



Australian Government  

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Department of Home Affairs

# 2023–24 Annual Report





# 2023–24

## Annual Report

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# LETTER OF TRANSMITTAL

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**Australian Government**  
**Department of Home Affairs**

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The Hon Tony Burke MP  
Minister for Home Affairs  
Minister for Immigration and Multicultural Affairs  
Minister for Cyber Security  
Minister for the Arts  
Leader of the House  
Parliament House  
Canberra ACT 2600

Senator the Hon Jenny McAllister  
Minister for Emergency Management  
Parliament House  
Canberra ACT 2600

The Hon Matt Thistlethwaite MP  
Assistant Minister for Immigration  
Parliament House  
Canberra ACT 2600

The Hon Julian Hill MP  
Assistant Minister for Citizenship and Multicultural Affairs  
Parliament House  
Canberra ACT 2600

Dear Ministers,

I am pleased to present the Department of Home Affairs (the department) Annual Report 2023–24 for the reporting period ending 30 June 2024, as required by subsection 46(1) of the *Public Governance, Performance and Accountability Act 2013*.

The report has been prepared pursuant to the requirements for annual reports approved by the Joint Committee of Public Accounts and Audit, and as prescribed in the *Public Governance, Performance and Accountability Rule 2014* (the Rule).

I, the Secretary, as the Accountable Authority, certify that the department has prepared fraud and corruption risk assessments and a fraud and corruption control plan that complies with the requirements of Section 10 of the Rule. The department has fraud prevention, detection, investigation, reporting and data collection procedures and processes in place that align with the requirements of the *Commonwealth Fraud Control Framework 2017*.

I have taken all reasonable measures to minimise the incidence of fraud within the department, and to investigate and recover the proceeds of fraud against the department.

Yours sincerely

A handwritten signature in black ink that reads "Stephanie Foster".

**Stephanie Foster PSM**  
Secretary  
Department of Home Affairs  
20 September 2024

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# READER'S GUIDE

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This is the 2023–24 Annual Report (the Report) from the Secretary of the Department of Home Affairs (the department) to the Minister for Home Affairs, the Minister for Immigration and Multicultural Affairs and the Minister for Cyber Security for the financial year ending 30 June 2024.

The report also includes the Secretary's fraud certification as the department's Accountable Authority.

The report has been prepared in accordance with the Department of Finance's Annual Report for non-corporate *Commonwealth entities: Resource Management Guide No.135*, issued on 7 June 2024.

## Report structure

### Part 1: Overview

Part 1 contains a review of the financial year by the Secretary.

### Part 2: Annual Performance Statement

Part 2 summarises the department's performance as set out in the department's *2023–24 Corporate Plan* and *2023–24 Portfolio Budget Statements*. It also acquits performance against the *2023–24 Portfolio Additional Estimates Statements*.

### Part 3: Report on financial performance

Part 3 contains discussion and analysis of the department's financial performance over 2023–24.

### Part 4: Financial statements

Part 4 contains the audited financial statements and a report by the Auditor-General.

## Part 5: Management and accountability

Part 5 provides details on the department's governance framework, fraud and risk management arrangements, human resources, procurement initiatives and purchasing practices of the department. Part 5 also includes other relevant information as required by the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule) and *Annual Reports for non-corporate Commonwealth entities: Resource Management Guide 135*.

## Part 6: Appendices

Part 6 provides supplementary information, including material errors from the department's *2022–23 Annual Report*, tables relating to the report on financial performance, reporting required under other legislation and information on legal services expenditure.

## Part 7: Reference material

Part 7 contains the list of abbreviations, glossary of key terms, alphabetical index and the compliance index, which includes the list of requirements under the PGPA Rule.



# PART 1: OVERVIEW

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# ABOUT THE PORTFOLIO

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## Portfolio ministry

As at 30 June 2024:

- The Hon Clare O’Neil MP was Minister for Home Affairs and the Minister for Cyber Security
- The Hon Andrew Giles MP was Minister for Immigration, Citizenship and Multicultural Affairs
- Senator the Hon Murray Watt was Minister for Emergency Management.

## Changes in ministerial responsibilities during the reporting period

With the exception of acting ministerial arrangements as published on the Department of the Prime Minister and Cabinet’s website,<sup>1</sup> there were no changes in ministerial responsibilities during the reporting period.

Acting arrangements for each minister during 1 July 2023 to 30 June 2024 are outlined in Table 1.

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1. [www.pmc.gov.au/government/administration/acting-ministerial-arrangements](https://www.pmc.gov.au/government/administration/acting-ministerial-arrangements)

Table 1: Ministerial acting arrangements

Minister	Start Date	End Date	Acting Minister
The Hon Murray Watt	16 September 2023	24 September 2023	The Hon Brendan O'Connor MP
The Hon Andrew Giles MP	7 October 2023	14 October 2023	The Hon Clare O'Neil MP
The Hon Clare O'Neil MP	3 November 2023	7 November 2023	The Hon Andrew Giles MP
The Hon Murray Watt	16 December 2023	19 December 2023	The Hon Madeleine King MP
The Hon Clare O'Neil MP	25 December 2023	22 January 2024	The Hon Andrew Giles MP
The Hon Murray Watt	29 March 2024	12 April 2024	The Hon Catherine King MP
The Hon Clare O'Neil MP	3 April 2024	4 April 2024	The Hon Dr Jim Chalmers MP
The Hon Clare O'Neil MP	6 May 2024	8 May 2024	The Hon Mark Dreyfus KC MP
The Hon Clare O'Neil MP	18 June 2024	20 June 2024	The Hon Dr Jim Chalmers MP
The Hon Murray Watt	18 June 2024	20 June 2024	The Hon Catherine King MP

## Subsequent event disclosure

On 29 July 2024, the Portfolio Ministry changed to consist of four ministers:

- The Hon Tony Burke MP, Minister for Home Affairs, Minister for Immigration and Multicultural Affairs, Minister for Cyber Security, Minister for the Arts and Leader of the House
- Senator the Hon Jenny McAllister, Minister for Emergency Management
- The Hon Julian Hill MP, Assistant Minister for Citizenship and Multicultural Affairs
- The Hon Matt Thistlethwaite MP, Assistant Minister for Immigration.

# ROLES AND FUNCTIONS OF THE PORTFOLIO

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As at 30 June 2024, the Home Affairs Portfolio comprised three entities:

- Department of Home Affairs
- Australian Security Intelligence Organisation
- National Emergency Management Agency.

The portfolio's primary role is to make the nation more resilient for the future, safeguarding Australia's domestic interests from crises and national security and border threats, before, during and after emergencies and crises.

The portfolio supports a prosperous, secure and united Australia through the management of a range of functions including responsibility for Australia's migration and citizenship programs, cyber security policy, the protection of critical infrastructure, countering terrorism, and countering foreign interference and espionage. In addition, the portfolio is responsible for emergency management disaster preparedness and response and recovery, strengthening multiculturalism and democratic resilience, and facilitating legitimate trade and travel while maintaining the integrity of the Australian border.

The Portfolio is also responsible for detecting, deterring and responding to Australia's eight civil maritime threats and the management of the *Customs Act 1901*, other than Part XVB and Part XVC.

## Subsequent event disclosure

On 29 July 2024, the Australian Security Intelligence Organisation (ASIO) transferred from the Home Affairs Portfolio to the Attorney General's Portfolio.

# ORGANISATIONAL PURPOSE

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## Our 2023–24 Purpose and Portfolio Budget Statement Outcomes

Figure 1: Organisational purpose



## Our vision

A secure Australia that is prosperous, open and united.

## Our mission

Work together with the trust of the department’s partners and community to keep Australia safe and secure, and support a cohesive and united Australia open for global engagement.

# ACCOUNTABLE AUTHORITY

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The Secretary of the department, Stephanie Foster PSM, is the Accountable Authority for the department inclusive of the Australian Border Force (ABF) under the *Public Governance, Performance and Accountability Act 2013*.

# ROLES AND FUNCTIONS OF THE DEPARTMENT

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The department is responsible for coordination and strategic policy leadership in relation to cyber and critical infrastructure resilience and security, counter-terrorism and the protection of our sovereignty. The department also manages Australia's borders and facilitates legitimate trade and travel and contributes to Australia's prosperity and unity through the management and delivery of the migration, humanitarian and refugee programs. The department also promotes community cohesion through cross-cutting policy, multicultural programs, providing settlement services and managing the Australian citizenship program.

# LEGISLATION

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## 2023–24 legislative and regulatory reform

In accordance with the Administrative Arrangements Orders in place during 2023–24, the department was responsible for the following Acts, which form the legislative framework for our functions and services:

- *AusCheck Act 2007*
- *Australian Border Force Act 2015*
- *Australian Citizenship Act 2007*
- *Australian Citizenship (Transitionals and Consequential) Act 2007*
- *Australian Security Intelligence Organisation Act 1979*—except to the extent administered by the Attorney-General
- *Aviation Transport Security Act 2004*
- *Commerce (Trade Descriptions) Act 1905*
- *Counter-Terrorism (Temporary Exclusion Orders) Act 2019*
- *Customs Act 1901*—other than Part XVB and Part XVC
- *Customs Licensing Charges Act 1997*
- *Customs Securities (Penalties) Act 1981*
- *Customs Tariff Act 1995*
- *Customs Undertakings (Penalties) Act 1981*
- *Immigration (Education) Act 1971*
- *Immigration (Guardianship of Children) Act 1946*
- *Import Processing Charges Act 2001*
- *Intelligence Services Act 2001*—insofar as it relates to the Australian Security Intelligence Organisation
- *Maritime Powers Act 2013*
- *Maritime Transport and Offshore Facilities Security Act 2003*
- *Migration Act 1958*
- *Migration Agents Registration Application Charge Act 1997*

- *Migration (Health Services) Charge Act 1991*
- *Migration (Skillling Australians Fund) Charges Act 2018*
- *Migration (Sponsorship Fees) Act 2007*
- *Migration (Visa Application) Charge Act 1997*
- *National Emergency Declaration Act 2020*
- *National Emergency Declaration (Consequential Amendments) Act 2020*
- *Passenger Movement Charge Act 1978*
- *Passenger Movement Charge Collection Act 1978*
- *Psychotropic Substances Act 1976*
- *Security of Critical Infrastructure Act 2018*
- *Social Security Act 1991*—insofar as it relates to the Australian Victim of Terrorism Overseas Payment, the Australian Government Disaster Recovery Payment and the Disaster Recovery Allowance
- *Social Security (Administration) Act 1999*—insofar as it relates to the Australian Victim of Terrorism Overseas Payment, the Australian Government Disaster Recovery Payment and the Disaster Recovery Allowance
- *Telecommunications (Interception and Access) Act 1979*—insofar as it relates to the Australian Security Intelligence Organisation.

## 2023–24 legislative and regulatory reform

During 2023–24, 11 Portfolio Bills were introduced to the Australian Parliament. All were passed and became Acts upon receiving Royal Assent.

A total of 18 Portfolio Regulations were made and registered in 2023–24, along with 61 other legislative instruments.

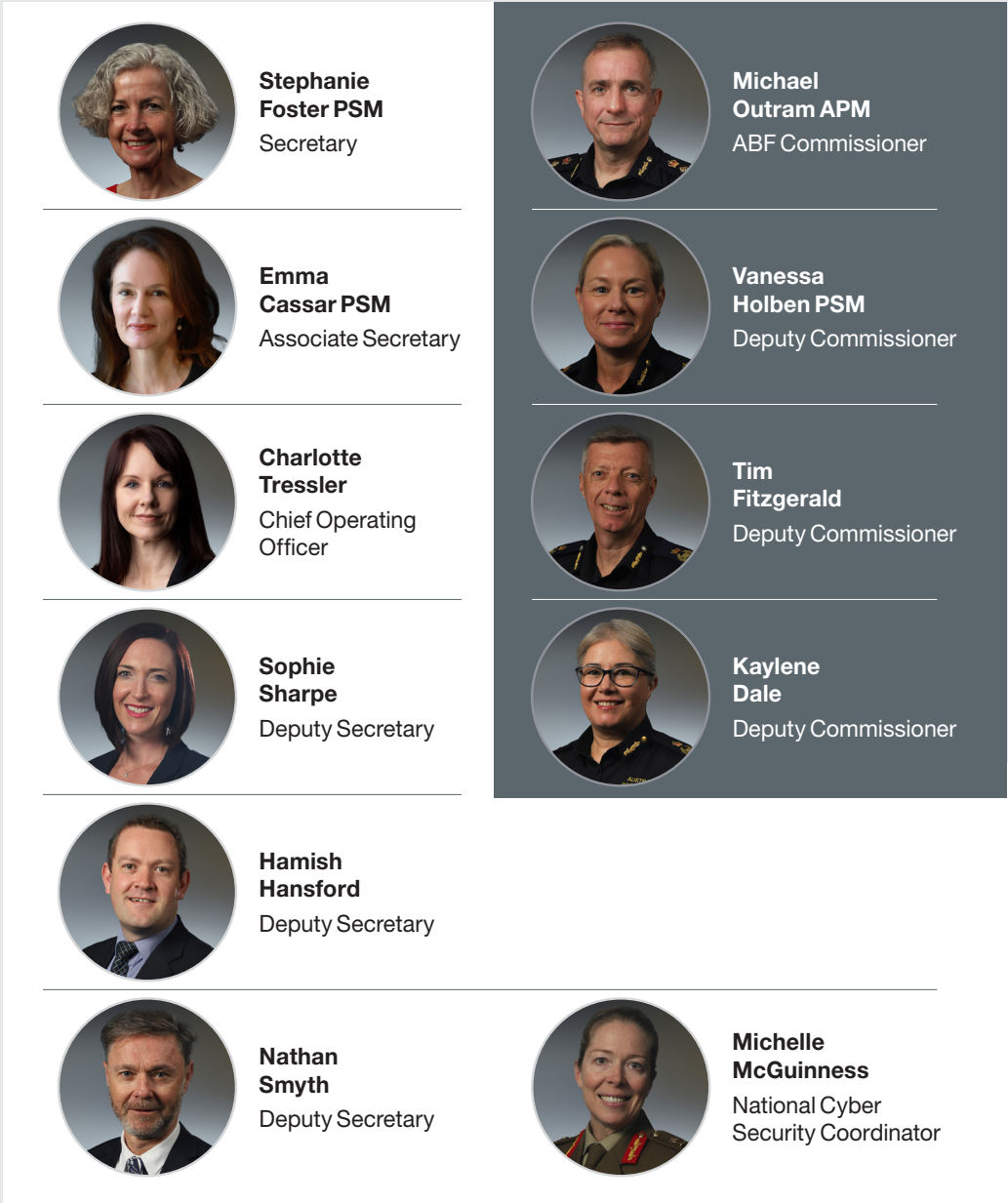
Copies of Amendment Acts, Regulations and other legislative instruments are available on the Federal Register of Legislation,<sup>2</sup> administered by the Office of Parliamentary Counsel.

