	472	554	(109)	12
Total Current Liabilities		5,276	6,409	1,387	3,889	
Total Liabilities		5,276	6,409	1,387	3,889	
Net Assets		984	984	984	-	
Equity						
Contributed equity		709	709	709	-	
Accumulated surplus		275	275	275	-	
Total Equity		984	984	984	-	

The accompanying notes form part of these financial statements.

Explanation of major budget variances

7. For variance explanation, refer to budget to actual variances comparison in the Statement of Cash Flows Note C1.
8. The decrease relates to the timing of receipts in trade debtors (\$0.376M), offset by higher ALCS and LSLCS (\$0.053M) and higher GST receivable (\$0.048M).
9. The decrease is due to lower prepaid expenses (\$0.333M) offset by higher than budget reimbursable charges (\$0.118M).
10. The increase is primarily due to higher than anticipated acquisitions for the year (\$0.091M), offset by higher depreciation and asset disposals (\$0.023M). See Note 6.
11. The increase is primarily due to appropriation payable for funding deferrals to 2026-27 and returned funding in Note B1-1.
12. The decrease relates to lower than budgeted annual leave and long service leave payable (\$0.092M) and accrued salaries and wages (\$0.017M).

**Public Sector Commission
Statement of Changes in Equity
for the year ended 30 June 2026**

	Note	2026	2025
		\$'000	\$'000
Contributed equity			
Balance as at 1 July		709	709
Balance at 30 June		709	709
Accumulated surplus			
Balance as at 1 July		275	275
Operating result		-	-
Balance at 30 June		275	275
Total		984	984

The accompanying notes form part of these financial statements.

**Public Sector Commission
Statement of Cash Flows
as at 30 June 2026**

	Note	2026 Actual \$'000	2025 Actual \$'000	2026 Original Budget \$'000	Budget Variances \$'000	Variance Note
Cash flows from operating activities						
<i>Inflows:</i>						
Service appropriation receipts		15,352	25,552	19,087	(3,735)	13
User charges and fees		398	193	192	206	14
Grants and other contributions		1,017	979	896	121	15
GST input tax credits from ATO		540	846	352	188	
GST collected from customers		190	176	96	94	
Other		-	1,179	417	(417)	16
<i>Outflows:</i>						
Employee expenses		(12,262)	(16,264)	(15,130)	2,868	17
Supplies and services		(5,449)	(7,794)	(5,284)	(165)	
Grants and subsidies		-	(14)	-	-	
GST paid to suppliers		(545)	(853)	(355)	(190)	
GST remitted to ATO		(189)	(216)	(96)	(93)	
Other		(75)	(78)	(48)	(27)	16
Net cash provided by (used in) operating activities	CF1	(1,023)	3,706	127	(1,150)	
Cash flows from investing activities						
<i>Outflows:</i>						
Payments for plant and equipment		-	(14)	(2)	2	
Net cash provided by (used in) investing activities		-	(14)	(2)	2	
Cash flows from financing activities						
<i>Inflows:</i>						
Equity injections		-	(35)	-	-	
Net cash provided by (used in) financing activities		-	(35)	-	-	
Net increase (decrease) in cash and cash equivalents		(1,023)	3,657	125	(1,148)	
Cash and cash equivalents - opening balance		5,814	2,157	348	5,466	
Cash and cash equivalents - closing balance	C1	4,791	5,814	473	4,318	

The accompanying notes form part of these financial statements.

Explanation of major budget variances

13. Service appropriations receipts inflows decreased due to lapsed appropriations in Note B1-1.
14. The increase in inflows is due to the timing of payments received from the Institute of Public Administration Australia (IPAA) 2025-26 for the Commission providing staffing support.
15. The increase in inflows is due to additional contributions from other Queensland Government agencies contributing to the Act, Connect, Prevent eLearning Program.
16. The decrease in other inflows is due to timing of when payments are received for cost recovery and increasing the corresponding other outflows.
17. Employee expenses outflows have decreased primarily due to the transfer out of Full Time Equivalents (FTE) to the Complaints Clearinghouse Program (refer Note A3) and the Department of the Premier and Cabinet Future Leaders Graduate Program and short term vacancies during the financial year.

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026**

CF1 Reconciliation of Operating Result to Net Cash Provided by Operating Activities	2026 \$'000	2025 \$'000
Operating surplus/(deficit)	-	-
Non-cash items included in operating results:		
Depreciation and amortisation expense	15	13
Other non-cash items	(68)	-
Change in assets and liabilities:		
(Increase)/decrease in receivables	(5)	135
(Increase)/decrease in other current asset	169	(105)
Increase/(decrease) in payables	(1,107)	3,631
Increase/(decrease) in accrued employee benefits	(27)	32
Net cash provided by (used in) operating activities	(1,023)	3,706

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026**

Section A: Notes about the Commission and this Financial Report

A1 Basis of Financial Statement Preparation

A1-1 General Information

The Public Sector Commission (Commission) is a not-for-profit entity controlled by the State of Queensland. The head office and principal place of business is Level 27, 1 William Street, Brisbane QLD 4000.

For information in relation to the Commission's financial report please call (07) 3003 2800, email commission.psc@psc.qld.gov.au or visit the Commission's Internet site www.psc.qld.gov.au.

A1-2 Compliance with the Prescribed Requirements

The Commission has prepared these general-purpose financial statements:

- in compliance with section 38 of the *Financial and Performance Management Standard 2019*
- in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities requirements
- in accordance with the minimum reporting requirements mentioned in the Financial Reporting Requirements for Queensland Government entities for reporting periods beginning on or after 1 July 2025 on an accrual basis (except for the statement of cash flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

A1-3 Presentation

Amounts included in the financial statements are in Australian dollars and rounded to the nearest \$1,000 or, where that amount is \$500 or less, to zero, unless disclosure of the full amount is specifically required. Due to rounding, totals may not add exactly.

Comparative information reflects the audited 2024-25 financial statements.

Assets and liabilities are classified as either 'current' or 'non-current' in the statement of financial position and associated notes.

Assets are classified as 'current' where their carrying amount is expected to be realised within 12 months after the reporting date.

Liabilities are classified as 'current' when they are due to be settled within 12 months after the reporting date, or the Commission does not have the right at the end of the reporting period to defer settlement to beyond 12 months after the reporting date.

All other assets and liabilities are classified as non-current.

A1-4 Authorisation of Financial Statements for Issue

The financial statements cover the Commission and are authorised for issue by the Public Sector Commissioner and Chief Finance Officer at the date of signing the management certificate.

A1-5 Basis of Measurement

Historical cost is used as the measurement basis in these financial statements.

Under historical cost, assets are recorded at the amount of cash or cash equivalents paid or the fair value of the consideration given to acquire assets at the time of their acquisition. Liabilities are recorded at the amount of proceeds received in exchange for the obligation or at the amounts of cash or cash equivalents expected to be paid to satisfy the liability in the normal course of business.

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026**

A2 Objectives and Principal Activities of the Commission

The Commission's vision is a capable, ethical and connected public sector that delivers for Queenslanders. The Commission's independent role is to support public sector agencies to continually improve their workforce and workplaces.

The Commission's strategic objectives are:

- Deliver outcomes that support a culture of performance and integrity across the sector
- Support agencies to deliver government priorities
- Build the foundations and capabilities the Public Sector Commission needs to better support the sector.

The Commission contributes to the Government's objectives for the community by:

- Providing dedicated and focused support to the sector to support the *Public Sector Act 2022* requirements, including equity, diversity, respect and inclusion; recruitment and selection; and reframing the relationship with First Nations people
- Delivering contemporary employment frameworks, in consultation with the sector, including revising directives for recruitment and selection, and suitability for employment
- Providing strategic advice to the Public Sector Governance Council
- Building leadership capability through brokered solutions with targeted development and mobility programs
- Commencing delivery of a three-year integrity work program across the sector
- Driving improved diversity and inclusion outcomes and reporting against sector-wide targets for key diversity groups including people with disability
- Supporting agencies to promote respectful and inclusive workplace cultures including through a new sexual harassment framework, to support safe and inclusive workplaces for all employees
- Continuing to support the delivery of initiatives such as the provision of superannuation on both paid and unpaid parental leave and provision of reproductive health leave
- Continuing to coordinate the Executive Women's Network and other initiatives to support the development of women in leadership in the Queensland public sector
- Expanding the Aboriginal and Torres Strait Islander career pathways program to develop and support more First Nations employees into management and leadership positions and increase sector-wide cultural capability development activities.

A3: Machinery-of-Government Changes

Transfer Out

As a result of the *Public Service Departmental Arrangements Notice (No. 4) 2025*, the function known as the Complaints Clearinghouse Program transferred to the Department of Customer Services, Open Data and Small and Family Business (DCSODSFB), effective from 1 August 2025 for financial reporting purposes.

Budgeted appropriation revenue of \$1.438M was reallocated from the Commission to the receiving department as part of the machinery-of-government changes. There were no assets or liabilities transferred.

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026**

Section B: Notes about our Financial Performance

B1 Revenue

B1-1 Appropriation Revenue

Reconciliation of Payments from Consolidated Fund to Appropriation Revenue Recognised in Operating Result	2026	2025
	\$'000	\$'000
Original budgeted appropriation revenue	19,087	25,701
Transfers to other departments	-	-
Unforeseen expenditure	-	-
Lapsed appropriation revenue	(3,735)	(149)
Transfers to equity	-	-
Total appropriation received (Cash)	15,352	25,552
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	5,256	1,585
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(4,067)	(5,256)
Appropriation Revenue recognised in Statement of Comprehensive Income	16,541	21,881

Appropriations provided under the *Appropriation Act 2025* are recognised as revenue when received. Where the Commission has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period.

B1-2 Grants and Other Contributions	2026	2025
	\$'000	\$'000
Contributions from Queensland government departments	1,017	877
Services received at below fair value ⁽¹⁾	11	267
Total	1,028	1,144

Contributions revenue arises from non-exchange transactions where the Commission does not directly give approximately equal value to the grantor. These are accounted for under AASB 1058 *Income of Not-for-Profit Entities*, whereby revenue is recognised upon receipt of the contribution funding.

Contributions from Queensland Government departments are related party transactions.

⁽¹⁾ The Commission recognises goods/services received below fair value only if the services would have been purchased if they had not been donated and their value can be measured reliably. Where this is the case, an equal amount is recognised as revenue with a corresponding expense. In 2025-26, the First Nations Leadership Reform with the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism finished, resulting in a reduction of services received at below fair value.

The Commission receives the following support provided free of charge from:

- Queensland State Archives for storage facilities as part of an ongoing arrangement.

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026**

B2 Expenses

B2-1 Employee Expenses	2026 \$'000	2025 \$'000
Employee benefits		
Wages and salaries	9,627	11,928
Employer superannuation contributions	1,415	1,690
Long service leave levy	238	284
Annual leave levy	1,065	1,250
Termination benefits	-	189
Other employee benefits	254	512
Employee related expenses		
Workers' compensation premium	36	61
Fringe benefits tax	23	28
Total	12,658	15,942
Number of Full Time Equivalent (FTE) Employees	71	84

Wages and salaries due but unpaid at reporting date are recognised in the statement of financial position at the current salary rates. As the Commission expects such liabilities to be wholly settled within 12 months of reporting date, the liabilities are recognised at undiscounted amounts.

Prior history indicates that on average, sick leave taken each reporting period is less than the entitlement accrued. This is expected to continue in future periods. Accordingly, it is unlikely that existing accumulated entitlements will be used by employees and no liability for unused sick leave entitlements is recognised. As sick leave is non-vesting, an expense is recognised for this leave as it is taken.

The Commission's post-employment benefits for superannuation are provided through defined contribution (accumulation) plans or the Queensland Government's defined benefit plan (the former QSuper defined benefit categories now administered by the Government Division of the Australian Retirement Trust) as determined by the employee's conditions of employment.

Defined contribution plans - Contributions are made to eligible complying superannuation funds based on the rates specified in the relevant enterprise bargaining agreement or other conditions of employment. Contributions are expensed when they are paid or become payable following completion of the employee's service each pay period.

Defined benefit plans - The liability is held on a whole-of-government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*. The amount of contributions for defined benefit plan obligations is based upon the rates determined on the advice of the State Actuary. Contributions are paid by the Commission at the specified rate following completion of the employee's service each pay period. The Commission's obligations are limited to those contributions paid.

Under the Queensland Government's Annual Leave Central Scheme (ALCS) and Long Service Leave Central Scheme (LSLCS), the levies are expensed in the period in which they are payable. Amounts paid to employees for annual leave and long service leave are claimed quarterly in arrears. These schemes are administered by Queensland Treasury which is a related party.

The Commission pays premiums to WorkCover Queensland (which is a related party) in respect of its obligations for employee compensation. Workers' compensation insurance is a consequence of employing employees but is not counted in an employee's total remuneration package. It is not an employee benefit and is recognised separately as employee related expenses.

Key management personnel and remuneration disclosures are detailed in Note E1.

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026**

B2 Expenses (cont'd)

B2-2 Supplies and Services	2026	2025
	\$'000	\$'000
Information technology bureau services	1,491	1,504
Office Accommodation and other building services ⁽¹⁾	1,432	1,733
Conference, workshop & training costs	618	1,105
Consultancies and contractors	874	2,712
Outsourced corporate support	428	305
Other	583	623
Total	5,426	7,982

⁽¹⁾ Payments for non-specialised commercial office accommodation under the Queensland Government Accommodation Office (QGAO) framework arise from non-lease arrangements with the Department of Housing and Public Works who has substantive substitution rights over the assets used within this scheme. Payments are expensed as incurred and categorised within office accommodation and other building services.

For a transaction to be recognised as supplies and services, the value of the goods and services received by the Commission must be approximately equal to the value of the consideration exchanged for those goods or services. Where this is not the substance of the arrangement, the transaction is classified as a grant or subsidy.

B2-3 Other Expenses	2026	2025
	\$'000	\$'000
External audit fees ⁽¹⁾	41	41
Special payments ⁽²⁾	7	-
Losses from disposal of property plant and equipment	23	-
Other ⁽³⁾	11	9
Total	82	50

⁽¹⁾ Total audit fees payable to the Queensland Audit Office relating to the 2025-26 financial year are quoted to be \$0.04M (2024-25: \$0.04M). There is no non-audit services included in the amount.

⁽²⁾ Special payments of \$0.007M (2024-25: nil) represent ex gratia expenditure and other expenditure that the Commission is not contractually or legally obligated to make to other parties. The payment is for employment related matters.

⁽³⁾ Other expenses include insurance premiums paid to the Queensland Government Insurance Fund (QGIF). QGIF is an internal Queensland Treasury managed fund to oversee the State Government's self-insurance scheme. Queensland Treasury is a related party.

Section C: Notes about our Financial Position

C1 Cash and Cash Equivalents	2026	2025
	\$'000	\$'000
Imprest accounts	1	1
Cash at bank	4,790	5,813
Total cash and cash equivalents	4,791	5,814

For the purposes of the statement of financial position and the statement of cash flows, cash assets include all cash and cheques receipted but not banked at 30 June 2026.

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026**

C2 Receivables	2026	2025
Current	\$'000	\$'000
Trade debtors	304	191
Long service leave reimbursements	143	160
Annual leave reimbursements	247	306
	694	657
GST receivable/(payable)	40	68
Other receivables	(1)	2
Total current receivables	733	727

Receivables are recognised at cost.

Trade debtors are recognised at the amounts due at the time of sale or service delivery i.e. the agreed purchase/contract price. Settlement of these amounts is required within 30 days from invoice date.

The Commission's trade debtors are from Queensland Government agencies and no loss allowance is recorded for these receivables.

Long service leave and Annual leave reimbursements represent the amounts recoverable from the LSLCS and ALCS that are claimed quarterly in arrears (Refer Note C6).

Refer to Note D2-2 for the Commission's credit risk management policies.

C3 Other Current Assets	2026	2025
	\$'000	\$'000
Prepayments	412	337
Contract assets	199	443
Total Other Current Assets	611	780

Contract assets arise from contracts with customers and are transferred to receivables when the Commission's right to payment becomes unconditional. This usually occurs when the invoice is issued to the customer.

C4 Plant and Equipment and Depreciation Expense	2026	2025
	\$'000	\$'000
Plant and equipment:		
At cost	163	95
Less: Accumulated depreciation	(15)	(23)
Less: Accumulated losses from disposals	(23)	-
Total plant and equipment	125	72

C4-1 Plant and Equipment Reconciliation	2026	2025
	\$'000	\$'000
<i>Represented by movements in carrying amount:</i>		
Plant and equipment:		
Carrying amount at 1 July	72	71
Acquisitions	91	14
Disposals	(23)	-
Transfer out to other Queensland Government entities	-	-
Depreciation	(15)	(13)
Total carrying amount at 30 June	125	72

C4-2: Recognition and Measurement

Items of plant and equipment with a historical cost exceeding \$5,000 threshold in the year of acquisition are reported as plant and equipment. Items with lesser value are expensed in the year of acquisition.

Plant and equipment are measured at historical cost in accordance with Queensland Treasury's Non-Current Asset Policies for the Queensland Public Sector. The carrying amounts for such plant and equipment is not materially different from their fair value as the Commission does not hold significant levels of plant and equipment.

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026**

C4 Plant and Equipment and Depreciation Expense (cont'd)

C4-3: Depreciation Expense and Impairment

Depreciation expense

Plant and equipment is depreciated on a straight-line basis to allocate the net cost of each asset, less any estimated residual value, progressively over its estimated useful life to the Commission.

Key judgement: Straight-line depreciation is used reflecting the progressive, even consumption of future economic benefits over their useful life to the Commission.

For depreciable assets, residual value is determined to be zero reflecting the estimated amount to be received on disposal at the end of their useful life. Any expenditure that increases the originally assessed capacity or service potential of an asset is capitalised, and the new depreciable amount is depreciated over the remaining useful life of the asset to the Commission. Maintenance expenditure that merely restores original service potential (lost through ordinary wear and tear) is expensed.

Key estimate: Plant and equipment is depreciated on a straight-line basis between 10-33.33% (2024-25: 10-33.33%). The estimation of useful life and resulting depreciation rates are based on a number of factors including the Commission's past experience, the planned replacement program and expected usage, wear and tear, obsolescence and fiscal capacity. Useful lives are reviewed on an annual basis.

Impairment

Plant and equipment are assessed annually for impairment using a combination of external and internal impairment indicators.