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2. <https://www.legislation.gov.au/>

# ORGANISATIONAL STRUCTURE AND KEY EXECUTIVE

Figure 2: The department's organisational structure as at 30 June 2024



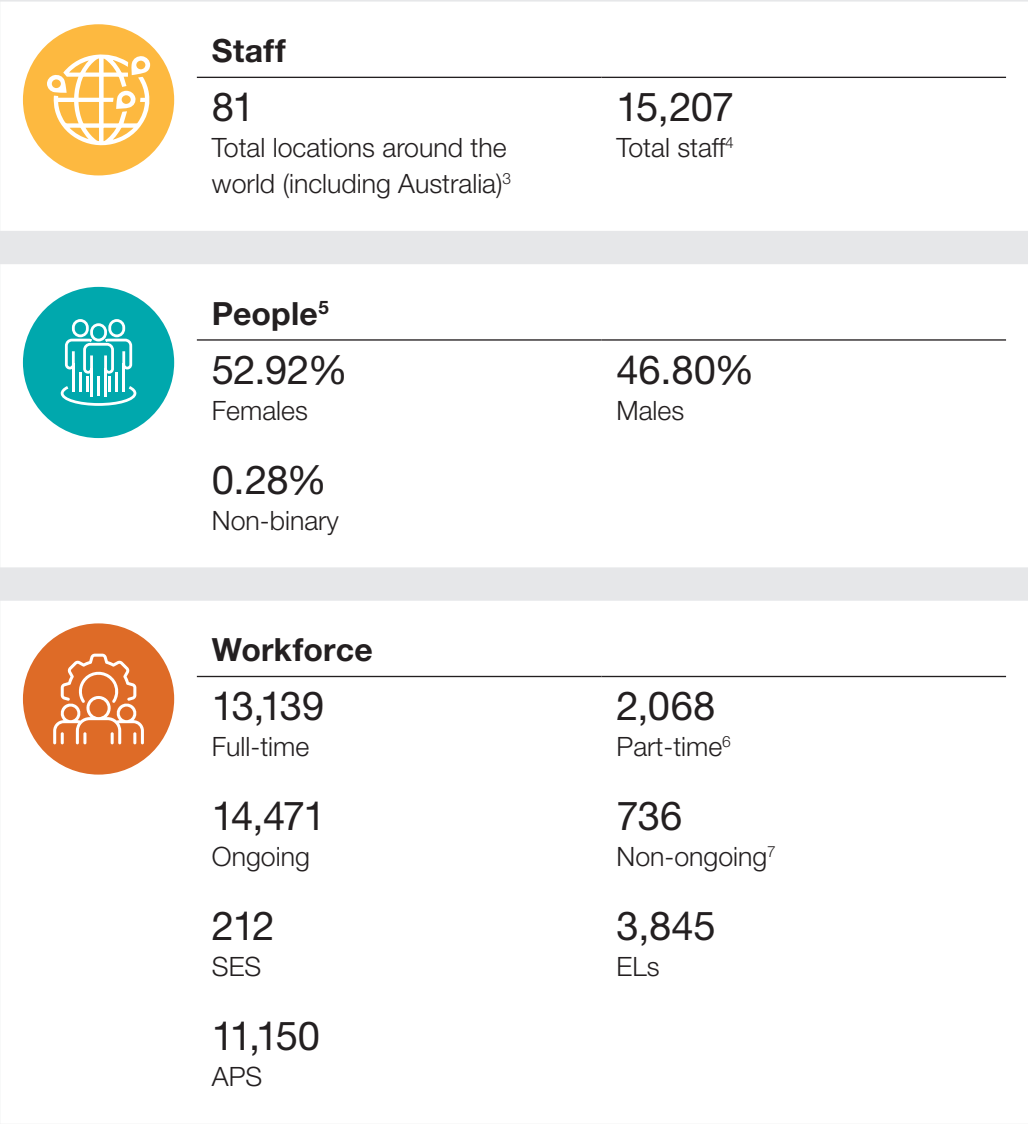
## Changes to the Executive Team

The following changes in the department's leadership occurred during 2023–24:

- Air Marshal Darren Goldie AM CSC was appointed as the inaugural National Cyber Security Coordinator on 1 July 2023
- Nathan Smyth commenced as Deputy Secretary National Security and Resilience Group on 17 July 2023
- Air Marshal Darren Goldie AM CSC was recalled for defence duty on 13 November 2023
- Michael Pezzullo AO's tenure as Secretary ended on 27 November 2023
- Stephanie Foster PSM was appointed Secretary on 28 November 2023
- Charlotte Tressler commenced as Chief Operating Officer on 14 February 2024
- Justine Saunders APM left the role of Chief Operating Officer on 26 February 2024
- Lieutenant General Michelle McGuinness CSC was appointed as the National Cyber Security Coordinator on 26 February 2024
- Emma Cassar PSM commenced the role of Associate Secretary Immigration on 25 March 2024.

# Department at a glance

Figure 3: The department at a glance, for the period from 1 July 2023 to 30 June 2024.



# REVIEW BY THE ACCOUNTABLE AUTHORITY

---

I am proud to present the Department of Home Affairs' (the department) 2023–24 Annual Report (the Report). The *2023–24 Annual Performance Statement*, included in Part 2 of this Report, outlines the department's key achievements when considered against the performance measures and targets published within the *2023–24 Corporate Plan*, the *2023–24 Portfolio Budget Statements*, and the *2023–24 Portfolio Additional Estimates Statements*.

During 2023–24, the department reported strong performance activities, having 'met' or 'substantially met' all of the nine performance measures. In addition the department 'met' or 'substantially met' 29 of the underpinning performance targets.

In 2023–24, the department supported the development and subsequent implementation of the Migration Strategy for Australia. The strategy and supporting Action Plan have ensured that Australia's migration system, including both the temporary and permanent skilled migration programs, are able to harness the opportunities and address the challenges of the coming decades. We have continued to ensure that the system is underpinned by integrity and fairness and sought to improve service delivery and processing times. Delivered in full, our Migration and Humanitarian programs have supported economic prosperity, social cohesion outcomes and through the effective delivery of settlement support programs ensured that migrants and humanitarian entrants were able to participate in and contribute to the Australian community. In addition, the finalisation of 192,994 citizenship by conferral applications continued to enhance our multicultural society.

We continued to strengthen our focus on immigration compliance, through the establishment of a dedicated Immigration Compliance Group—focused on tackling migrant worker exploitation, the misuse of the visa system and an underpinning commitment to upholding community safety. This group supported the Australian Government's response to the High Court's decision in *NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs & Anor* through the delivery of Operation AEGIS and supporting the establishment of, and ongoing engagement with, the Community Protection Board.

During 2023–24, the department delivered a range of capability and capacity building initiatives to safeguard Australia’s national security interests – with a specific focus on awareness and education across community, industry and government, dedicated countering violent extremism and counter-terrorism related programs and through working with the university sector on the threat of foreign interference within Australian institutions and our electoral systems.

Through the work of our Strengthening Democracy Taskforce and through extensive engagement with academia, community and industry we supported the publication of the *Strengthening Australian democracy: a practical agenda for democratic resilience* report. This report acknowledges the criticality of an Australian society that is underpinned by shared democratic values, and that collectively more can be done to enhance Australia’s national resilience and to preserve these values for future generations. Work to support this will be brought together by a dedicated Office for Community Cohesion which has recently been established within the department.

During 2023–24, the department developed and continues to support the implementation of the *2023–2030 Australian Cyber Security Strategy*, which was launched on 22 November 2023. During the financial year, the department progressed a range of initiatives that seek to elevate cyber security to a strategic national capability that underpins our future prosperity, and has deepened meaningful partnerships across government, and industry. Through the National Cyber Security Coordinator and the National Office for Cyber Security, the department supported whole-of-society responses to a number of major cyber incidents. Through a centrally coordinated approach to the management of cyber incident consequences, and through sharing and implementing recommendations from lessons learned, the department has hardened Australia’s cyber security environment, reduced impacts on businesses, community and industries and is well on its way to making Australia one of the most cyber secure nations by 2030.

Throughout 2023–24, the department continued to build Australian critical infrastructure resilience by collaborating with industry to implement the co-designed Critical Infrastructure Resilience Strategy and through the implementation of regulatory settings for Australian critical infrastructure, with a particular focus on all-hazards security uplift. The department also worked with the aviation and maritime industry and international partners to enhance security capabilities in Australian gateways and those abroad.

The department, through the Australian Border Force (ABF) and Joint Agency Taskforce Operation Sovereign Borders (JATF OSB), has continued to support Australia's prosperity and security by maintaining the integrity and effectiveness of our nation's border protection regime. During 2023–24, the ABF continued its dedicated focus on supporting whole-of-government efforts in combatting the threat of illicit tobacco and e-cigarettes. During 2023–24, the equivalent weight of illicit tobacco detected was 1,738.83 tonnes. From 1 January 2024, disposable vapes became prohibited imports and, from 1 March 2024, all other vaping goods also became prohibited imports. From 1 March to 30 June 2024, a total of 2,122,787 vaping units, accessories and substances were detected.

Now in its tenth year of operation, JATF OSB has continued to ensure Australia is preserving the safety of life at sea through actively demonstrating that there is only one way to gain entry into Australia: with a valid Australian visa. During 2023–24, JATF OSB resolved ten maritime people smuggling ventures, which involved the transfer of 109 unauthorised maritime arrivals to regional processing and the return of 30 potential irregular immigrants to their country of origin or departure. In addition, through Maritime Border Command, the ABF undertook 51 educate and disembark activities, disposed of 56 unseaworthy vessels, and apprehended 22 illegal foreign fishers.

Throughout the financial year the department was challenged by the broader fiscal environment as we sought to enhance our service delivery capabilities and deliver Government priorities, while managing the increasing demand for our services. During 2023–24, we promoted innovation, a healthy risk appetite, and sought to ensure that our staff were provided with the levers and resources to deliver their areas of responsibility.

Through the continued implementation of our *People and Workforce Plan 2025* and now through our dedicated Transformation Agenda, we are focused on attracting and harnessing talent, enhancing our capabilities to ensure we are positioned to succeed for the future and driving targeted cultural reforms that create a safe and engaging place to work.

I am proud of the achievements outlined within this Report, and together with our senior leadership commend the outstanding effort and professionalism shown by each and every one of our staff. The policy, program, operational and service delivery achievements outlined in this Report were only made possible through their dedication, resilience and capabilities.

A handwritten signature in black ink that reads "Stephanie Foster". The script is cursive and fluid, with the first letters of the first and last names being capitalized and prominent.

**Stephanie Foster PSM**

Secretary

Department of Home Affairs

20 September 2024

# PART 2:

# ANNUAL PERFORMANCE STATEMENT

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# STATEMENT BY THE ACCOUNTABLE AUTHORITY

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I, Stephanie Foster PSM, as the Accountable Authority of the Department of Home Affairs (the department), present the Annual Performance Statements of the department for 1 July 2023 to 30 June 2024 as required under Paragraph 39(1)(a) and (b) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In my opinion, these Annual Performance Statements are based on properly maintained records, accurately reflect the performance of the department, and comply with section 37 and subsection 39(2) of the *PGPA Act*, with the exception of limitations outlined in Appendix A of the Annual Performance Statement.

The department remains committed to continuously improving its performance reporting processes.



**Stephanie Foster PSM**  
Accountable Authority  
Department of Home Affairs  
20 September 2024

# Performance results

The relationship between the outcome structure of the department's *2023–24 Portfolio Budget Statements* and the purposes in the department's *2023–24 Corporate Plan* is outlined in Table 4.

The *2023–24 Annual Performance Statement* (the Performance Statement) acquits the performance information published in the *Department of Home Affairs 2023–24 Corporate Plan*, PBS, and *Portfolio Additional Estimate Statements* (PAES).

## Performance ratings

The department has assessed performance measures and targets against three categories:

- Met (where reported performance is 97.5 per cent or higher)
- Substantially met (where reported performance fell within 92.5 per cent and 97.5 per cent)
- Not met (where reported performance was lower than 92.5 per cent).

Table 2: Performance measure results

	Total	Outcome 1	Outcome 2	Outcome 3
Met	4	3	0	1
Substantially Met	5	1	3	1
Not Met	0	0	0	0

During 2023–24, each performance measure was determined by calculating the average of the performance against each performance target. Equal weightings were applied to each target within a measure.<sup>8</sup>

Table 3: Performance target results

	Total	Outcome 1	Outcome 2	Outcome 3
Met	27	9	11	7
Substantially met	2	0	2	0
Not met	8	3	4	1
Unable to be determined	1	1	0	0

8. Targets that were 'unable to be determined' and variances that 'exceed' a performance result were not factored into the assessment of a performance measure.