An impairment loss is recognised immediately in the Statement of Comprehensive Income. When the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus of the relevant class to the extent available. The Commission's assets are not carried at revalued amounts. Impairment assessment is performed and if an indicator of possible impairment exists, management determine the asset's recoverable amount.

No items of plant and equipment were impaired at 30 June 2026.

C5 Payables	2026	2025
	\$'000	\$'000
Current		
Trade creditors and accruals	764	681
Deferred appropriation refundable to Consolidated Fund	4,067	5,256
Total Current Payables	4,831	5,937

Trade creditors are recognised upon receipt of the goods and services ordered and are measured at the purchase contract price, net of applicable trade and other discounts. Amounts owing are unsecured.

C6 Accrued Employee Benefits	2026	2025
	\$'000	\$'000
Current		
Annual leave levy payable	292	342
Long service leave levy payable	68	82
Accrued salaries and wages	85	48
Total Current Accrued Employee Benefits	445	472

No provision for annual leave or long service leave is recognised in the Commission's financial statements as the liability is held on a whole of government basis and reported in those financial statements pursuant to AASB 1049 *Whole of Government and General Government Sector Financial Reporting*.

Accrued salary and wages represent due but unpaid wages and salaries. They are recognised at current salary rates as it is expected these liabilities will be settled within 12 months of year end.

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026**

C7 Equity

C7-1 Contributed Equity

Interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities specifies the principles for recognising contributed equity by the Commission. The following items are recognised as contributed equity by the Commission during the reporting and comparative years:

- Appropriations for equity adjustments (refer Note C7-2)

C7-2 Appropriations Recognised in Equity

Reconciliation of payments from consolidated fund to equity adjustment	2026 \$'000	2025 \$'000
Original budgeted equity adjustment appropriation	-	-
Lapsed equity adjustment	-	(36)
Unforeseen expenditure	-	-
Equity adjustment receipts (payment)	-	(36)
Less: Opening balance of equity adjustment receivable	-	-
Plus: Opening balance of equity adjustment payable	-	36
Less: Closing balance of equity adjustment payable	-	-
Equity adjustment recognised in contributed Equity	-	-

Section D: Notes about our Risks and other Accounting Uncertainties

D1 Contingencies

The Commission is insured with the QGIF. Under the QGIF, the Commission would be able to claim back, less a \$10,000 deduction, the amount paid to successful litigants.

There are no legal actions or insurance claims that have been undertaken by or against the Commission at reporting date.

D2 Financial Risk Disclosures

D2-1 Financial Instruments Categories

Financial assets and financial liabilities are recognised in the Statement of Financial Position when the Commission becomes party to the contractual provisions of the financial instrument. No financial assets and financial liabilities have been offset and presented net in the Statement of Financial Position.

The Commission has the following categories of financial assets and financial liabilities:

D2-1 Categorisation of Financial Instruments

	Note	2026 \$'000	2025 \$'000
Financial Assets			
Cash and cash equivalents	C1	4,791	5,814
Receivables	C2	733	727
Total financial assets		5,524	6,541
Financial Liabilities			
Payables	C5	4,831	5,937
Total financial liabilities		4,831	5,937

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026**

D2 Financial Risk Disclosures (cont'd)

D2-2 Financial Risk Management

Financial risk management is implemented pursuant to government and the Commission's policy. These policies focus on the unpredictability of financial markets and seek to minimise potential adverse effects on the financial performance of the Commission.

The Commission measures risk exposure using a variety of methods as follows:

Risk Exposure	Measurement Method
Credit risk	Ageing analysis, earnings at risk
Liquidity risk	Sensitivity analysis
Market risk	Interest rate sensitivity analysis

Credit risk

Credit risk is the risk that the Commission may incur financial loss as a result of another party to a financial instrument failing to discharge their obligation.

There is minimal credit risk exposure for all the Commission's financial assets. The maximum exposure to credit risk at balance date in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of provisions for impairment.

Liquidity risk

Liquidity risk is the risk that the Commission may encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or other financial assets.

The Commission manages liquidity risk with a liquidity management strategy. This strategy aims to reduce the exposure to liquidity risk by ensuring the Commission has sufficient funds available to meet employee and supplier obligations as they fall due.

This is achieved by ensuring that minimum levels of cash is held within the Commission's bank account so as to match the expected duration of the employee and supplier liabilities.

Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

The Commission does not trade in foreign currency, nor is it materially exposed to interest rate risk and commodity price changes or other market prices.

D3 Events After the Balance Date

Change in senior executive appointment

On 7 August 2026, the Queensland Government announced changes to senior executive appointments across Government. David Mackie, Public Sector Commissioner, was appointed Director-General of the Department of State Development, Infrastructure and Planning, with effect from 17 August 2026. Consequently, Chris Lamont was appointed to act as Public Sector Commissioner.

The appointments have not affected the Commission's operations or the results of those operations as at 30 June 2026.

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026**

Section E: Other Information

E1 Key Management Personnel (KMP)

E1-1 Details of Key Management Personnel

The Commission's responsible Minister is identified as part of the Commission's KMP, consistent with additional guidance included in the revised version of AASB 124 *Related Party Disclosures*. That Minister is the Premier and Minister for Veterans.

The following details for non-ministerial KMP include those positions that had authority and responsibility for planning, directing, and controlling the activities of the Commission during 2025-26 and 2024-25. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

1 July 2025 to 30 June 2026

Position	Responsibilities
Public Sector Commissioner, Public Sector Governance Council Member	The Public Sector Commissioner is responsible for the system leadership and stewardship of Queensland's public sector focusing on workforce performance, integrity, capability and culture.
Deputy Commissioner	The Deputy Commissioner is responsible for the strategic and operational delivery of PSC services across the sector, including reform and continuous improvement initiatives.
Deputy Commissioner	The Deputy Commissioner is responsible for setting system strategy, outcomes and performance standards, aligning PSC priorities with government expectations.
Executive Director	The Executive Director is responsible for developing approaches for the implementation and delivery of sector policy and strategy to meet priority demands from the sector.
Executive Director	The Executive Director is responsible for the delivery of integrated, client-centered people, culture and capability services for the sector.
Executive Director	The Executive Director is responsible for providing authoritative advice and direction of the application of the Public Sector Act 2022, ethics framework, directives and whole of sector strategies. The Executive Director is also responsible for leading the internal enabling services of the PSC including Corporate Services and Communications.
Deputy Commissioner (includes two roles) ⁽¹⁾	The Deputy Commissioner is responsible for the system leadership and stewardship of Queensland's public sector, incorporating: • an effective public sector system of governance and stewardship; • frameworks that support fairness, performance, integrity and employee engagement in the public sector; • a public sector workforce that consistently enacts the principles of equity, diversity, respect and inclusion; • an enhanced public sector workforce capability for future generations.
Executive Director ⁽¹⁾	The Executive Director is responsible for sector-wide strategies and services in workforce futures, strategic talent acquisition and mobility, diversity and inclusion, organisational improvement and analysis of workforce data.
Executive Director ⁽¹⁾	The Executive Director is responsible for developing and implementing the strategies for a <i>Public Sector of Excellence</i> , supporting agencies to develop highly capable leaders, and building sector-wide capability in collaboration and place-based service delivery.
Executive Director ⁽¹⁾	The Executive Director is responsible for delivery of sector-wide workforce legislation and policy including the implementation of public sector workforce reforms, the performance and conduct framework, and Chief and Senior Executive policy and employment.
Executive Director ⁽²⁾	The Executive Director is responsible for implementing the Foundation Stage of the Complaints Clearinghouse.

⁽¹⁾ As a result of the restructure that occurred, position responsibilities were realigned, effective 4 January 2026.

⁽²⁾ One role was transferred out because of the Machinery-of-Government changes, refer Note A3.

Under the *Public Sector Act 2022*, the Public Sector Governance Council provides system leadership and stewardship of the public sector and oversees public sector governance. Two remunerated community representative members have continued to be appointed under section 242 of the *Public Sector Act 2022* and have been paid \$0.015M each for 2025-26 (2024-25: \$0.015M each). They are not Key Management Personnel of the Commission.

Further information on the Public Sector Governance Council, please refer to the Public Sector Commission Annual Report 2025-26 under the Governance section.

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026**

E1 Key Management Personnel (KMP) (cont'd)

E1-2 Remuneration Policies

Ministerial remuneration entitlements are outlined in the Legislative Assembly of Queensland Members' Remuneration Handbook. The Commission does not bear any cost of remuneration of the Ministers. The majority of Ministerial entitlements are paid by the Legislative Assembly, with the remaining entitlements being provided by Ministerial Services within the Department of the Premier and Cabinet. As all Ministers are reported as KMP of the Queensland Government, aggregate remuneration expenses for all Ministers are disclosed in the Queensland General Government and Whole of Government Consolidated Financial Statements, which are published as part of Queensland Treasury's Report on State Finances.

Remuneration policy for the Commission's KMP is provided for under the *Public Sector Act 2022*. Individual remuneration and other terms of employment (including motor vehicle entitlements and performance payments if applicable) are specified in employment contracts.