Table 4: Departmental purposes and outcomes

Our purposes				
<b>Purpose 1—National Security:</b> Protect Australia from national security and criminal threats, and support national resilience, through effective national coordination, policy and strategy development, and regional cooperation.	<b>Purpose 2—Prosperous and United Society:</b> Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.	<b>Purpose 3—Border and Customs Operations:</b> Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.		
Our activities				
<b>Activity 1.1:</b> National security and resilience	<b>Activity 2.1:</b> Immigration and humanitarian programs	<b>Activity 2.2:</b> Citizenship and multicultural affairs	<b>Activity 3.1:</b> Border management and revenue systems	<b>Activity 3.2:</b> Border security, maritime surveillance and immigration detention
Our performance measures				
<b>Measure 1.1.1:</b> Effective transport security compliance and capacity building activities <i>(Department of Home Affairs PBS Program 1.1)</i> <b>Measure 1.1.2:</b> Enhanced stakeholder capability and resilience to counter foreign interference <i>(Department of Home Affairs PBS Program 1.2)</i> <b>Measure 1.1.3:</b> Effective industry regulation, security advice and strategy implementation safeguards and strengthens Australia's critical infrastructure and cyber security <i>(Department of Home Affairs PBS Program 1.2, Department of Home Affairs PBS Program 1.3)</i> <b>Measure 1.1.4:</b> Enhanced capability to address potential terror threats, delivered through training activities and stakeholder engagement <i>(Department of Home Affairs PBS Program 1.4)</i>	<b>Measure 2.1.1:</b> Effective design, delivery and assurance of immigration programs <i>(Department of Home Affairs PBS Program 2.1, Department of Home Affairs PBS Program 2.2)</i> <b>Measure 2.1.2:</b> Effective design and delivery of humanitarian, settlement and resettlement programs <i>(Department of Home Affairs PBS Program 2.3, Department of Home Affairs PBS Program 2.4)</i>	<b>Measure 2.2.1:</b> Effective citizenship processing and assurance and community engagement collectively supports social cohesion outcomes <i>(Department of Home Affairs PBS Program 2.5)</i>	<b>Measure 3.1.1:</b> Effective trade and travel policy and regulation and effective administration of border revenue processes <i>(Department of Home Affairs PBS Program 3.1, Department of Home Affairs PBS Program 3.2 and Department of Home Affairs PBS Program 3.3)</i>	<b>Measure 3.2.1:</b> Effective border security, maritime surveillance activities and management of the Immigration Detention Network <i>(Department of Home Affairs PBS Program 3.4, Department of Home Affairs PBS Program 3.5)</i>
<b>Regional cooperation</b> Protect Australia's sovereignty, security and safety by strengthening relationships with partner governments to improve migration and border management capabilities; working collaboratively with international organisations, including the International Organization for Migration, provide services for irregular migrants, including promoting dialogue through the Bali Process on People Smuggling, Trafficking in Persons and Related Transnational Crime <i>(Department of Home Affairs PBS Program 1.5)</i>				

# PURPOSE 1 — NATIONAL SECURITY

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Table 5: Performance measures for Outcome 1

Activity	Performance measures
Activity 1.1: National security and resilience	<b>Measure 1.1.1:</b> Effective transport security compliance and capacity building activities.
	<b>Measure 1.1.2:</b> Enhanced stakeholder capability and resilience to counter foreign interference.
	<b>Measure 1.1.3:</b> Effective industry regulation, security advice and strategy implementation safeguards and strengthens Australia’s critical infrastructure and cyber security.
	<b>Measure 1.1.4:</b> Enhanced capability to address potential terror threats, delivered through exercises, training activities and stakeholder engagement.

# Performance Information

PURPOSE 1 – National Security	
ACTIVITY 1.1: National Security and Resilience	
MEASURE 1.1.1: Effective transport security compliance and capacity building activities ( <i>Department of Home Affairs PBS Program 1.1</i> )	MET 100 per cent

TARGET 1		
Aligned to 2023–24 PBS Target		
100 per cent of instances of non-compliance identified through the National Compliance Plan are subject to further compliance activities or enforcement action.		
Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024,<sup>9</sup> the department has conducted 1,829 compliance activities<sup>10</sup> against 383 entities. This resulted in 900 instances of non-compliance being identified and being issued a non-compliance notice, noting some entities had multiple instances of non-compliance identified.</p> <p>All 900 identified instances of non-compliance were subject to further compliance activity or enforcement action within their 21-day procedural fairness (or natural justice) period.</p>	<p>This target was met, as 100 per cent of the 900 detected instances of non-compliance identified through the National Compliance Plan were subject to further compliance activity or enforcement action.</p>

## Supporting performance information

Regulatory assurance activities undertaken through the National Compliance Plan (NCP) assess the compliance of security regulated entities with transport security legislation.

The NCP outlines how the department's Cyber and Infrastructure Security Centre (CISC) assesses industry participant compliance with their obligations under the *Aviation Transport Security Act 2004* (ATSA), the *Maritime Transport and Offshore Facilities Security Act 2003* (MTOFSA) and their associated regulations. The department conducts risk-based compliance activities consistent with CISC Compliance and Enforcement Strategy<sup>11</sup> to ensure regulated industry participants comply with their obligations.

A non-compliance notice is issued where a breach of ATSA or MTOFSA is identified through the NCP. The non-compliance notice may direct the security regulated industry participant to produce evidence it has returned to a state of compliance and has taken reasonable steps to ensure that a similar breach is not repeated. Following the issuance of a non-compliance notice, entities are afforded a 21-day procedural fairness to respond. The department is able to subject the entity to a further compliance activity (as a minimum, this involves assessing the response received) or enforcement action following the receipt of a response or the expiry of the procedural fairness period – whichever comes first.

In 2023–24, 900 non-compliance notices were issued to a range of regulated entities including airports, airlines, passenger screening authorities, ports, and port facility operators. In 54 instances, further enforcement action was taken in the form of issuing financial penalties to the regulated entity. All affected entities could be returned to a state of compliance with the exception of one case, which resulted in refusal by the department to renew their designation as a registered air cargo agent.

9. Data is valid as at 01/07/2024 at 08:01 AM. This target reports on all instances of non-compliance identified during the reporting period (from 1 July 2023 to 30 June 2024). The performance result is taken at 29 days after the reporting period has concluded, considering the procedural fairness period (or natural justice period) of 21 days from the date of the non-compliance notice which entities must be allowed to respond and time for the department to consider the response.

10. Compliance activities include (but are not limited to) audits, inspections and system tests.

11. [www.cisc.gov.au/resources-subsite/Documents/cisc-compliance-enforcement-strategy-april-2022.pdf](https://www.cisc.gov.au/resources-subsite/Documents/cisc-compliance-enforcement-strategy-april-2022.pdf)

Notable reasons for non-compliance across regulated entities included:

- failure to detect/prevent prohibited items entering airport sterile area(s)
- invalid air cargo security declarations being issued
- air cargo not being cleared in accordance with approved security screening techniques
- unaccredited persons making screening/examining decisions.

To help regulated entities comply with their obligations, the department continued its national engagement and monitoring regime. During 2023–24, this included:

- leading an industry working group to translate the results of passenger screening system testing into improved screening performance
- facilitating discussions with designated airports, tier 1 airports and tier 2 airports on regulatory findings to identify strategies to reduce non-compliance
- undertaking a targeted program of compliance activities to assess the efficacy of policy settings and drive improvement in industry airside screening practices at designated airports
- focusing on security compliance by regulated air cargo agents (RACAs)
- assisting industry to enforce display of Aviation Security Identification Cards (ASICs) and Maritime Security Identification Cards (MSICs) in secure zones and verifying the operational need of the holder to be in a secure area, with 10,659 ASICs and 960 MSICs being checked by Transport Security Inspectors across the period.

## TARGET 2

80 per cent of participants (comprising regional partners and key stakeholders) identified that they had an improved level of transport security capacity on completion of scheduled activities under the Capacity Building Plan.

Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024, the department delivered 41 capacity building activities with participants surveyed for 34 of these.<sup>12</sup></p> <p>A total of 1,763 participants attended activities, with 1,730 submitting post-activity participant surveys (98.13 per cent).<sup>13</sup></p> <p>Of the 1,730 survey responses, 1,702 responders indicated an improved level of transport security capacity on completion of projects.</p>	<p>This target was met, as 98.38 per cent of surveyed responses, identified an improved level of transport security capability, exceeding the target of 80 per cent.</p>

### Supporting performance information

Capacity building activities undertaken through the 2023–24 Capacity Building Plan sought to strengthen transport security outcomes across the Southeast Asia, South Asia and Mekong regions. The activities delivered sought to support the regions to improve their standard operating procedures and quality controls, providing stakeholders with an understanding of threat and risk, and cultivating security awareness and a positive security culture at air and seaports.

Capacity building activities undertaken throughout 2023–24 included:

- Delivery of a four-day course to engage with the Human Resources representatives of aviation security stakeholders. The course sought to support mitigation of insider threats by focusing on personnel security, recognising the role of the human resources team as an ally in enhancing security culture and managing insider risks.

12. Where Capacity Building Activities either did not involve participants or were not targeted in uplifting the individual capacity of participants, surveys were not conducted. For example, gifting of assets, purchasing of assets or round table discussions.

13. The calculation of the performance results only report on responses to the question related to changes to a participant's transport security capacity. The survey questions used varied between locations with facilitators able to amend questions according to their specific training. The source documents and methodology used to calculate the performance results varied between quarterly reporting periods, impacting the verifiability of the reporting.

- Delivery of an Air Cargo Knowledge Exchange to share Australia’s experience and lessons learnt regarding its Air Cargo Regulatory Framework and Program with the Civil Aviation Authority of Thailand.
- Delivery of a Crisis Management in Aviation Security workshop, in collaboration with International Civil Aviation Organization, seeking to support enhancements to Sri Lanka’s aviation security stakeholders’ crisis management capability, and their ability to apply risk management strategies that align with international best practices.
- Delivery of a Women in Aviation Security Conference, seeking to enhance aviation security outcomes in Indonesia, and the region, through the provision of leadership and development opportunities for women officers.

In order to support increased efficiency and effectiveness of capability building activities, the department completed a review of the Transport Security International Capacity Building Program. The review covered:

- the primary rationale of the program going forward
- framework development to determine which countries the program should be providing services to
- identification of options
- how the program should be delivered
- developing a robust monitoring, review and evaluation framework.

The outcomes of the review will be developed into an updated implementation plan in 2024–25.

PURPOSE 1 — National Security	
ACTIVITY 1.1: National Security and Resilience	
MEASURE 1.1.2: Enhanced stakeholder capability and resilience to counter foreign interference ( <i>Department of Home Affairs PBS Program 1.2</i> )	MET 100 per cent

<b>TARGET 3</b> Reporting to the department from all Australian universities under the Guidelines to Counter Foreign Interference in the Australian University Sector demonstrates an increased level of capability to counter foreign interference.		
Rating	Performance against target	Justification for result
Unable to be determined	<p>As at 30 June 2024, reporting from the 42 Australian universities under the Guidelines to Counter Foreign Interference in the Australian University Sector (the Guidelines) has not been received.</p> <p>In lieu of this, survey reporting from the Department of Education (Education) has been used to understand the implementation of the Guidelines by universities.</p>	<p>This target was unable to be determined, as the predetermined methodology could not be reported against. The survey results obtained from Education also do not demonstrate implementation of all elements of the Guidelines.</p>

Supporting performance information
<p>The department chairs the University Foreign Interference Taskforce (UFIT) Steering Group, which was established in 2019 as the primary conduit for all university and Government counter foreign interference (CFI) related activities.</p> <p>In lieu of direct reporting from the 42 Australian universities, the department sought data from Education to understand what aspects of the Guidelines universities have completed, are implementing, or are developing further.</p>

The data was collected by Education as part of their annual survey,<sup>14</sup> conducted from 10 April to 7 May 2024, of key initiatives and measures established, reviewed, or updated to address the risk of foreign interference. The results are based on analysis of free text responses provided by 39 of Australia's 42 universities (as defined by the Tertiary Education Quality Standards Australia).

Reporting by Education on the progress of Australian universities in raising capability to CFI included the following examples of universities implementing elements of the Guidelines in 2023–24:

- 36 universities (92.31 per cent of respondents) reported establishing, reviewing or updating key initiatives or measures to address the risk of foreign interference.
- 26 universities reported updating or reviewing existing countering foreign interference initiatives and measures.
- 20 universities reported developing or establishing countering foreign interference policies or frameworks, including due diligence and risk assessment procedures.
- 17 universities reported developing or establishing staff and student communication campaigns, including online training and education on foreign interference risk.
- Nine universities reported developing or establishing countering foreign interference committees, working groups or risk management teams.

The Guidelines are set up as voluntary, therefore universities are able to self-determine their level of risk, and the implementation of proportionate mitigations to respond to this. In 2023–24, the department undertook activities to support university uplift of CFI capabilities, that included:

- arranging UFIT security briefings and delivering intelligence to Australian universities to inform their due diligence and mitigations
- including CFI materials to the Trusted Information Sharing Network (TISN) and enabling 29 universities to sign on to access the platform
- administering three due diligence workshops with attendance by 36 universities and the finalisation and dissemination of the due diligence checklist and framework
- administering two campus culture workshops to share best practice on addressing foreign interference on campus with attendance by 32 universities and the finalisation and dissemination of campus culture guidance material.

The department has encouraged the development of communities of practice across the sector to enable continuous learning and also the sharing of anonymised foreign interference case studies across the sector, to ensure that universities receive information and products (including from their peers) that support them to raise the awareness of their university communities. As the Guidelines are non-mandatory, universities are not required to provide evidence they are using the support offered by the government and other universities.

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14. The supporting performance information is based on aggregated figures provided by the Department of Education. The department does not have access to pre-aggregated source data which would be required to internally assure the accuracy and reliability of figures and statements.

#### TARGET 4

Achieve an 85 per cent satisfaction rate from the Australian Electoral Commission (AEC) in relation to the department's advice and leadership to support efforts to safeguard electoral processes against the threat of foreign interference.

Rating	Performance against target	Justification for result
Met	As at 30 June 2024, the department achieved a 100 per cent satisfaction rate from surveyed participants within the AEC in relation to advice and leadership to support efforts in safeguarding electoral processes against the threat of foreign interference.	This target was met, as the department achieved a 100 per cent satisfaction rate from the AEC.

#### Supporting performance information

The department supports the AEC through their Electoral Integrity Assurance Taskforce (EIAT) by providing advice and leadership to:

- ensure the risks associated with foreign interference in an election are understood, identified and treated
- assist with the coordination of election-related intelligence reporting and referrals for the EIAT and its Board members, as appropriate.

The three key stakeholders in AEC who directly receive advice and leadership support from the department were surveyed to determine the satisfaction level of the department's advice and leadership throughout 2023–24. This included the AEC Deputy Commissioner/Electoral Integrity Assurance Taskforce (EIAT) Board Co-Chair, AEC EIAT Chair and AEC EIAT Secretariat. All stakeholders responded to the survey and all responses indicated they were satisfied with the advice and leadership provided by the department, according to the pre-agreed performance standards and rating scales.

During 2023–24, the department supported the safeguarding of electoral processes against the threat of foreign interference, including during electoral events such as:

- the Voice to Parliament referendum 2023
- Tasmanian state election 2024
- South Australian First Nations Voice election 2024
- the Dunkley and Cook by-elections 2024.

In addition, the department supported EIAT engagement with social media and technology platforms such as Amazon, Microsoft, Open AI, Meta, Google, Reddit, X, Tencent, TikTok and Snapchat. These engagements intend to provide platforms with an overview of AEC strategies to combat disinformation about electoral processes and events, to outline relevant laws, established escalation processes for the referral of content in breach of Commonwealth legislation and to brief on the functions and focus of the EIAT.

The department also developed the security risk assessment on the use of foreign election management systems (EMS) by Australian election management bodies. The assessment considers the consequences of a compromise of EMS as they pertain to the national security landscape by informing electoral management bodies (EMBs) of the need to exercise vigilance in their procurement processes, given the potential risks posed by vendors with foreign links. In developing the risk assessment, the department has directly empowered EMBs across Australia in safeguarding their electoral processes against the threat of foreign interference.

## PURPOSE 1 – National Security

### ACTIVITY 1.1: National Security and Resilience

**MEASURE 1.1.3: Effective industry regulation, security advice and strategy implementation safeguards and strengthens Australia's critical infrastructure and cyber security** (*Department of Home Affairs PBS Program 1.2, Department of Home Affairs PBS Program 1.3*)

**SUBSTANTIALLY MET**  
92.83 per cent

### TARGET 5

100 per cent of instances of identified non-compliance with obligations in the *Security of Critical Infrastructure Act 2018* are subject to a compliance action.

Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024,<sup>15</sup> there were 54 potential instances of non-compliance identified on the Security of Critical Infrastructure (SOCi) Compliance Watchlist in 2023–24, comprising:</p> <ul style="list-style-type: none"><li>• 50 mandatory cyber incident reporting (MCIR) instances</li><li>• four Asset Register instances.</li></ul> <p>31 of the potential instances of non-compliance were subsequently found to be compliant. All of these were MCIR instances.</p> <p>The other 23 instances of potential non-compliance were referred for regulatory follow-up investigation. Of these:</p> <ul style="list-style-type: none"><li>• Three instances of potential non-compliance were confirmed by their regulatory follow-up investigation to be non-compliant and have had compliance action applied. A single entity was responsible for all three instances.</li><li>• 20 instances (including one asset and 19 MCIR items) will be subject to further compliance action in 2024–25, pending the results of follow-up investigation confirming any non-compliance and any mitigating factors.</li></ul>	<p>This target was met, as 100 per cent of confirmed instances of non-compliance (three) were identified and subject to a compliance action.</p>

### Supporting performance information

The *Security of Critical Infrastructure Act 2018* (SOCi Act) obligations subject to compliance monitoring activities by the department in 2023–24 included asset registration and MCIR. All submissions for these SOCi obligations go through initial checks for completeness and correctness, with those that do not pass these initial checks being placed on the SOCi Compliance Watchlist<sup>16</sup> to be subsequently reviewed for potential non-compliance. Reviewing for non-compliance seeks to identify cases that require follow-up action to capture all required reporting information and determine if any breaches of the SOCi Act have occurred. In particular, checks for MCIR items also aim to identify any instances of material non-compliance. This information supports the government in developing an aggregated threat picture to inform both proactive and reactive cyber response options—from providing immediate assistance to working with industry to uplift broader security standards.

15. The target does not include actions undertaken by responsible entities who report to another Commonwealth regulator (other than the department) for their SOCi obligations.

16. Potential material non-compliance instances are notified to the SOCi Compliance Watchlist, where they are then reviewed subject to available resources and priorities.

The agreed regulatory posture for 2023–24<sup>17</sup> was to only undertake enforcement action for detected cases of material non-compliance<sup>18</sup> which were egregious in nature, that is, high risk actions that constitute intentional misconduct or knowing violation of the SOCI Act. Non-compliant entities whose actions were determined by the department to not be high risk were subject to education and awareness to support them to meet their compliance with SOCI Act obligations.

In 2023–24, regulatory activity focused on building and updating the SOCI Asset Register, receiving MCIRs and checking that information provided is complete, timely and correct as per legislative requirements.

In 2023–24, the department continued to develop the SOCI Compliance Framework, including preparing for commencement of audit activity and the receipt of annual report attestations concerning responsible entities' compliance with the Critical Infrastructure Risk Management Program (CIRMP) obligation commencing in 2024–25. Consistent with a maturing regulatory model, SOCI compliance remains focused on education and awareness raising through the CISC's various channels, such as web, social media, dedicated enquiry lines, and via the Trusted Information Sharing Network (TISN).

Further information on the SOCI Compliance Watchlist, SOCI Asset Register and MCIR Obligations 2023–24 is at Appendix B (page 223).

## TARGET 6

100 per cent of notifications and notification exemption requests received under the Telecommunications Sector Security reforms to the *Telecommunications Act 1997* are responded to within 30 calendar days for notifications and 60 calendar days for notification exemption requests.

Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024, there were 58 notifications received during 2023–24, of which:</p> <ul style="list-style-type: none"> <li>48 responses were provided within the 30 day timeframe</li> <li>ten notifications remained active.</li> </ul> <p>In addition:</p> <ul style="list-style-type: none"> <li>one notification exemption request was received and subsequently withdrawn in within 2023–24</li> <li>an additional five notifications, received prior to 2023–24, were responded to during the financial year. These were also provided within the 30 day timeframe.</li> </ul>	<p>This target was met, with 100 per cent of notifications responded to within the required timeframe.<sup>19</sup></p>

17. [www.cisc.gov.au/legislation-regulation-and-compliance/our-regulatory-principles-and-approach](http://www.cisc.gov.au/legislation-regulation-and-compliance/our-regulatory-principles-and-approach)

18. A material non-compliance is when legislative required information has not been provided by a reporting entity, or when legislated timeframes have not been met by the entity. Note that before a finding of material non-compliance is made, the reporting entity would need to be contacted and given an opportunity to correct or supply additional information and/or confirm the relevant timeframes.

19. This target measures the time from when CISC receives a submission from a carrier to the time when a response is sent to the carrier. Where a response includes a request for further information, a new 30-day timeframe commences for the carrier to reply, however this is not a statutory or enforceable timeframe and not reported on for the purposes of this target. In these instances, the carriers' submission of further information is treated as a new notification with a new 30-day response requirement.

## Supporting performance information

Notifications and notification exemption requests are submitted by carriers under the Telecommunications Sector Security (TSS) reforms to the *Telecommunications Act 1997*. Timely assessment of submissions by the department supports implementation of risk mitigations by industry stakeholders.

Under current regulatory arrangements, assessments of these submissions (notifications and notification exemptions) are conducted and finalised within the department's CISC. Following this, a notice is generated for the Communications Access Coordinator (within the Attorney General's Department) to sign off before sending to the carrier.

During 2023–24, the average number of days taken for the department to issue a 'further information' notice was 26 days, and the average time for further assessment, once further information was received, was 28 days.

As at 30 June 2024, 53 notices generated by the department had been issued by the Communications Access Coordinator in response to notifications under the *Telecommunications Act 1997*, including:

- 26 'further information' notices under section 314B(1)
- 22 'some risk' notices under section 314B(3)
- five 'no risk' notices under section 314B(5).

There were five instances where the Communications Access Coordinator issued a notice where no further information was requested after the initial submission.

Some risk notices issued to carriers contain a list of risks identified, and sets of mitigations they can implement to address risks identified by the department. This is technical advice to industry that seeks to uplift notifying carriers' security posture.

## TARGET 7

Stakeholders' expectations of advice provided by the department on matters related to the *Foreign Acquisitions and Takeovers Act 1975* are met in 90 per cent of requests.

Rating	Performance against target	Justification for result
Not met	As at 30 June 2024, all 30 stakeholders were surveyed with nine responding to the survey. Of these, six respondents indicated that their overall satisfaction with the advice provided by the department was positive (66.67 per cent).	This target is not met, <sup>20</sup> as only 66.67 per cent of survey respondents indicated they were satisfied with the advice provided by the department, missing the target of 90 per cent by 23.33 per cent.

## Supporting performance information

The department provides advice to the Treasury's Foreign Investment Division (FID) on matters related to the *Foreign Acquisitions and Takeovers Act 1975* in order to support the Treasury by providing risk and threat analysis of foreign investments into Australia. Advice provided by the department supports the FID to administer Australia's foreign investment regulatory framework, including whether proposals for investment should be accepted or rejected, or conditions imposed upon proposals.

All 30 stakeholders within the FID who received advice from the department during 2023–24 were issued a survey, comprising of five questions. These questions asked participants to rate their satisfaction with the department's performance against the following criteria on a five-point scale.

- Provision of advice (average rating of 4.1)
- Timeliness of recommendations (average rating of 3.89)
- Satisfaction with advice provided (average rating of 3.89)
- Management of changing deadlines (average rating of 4.2)
- Conditions recommended (average rating of 3.89).

Regarding the timeliness of advice and support, in 2023–24, the department received 606 referrals, of which 98.18 per cent were responded to within agreed timeframes. Of these:

- 595 were responded to within the agreed timeframe
- 11 were responded to outside the agreed timeframe.

20. Survey responses fell below the planned response rate, therefore the performance result may not be reflective of the broader target population.

## TARGET 8

80 per cent of surveyed Critical Infrastructure Advisory Council (CIAC) members were satisfied with the advice, leadership and implementation of critical infrastructure priorities by the Cyber and Infrastructure Security Centre.

Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024, there were 74 Critical Infrastructure Advisory Council (CIAC) members. The survey was made available to all those in attendance at the 14 March 2024 CIAC meeting (there were 63 in attendance at the meeting,<sup>21</sup> either in person or virtually), with 19 valid responses received.<sup>22</sup></p> <p>16 survey responders (84.21 per cent) indicated that they were satisfied with the department's advice, leadership and implementation of critical infrastructure priorities.<sup>23</sup></p>	<p>This target was met,<sup>24</sup> as 84.21 per cent of survey responses provided a satisfied rating, exceeding the target of 80 per cent by 4.21 per cent.</p>

## Supporting performance information

The CIAC provides leadership and strategic direction for the TISN<sup>25</sup> and supports collaboration and advancement of initiatives to uplift the security and resilience of Australia's critical infrastructure, particularly those detailed in sector forward work plans. The CIAC membership is voluntary and includes industry bodies supported by secretariats from government agencies.

The department provided secretariat support to the following CIAC meetings during 2023–24:

- 11 August 2023
- 29 November 2023
- 14 March 2024.

The secretariat support provided includes facilitation of a secure collaborative platform for members to communicate on, and fulfilment of the co-chair position by a senior departmental official. The survey was conducted during and after the final meeting on 14 March 2024, to allow members to participate in a full cycle of the CIAC's meetings to inform their survey responses and understand the appropriateness of the department's support.

Throughout 2023–24, the CIAC has considered and supported a number of initiatives under the *Critical Infrastructure Resilience Plan*<sup>26</sup> (CIR Plan) including:

- Expansion of TISN Sector Groups including the establishment of the Higher Education, Innovation and Research sector group and the Mining sector group during 2023–24. This was implemented in full by the department in line with the timeframes detailed in the CIR Plan (Activity 1).

- .....
21. Of the 63 attendees, eight were not CIAC members. Due to the anonymous nature of the survey, the department is unable to verify if there were survey responses from non-CIAC members included in the performance result (i.e. outside of the target population). Through declarations, the department verified that no departmental staff completed the survey and therefore they are not included in the survey results.
  22. A total of 23 responses were received, however only 19 were counted towards the performance result. Three were identified as invalid due to not meeting the response criteria and one was a duplicate of a previously counted response due to the same IP address being used.
  23. The calculation of the performance results only reports on responses to the question related to changes to member 'satisfaction' with the department's facilitation of the CIAC.
  24. Survey responses fell below the planned response rate of 85 per cent, and therefore performance results may not be reflective of the broader population.
  25. The Trusted Information Sharing Network is the primary forum connecting owners and operators of Australian critical infrastructure with all levels of government—further information is at [www.cisc.gov.au/how-we-support-industry/partnership-and-collaboration/trusted-information-sharing-network](http://www.cisc.gov.au/how-we-support-industry/partnership-and-collaboration/trusted-information-sharing-network)
  26. [www.cisc.gov.au/resources-subsite/Documents/critical-infrastructure-resilience-plan-2023.pdf](http://www.cisc.gov.au/resources-subsite/Documents/critical-infrastructure-resilience-plan-2023.pdf)

- Refreshed Organisational Resilience HealthCheck Tool, which involved working closely with the University of Tasmania and the Resilience Expert Advisory Group, to align with contemporary organisational resilience methodologies. This was funded by and launched by, the department, in line with the CIR Plan (Activity 2).
- Establishment of Terms of References and Forward Work Plans for a number of Sector Groups. The initiatives of these Forward Work Plans are progressed in consultation with the department, in line with the CIR Plan (Activity 1).

The CIR Plan is a living document which outlines the national activities that will be pursued in order to meet the objectives of the *Critical Infrastructure Resilience Strategy 2023*.<sup>27</sup> Following its release in February 2023, the CIR Plan has been reviewed in partnership with CIAC and the TISN at the CIAC 14 March 2024 meeting, and will continue to be reviewed annually.

### TARGET 9

Aligned to 2023–24 PBS target

AusCheck’s components in the background checking process are completed in five or fewer business days for 98 per cent of checks.

Rating	Performance against target	Justification for result
Met	As at 30 June 2024, AusCheck’s components in the background checking process were completed in five or less business days for 172,591 out of 173,956 checks undertaken.	This target was met, as 99.22 per cent of AusCheck’s components in the background checking process were completed in five or less business days, exceeding the target of 98 per cent by 1.22 per cent.

### Supporting performance information

The department’s AusCheck function provides background checks for Australia’s ASIC and MSIC schemes, the Security Sensitive Biological Agents (SSBA) scheme, the SOCI scheme and the Major National Event (MNE) scheme. Support to these schemes helps to ensure people who are granted access to Australian airports, seaports, offshore facilities and regulated critical infrastructure or handle SSBAs do not pose an unacceptable national security or serious criminality risk.

AusCheck’s components in the background checking process for this target commence when all checking partners have returned their background check results and cease when the responsible entity or Issuing Body is advised of the outcomes.<sup>28</sup> The checking partners are the Australian Security Intelligence Organisation and Australian Criminal Intelligence Commission who both advise on an applicant’s criminal history via the National Police Checking Service and also by providing Criminal Intelligence Assessments (ASIC and MSIC scheme only).

A total of 93.72 per cent of background checks were auto-approved and returned an eligible result within a business day. The remainder of background checks required departmental staff to assess the results given by ‘checking partners’ against the *AusCheck Act 2007*, including where:

- an adverse Criminal Intelligence Assessment was given by the ACIC, and subsequently provided by AusCheck to the applicant
- a Criminal History check included disclosable court outcomes.

One of the key activities in 2023–24 was the implementation of MNE background checking for the Fédération Internationale de Football Association Women’s World Cup 2023. Background checking was conducted between 16 May 2023 and 20 August 2023. There were 37,166 checks completed for this event.

27. <https://www.cisc.gov.au/resources-subsite/Documents/critical-infrastructure-resilience-strategy-2023.pdf>

28. The actual time taken to finalise the end-to-end process of a background check will be longer than the period indicated in the performance results because the calculation of these figures does not include the time taken by checking partners to complete their processes.