Remuneration expenses for KMP comprise the following components:

1. Short term employee expenses, including:
 - salaries, allowances and leave entitlements earned and expensed for the entire year, or for that part of the year during which the employee occupied a KMP position; and
 - non-monetary benefits - consisting of provision of vehicles together with fringe benefits tax applicable to the benefit.
2. Long term employee expenses include amounts expensed in respect of long service leave entitlements earned.
3. Post-employment expenses include amounts expensed in respect of employer superannuation obligations.
4. Termination benefits include payments in lieu of notice on termination and other lump sum separation entitlements (excluding annual and long service leave entitlements) payable on termination of employment or acceptance of an offer of termination of employment.

Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026

E1 Key Management Personnel (KMP) (cont'd)

E1-3 Non-Ministerial KMP Remuneration Expense

The following disclosures focus on the expenses incurred by the Commission that are attributable to non-Ministerial key management positions during the respective reporting periods. Therefore, the amounts disclosed reflect expenses recognised in the Statement of Comprehensive Income.

Position (Classification) 1 July 2025 to 30 June 2026	Short Term Employee Expenses		Long Term Employee Expenses	Post- Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Public Sector Commissioner (1 July 2025 to 22 October 2025; 29 November 2025 to 15 April 2026; 27 April 2026 to 30 June 2026)	570	12	16	77	-	675
A/Public Sector Commissioner (23 October 2025 to 28 November 2025; 16 April 2026 to 26 April 2026)	47	2	1	6	-	56
Deputy Commissioner (1 July 2025 to 22 October 2025; 29 November 2025 to 15 April 2026; 27 April 2026 to 30 June 2026)	276	10	7	34	-	327
Deputy Commissioner (1 July 2025 to 30 June 2026)	338	12	8	39	-	397
Executive Director (1 July 2025 to 20 July 2025, 1 September 2025 to 30 June 2026)	214	12	6	29	-	261
Executive Director (1 July 2025 to 18 October 2025)	73	-	2	9	-	84
Executive Director (19 January 2026 to 30 June 2026)	83	5	2	10	-	100
Executive Director (15 December 2025 to 23 January 2026)	28	-	1	3	-	32
A/Executive Director (1 July 2025 to 31 December 2025; 28 January 2026 to 30 June 2026)	210	-	5	26	-	241
Total Remuneration	1,839	53	48	233	-	2,173

Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026

E1 Key Management Personnel (KMP) (cont'd)

E1-3 Non-Ministerial KMP Remuneration Expense (cont'd)

Position (Classification) 1 July 2024 to 30 June 2025	Short Term Employee Expenses		Long Term Employee Expenses	Post- Employment Expenses	Termination Benefits	Total Expenses
	Monetary Expenses \$'000	Non-Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Public Service Commissioner (1 July 2024 to 27 October 2024; 23 December 2024 to 30 June 2025)	538	11	13	62	-	625
A/Public Service Commissioner (28 October 2024 to 22 December 2024)	75	2	2	8	-	87
Deputy Commissioner (1 July 2024 to 27 October 2024; 23 December 2024 to 30 June 2025)	246	11	7	32	-	296
Deputy Commissioner (11 November 2024 to 30 June 2025)	202	9	3	16	-	230
Executive Director (15 July 2024 to 27 June 2025)	190	12	5	25	-	232
Executive Director (1 July 2024 to 30 June 2025)	230	13	6	28	-	278
Executive Director (1 July 2024 to 30 June 2025)	207	13	5	28	-	254
Executive Director (1 July 2024 to 28 April 2025)	181	11	5	23	-	219
Executive Director (29 April 2025 to 30 June 2025)	42	-	1	5	-	48
Special Commissioner (1 July 2024 to 24 January 2025)	151	-	4	17	65	237
Total Remuneration	2,063	83	50	245	65	2,506

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026**

E2 Related Party Transactions

There were no transactions with related parties of the Commission's KMP during 2025-26 and 2024-25.

The Commission transacts with other Queensland Government controlled entities consistent with normal day-to-day business operations provided under normal terms and conditions. Where transactions with other Queensland Government controlled entities are considered individually significant or material, these have been disclosed as related party transactions below.

Note B1-1 Appropriation Revenue

The Commission's primary ongoing source of funding from Government for its services are appropriation revenue which is provided in cash via Queensland Treasury.

User Charges and Fees

User charges and fees include related party transactions of \$0.172M received by the Commission in 2025-26 (2024-25: \$0.167M). 100% of the fees are for the provision of workforce reporting data to Queensland Treasury for determining the actuarial review of employee long service leave entitlements (2024-25: 100%).

Note B1-2 Grants and Other Contributions

All grants and contributions received by the Commission in 2025-26 and 2024-25 are from Queensland Government departments. No transactions are individually significant to disclose.

Other Revenue

Other revenue includes related party transactions of \$0.108M received by the Commission in 2025-26 (2024-25: \$0.284M) from various Queensland Government departments for Director-General recruitment costs recoveries and recoveries for costs incurred for investigation services. No transactions are individually significant to disclose.

Note B2-1 Employee Expenses

Employee expenses include related party transactions of \$0.272M in 2025-26 (2024-25: \$0.516M). Material transactions include secondment sharing costs with the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development of \$0.106M (2024-25: \$0M) and graduates from Department of the Premier and Cabinet's Policy Futures Graduate Program of \$0.123M in 2025-26 (2024-25: \$0.102M).

Note B2-2 Supplies and Services

Supplies and services include related party transactions of \$2.512M in 2025-26 (2024-25: \$2.790M). The material transaction below for Department of Housing and Public Works primarily relate to the property rent and utilities and the rental fees for car parks (charged at market rates). The other material transaction relates to the Service Level Agreement expenses for corporate support provided by the Department of the Premier and Cabinet.

Department Name	2025-26 \$'000	2024-25 \$'000
Department of Housing and Public Works	1,419	1,702
Department of the Premier and Cabinet	971	832

Note B2-3 Other Expenses

The majority of other expenses incurred by the Commission in 2025-26 and 2024-25 are from Queensland Government departments. No transactions are individually significant to disclose.

E3 New Accounting Standards or Change in Accounting Policy

The Commission did not voluntarily change any of its accounting policies during 2025-26.

E3-1 Accounting Standards Early Adopted

No Australian Accounting Standards have been early adopted for 2025-26 by the Commission.

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026**

E3 New Accounting Standards or Change in Accounting Policy (cont'd)

E3-2 First Year Application of New Accounting Standards or Change in Accounting Policy

No new accounting standards, interpretations or policies that apply to the Commission for the first time in 2025-26 had any material impact on the financial statements.

At the date of authorisation of the financial statements, the expected impacts of new or amended Australian Accounting Standards issued but with future effective dates are set out below:

AASB 18 Presentation and Disclosure in Financial Statements

AASB 18 applies to not-for-profit public sector entities for annual reporting periods beginning on or after 1 January 2028, which will be the 2028-29 financial year for the Commission. This standard sets out new requirements for the presentation of the Statement of Comprehensive Income, requires new disclosures about management-defined performance measures and removes existing options in the classification of interest received and interest paid in the Statement of Cash Flows.

The AASB is aware that there are issues that need to be clarified in applying AASB 18's new requirements to not-for-profit entities. The AASB expects to conduct outreach with not-for-profit and public sector entities to address these issues and expects that modifications to AASB 18 for application by these entities could take the form of guidance, exemptions and alternative requirements.

The Commission will assess the expected impacts of AASB 18 after the AASB has decided on the modifications applicable to not-for-profit public sector entities. AASB 18's changes will only affect presentation and disclosure; it will not affect the recognition or measurement of any reported amounts.

E4 Taxation

The Commission is a State body as defined under the *Income Tax Assessment Act 1997* and is exempt from Commonwealth taxation with the exception of Fringe Benefits Tax (FBT) and Goods and Services Tax (GST). FBT and GST are the only taxes accounted for by the Commission. Any GST credits receivable from, or GST payable to the ATO, are recognised in the Statement of Financial Position (refer Note C2).

The Commission is exempt from Queensland payroll tax. This exemption applies to Queensland Government Departments (excluding commercialised business units) effective from 1 July 2014.

E5 Climate Risk Disclosure

Whole-of Government Climate Reporting

The State of Queensland, as the ultimate parent of the Commission, provides information and resources on climate related strategies and actions accessible at <https://www.treasury.qld.gov.au/policies-and-programs/climate/>.

The Queensland Sustainability Report (QSR) outlines the Queensland Government's approach to managing key Environmental, Social and Governance (ESG) risks and opportunities, including governance structures, major commitments and policies, and how these risks and opportunities are measured, monitored and managed across government. The QSR is supported by comprehensive datasets and data dictionaries. The QSR is available via Queensland Treasury's website at <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>.

Climate Risk Assessment

The Commission considers climate-related risks when assessing material accounting judgements and estimates used in preparing its financial report. Key estimates and judgements identified include the potential for changes in asset useful lives, changes in the fair value of assets, impairment of assets, the recognition of provisions or the possibility of contingent liabilities.

The Commission continues to monitor the emergence of material climate-related risks that may impact the financial statements of the Commission, including directives from Government or Queensland Treasury.

The Commission has not identified any material climate-related risks relevant to the financial report at the reporting date.

No adjustments to the carrying value of assets were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgements. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the Commission.

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2026**

Certificate of the Public Sector Commission

These general-purpose financial statements have been prepared pursuant to section 62(1) of the *Financial Accountability Act 2009* (the Act), section 38 of the *Financial and Performance Management Standard 2019* and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Public Sector Commission for the financial year ended 30 June 2026 and of the financial position of the Commission at the end of that year.