Table 6: Number of background checks completed

As at 30 June 2024 <sup>29</sup>		
Time period	Proportion of checks completed (cumulative)	Number of checks completed
Less than 1 day <sup>30</sup>	32.45%	56,449
1 day	96.31%	111,092
2 days	98.23%	3,335
3 days	98.83%	1,040
4 days	99.11%	487
5 days	99.22%	188
Beyond 5 days	100.00%	1,365
Total number of background checks completed	N/A	173,956

**TARGET 10**

The time taken to finalise received applications for aviation security identification cards (ASICs) and maritime security identification cards (MSICs), including identity assurance, lodgement processing and card issuance, remains stable or is reduced.

Rating	Performance against target	Justification for result
Not met	As at 30 June 2024, applications for ASICs and MSICs, which the department's AusCheck function are directly responsible for processing, took an average of 10.7 calendar days to finalise. <sup>31</sup>  Applications for ASICs and MSICs took 9.9 days during 2022–23.	This target was not met, as the average time taken to finalise ASIC and MSIC applications in 2023–24 increased by 8.08 per cent when compared to 2022–23.

**Supporting performance information**

The department is one of multiple Issuing Bodies (IBs) which can directly receive and process ASICs and MSICs card applications. During 2023–24, the progression of department-led reforms to IBs lead to the transitioning of the processing workloads for two IBs (Canberra and Adelaide airports) to the department. As a result, the department's volume of ASICs and MSICs which AusCheck receives directly and processes increased from approximately 5,000 ASICs and MSICs over the two-year renewal period to approximately 9,000 ASICs and MSICs. The total number of cards issued is 252,000 ASICs/MSICs over the two-year renewal period.

29. Data for 30 June 2024 was extracted at 20/08/2024 5:42:03 am. Reporting extracted on a subsequent date will produce variances due to the dynamic nature of data that enters the AusCheck database.

30. Checks completed in "less than one day" captures instances where the department finalises the application on the same business day as checking partner outcomes are received. Checks completed in "one day" are those where the department finalises the application on the following business day.

31. Calculation of performance is a combined average of the time taken for AusCheck Issuing Body staff to review and submit an application to background checking partners; and the time taken for card production and dispatch following subsequent completion of the background check. Processes outside of the department's control are not considered in this calculation.

These reforms are intended to reduce the potential threat from trusted insiders in Australia’s aviation and maritime sectors by enabling the department to have strengthened oversight and control over identify verification and card management processes. The department is currently developing options for government consideration on the optimal model for issuing bodies in the future.

The department will continue to address risks to delivery by considering the approach to implement the reforms and a focus on system enhancements<sup>32</sup> to reduce the need for manual intervention. Additionally, to meet the increasing processing demands, there is continued progression of initiatives to uplift staff training and expanded capacity via recruitment activities, including that of surge capabilities where data indicates further slippage of processing times.

<div>TARGET 11</div> <div>Effective development and implementation of <i>Australia’s Cyber Security Strategy 2023–2030</i>.</div>		
Rating	Performance against target	Justification for result
Not met	<p>As at 30 June 2024, the Minister for Home Affairs publicly launched the <i>2023–2030 Australian Cyber Security Strategy</i> (the Cyber Strategy) on 22 November 2023.</p> <p>There were 40 department-led and co-led actions under <i>Horizon 1 Action Plan</i> that had milestones for 2023–24. Of the 40 actions:</p> <ul style="list-style-type: none"> <li>25 were progressed in line with the project milestones</li> <li>15 actions had overdue milestones.</li> </ul>	<p>This target was not met, as the aggregated achievement of the target was 81.25 per cent, missing the target of 100 per cent by 18.75 per cent.</p> <ul style="list-style-type: none"> <li>Part A was 100 per cent achieved, noting the Cyber Strategy was delivered by the required deadline.</li> <li>Part B<sup>33</sup> was only 62.50 per cent achieved based on the number of department-led and co-led actions progressed in line with project milestones.</li> </ul>

Supporting performance information

Following the launch of the Cyber Strategy, the department has developed metrics to measure the effectiveness and progress of implementation of the Cyber Strategy. To implement the measures set out in the Cyber Strategy, the *2023–2030 Australian Cyber Security Strategy Horizon 1 Action Plan* (the Cyber Action Plan) details the key initiatives that will commence across government over the next two years. The Cyber Action Plan, available on the department’s website, outlines the actions led and co-led by the department.

The National Cyber Security Coordinator, together with the National Office for Cyber Security, drives forward the necessary work to ensure Australia is best positioned to respond to the opportunities and threats of the digital age. This includes overseeing delivery of the Australian Government’s mission to make Australia one of the most cyber secure nations by 2030. Horizon 1 of the Cyber Action Plan, which focuses on strengthening Australia’s cyber security foundations, will address critical gaps in Australia’s cyber resilience to better protect businesses and citizens through deep partnerships across industry and government. Of the six shields, the department leads or co-leads 40 actions across five shields.

A number of action items under the Cyber Strategy are dependent on external factors, including passage of legislation, which have impacted projected delivery dates. These action items are regularly monitored and adjusted to ensure delivery within acceptable timeframes. Of the 40 actions, 15 items are now overdue for delivery when assessed against project milestones. This is largely as a result of rebalancing resources to deliver priority items of the Cyber Strategy.

While progress on department-led and co-led actions falls below the required benchmark to achieve a ‘met’ result, the department has made significant progress on the implementation of the Cyber Strategy. To further strengthen the department’s implementation and reporting of the Cyber Strategy, the department will implement a Policy Program Management Office to ensure more robust governance of the Cyber Strategy. The Policy Program Management Office model will ensure clear governance and reporting for the delivery of department-led activities under of the Cyber Action Plan, supporting ongoing transparency of progress and address potential delays in implementation.

32.

A summary of system enhancements scheduled for 2024 is at [www.auscheck.gov.au/auscheck-systems/system-releases](http://www.auscheck.gov.au/auscheck-systems/system-releases)

33.

The methodology used to calculate Part B of the performance results was not pre-determined ahead of the reporting period, however was finalised prior to the development of the department’s *2023–24 Annual Performance Statement*.

## PURPOSE 1 – National Security

### ACTIVITY 1.1: National Security and Resilience

**MEASURE 1.1.4: Enhanced capability to address potential terror threats, delivered through training activities and stakeholder engagement (*Department of Home Affairs PBS Program 1.4*)**

**MET**  
**100 per cent**

#### TARGET 12

Aligned to 2022–23 PBS Target

85 per cent of stakeholders who participated in scheduled Australia-New Zealand Counter-Terrorism Committee (ANZCTC) training indicated the training delivered was aligned to, and supported, the capability uplift outlined within the agreed lesson plan.

Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024, there were 765<sup>34</sup> participants that had attended ANZCTC capability uplift training activities.<sup>35</sup> Of these, 417 participants were invited to provide feedback on their perceived capability uplift with 306 participants responding to the relevant question on their perceived capability uplift.<sup>36</sup></p> <p>Of the total responses, 297 participants (97.06 per cent) indicated the training delivered was aligned to, and supported, the capability uplift outlined within the agreed lesson plan.</p>	<p>This target was met, as 97.06 per cent of stakeholders who provided feedback indicated the training delivered was aligned to, and supported, the capability uplift outlined within the agreed lesson plan, exceeding the target of 85 per cent by 12.06 per cent.</p>

#### Supporting performance information

The department supported the delivery of the 2023–24 ANZCTC Program of Activities, in partnership with a wide range of stakeholders, including policy, law enforcement and intelligence agencies, to support the development of nationally consistent approaches to countering terrorism by developing and uplifting relevant capabilities of key stakeholders and participants. In particular, the department coordinated the delivery of over 40 training activities in 2023–24, as well as facilitating the review of multiple training management plans and packages.

ANZCTC training activities are arranged on a demand-driven basis throughout the reporting period. For example, during 2023–24, state and territory police engaged the department to provide capability uplift activities related to hostile vehicle threats. In response to this, the department funded and supported the pilot of a Hostile Vehicle Threat Assessment Course for 13 participants in Sydney, which sought to support participants to have an enhanced understanding of the methods of attack, traffic management and security licensing considerations.

ANZCTC works with jurisdictional stakeholders to deliver training activities that seek to maintain or uplift capabilities. In the case of capability uplift training activities, evaluations are sought to confirm that the course met that capability uplift objective. The department invited all training participants for scheduled capability uplift activities in 2023–24 to assess if they perceived an uplift, following participation in ANZCTC training activities. The performance results were based on the responses to the core question, “did this course enhance/uplift your skills”.

- .....
34. The source documents and methodology used to calculate the total number of participants varied between training activities, impacting the verifiability of this figure.
35. Surveys are only conducted for capability uplift training activities, other activities are not surveyed, including cadre maintenance activities.
36. While all participants were invited to provide feedback via a survey, some surveys did not include the question “did this course enhance/uplift your skills”. These surveys were not counted towards the performance results.

## TARGET 13

85 per cent of surveyed participants are satisfied that the department's counter violent extremism (CVE) training improved their CVE intervention capability and awareness.

Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024, there were 444 participants<sup>37</sup> that had attended the department's CVE training. Of the total participants, 431 participants (97.07 per cent) were surveyed,<sup>38</sup> with 119 of these responding to the survey (27.61 per cent).</p> <p>Of the total responses, 93.21 per cent of participants indicated the training improved their CVE intervention capability and awareness.</p>	<p>This target was met,<sup>39</sup> as 93.21 per cent of stakeholders who provided feedback indicated that training improved their CVE intervention capability and awareness, exceeding the target of 85 per cent by 8.21 per cent.</p>

## Supporting performance information

The department delivered a suite of CVE training offerings to support a range of practitioners, such as government officials, law enforcement, corrections and health care providers. In particular, the department coordinates and facilitates CVE training by liaising with state and territory counterparts regarding training needs, coordinating facilitators and facilities, and providing training materials to participants. The department sought to survey stakeholders who participated in scheduled activities in 2023–24 to understand if they perceived an uplift in their CVE intervention capability and awareness following participation in CVE training offerings.

The performance results were based on the responses to the core question, "has the training improved your CVE intervention capability and awareness". Responses which rated the course as a four or five (out of five) were counted as 'satisfied' for the purposes of reporting.

Risk assessment for violent extremism plays a critical role in understanding the threat posed by radicalised offenders and determining how these individuals are managed, both in correctional settings and in the community. Risk assessment tools support practitioners and intervention providers in making structured and evidence-based decisions around risk mitigations, supervision and treatment decisions for at-risk individuals, in the interests of both the safety of the individual and the community. In the context of countering violent extremism, this was done through the use of structured professional judgement (SPJ) tools. This included:

- The Violent Extremism Risk Assessment 2 Revised (VERA-2R), an SPJ tool that supports an expert user to make an assessment about the violent extremism risk posed by an individual.
- The Violent Extremism Screening Analysis (VESA), a concise evaluation protocol for assessing an individual's threat and risk for violent extremism and terrorism-related actions. The VESA is intended to be a short and succinct analysis to help determine the need for further in-depth risk assessment or identify other relevant action.
- The National CVE Practitioner Training in the Framework for the Assessment of Risk and Protection in Offenders on the Autistic Spectrum (FARAS), a series of four online training modules being delivered in 2024 (in collaboration with Victoria University and funded by the department) for practitioners and clinicians in Australia and New Zealand involved in the assessment and management of individuals radicalising to violent extremism.

37. Aggregated attendee lists are provided by Victoria University for training activities which they deliver however the department does not have access to pre-aggregated lists or sources which would be required to internally assure the accuracy and reliability of the attendee list.

38. Due to staffing changes within the department, the survey processes were not completed for VESA training on 27 and 28 July 2023 in Tasmania. For VERA-2R training surveys completed on 5 July 2023, the survey did not include the core question, on which the performance result is based. The performance result does not reflect responses from these participants.

39. Survey responses fell below the planned response rate, therefore performance result may not be reflective of the broader target population.

# PURPOSE 2—PROSPEROUS AND UNITED SOCIETY

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Table 7: Performance measures for Outcome 2

Activity	Performance measures
<b>Activity 2.1:</b> Immigration and humanitarian programs	<b>Measure 2.1.1:</b> Effective design, delivery and assurance of immigration programs.
	<b>Measure 2.1.2:</b> Effective design and delivery of humanitarian, settlement and resettlement programs.
<b>Activity 2.2:</b> Social cohesion and citizenship	<b>Measure 2.2.1:</b> Effective citizenship processing and assurance, and community engagement collectively supports social cohesion outcomes.

# Performance Information

PURPOSE 2—Prosperous and United Society	
ACTIVITY 2.1: Immigration and humanitarian programs	
MEASURE 2.1.1: Effective design, delivery and assurance of immigration programs ( <i>Department of Home Affairs PBS Program 2.1, Department of Home Affairs PBS Program 2.2</i> ).	SUBSTANTIALLY MET 94.94 per cent

TARGET 14		
Aligned to 2022–23 PBS Target		
70 per cent of surveyed public and state-government stakeholders are satisfied with the consultation process used to develop policy advice for Government on the Annual Migration Program <sup>40</sup> (size and composition).		
Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024, the total consultation on the Permanent Migration Program included:</p> <ul style="list-style-type: none"><li>• 146 written submissions received</li><li>• 44 round table participants.</li></ul> <p>190 surveys were sent to submission writers (not including Commonwealth agencies) and roundtable participants.</p> <p>49 stakeholders provided a response to the relevant question on satisfaction with the consultation process (25.79 per cent). Of these, 35 responses indicated that stakeholders were 'satisfied' or 'very satisfied' with the consultation process used to develop advice for Government on the size and composition of the 2024–25 Permanent Migration Program (71.43 per cent).</p>	<p>This target was met,<sup>41</sup> as 71.43 per cent of survey respondents indicated they were satisfied with the consultation process, exceeding the target of 70 per cent by 1.43 per cent.</p>

## Supporting performance information

The Australian Government decides the number of places available across the three streams, including the Skilled, Family,<sup>42</sup> and Special Eligibility categories<sup>43</sup> in the Permanent Migration Program as part of the annual Budget process.<sup>44</sup> They take into consideration a range of key issues such as economic, social, population planning, net overseas migration (NOM), housing, and workforce needs in addition to views of stakeholders.

40. Reporting refers to the Annual Migration Program as the Permanent Migration Program, noting that the program covers permanent visa-types only.

41. Survey responses fell below the planned response rate of 67 per cent. The performance result may not be reflective of the broader target population.

42. While consultation activities are not quarantined by stream, stakeholder views on the size and composition of the Family stream of the Migration Program are collected through this consultation activity.

43. The Special Eligibility category includes visas for those in special circumstances, including permanent residents returning to Australia after a period overseas.

44. [https://budget.gov.au/content/bp2/download/bp2\\_2024-25.pdf](https://budget.gov.au/content/bp2/download/bp2_2024-25.pdf), page 8 refers.

The department undertook consultations, involving public submissions and roundtables, to gather insights to develop policy advice on the ideal size and composition of the 2024–25 Permanent Migration Program. A total of 146 written submissions were received, comprising 95 from the public, 43 from organisations, and eight from state and territory governments. In addition, 44 stakeholders participated in the four invitational roundtables hosted by the department, consisting of 19 from industry, 10 from academia, 10 from community, and five from unions. The department also sought to enhance the reach of the public consultation for the 2024–25 Permanent Migration Program across industries and communities by partnering with the Community Liaison Office Network and the Business Industry Regional Outreach Network, as well as the state and territory governments.

Following receipt of a submission, the department issued an online survey link via email to gather feedback on the experience of the consultation process from stakeholders who participated by sending them an online survey link via email. Two separate surveys were distributed to stakeholders who gave a written public submission and individuals who participated in a roundtable.

The department counted submissions that referred to the size and composition of the Permanent Migration Program, or related migration policy, as valid. The webform where submissions were received noted that we are unable to consider individual cases, and such submissions were considered invalid unless they also proposed a change in migration policy settings. Invalid-submission authors were not surveyed in line with established practice around the department's communication with clients.

The feedback received will inform stakeholder engagement planning for the 2025–26 Permanent Migration Program to better foster genuine consultation and improve performance of the target. In the surveys, stakeholders expressed appreciation for the opportunities to contribute and the provision of a discussion paper, with contextual information, to help prepare their response. However, they mentioned more can be done towards facilitating genuine engagement through the department allowing more time for people to make a submission, improving transparency in how the feedback was used, and reporting back on how the input contributed to the policy development.

At the 2024–25 Budget, the government announced that the planning horizon of the Permanent Migration Program would be extended from one to four years, starting from 2025–26. This forward planning will better align permanent migration with government investments in infrastructure, service delivery and housing to support strong settlement outcomes. There is an opportunity to redesign the evaluation framework as the planning reform is implemented.

### TARGET 15

The Migration Program is delivered within the planning ceiling and is consistent with priorities set by the Government.

Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024 the department delivered:</p> <ul style="list-style-type: none"><li>• 190,000 Migration Program places out of 190,000 places in the 2023–24 Migration Program</li><li>• 137,100 places in Skill stream (against a planning level of 137,100)</li><li>• 52,720 places in the Family stream (against an estimated planning level of 52,500)</li><li>• 180 places in the Special Eligibility stream (against a planning level of 400).</li></ul>	<p>This target was met, as the Migration Program was delivered in full, including both Skill and Family streams. Migration Program delivery was consistent with the priorities set by Government through the planning levels for each visa category.</p>

## Supporting performance information

The Special Eligibility Program largely consists of ministerial intervention cases that result in the grant of a Former Resident (subclass 151) visa. The minister is not required to strictly adhere to a planning level when exercising their personal power to intervene to grant a visa under this program. The 2023–24 Special Eligibility Program planning level was 400 places. However, only 180 of these places were required for the minister's purposes.

Following ministerial agreement, the department diverted the unused capacity within the Special Eligibility Program planning level to deliver an additional 220 places in the demand-driven Partner visa program. Therefore 40,720 places were delivered against a nominal planning level of 40,500 places for the Partner visa program. Accordingly, 52,720 places were delivered in the Family stream of the Program, against an estimated planning level of 52,500 places.

Table 8: Migration Program places delivered by stream

Trend data	As at 30 June 2024	2023–24 planning level
Employer sponsored	36,825	36,825
Skilled independent	30,375	30,375
State/territory nominated	30,400	30,400
Regional	32,300	32,300
Business innovation and investment (provisional)	1,900	1,900
Global talent (independent)	5,000	5,000
Distinguished talent	300	300
Partner <sup>45</sup>	40,720	40,500
Parents	8,500	8,500
Other family	500	500
Special eligibility	180	400
Child	3,000	3,000
Total	190,000	190,000

45. Delivery of the Partner and Child visa categories are demand driven, with indicative planning levels only.

## TARGET 16

### Aligned to 2022–23 PBS Target

Visa processing times (from application lodgement to point of decision) for applications are reduced across at least 4 categories, in line with Government priorities.

Rating	Performance against target	Justification for result
Not met	<p>As at 30 June 2024,<sup>46</sup> median<sup>47</sup> processing times for demand-driven visa categories saw:</p> <ul style="list-style-type: none"> <li>• a decrease of 215 days for <i>Second Stage Skilled (Permanent)</i></li> <li>• a decrease of 104 days for <i>Second Stage Partner</i></li> <li>• a decrease of 6 days for <i>Skilled (Temporary)</i></li> <li>• no change for <i>Student</i>, with application processing times remaining stable at 22 days</li> <li>• no change for <i>Visitors</i>, with application processing times remaining stable at less than one day</li> <li>• no change for <i>Working Holiday Makers</i>, with application processing times remaining stable at less than one day.</li> </ul>	<p>This target was not met, as a reduction in processing times was achieved in three categories only,<sup>48</sup> falling one category below the target of four.</p>

### Supporting performance information

Visa processing times are influenced by a number of elements including:

- the completeness of an application (with incomplete applications often requiring follow-up contact with applicants)
- risk and associated level of verification of an applicant's claims
- resourcing available to process applications, noting the Australian Government provided additional resourcing in 2022–23 to sustain visa processing in light of large backlogs and growing volumes of applications post-COVID
- health and character checking that potentially requires follow up engagement with third parties.

Tables 9 and 10 provide the 50th percentile (median) processing time for these programs, which identifies that, when compared to previous year processing times, three of the six visa categories improved while the remaining three visa categories remained steady.

The department continues to support visa applicants and sponsors to submit online (where the online option is available) decision-ready applications through outreach and communications. Targeted migration outreach and engagement is supporting the delivery of visa programs. As an example, Outreach Officers provide information through direct engagement, including webinars, and visa applicants can find information on how to submit a decision-ready application on the check twice, submit once web page<sup>49</sup> on the department's website.

46. Target 16 reports on the time taken to decide a visa application and captures all applications granted and refused in full 2023–24 program year. Variation in times is measured against the full 2022–23 program year processing times.

47. The 'median' processing time is measured by the department as a more effective calculation of processing times for typical visa applications instead of an 'average', as the median calculation is not distorted by outliers such as complex and/or incomplete visa applications.

48. As it is not possible to improve on 'less than one day' median processing timeframe, the Working Holiday Makers and Visitors categories are not included in the count of programs that saw a reduction.

49. <https://immi.homeaffairs.gov.au/visas/getting-a-visa/check-twice-submit-once>

During 2023–24, the department increased resources processing Second Stage Partner applications resulting in reduced processing times. Temporary Skills Shortage (TSS) processing times in 2023–24 have also reduced, despite an increase in application lodgements across the sponsorship, nomination and visa caseloads. There has been a 29 per cent increase in lodgements in 2023–24 compared to 2022–23. Reduced processing times for Second Stage Skilled (permanent) was primarily due to an increase in processing resources directed at finalising on-hand subclass 888 applications last year.

Student visa processing times for applications decided in 2023–24 have remained steady when compared to 2022–23, despite the ongoing focus on integrity checking, which has resulted in significant refusal rates within some cohorts. The introduction of Ministerial Direction 107, with processing priorities, has directly impacted the processing times of offshore applications. Furthermore, noting processing times for two categories are now at the lowest reportable unit of measurement (less than one day), the department will focus on achieving improvements across all four remaining categories in order to meet the performance measure.

Table 9: Demand driven visa categories–median processing times

Median processing times by visa category for applications decided	2022–23	2023–24
Second stage skilled (permanent)	17 months (519 days)	10 months (304 days)
Second stage partner	13 months (383 days)	9 months (279 days)
Skilled (temporary)	32 days	26 days
Student	22 days	22 days
Visitor	Less than 1 day	Less than 1 day
Working holiday maker	Less than 1 day	Less than 1 day

Table 10: Other categories–median processing times

Median processing times by visa category for applications decided	2022–23	2023–24
Crew and transit	Less than 1 day	Less than 1 day
Resident return / Australian Declaratory Visa (ADV)	Less than 1 day	Less than 1 day
Special category	Less than 1 day	Less than 1 day
Temporary resident (other employment)	25 days	13 days

## TARGET 17

The proportion of visa decisions subject to quality assurance activities is consistent with the predetermined sample size set by programs across all locations.

Rating	Performance against target	Justification for result
Met	As at 30 June 2024, all visa programs met the pre-determined sample size for visa decisions subject to quality assurance activities across all locations.	<p>The target was met, as the sample rates for visa decisions subject to quality assurance activities:</p> <ul style="list-style-type: none"> <li>met the predetermined sample rate target for the Human Trafficking visa program</li> <li>exceeded the predetermined sample rate target for all other visa categories.</li> </ul>

### Supporting performance information

The department remained committed to identifying, assessing, controlling and mitigating risks in visa program delivery, which provides an evidence base for developing and implementing quality management assurance activities and any necessary corrective actions. Quality management activities are conducted by experienced staff across visa program delivery teams to provide assurance that the department's visa decisions are effective, efficient and lawful.

The department uses a centralised quality management system that enables a consistent approach to quality management assurance activities. Pre-defined question sets are used to undertake Quality Control<sup>50</sup> checks and Quality Assurance<sup>51</sup> checks to determine whether approved processes (such as procedural instructions) have been followed or if errors have been made. Sample rate targets and error rate benchmarks are determined based on risk, strategic priorities and caseload volume.

Quarterly quality management assurance reporting facilitates senior executive strategic oversight of sample rates achieved and insight into errors, ensuring effective controls are maintained and program objectives are met.

During 2023–24, errors identified through quality management assurance activities include errors relating to management and remediation of duplicate client records in departmental databases. The department is clarifying procedural instructions on merging duplicate client records, together with pursuing system-based solutions to resolve duplicate client records. Other errors identified through quality management assurance activities are addressed through community of practice forums, ensuring feedback and training is delivered to staff, continuous improvements in processes, development of guidance material and comprehensive procedural instructions, conducting quality reviews and performance reporting, and targeted sampling.

Table 11: Immigration programs sample and error rates

	Pre-determined sample rate target for 2023–24	1 July 2023–30 June 2024	Error rate for 1 July 2023–30 June 2024
Family visas	2%	4.07%	0.65%
Skilled visas	2%	3.39%	0.57%
Temporary visas	2%	2.89%	0.43%

50. Quality Control is the pre-finalisation examination of specific deliverables to ensure they are compliant with the relevant standards and specifications, with corrective action initiated where necessary.

51. Quality Assurance is the post-decision examination and analysis of standards, policies, processes and outcomes to provide confidence that quality goals have been met.

Table 12: Immigration compliance sample rates

	Pre-determined sample rate target for 2023–24	1 July 2023–30 June 2024	Error rate for 1 July 2023–30 June 2024
Bridging visa E	3%	4.32%	1.35%
Criminal justice visas	10%	17.86%	0.00%
Human trafficking visas	100%	100%	0.00%
General visa cancellations	480	482	0.89%

Table 13: Refugee and humanitarian sample rates

	Pre-determined sample rate target for 2023–24	1 July 2023–30 June 2024	Error rate for 1 July 2023–30 June 2024
Onshore	2%	3.04%	0.24%
Offshore	2%	4.92%	1.06%

**TARGET 18**

For complaints received after 1 July 2023,<sup>52</sup> 75 per cent of less serious complaints received are resolved within 90 days and 50 per cent of serious complaints received are resolved within 180 days.

Rating	Performance against target	Justification for result
Not met	<p>As at 30 June 2024:<sup>53</sup></p> <ul style="list-style-type: none"> <li>186 less serious complaints were received. Of these, 141 complaints (75.81 per cent) were resolved within 90 days.</li> <li>40 serious complaints were received. Of these, 10 complaints (25.00 per cent) were resolved within 180 days.<sup>54</sup></li> </ul>	<p>This target was not met,<sup>55</sup> as the percentage of serious complaints received and resolved within 180 days fell below the target of 50 per cent by 25 per cent.</p>

**Supporting performance information**

Throughout 2023–24, the department sought to utilise the *OMARA Complaint Risk Matrix* and *Priority Allocation and Treatment Matrix* when triaging, assessing and investigating complaints. The intention of this is to support consistency and to distinguish the severity and impact of the conduct of specific Registered Migration Agents (RMAs) and identify appropriate risk treatments by assigning a risk rating of either minor, moderate or major.<sup>56</sup> Resources were primarily focused on the investigation of more serious conduct resulting in proportionate disciplinary action whilst still ensuring less serious conduct was addressed through the early resolution model. While the targeted benchmark for serious complaints was not achieved in 2023–24, OMARA was able to sanction 10 RMAs for misconduct – an increase of 150 per cent from 2022–23.

52. Complaints received by the Office of Migration Agents Registration Authority (OMARA).

53. Data reported against Target 18 is reflective of all complaints which were received and finalised by OMARA in 2023–24. The processing times do not reflect complaints received prior to 1 July 2023.

54. The documentation used to evidence how complaints were categorised (as either less serious or serious) was not available for some cases.

55. In order for the target to be met, both less serious and serious complaints must meet their targeted benchmark.

56. The department cannot evidence that the OMARA Complaint Risk Matrix and Priority Allocation and Treatment Matrix was used for all cases.

The early resolution model was a key approach adopted by OMARA during the reporting period and seeks to improve the overall professionalism of the industry by disrupting and correcting inappropriate conduct at the earliest opportunity and to re-educate RMAs as to their ongoing obligations. Early resolution treatments include the issuing of a Suspected Breach Notice (SBN) in order to alert RMAs to the nature of allegations of minor misconduct received by the OMARA and to remind the RMA of their obligations under the code of conduct.

During 2023–24, the department also continued to finalise the legacy caseload<sup>57</sup> of investigations into RMAs. As at 1 July 2023, there were 258 cases in the legacy caseload, with 153 of these being resolved within the 2023–24 reporting period. For the next reporting period (2024–25), the legacy caseload will consist of the remaining 105 complaints and the 171 complaints which were received during 2023–24 but had not been finalised as at 30 June 2024.

Complaints can be finalised as a result of one of the following:

- a disciplinary action
- the issue of a suspected breach notice
- no breach being found
- being addressed with the agent
- dismissed.<sup>58</sup>

Competing priorities have drawn on staffing resources, including addressing on-hand complex legacy cases and on-boarding of new staff, which impacted the ability of officers to meet key performance indicators (KPIs) for serious complaints or contributing to a review of RMA regulation charging arrangements. Additionally, multiple serious complaints for one RMA relating to an existing complex investigation were received and, as such, were assigned to the existing investigations and could not be finalised within their initial KPI due dates.