The Public Sector Commissioner, as the Accountable Officer of the Commission, acknowledges responsibility under section 7 and section 11 of the *Financial and Performance Management Standard 2019* for the establishment and maintenance, in all material respects, of an appropriate and effective system of internal controls and risk management processes with respect to financial reporting throughout the reporting period.



Rhiannon Howell
Acting Public Sector Commissioner

28 August 2026



Michael Phillips CPA
Chief Finance Officer

28 August 2026

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Public Sector Commission

Report on the audit of the financial report

Opinion

I have audited the accompanying financial report of the Public Sector Commission.

The financial report comprises the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In accordance with s. 40 of the *Auditor-General Act 2009*, for the year ended 30 June 2026:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.
- c) In my opinion, the financial report:
 - i. gives a true and fair view of the entity's financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended
 - ii. complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General 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 Report* section of my report.

I am independent of the entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code and the *Auditor-General Auditing Standards*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Accountable Officer for the financial report

The Accountable Officer is responsible for:

- the preparation of the financial report that gives a true and fair view in accordance with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards, and such internal control as they determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error



- the establishment and keeping of accounts in accordance with prescribed requirements
- assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the entity or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. My auditor's report must state whether I have received all the information and explanations required, and whether I consider the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of my responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at:

www.auasb.gov.au/auditors_responsibilities/ar4.pdf

A further description of my responsibilities under the *Auditor-General Act 2009* and *Auditor-General Auditing Standards* is located at the Queensland Audit Office website at:

www.qao.qld.gov.au/audit-program/audit-standards

These descriptions form part of my auditor's report.

A handwritten signature in black ink, appearing to read 'Rachel Vagg'.

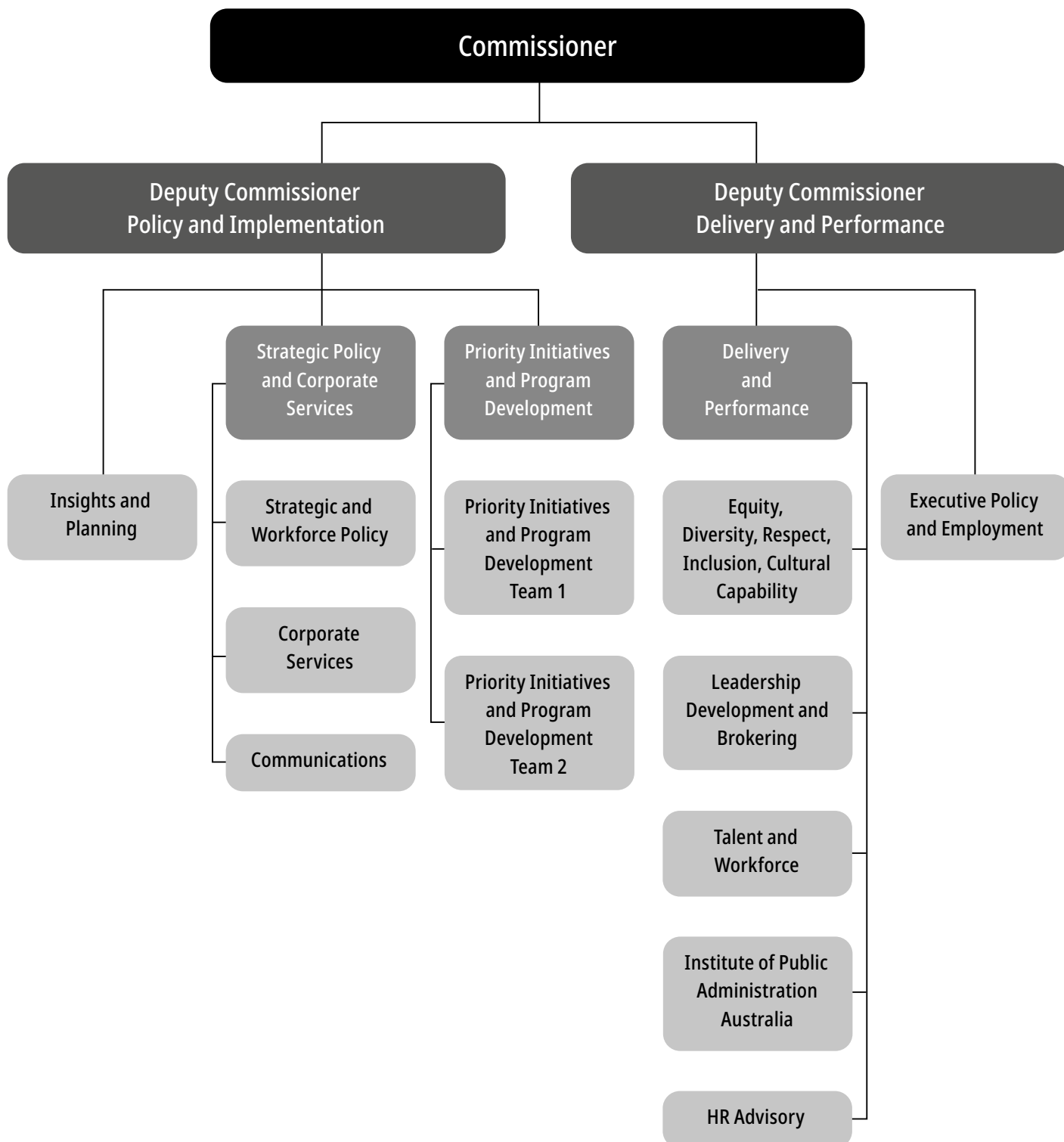
31 August 2026

Rachel Vagg
Auditor-General

Queensland Audit Office
Brisbane

Governance

Organisational structure



Commissioner's Governance Group (CGG)

The Commissioner's Governance Group provides strategic leadership and makes final decisions and approvals about the Commission's strategic direction. Comprised of the Commissioner and Deputy Commissioners, the group meets fortnightly to:

- set the Commission's strategic direction, investment priorities, and reform sequencing, (with input from the Executive Leadership Advisory Group (ELAG)) ensuring alignment with statutory functions and sector priorities
- decide on strategic, program and major investment matters
- provide final endorsement of priorities, operating model changes and capability changes that support enabling cross-agency outcomes and the Commission's sector leadership role.

As at 30 June 2026, the members of CGG were:

David Mackie, Queensland Public Sector Commissioner

The Public Sector Commissioner is responsible for the system leadership and stewardship of Queensland's public sector focusing on workforce performance, integrity, capability and culture. David Mackie has over 35 years of public sector experience, including a decade in chief executive roles. David is focused on supporting the executive development of the senior executives from across the sector and supporting new talent in learning the craft of the public service.

Jenny Lang, Queensland Public Sector Deputy Commissioner, Policy and Implementation

Jenny is responsible for setting system strategy for workforce policy and integrity. Jenny oversees

the development of strategic frameworks and initiatives that build sector capability, integrity and performance, aligning the Commission's work with government and sector priorities. Working with senior leaders and taking an insights led approach, Jenny is focussed on ensuring this work is informed by sector experience and need. She also oversees delivery of the commission's enabling functions. Jenny has extensive experience in senior roles across government in service delivery, policy, legislative and system reform and led the Integrity Reform Taskforce following the 2022 review of culture and accountability in the Queensland public sector.

Rhiannan Howell, Queensland Public Sector Deputy Commissioner, Delivery and Performance

Rhiannan is responsible for the strategic and operational delivery of Commission services to the sector. She works closely with senior leaders and government agencies to strengthen workforce capability, improve public sector performance, and deliver strategic reforms that support better services for Queenslanders. Rhiannan has a background in a number of leadership roles in the public and private sectors across corporate and service delivery roles and brings a strong service orientation to deliver outcomes. Rhiannan has led major initiatives to improve engagement, workforce mobility, and advocates for innovation, right-sized solutions ensuring the PSC is responsive to the sector's emerging challenges.

Executive Leadership Advisory Group

ELAG provides strategic and operational oversight of the Commission's activities, performance and priorities. The group meets monthly to:

- make strategic and operational decisions on service delivery, policy implementation, internal processes and resourcing within agreed strategic priorities
- recommend strategic and program decisions to CGG, ensuring operational feasibility, delivery readiness and alignment with capacity
- oversee implementation, resolve operational issues, risks and interdependencies across functions.

ELAG membership is comprised of the CGG and Executive Directors:

Kira Vardanega, Executive Director, Strategic Workforce Policy and Corporate Services

Kira leads the PSC's Strategic and Workforce Policy, Corporate Services and Communications functions. She is responsible for providing authoritative advice on public sector employment, workforce policy and integrity matters, including the application of the *Public Sector Act 2022*, the *Public Sector Ethics Act 1994*, Commissioner directives and whole-of-sector workforce strategies. With policy and advisory experience across central and line agencies, Kira has led major system-level reforms, including development and implementation of the *Public Sector Act 2022* and the sector-wide public sector employment framework. Kira is focused on delivering contemporary policy solutions, supporting sector capability and ensuring the Commission is well positioned to deliver its statutory responsibilities and strategic priorities.

Sandra Lerch, Executive Director, Priority Initiatives and Program Development

Sandra is responsible for the development and delivery of system-wide strategies that meet priority demands from the sector. Having held senior leadership positions in central and line

agencies, Sandra brings extensive experience in workforce strategy, organisational performance and service delivery reform. Sandra is focused on delivering workforce strategies, frameworks and resources that are fit-for-purpose, scalable and deliver value for the sector.

Casey Bushell, Executive Director, Delivery and Performance

Casey is responsible for the delivery of integrated, client-centred people, culture and capability services for the sector. Casey brings extensive HR and leadership experience across the Queensland public sector, including roles in line and central agencies and in senior leadership positions. Casey leads a broad portfolio spanning HR advisory services, leadership development, talent management, workforce planning and equity, diversity, respect and inclusion initiatives.

Divisional Leadership Group

The Divisional Leadership Groups (DLGs) are led by each Deputy Commissioner and include executive directors and directors from across the organisation. The groups meet monthly to:

- coordinate divisional planning, priorities and delivery
- consolidate divisional perspectives and integrate subject matter expertise
- identify dependencies and risks, and shape recommendations for escalation to ELAG and CGG
- triage new work and support improvements to systems and process
- manage operational and project demand within available resources and resolve operational issues.

Public Sector Governance Council

In accordance with section 207(2)(l) of the Act, the Commission provided support to the Public Sector Governance Council (the Council), including secretariat services. The Council provides system leadership and stewardship of the public sector and oversees public sector governance. Further details of the Council, including its membership, functions and meetings, can be found in Appendix A: Public Sector Governance Council.

Ethics and values

The Commission actively supports and promotes an ethical workplace culture. The four ethics principles in the PSE Act provide the foundation for good public administration and are embedded in the Code of Conduct for the Queensland Public Service:

- integrity and impartiality
- promoting the public good
- commitment to the system of government
- accountability and transparency.

The Code of Conduct applies to all Commission employees and establishes clear expectations for conduct, decision-making and service delivery. Employees can access the Code and supporting resources through the Commission's intranet.

New employees complete training aligned with the PSE Act as part of their induction to the Commission and at regular intervals. The training helps employees understand relevant policies, their obligations under the Code of Conduct and expected workplace behaviours. Mandatory training includes annual Code of Conduct training.

Team leaders reinforce these expectations through performance and development agreements.

As custodian of the PSE Act, the Commission has a role to enhance and promote ethical culture and decision-making across the public sector. During 2025–26, we supported the Community of Practice for Ethical Behaviour, which met four times. Members received regular e-newsletters on key and emerging ethical issues and best practice approaches.

The Commission continued research and analysis to strengthen integrity and ethical behaviour across the public sector. The *Report on the public sector principles and the Code of Conduct* (2025 calendar year) identified opportunities to develop additional sector guidance and resources to support agencies and employees to understand and apply their responsibilities under Queensland's integrity framework.

Human rights

As a public sector agency, the Commission actively promotes and implements the *Human Rights Act 2019*, and continues to respect, protect and promote the inherent dignity and worth of all Queenslanders.

During 2025–26, we continued to build human rights considerations into policy development, program design and stakeholder engagement. This supported lawful and transparent decision-making within the Commission and across its work with the broader public sector.

The Commission did not receive any human rights complaints about its actions or activities during 2025–26.

The Commission did not receive any Charter of Victims' Rights complaints during 2025–26.

Risk management

The Public Sector Commissioner ensures appropriate risk management arrangements are in place, consistent with the FAA. The Commission's risk management framework provides the basis for these arrangements and is subject to endorsement and oversight by the Audit and Risk Management Committee (ARMC).

The framework reflects the principles of *AS/NZS ISO 31000:2018 Risk management - guidelines* and supports a consistent approach to identifying, assessing and managing risk across planning, operational activity and decision-making.

Audit and Risk Management Committee

The Commission continues to participate in a joint Audit and Risk Management Committee (ARMC) with the Department of the Premier and Cabinet (DPC). The committee operates under section 30(1) of the Financial and Performance Management Standard 2019 (the Standard) and its terms of reference set out its role in line with section 30(2) of the Standard.

In 2025–26, the ARMC operated in accordance with its terms of reference having regard to Queensland Treasury's *Audit Committee Guidelines: Improving Accountability and Performance*. The committee met five times during 2025–26, holding four standard committee meetings and one special purpose meeting to discuss the Information Security Management System (ISMS) attestation. The ARMC Chair also met with the Commissioner during 2025–26 to discuss committee matters.

The Queensland Audit Office (QAO) and the Commission's internal audit service provider have standing invitations as observers to attend

all standard committee meetings. Commission officers are invited to attend meetings to support specific agenda items.

The ARMC supports the Commissioner by providing independent advice and assurance on the Commission's governance, risk, control, compliance and performance management frameworks and the Commission's external accountability responsibilities. The ARMC's responsibilities include:

- assessing the adequacy of the annual financial statements, ensuring the appropriateness of accounting policies and management assumptions
- monitoring the adequacy of the Commission's performance management framework
- monitoring the adequacy of the Commission's systems for managing and monitoring risk and internal controls, together with compliance management systems
- monitoring operations of the internal audit function, including internal audit planning and monitoring audit findings
- monitoring activities of external auditors and other external assurance providers.

Key activities for 2025–26

- Reviewed implementation of the Commission's new operating model and governance framework, supporting clearer planning, reporting, decision-making and risk oversight arrangements.
- Received updates on the Commission's risk maturity activities and monitored quarterly reviews of the 2025–26 risk register, including risk treatment plans and agreed controls.

- Considered the Commission's refreshed business continuity arrangements, including the updated business continuity plan, business impact assessment, incident response plans and outcomes from cyber scenario testing.
- Endorsed the strategic and annual internal audit plan. Monitored the ongoing delivery of the internal audit program.
- Received and considered external audit (QAO) and other external assurance provider reports. Monitored the implementation status of agreed actions against recommendations made (refer to External Scrutiny section).
- Endorsed the Commission's financial statements for 2024–25 and considered the ongoing financial position of the Commission.
- Endorsed the ISMS attestation in support of the information technology control environment delivered by DPC.
- Considered the ongoing performance management, information security, corporate governance, and risk management activities of the Commission.

Membership

The ARMC membership is as follows:

Name	Role	Position	Time in role	Meetings attended	Remuneration entitlement
Paul Cooper	Chair	External and Independent	July 2025 – October 2025	2	\$1,380^
Karen Smith-Pomeroy	Member	External and Independent	July 2025 – October 2025	2	\$1,260^
	Chair		November 2025 – June 2026	3	\$3,000^*
Annette Quayle	Member	External and Independent	July 2025 – June 2026	2	\$1,260^
				3	\$2,000^*
Colin Cassidy	Member	External and Independent	November 2025 – June 2026	3	\$2,000^
Caitlin McConnel	Member	External and Independent	March 2026 – June 2026	2	\$2,000^
David Mackie	Attendee	Public Sector Commissioner, the Commission	July 2025 – June 2026	3	Nil
Rhiannan Howell	Attendee	Deputy-Commissioner, the Commission	July 2025 – June 2026	5	Nil
Damian Walker	Attendee	Director-General, DPC	July 2025 – June 2026	2	Nil
Rebecca McGarrity	Attendee	A/Director-General, DPC	June 2026	1	Nil
Jaime Blackburn	Attendee	A/Deputy Director-General, Corporate Division, DPC	October 2025 – June 2026	3	Nil
Megan Barry	Attendee	A/Deputy Director-General, Corporate Division, DPC	July 2025 – October 2025	1	Nil

^Maximum entitlement per meeting attended.

*New remuneration rate commenced 1 November 2025.

Internal audit

Internal audit is a key component of the Commission's corporate governance approach, providing independent assurance and advice to the Commissioner, senior management and the ARMC. During 2025–26 the internal audit service was managed by DPC's Director Audit and Risk as the nominated Head of Internal Audit who also acts as Head of Internal Audit for the Commission. The delivery of the internal audit program is outsourced to a third party-provider, Ernst and Young.

The internal audit service operates in accordance with an approved Internal Audit Charter aligned to the Institute of Internal Auditors' international professional standards. Internal audit is independent of the activities it reviews, of management and the QAO. The ARMC monitor the internal audit service to ensure it operates effectively, efficiently, and economically.

Key achievements for 2025–26

- Developed a strategic and annual internal audit plan, aligned to the Commission's strategic risks and presented the plan to the ARMC for endorsement and Commissioner for approval.
- Reviewed and reassessed the annual audit plan to ensure planned activity remained relevant to support business priorities.
- Monitored and reported on the status of implementation of internal audit and external assurance provider recommendation to the ARMC.
- Supported management by providing advice to support key business initiatives.

External scrutiny

External audits and reviews support public sector

accountability by identifying opportunities to strengthen operations, governance and service delivery. During 2025–26, several external reports included recommendations relevant to the Commission, as outlined below.

QAO Report 2: 2025–26—Managing the ethical risks of artificial intelligence

The QAO assessed whether the Queensland public sector has policies and guidelines in place to effectively manage the ethical risks associated with its artificial intelligence (AI) systems. The report raised recommendations relevant to all Queensland government agencies, including strengthening governance, accountability, risk management and transparency arrangements for artificial intelligence. The Commission is considering the recommendations and any actions required to support the ethical and responsible use of artificial intelligence.

QAO Report 3: 2025–26 2025—Status of Auditor-General's recommendations

The report examined 79 Queensland Government entities progress to implement 362 recommendations from 36 QAO performance audit reports tabled to parliament between 2016–17 and 2023–24. Nine recommendations were assigned to the Commission. Of these, seven have been fully implemented and two have been partially implemented. The Commission continues to progress implementation of actions to address recommendations raised in previous QAO reports.