The department has been increasing staffing levels and uplifting the regulatory capabilities of the OMARA since mid–2022. From 1 July 2023 to 30 June 2024, an additional nine FTE were added to the OMARA's footprint. Activities in 2023–24 included:

- embedding an enhanced framework for triaging, assessing and investigating complaints
- a change in the procedure for dealing with complaints whereby there is no permission to publish through raising own-motion complaints
- improvements to record keeping practices.

## TARGET 19

100 per cent of decisions to detain subject to review had an initial review commence within two business days.

Rating	Performance against target	Justification for result
<b>Substantially met</b>	As at 30 June 2024, 1,239 of the 1,277 <sup>59</sup> decisions to detain that were subject to review had an initial review commenced by the department within two business days of the date of detention.	This target was substantially met, as 97.02 per cent of decisions to detain subject to review had an initial review commenced within two business days of the date of detention, which was 2.98 per cent below the benchmark of 100 per cent.

## Supporting performance information

The department maintained a proactive and dynamic approach to safeguarding lawful and appropriate detention-related decision-making through assurance activity. Decisions to detain that are subject to detention review undergo a comprehensive quality assurance process by the department's Detention Review Section, to ensure the decision was lawful and appropriate and support effective implementation of detention policies and legislation.

57. Historical investigations that were delayed, paused and/or stalled on account of resourcing constraints, lack of investigative capability and competing priorities. They relate to 86 investigations of 105 complaints received between 2017 and the reporting period commencing (1 July 2023).
58. Complaints are dismissed for a number of reasons including the substance of a complaint is outside of OMARA's jurisdiction, insufficient evidence to make a finding or withdrawal of the complaint.
59. This figure does not include persons detained under section 189 of the *Migration Act 1958* for the purposes of effecting a "prison to plane removal" and airport turnarounds who are detained for less than 72 hours as these cohort are streamed into the rapid removal process.

The two business days benchmark, within which an initial review must commence, is counted from the date of detention.<sup>60</sup> The initial review process seeks to assess the circumstances of the individual detained including their immigration history, citizenship, identity, defective notifications, jurisdictional errors and any other pertinent information that may affect their immigration status and subsequent appropriateness of their detention. In rare circumstances, errors are identified through the review process that necessitate the release of an individual from immigration detention. When, through the detention review process, a detention decision is found not to be accurate or continued detention may be unlawful, the individual is released from detention as soon as practicable.

## TARGET 20

100 per cent of individuals who are found to have been inappropriately detained as a result of the initial review are released from detention within four hours of identification.

Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024, Detention Review Manager's (DRM) initial reviews identified 11 individuals who were later found to have been inappropriately detained.</p> <p>All individuals were released from detention within four hours of receiving confirmed legal advice or Status Resolution Helpdesk advice pertaining to their status.<sup>61</sup></p>	<p>This target was met, as 100 per cent of individuals who were found to have been inappropriately detained were released within four hours from the error being identified.</p>

## Supporting performance information

As of 30 June 2024, there were 11 cases identified through assurance activities, where there was an error and the individual was released from immigration detention. In these 11 cases, either reasonable suspicion could no longer be maintained as the individual continued to hold a visa or, it was determined that the individual was an Australian citizen. All individuals were released from immigration detention within four hours of the error being identified. There were five individuals found to be inappropriately detained through other mechanisms (i.e. not through a DRM's initial review). All individuals were released from immigration detention within four hours of the error being identified.

The department considers the reason for all errors and takes any necessary corrective actions to mitigate the risk of similar errors occurring in the future. During 2023–24, the department implemented the following corrective actions in response to the errors that arose in the 11 cases where the individuals continued to hold a visa or, were determined to be an Australian citizen:

- Notifying relevant staff (both verbally and by a written network alert) of the error and reminding staff to follow standard processes to ensure a similar error does not occur in the future.
- Distributing network advice which included specific instructions relating to the particular error, and how and when to refer these types of cases for advice prior to detaining.
- Made changes to the Citizenship Helpdesk business processes and standard operating procedures to enhance triage, escalation and communication procedures.
- Made changes to the Citizenship Assessment Tool – A and the associated standard operating procedure to assist officers in assessing their Australian citizenship status.
- Made changes to the questionnaire provided to non-citizens to assist in assessing their Australian citizenship status.
- Reviewed relevant Character and Cancellation standard operating procedures and business processes which were assessed as fit for purpose.
- Developing more robust protocols for Character and Cancellation staff engagement with the Citizenship Helpdesk.
- Updated the DRM priority matrix to include cases where a detainee is born onshore as a priority 1 case, ensuring these types of cases are reviewed first.

60. The department's Detention Review Section is only able to commence a review from the date of referral email. The 'date of referral' is not always the same as the date of detention.

61. The notification record used to verify the time between identification and release of an individual may not be representative of the exact timing of identification by the department.

## TARGET 21

Of the Immigration Medical Examination (IME) cases reviewed, 95 per cent met the department's assurance assessment requirements or are subject to a remediation activity.

Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024, of the 1,168,055<sup>62</sup> Immigration Medical Examination (IME) cases submitted, 385,430 IME cases (33.00 per cent) were reviewed, subject to a Panel Performance Review or an assurance activity. This exceeded the department's average sample size of 10.00 per cent by 23.00 per cent. Of the reviewed sample of IME cases:</p> <ul style="list-style-type: none"><li>• 375,671 (97.47 per cent) met assurance assessment requirements</li><li>• 9,759 (2.53 per cent) did not meet assurance assessment requirements but were subject to a remediation activity.</li></ul>	<p>This target was met, as 100 per cent of the reviewed sample of IME cases met assurance assessment requirements or were subject to a remediation activity, exceeding the target by 5.00 per cent.</p>

### Supporting performance information

The management and assurance of the department's migration health screening program is designed to ensure migration health policy and procedures are well understood and implemented by Offshore Health Services Providers (offshore panel physicians) and the onshore Migration Medical Service Provider (Bupa). This supports the integrity of visa health processes and appropriate management of immigration health risks to the Australian community.

Assurance activities undertaken by the department throughout 2023–24 included:

- Panel performance reviews of both the offshore and onshore panel clinic network, delivered as virtual meetings with key clinical and administrative panel staff to review procedures and IME processes, including their understanding of health screening requirements.
- Assurance of offshore immigration health cases through desktop audits undertaken by Medical Officers of the Commonwealth.
- Auditing of onshore panel physician examinations.
- Onsite assurance visits of panel clinics both onshore and offshore, with key clinical and administrative panel staff, to review the quality and consistency of IME processes delivered by the panel clinic network including their understanding of health screening requirements.
- Clinical assurance of the onshore migration health service provider, against the relevant contractual key performance indicators.

62. IME figure reported in Target 21 is the cumulative total of 12 monthly reports and is based on monthly records of health cases submitted.

Where panel errors were identified during assurance activities, the department undertook an investigation of the case and sought clinical advice from the department's Clinical Advisory Team (CAT) where required. Feedback was provided directly to the panel clinic and responses were monitored and tracked.

Where it was identified that errors occurred because the panel instructions were not sufficiently clear, the Panel Member Instructions were updated and re-issued to members: for example the 1 July 2024 updated Panel Member Instructions included additional clarity around the instructions for Hepatitis B and Hepatitis C testing, which had given rise to some minor errors made by panel clinics.

Identified common minor issues or errors made in assured offshore health cases included:

- inappropriate grading of identified health conditions
- poor chest radiograph technique
- photograph guidelines not being followed for biometric image capture.

Minor issues are remediated through the regular Health Bulletin and/or general feedback to the network or panel clinics, and abatements of the onshore migration medical service provider where contractually indicated. Identified common minor issues or errors made in assured onshore health cases included over/under-investigation of suspected tuberculosis, as well as 'recommended cleared' cases not being reviewed in line with the relevant policy and procedures manual. Critical errors may result in suspension or removal from the offshore panel clinic network.

Poor performance by the onshore migration medical service provider (including an unacceptable volume of minor/major errors or any single critical error) is managed through the contractual performance framework.

## PURPOSE 2—Prosperous and United Society

### ACTIVITY 2.1: Immigration and humanitarian programs

**MEASURE 2.1.2: Effective design and delivery of humanitarian, settlement and resettlement programs** (*Department of Home Affairs PBS Program 2.3, Department of Home Affairs PBS Program 2.4*).

**SUBSTANTIALLY MET**  
97.07 per cent

### TARGET 22

Aligned to 2023–24 PBS target

The Humanitarian Program is delivered within the planning target and is consistent with priorities set by the Government.

Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024, 20,000 Humanitarian Program places have been delivered out of the 20,000 place planning target set by government. There were:</p> <ul style="list-style-type: none"><li>• 16,750 visas granted under the offshore component</li><li>• 3,250 visas granted under the onshore component.</li></ul>	<p>This target was met, as 100 per cent of places were delivered within the planning target and according to the composition set by the Government.<sup>63</sup></p>

### Supporting performance information

The Humanitarian Program's composition was approved by the Australian Government on 23 November 2023, with the 20,000 places comprising 17,000 Offshore Places and 3,000 Onshore Places. This composition was later amended to 16,750 Offshore Places and 3,250 Onshore Places.

The department's performance in delivering places under the 2023–24 Humanitarian Program demonstrates the efficiency and effectiveness of planning and processes to place individuals, according to humanitarian needs and Australian Government priorities. Delivering on the exact size and composition of the Humanitarian Program, as set by the Australian Government, demonstrates effective design and delivery of humanitarian, settlement and resettlement programs by the department.

Regular monitoring of the Program was conducted by the department, in consultation with relevant Overseas Posts. Monitoring ensured any issues in program delivery were addressed appropriately and in a timely manner, and ensured the Program was on track throughout the year.

Changes to the Onshore and Offshore targets within the overall program number were made in the final quarter of the Humanitarian Program year to ensure delivery of the full Humanitarian Program target and to meet government expectations in relation to Protection Visa Reforms.

63. The 'priorities' set by the government have been defined as the 'composition' of the offshore and onshore components.

## TARGET 23

75 per cent of humanitarian entrants exiting the Humanitarian Settlement Program (HSP) have the skills and knowledge to use services in Australia.

Note: The target was originally published in the *Department of Home Affairs 2023–24 Corporate Plan* as 75 per cent of humanitarian entrants exiting the Humanitarian Settlement Program (HSP) have the skills and knowledge to use services independently in Australia.<sup>64</sup>

Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024, a total of 8,722 out of 9,378 clients exiting the Humanitarian Settlement Program (HSP) have achieved outcomes which provide them with the skills and knowledge to use services in Australia.<sup>65</sup></p> <p>This includes:</p> <ul style="list-style-type: none"> <li>• 6,846 clients who are able to apply skills independently</li> <li>• 1,876 clients who are able to apply skills but who may require some assistance at times.</li> </ul>	<p>This target was met, as 93 per cent of clients exiting the HSP have the skills and knowledge to use services in Australia, exceeding the target of 75 per cent by 18 per cent.</p>

## Supporting performance information

The HSP is designed to provide clients with services and support to develop the required skills and knowledge to use services independently in Australia. These services include but are not limited to housing, health, transport, education and employment.

The performance results demonstrate that clients have received the support services they require during their time in the humanitarian settlement program. The result includes clients who have achieved the required outcomes at exit, including clients who:

- are able to apply skills and knowledge independently
- have achieved the required outcome but may require some level of assistance to access services independently.

Both categories of clients are counted towards the target performance in recognition of the fact that some particularly vulnerable cohorts may require additional assistance at various stages to maintain their ability to access services independently in Australia upon exiting the program. Vulnerable cohorts could include clients who have experienced high levels of poverty, severe trauma, and suffer the health impacts arising from persecution, discrimination, displacement, nutritional deprivation and inadequate medical care. Homesickness, culture shock, a sense of social dislocation and language and literacy barriers can also affect the ease with which clients settle in Australia, noting that many clients will have spent long periods of time in refugee camps or other precarious living conditions before coming to Australia. Clients may have no experience of renting a home or other aspects of life in Australia which are considered fundamental to successful settlement. The additional assistance clients might require may include assistance to complete rental applications, connect household utilities and finding employment.

Throughout 2023–24, HSP service providers have continued to deliver settlement orientation and services to enable clients to become self-reliant and active members of the Australian community. This is evidenced in the assessment of client outcomes when exiting the program and further supported by feedback provided by clients during client interviews.

64. The target has been updated to reflect that both categories of achievement (independently and with assistance) are counted as part of the performance result. This is in recognition of the fact that some particularly vulnerable cohorts may require additional assistance at various stages to maintain their ability to access services independently in Australia following exiting the program.

65. The reporting is based on self-reporting from third party providers. Through assurance activities, the department was only able to substantiate approximately 33 per cent of the claims made within provider self-assessment reporting.

Part of the HSP’s success is attributed to clients remaining in the program for slightly longer periods, as well as a higher proportion of clients on temporary visas who may have already lived in Australia for a period of time prior to entering the HSP.

The seven per cent of clients who did not exit the HSP with the skills and knowledge to use services in Australia usually fall into one of the following categories:

- Clients with exceptional circumstances, including complex needs and/or trauma.
- Clients who have chosen to exit the program before full capacity has been achieved.
- Clients affected by participatory barriers, such as significant caring responsibilities or significant physical or mental health needs.

Where clients exit the HSP without achieving the skills and knowledge to use services in Australia, HSP providers are expected to connect the client to services which can continue to provide assistance to them.

**TARGET 24**  
80 per cent of a sample of Settlement Engagement and Transition Support (SETS) clients rated three or above (five-point rating scale) when assessed against the skills and knowledge required to support their independence, participation and wellbeing.

Rating	Performance against target	Justification for result
Met	As at 30 June 2024, the number of clients rated three or above when assessed against the skills and knowledge required to support their independence, participation and wellbeing <sup>66</sup> was: <ul style="list-style-type: none"><li>• 32,207 out of the sample of 36,280 SETS—Client Services clients</li><li>• 3,176 out of the sample of 3,409 SETS—Community Capacity Building clients.</li></ul>	This target was met as 88.77 per cent of the sample <sup>67</sup> of SETS – Client Services clients and 93.17 per cent of SETS—Community Capacity Building clients were rated three or above, exceeding the target of 80 per cent by 8.77 and 13.17 per cent respectively.

**Supporting performance information**

SETS helps build skills and knowledge of individuals by providing settlement-related information, advice, advocacy, and assistance to enable clients to access both mainstream and other relevant services. SETS also helps new and emerging community groups and organisations support their specific communities to increase their economic and social participation, so positive settlement outcomes are sustained in the long term. Activities include providing training in organisational governance, project management, leadership skills and mentoring for community stakeholders.