QAO Report 6: 2025–26—Information Systems 2025

This is the first QAO report about information systems controls, recognising the need across government to strengthen information technology

systems. The report summarised matters identified in the information systems audits of Queensland Government entities. QAO provided preliminary insights about department's legacy systems, including information to address the risks of continuing legacy system use.

QAO Report 11: 2025–26—State entities 2025

This report summarised the financial audit results across 241 Queensland Government entities, including the 22 core government departments. The report does not include any new recommendations.

QAO Report 13: 2025–26—Managing third-party cyber security risks

This report examined the effectiveness, and capability of public sector entities, in identifying and managing third-party cyber security risks. The audit findings recommend that all public sector entities assess and where necessary, strengthen policies and controls to better manage third-party cyber security risks. The report made recommendations relevant to all Queensland public sector entities to strengthen third-party cyber risk management. The Commission is considering the recommendations and any actions required to support its procurement, contract management, cyber security and third-party risk controls.

OIC Report 3: 2025–26—Let's get digital: A review of online proactive disclosure practices by government agencies

The Office of the Information Commissioner (OIC) conducted a desktop review of Queensland government agencies to examine their use of websites, social media and digital tools to publish government-held information and promote openness in government in line with Parliament's

intent as outlined in the *Right to Information Act 2009* (Qld) (RTI Act). The review identified that of the twenty Queensland government agencies reviewed, almost all had a reasonable suite of proactive disclosure strategies. One third of agencies reviewed failed to have adequate online practices to effectively support the community to navigate and access government-held information. The OIC made five recommendations to all Queensland public sector agencies to address identified gaps and improve agency compliance with the RTI Act. The Commission is considering the recommendations and any actions that may be required to support proactive disclosure and access to government-held information.

Information systems and records management

During 2025–26, the Commission used the following core information systems to support its corporate operations:

- SAP for financial management
- Aurion for human resources management
- HP Record Manager for records management
- ProMaster for corporate card management.

Business areas used HP Record Manager to manage electronic and physical records across the Commission.

The Commission maintained policies and procedures to support employees in key areas of recordkeeping, including:

- email management
- retention and disposal of records
- managing information stored on shared network drives
- maintaining information security.

These resources helped employees to understand their roles and responsibilities for managing records in accordance with legislative and policy requirements.

During 2025–26, the Commission implemented changes required by the *Information Privacy and Other Legislation Amendment Act 2023* (IPOLA Act), which amended the *Information Privacy Act 2009* (IP Act) and RTI Act to introduce a Mandatory Notification of Data Breach scheme and a single set of Queensland Privacy Principles.

To implement these changes, the Commission:

- developed a data breach policy and register
- updated its privacy policy
- updated its RTI policy and disclosure log
- updated its collection notice/privacy statement
- updated its complaints management policy
- developed an Information Asset Register
- raised employee awareness of the Official, Sensitive and Protected confidentiality classification labels
- updated intranet content about the legislative changes
- delivered staff awareness training.

The Commission maintained recordkeeping practices aligned with the following legislative and policy frameworks:

- *Public Records Act 2023*
- Information Standard (Recordkeeping)
- Information Standard (Retention and Disposal of Public Records)
- IP Act
- RTI Act.

The Commission's systems, policies and processes supported the integrity, security and accessibility of records and compliance with Queensland

Government requirements.

Information security attestation

During the mandatory, annual Information Security reporting process, the Commissioner attested to the Queensland Government Chief Information Security Officer the information and information security systems of the Commission have been secured with work remaining to enhance the oversight of controls.

The scope of the Commission's ISMS review includes all information and information assets owned and processed by the Commission. The Commission does not operate IT services itself. The ISMS oversees the IT services from several service providers with core services provided by DPC.

Right to information and information privacy

The Commission received three Right to Information applications in 2025–26 and collected \$170.65 in application and/or processing fees. There were no Information Privacy applications in 2025–26.

The Commission complied with the RTI Act and the IP Act.

Consultancies

No consultants were engaged during 2025–26.

Overseas travel

No overseas travel was undertaken by Commission staff during 2025–26.

Interpreter services

No interpreter services were used in 2025–26.

Open data

The Commission demonstrated its commitment to open and transparent government reporting by publishing data in accordance with open data principles.

The following datasets for the Commission were made available on the Queensland Government Open Data portal:

- details of all awarded contracts exceeding \$10,000
- gifts and benefits register
- contact with lobbyists register
- engagement of interpreter services, as per the Queensland Language Services Policy
- annual expenditure on consultants
- annual expenditure on overseas travel
- Charter of Victims' Rights complaints.

The Commission also publishes workforce data for the Queensland public sector, including information from the State of the sector report on the Open Data portal.

Our people

The Commission's strategic workforce plan 2022–25 sets out our vision for building a high-performing, future focused public sector for Queensland which enables the Commission to achieve our strategic objectives and government priorities.

Workforce Profile

The following data relates to the workforce profile of the Commission and is based on June 2026 MOHRI data.

Staffing	FTE	Headcount
Total staffing for the Commission	70.79*	77

*For 2025-26 the budgeted FTE was 82.

No redundancy, retrenchment or early retirement packages were paid during this period.

Occupation types by full-time equivalent

Occupation type	FTE	Percentage of FTE
Corporate	69.79	98.59
Frontline and frontline support	1.00	1.41

Appointment type by full-time equivalent

Appointment type	FTE	Percentage of FTE
Permanent	58.79	83.05
Temporary	8.00	11.30
Casual	0.00	0.00
Contract	4.00	5.65

Employment status

Employment status	Number (headcount)	Percentage of total workforce (calculated on headcount)
Full-time	61	79.22
Part-time	16	20.78
Casual	0	0.00

Target group data

Table 1: Gender

Gender*	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	61	79.22
Man	16	20.78
Non-binary	0	0
Another term	0	0
Non-disclosed	0	0

*where data is available

Table 2: Diversity and target group data

Diversity groups*	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	61	79.22
Aboriginal Peoples and Torres Strait Islander Peoples	5	6.49
People with disability	10	12.99
Culturally and linguistically diverse – speak a language other than English at home [^]	6	7.79

*To ensure privacy, in tables where there are less than 5 respondents in a category, specific numbers are replaced by <5

[^]This includes Aboriginal and Torres Strait Islander languages or Australian South Sea Islander languages spoken at home

Table 3: Target group data for women in leadership roles*

Leadership role	Women (headcount)	Women as percentage of total leadership cohort (calculated on headcount)
Senior Officers (Classified, s122 and s155 combined)	11	73.33
Senior Executive Service, High-level Senior Executives and Chief Executives (Classified, s122 and s155 combined)	5	83.33

*Women in leadership are defined as those in classified roles or on s122 or s155 contracts. This data must not include salary equivalency

Inclusion and diversity

The Commission committed to provide an inclusive, respectful and diverse workplace. During 2025–26, we:

- promoted awareness and understanding of diversity, inclusion and human rights through a range of initiatives and events, including National Reconciliation Week, National Aborigines and Islanders Day Observance Committee (NAIDOC) Week, Wear it Purple Day, Disability Action Week and International Women's Day
- continued to provide employees with access to resources, information and guidance to build cultural capability, promote inclusive practices and increase awareness of human rights via the Diversity and Inclusion Hub on the Commission intranet
- contributed to sector learning and collaboration, by encouraging employees to participate in the Queensland public sector Inclusion and Diversity

Community of Practice, enabling the sharing of knowledge and contributing to initiatives that advance inclusion across the sector

- continued to progress commitments under the *Queensland Multicultural Action Plan*, *Disability Service Plan* and the Commission's *Reframing the Relationship Plan*, supporting an inclusive, diverse and culturally capable workplace, including:
 - strengthened employees' capabilities through a range of targeted learning and development initiatives, including cultural capability activities and two disability and neurodiversity capability uplift sessions for Commission staff and senior leaders
 - collaborated across agencies to design and deliver leadership and development opportunities to Aboriginal and Torres Strait Islander employees and the sector, improving awareness of Aboriginal and Torres Strait Islander progression and strengthening cultural capability across the Commission
 - progressed procurement activities that enabled greater spend toward Aboriginal and Torres Strait Islander suppliers and businesses.

Health, safety and wellbeing

The Commission worked to provide a physically and psychologically safe workplace where employees feel supported, valued and equipped to perform at their best. During 2025–26, we:

- strengthened workplace health and safety practices through proactive risk management and prevention initiatives
- established a dedicated working group to identify Commission-specific psychosocial and workplace health and safety risks and develop appropriate control measures, contributing

- to the development of the *Sexual Harassment Prevention Plan*
- promoted a holistic approach to employee wellbeing through a range of initiatives and support services, including access to the Employee Assistance Program, which provides free, professional and confidential counselling services for employees and their immediate family members
- supported work-life balance and employee wellbeing through flexible work arrangements
- monitored leave balances and encouraged employees to take regular leave
- offered annual influenza vaccinations
- provided ergonomic workstation assessments
- delivered information sessions on health, financial wellbeing and superannuation through TELUS Health, QSuper and RemServ
- raised awareness of domestic and family violence, including available workplace supports and community initiatives such as Darkness to Daylight.

Capability development

The Commission continued to invest in workforce capability by strengthening performance and development practices and supporting employees to access professional development.

During 2025–26 employees were encouraged to participate in a range of learning and development opportunities, including:

- masterclasses and webinars delivered through the Queensland Public Sector Leadership Development Series 2025–26
- IPAA Queensland events, including the CEO & Emerging Leaders Breakfast and Stewards on the Couch series

- Disability and neurodiversity capability uplift sessions
- HR Professionals Network forums
- Communities of Practice for Ethical Behaviour and inclusion and diversity forums.

To complement external learning opportunities, employees also participated in internal capability-building initiatives and knowledge-sharing activities, including:

- lunch and learn sessions on Commission specific topics
- training on the IPOLA Act
- Core cultural capability training
- Act, Connect, Prevent: Sexual Harassment training.

Workforce engagement

The Commission uses the annual Working for Queensland survey to understand employee experiences and drive positive workplace improvements.

In 2025:

- seventy-two of eighty-six employees responded to the survey, an 84% response rate
- employee engagement was 51%.

Results were higher than the sector for:

- senior leaders demonstrating honesty and integrity, by 18 percentage points (sector 63%)
- workgroups discussing individual needs for flexible work arrangements, and working together to accommodate them, by 11 percentage points (sector 78%)
- workgroups discussing ways to promote wellbeing, by 8 percentage points (sector 41%)

- satisfaction with having the flexibility to manage work and life demands, by 7 percentage points (sector 77%)
- managers and supervisors discussing staff professional development, by 3 percentage points (sector 29%)
- cultural practices of both Aboriginal peoples and Torres Strait Islander peoples being acknowledged and celebrated, by 19 percentage points (sector 77%)
- both managers/supervisors and employees displaying accountability for ensuring the cultural safety of Aboriginal and Torres Strait Islander employees, by 17 percentage points (sector 60%)

During 2025–26, the Commission delivered culture workshops to support employees through the transition to the new organisational structure and strengthen engagement and connectedness. The workshops focused on identifying Commission values, building shared expectations and supporting staff to effectively contribute to a positive workplace culture and service delivery outcomes.

Appendix A: Public Sector Governance Council

Under section 247 of the Act, the council's functions are to provide system leadership and stewardship of the public sector and to oversee public sector governance. The council also plays a role in setting the maximum number and classification levels of full-time senior executive roles in a public sector entity.

The Commission provides the secretariat support to the council.

In accordance with section 241 of the Act, the members of the council are:

- Director-General, the Department of the Premier and Cabinet (Chairperson)
- Under-Treasurer
- Public Sector Commissioner
- two community representative members appointed by the Governor in Council under section 242 of the Act: Ms Angela Leitch and Dr A J Brown.
- two chief executive members appointed by the Chairperson under section 246(3) of the Act: Ms Belinda Drew, Director-General of the Department of Families, Seniors, Disability Services and Child Safety (DFSDESCS) and Ms Sally Stannard, Director-General of the Department of Transport and Main Roads (DTMR).

The council's achievements for this period are outlined below.

Public Sector Governance Council

Act or instrument

The Public Sector Act 2022 (the Act)

Functions

Under the Act the council's functions are to provide system leadership and stewardship of the public sector and oversee public sector governance. This includes:

- Fostering and recognising excellence, innovation and high performance of public sector employees and teams
- Monitoring the performance, workforce management and administration of the public sector
- Fostering a culture of integrity
- Monitoring the sector's workforce profile
- Promoting seamless and integrated policy advice and implementation including establishing ways for public sector entities to collaborate
- Overseeing the implementation of policies and programs across the public sector.

The council is also required to report to the Premier about:

- the workforce profile of the sector
- matters related to public sector administration and workforce management.

Achievements

- Strengthened oversight of key public sector governance, workforce and stewardship priorities, including machinery of government practices.
- Supported a continued focus on workforce capability, integrity, inclusion and employee wellbeing.

- Considered sector-wide data and insights, including workforce profile and WfQ survey outcomes, to inform planning, reporting and decision-making.
- Promoted cross-agency collaboration on complex workforce and governance challenges.
- Supported future-focused planning through a more strategic Council forward work program.

Financial reporting

Transactions relating to the Council are accounted for in the Commission's financial statements.

Remuneration

Community members are eligible for an annual sitting fee of up to \$15,000 in accordance with the *Remuneration Procedures for part-time Chairs and members of Queensland Government Bodies* policy. This remuneration is assessable under the *Income Tax Assessment Act 1997* (Cth), and GST is not payable.

Attendance

As required by section 251 (2) of the Act, the Council meets at least four times each year, with the schedule of meetings being agreed in advance.

Public Sector Governance Council members

Position	Name	Meetings attended	Approved annual sitting fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Damian Walker, Director-General, DPC	4	n/a	n/a	n/a
Member	David Mackie, Public Sector Commissioner, The Commission	4	n/a	n/a	n/a
Member	Paul Williams, Under Treasurer, Queensland Treasury	4	n/a	n/a	n/a
Member	Sally Stannard, Director-General, DTMR	2	n/a	n/a	n/a
Member	Belinda Drew, Director-General, DFSDSCS	4	n/a	n/a	n/a
Community member	Ms Angela Leitch, community member (Indigenous Australians), Griffith University	3	\$15,000	n/a	\$15,000
Community member	Dr AJ Brown, Professor of Public Policy and Law, Griffith University	3	\$15,000	n/a	\$15,000
No. scheduled meetings	4 meetings were scheduled.				

Appendix B: Compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance		ARRs – section 7	4
Accessibility	Table of contents	ARRs – section 9.1	3
	Glossary	ARRs – section 9.1	57
	Public availability	ARRs – section 9.2	2
	Interpreter service statement	Queensland Government Language Services Policy ARRs – section 9.3	2
	Copyright notice	Copyright Act 1968 ARRs – section 9.4	2
	Information Licensing	QGEA – Information Licensing ARRs – section 9.5	2
General information	Introductory Information	ARRs – section 10	5–8
Non-financial performance	Government's objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	9
	Agency objectives and performance indicators	ARRs – section 11.2	9–12
	Agency service areas and service standards	ARRs – section 11.3	12
Financial performance	Summary of financial performance	ARRs – section 12.1	13
Governance – management and structure	Organisational structure	ARRs – section 13.1	39
	Executive management	ARRs – section 13.2	40–41
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	42 and Appendix A
	Public Sector Ethics	Public Sector Ethics Act 1994 ARRs – section 13.4	42
	Human Rights	Human Rights Act 2019 ARRs – section 13.5	42
	Queensland public service values	ARRs – section 13.6	7
Governance – risk management and accountability	Risk management	ARRs – section 14.1	43
	Audit committee	ARRs – section 14.2	43–44
	Internal audit	ARRs – section 14.3	45

Summary of requirement		Basis for requirement	Annual report reference
	External scrutiny	ARRs – section 14.4	45–46
	Information systems and recordkeeping	ARRs – section 14.5	46–47
	Information Security attestation	ARRs – section 14.6	47
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	49
	Early retirement, redundancy and retrenchment	Directive No.04/18 Early Retirement, Redundancy and Retrenchment ARRs – section 15.2	49
Open Data	Statement advising publication of information	ARRs – section 16	48
	Consultancies	ARRs – section 31.1	48
	Overseas travel	ARRs – section 31.2	48
	Queensland Language Services Policy	ARRs – section 31.3	48
	Charter of Victims' Rights	VCSVRB Act 2024 ARRs – section 31.4	48
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARR – section 17.1	36
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARR – section 17.2	37–8

FAA	Financial Accountability Act 2009
FPMS	Financial and Performance Management Standard 2019
ARRs	Annual report requirements for Queensland Government agencies
QGEA	Queensland Government Enterprise Architecture
VCSVRB	Victims' Commissioner and Sexual Violence Review Board Act 2024

Appendix C: Abbreviations

Abbreviation and acronyms	Definition
AI	Artificial intelligence
ANZSOG	Australia and New Zealand School of Government
ARMC	Audit and Risk Management Committee
CaPE	Conduct and Performance Excellence
CGG	Commissioner's Governance Group
DFV	Domestic and Family Violence
DFSDSCS	Department of Families, Seniors, Disability Services and Child Safety
DPC	Department of the Premier and Cabinet
DTMR	Department of Transport and Main Roads
ELAG	Executive Leadership Advisory Group
FAA	Financial Accountability Act 2009
FPMS	Financial and Performance Management Standard 2019
ForGov	For Government
FTE	Full-time equivalent
GST	Goods and Services Tax
HR	Human resources
IPAA	Institute of Public Administration Australia
IP Act	Information Privacy Act 2009
IPOLA Act	Information Privacy and Other Legislation Amendment Act 2023
MOHRI	Minimum Obligatory Human Resource Information
NAIDOC	National Aborigines and Islanders Day Observance Committee
OIC	Office of the Information Commissioner
PSE Act	Public Sector Ethics Act 1994
QAO	Queensland Audit Office
RTI Act	Right to Information Act 2009 (Qld)
SES	Senior executive service
SWC	Strategic Workforce Council
the Act	Public Sector Act 2002
the Commission	Public Sector Commission
the Council	Public Sector Governance Council
the sector	Queensland public sector
the Standard	Financial and Performance Management Standard 2019
WfQ	Working for Queensland