Service delivery quality is assessed in collaboration with Funding Arrangement Managers in the Community Grants Hub in the Department of Social Services (DSS) via the analysis of Data Exchange (DEX) reports, Activity Work Plan reports and meetings with providers.

66. The performance results are based on self-reporting by SETS providers through DEX data which is managed by DSS. The department accesses SETS data through the QLIK reporting interface, and does not directly access DEX source data to internally verify the accuracy of the self-reporting.

67. SETS providers are required to report outcomes for over 50 per cent of their clients which make up the 'sample'. From 1 July 2023 to 30 June 2024, outcomes were reported for 60.53 per cent of SETS—Client Services and 55.58 per cent of SETS—Community Capacity Building clients.

## TARGET 25

Attendance rate of clients invited to Australian Cultural Orientation (AUSCO) courses is 90 per cent or higher.

Note: The target was originally published in the *Department of Home Affairs 2023–24 Corporate Plan* as *Attendance rate of clients invited to Australian Cultural Orientation (AUSCO) course sessions is 90 per cent or higher*.<sup>68</sup>

Rating	Performance against target	Justification for result
Met	As at 30 June 2024, 496 courses were delivered with 10,763 invites distributed to clients. Of the distributed invites, there were 9,583 attendees to courses (89.04 per cent), including 183 clients who attended refresher courses. <sup>69</sup>	This target was met, <sup>70</sup> as the attendance rate for invited clients to courses was 89.04 per cent, which is only 0.96 per cent below the target of 90 per cent.

### Supporting performance information

The AUSCO course is offered to Refugee and Special Humanitarian Program entrants over the age of five years prior to their departure for Australia. AUSCO gives practical advice about the journey to Australia, including quarantine laws and information about what to expect post-arrival and assists in ensuring a successful start to the client's settlement journey. Meeting the target demonstrates the department's commitment to identifying and connecting new arrivals to services which seek to ensure they are adequately supported and equipped for life in Australia.

The full AUSCO course consists of five broad themes, covering law, education, family, English language and transport. Sessions are typically five hours in duration and cover more than one topic, noting the duration may vary depending on class size, the delivery mode and client logistics regarding their travel dates. The flexibility of the course and session arrangements takes into account the unique learning needs of each client and any constraints on time or travel, based on their personal circumstances.

The department's AUSCO service provider is the International Organization for Migration (IOM). The department supports IOM by providing the details of clients who are eligible for the program, following which the IOM issues invites to eligible clients, while also promoting the course contents and benefits.

## TARGET 26

95 per cent of eligible Temporary Protection Visa (TPV) and Safe Haven Enterprise Visa (SHEV) holders are transitioned to a permanent Resolution of Status (RoS) visa by the end of the 2023–24 Program Year.

Rating	Performance against target	Justification for result
Substantially Met	As at 30 June 2024: <ul style="list-style-type: none"><li>Of 20,641 eligible TPV and SHEV holders, 18,558 had been transitioned to RoS visas.</li><li>2,083 RoS visa applications remained on hand.</li></ul>	This target was substantially met, as 89.91 per cent of eligible TPV and SHEV holders were transitioned to a permanent RoS visas, which is only 5.09 per cent below the target of 95 per cent.

### Supporting performance information

For the purposes of reporting, the total TPV and SHEV cohort total reported above includes all eligible holders as at 30 June 2024, including cohorts added to the total population throughout the year. During the 2023–24 program year, the number of eligible TPV and SHEV holders increased by 1,874 holders, primarily as a result of regulatory changes. As at 1 July 2023, there were 18,767 eligible TPV and SHEV holders, of which the department granted RoS visas to 98.9 per cent.

68. Definitions are inconsistently applied across documents used by the provider and the department. The target wording has been amended for reporting purposes to clearly distinguish between the full AUSCO 'course' and 'sessions' (noting sessions are components of the course). The targets counts attendance at the full AUSCO course, not sessions.

69. The IOM does not provide data on refresher courses.

70. The performance results are based on self-reporting from the International Organization for Migration (IOM) and the department does not have access to the required source data to internally verify the legitimacy and accuracy of reported results.

The target of 95 per cent of eligible TPV and SHEV holders being transitioned to a RoS visa by the end of the 2023–24 program year is based on the government’s commitment in February 2023 that the majority of TPV and SHEV holders would be transitioned onto a permanent visa within 12 months of their announcement.

A significant proportion of remaining cases require further work to anchor the identity of applicants. This has required a significant investment of resources above and beyond the funded RoS processing taskforce. Cases such as this will take longer to finalise and will require additional character and/or security checks and some will require protection obligations assessments to be completed based on identity findings.

The RoS visa caseload will extend beyond the remaining RoS visa applicants over subsequent reporting periods, because individuals who are part of the unauthorised maritime arrival legacy caseload may also become eligible for a RoS visa in the future if they are found to be owed protection obligations and meet all other eligibility criteria, including:

- TPV and SHEV applicants who are yet to receive a decision on their initial TPV/SHEV application
- refused TPV and SHEV applicants for whom the bar has been lifted under section 48B of the *Migration Act 1958* to allow a further TPV/SHEV application to be made
- refused TPV and SHEV applicants who are successful at merits or judicial review.

**TARGET 27**

Aligned to 2023–24 PBS target

Reduce the transitory person caseload by 25 per cent

Rating	Performance against target	Justification for result
Not Met	As at 30 June 2024, the transitory person population in Australia was 983. This represented a decrease of 153 from the population of 1,136 as at 30 June 2023.	This target was not met, as the transitory person caseload reduced by 13.47 per cent, missing the target of 25 per cent by 11.53 per cent.

**Supporting performance information**

The transitory person population in Australia comprises unauthorised maritime arrivals (UMAs) who were taken to a regional processing country on or after 19 July 2013 until September 2023, inclusive of any children born to those UMAs. Transitory persons will reside in Nauru or temporarily in Australia, however do not have a settlement pathway in Australia and are therefore expected to engage in third-country migration options towards departure from Australia.

Caseload reductions are achieved through ongoing resettlement outflow and assisted voluntary returns. Key activities undertaken throughout 2023–24 to reduce the transitory person caseload included:

- ongoing resettlement outflow to the United States (US), New Zealand and Canada, and
- execution of funding arrangements with New Zealand providers for the provision of supplementary settlement and mental health support to individuals resettled.

As at 30 June 2024, caseload engagement in third-country migration options remained steady at approximately 51 per cent,<sup>71</sup> but continues to be challenged by:

- a desire to remain in Australia (over resettlement in another country)
- frustration and anger about situation and treatment, resulting in an unwillingness to participate
- self-perception of integration due to time in Australia
- views that policy will change allowing them to stay in Australia.

The department’s control over the delivery of resettlement outcomes is limited, as decision-making on resettlement approval sits exclusively with a resettlement country; therefore the department does not have any direct levers to achieve a resettlement outcome.

71. The engagement percentage is derived from determining the percentage of individuals engaged in a TCR process as a proportion of the full transitory person caseload as at a reporting date. It is a dynamic and live data set as a result of TCR candidates being able to engage and disengage at any time.

As a result, the department's efforts remained focused on encouraging transitory persons to engage in voluntary resolution of their status. Through the Status Resolution Network and Status Resolution Support Services (SRSS) providers, third-country resettlement options are promoted, supplementary support is provided to connect individuals to opportunities, and assistance is provided to help them become 'settlement ready' prior to departure. Examples of these supports include:

- information products and online webinars about New Zealand resettlement
- case management and caseworker support through SRSS to address health and mental health needs
- support to explore education and employment opportunities in New Zealand, and
- relocation and transitional assistance.

Additionally, during 2023–24, supplementary settlement and mental health support was provided to individuals resettled in New Zealand and the US, complementing existing settlement support and focusing on upward mobility, including employment, education, health and mobility assistance. Recognising that positive resettlement outcomes may look different for each individual, supplementary settlement supports are tailored to meet the needs of the individual.

**PURPOSE 2: Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.**

**ACTIVITY 2.1: Citizenship and multicultural affairs**

**MEASURE 2.2.1: Effective citizenship processing and assurance and community engagement collectively supports social cohesion outcomes**  
*(Department of Home Affairs PBS Program 2.3, Department of Home Affairs PBS Program 2.4).*

**SUBSTANTIALLY MET**  
**94.53 per cent**

**TARGET 28**

**Aligned to 2023–24 PBS target**

90 per cent of citizenship by conferral applications are finalised within agreed target timeframes from lodgement to decision.

Rating	Performance against target	Justification for result
Not Met	As at 30 June 2024, 192,994 citizenship by conferral applications had been finalised. Of those, 142,043 were finalised within six months from lodgement to decision.	This target was not met, as 73.60 per cent of citizenship by conferral applications were finalised within six months from lodgement, missing the target of 90 per cent by 16.40 per cent.

**Supporting performance information**

During 2023–24, the commencement of the new direct pathway to Australian citizenship for New Zealanders as of 1 July 2023 saw a significant increase in conferral application volumes as compared with 2022–23, with 60,699 applications received from New Zealand Special Category (TY444) visa holders as at 30 June 2024. This is 26.28 per cent of total applications received for 2023–24, and contributed significantly to the 47.30 percentage point increase of application lodgements year-on-year, from 156,831 in 2022–23 to 231,012 in 2023–24.

From December 2023, the Citizenship Program was required to reduce full-time employees (FTE) across conferral delivery teams in response to departmental resourcing constraints, resulting in a reduced ability to assess and finalise conferral applications in the latter six months of the year. Despite reduced resourcing, the Citizenship Program continued to prioritise resolution of more complex and aged caseloads, with a reduction of 4,462 across the year in the number of conferral applications on-hand for two years or more.

Overall, however, the combination of increased application lodgements and reduced FTE through 2023–24 has meant the number of on-hand applications has increased, along with processing times from lodgement to finalisation.

Table 14: Citizenship by conferral

	2022–23	2023–24
Citizenship by conferral applications lodged	156,831	231,012
Percentage of citizenship by conferral applications lodged online	86.62%	88.41%
Citizenship by conferral applications finalised	198,808	192,994
Citizenship by conferral applications on-hand (30 June)	79,548	117,789
Citizenship by conferral applications on-hand over two years	6,989	2,527
Applicants acquiring citizenship by conferral	192,947	192,242

- Throughout 2023–24 the department implemented a range of measures to improve processing efficiencies for conferral applications:
- Streamlined processes for face-to-face client interactions at citizenship test appointments. This enabled increased flexibility of citizenship test offerings, and increased adaptable allocation of work across the available workforce, rather than restricting operations to the client’s location.
  - Minor systems enhancements to improve processing efficiency, which included updates to consent and character declarations, the updating of online conferral application forms, and enabling applicants eligible for fee concessions to apply online.

TARGET 29		
The proportion of citizenship decisions subject to quality assurance activities is consistent with the pre-determined sample size of 2 per cent across citizenship caseloads.		
Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024,<sup>72</sup> the total number of citizenship application decisions made was 213,668.<sup>73</sup></p> <p>8,176 decisions (3.83 per cent) were subject to quality assurance activities, this included:</p> <ul style="list-style-type: none"><li>156,172 decisions for citizenship by conferral, with 6,481 checks completed (4.15 per cent)</li><li>16,591 decisions for citizenship by descent, with 630 checks completed (3.80 per cent)</li><li>40,905 decisions for evidence of Australian citizenship, with 1,065 checks completed (2.60 per cent).</li></ul>	<p>This target was met as a sample of 3.83 per cent of citizenship decisions subject to quality assurance activities were sampled, exceeding the target of two per cent by 1.83 per cent.</p>

72. Reporting against Target 29 is reflective of all applications finalised in 2023–24. The data for 2023–24 is drawn from a dynamic system environment and is correct as at 15 July 2024 at 8:07AM, but may differ slightly from previous or future reporting. The reported result captures the percentage of decisions subject to both quality control checks pre-decision and quality assurance checks post-decision.

73. Figure includes Conferral, Descent and Evidence decisions for primary applicants. It does not include other citizenship decision types, such as decisions to resume or renounce citizenship and Australian citizenship by adoption. Data refers to primary applicants only and excluded applications which are withdrawn/invalid/otherwise finalised/counselled.

## Supporting performance information

The department is concerned with identifying, assessing, controlling and mitigating risks in the delivery of the Citizenship Program, which provides an evidence base for developing and implementing quality assurance activities and any necessary corrective actions. The department uses a centralised quality management system that enables a consistent approach to quality assurance activities. Pre-defined question sets are used to undertake Quality Control (QC)<sup>74</sup> checks and Quality Assurance (QA)<sup>75</sup> checks to determine whether approved processes (such as procedural instructions) have been followed or if errors have been made. These activities provide assurance as to the Citizenship Program's conformance with key legislative and operational policy requirements, driving lawful and consistent decision-making on applications.

The Citizenship Program applies benchmark targets in the centralised quality management system to rate and indicate control effectiveness. Ratings below 90 per cent indicate that controls are ineffective, above 90 per cent and below 95 per cent indicates that controls are partially effective and 95 per cent or above indicates that controls are effective. Controls include activities/processes such as reporting, training, and operational guidance materials, which together ensure decision-makers are supported to make lawful and accurate decisions. For 2023–24, the Citizenship Program's overall accuracy benchmark is above 95 per cent:

- 98.08 per cent QA and QC accuracy rate was achieved for citizenship by conferral
- 98.70 per cent QA and QC accuracy rate was achieved for citizenship by descent
- 98.02 per cent QA and QC accuracy rate was achieved for evidence of Australian citizenship.

The results of quality assurance activities are distributed through mechanisms such as the Quarterly Immigration Group Quality Management Assurance Report and the Citizenship Program's internal Quarterly Quality Control and Assurance Report to the department's executive leadership and decision-makers, providing details on error rates with a specific focus on the individual questions where the error rate was outside the five per cent threshold. During 2023–24, the results and plans of action for remediation activities (either new or ongoing as the result of previous issues identified) were discussed with managers and stakeholders across the Citizenship Program in September 2023, November 2023 and June 2024. Errors identified through quality assurance activities are addressed by ensuring feedback and training is delivered to staff, continuous improvements in processes, and refinement of operational guidance material.

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74. Quality Control is the pre-finalisation examination of specific deliverables to ensure they are compliant with the relevant standards and specifications, with corrective action initiated where necessary.

75. Quality Assurance is the post-decision examination and analysis of standards, policies, processes and outcomes to provide confidence that quality standards have been met.

### TARGET 30

80 per cent of surveyed Community Stakeholders indicated that engagement with the Community Liaison Officer (CLO) Network has helped them feel supported and included in the Australian community.<sup>76</sup>

Note: The target was originally published in the *Department of Home Affairs 2023–24 Corporate Plan* as 90 per cent of surveyed Community Leaders are satisfied with the level of community engagement from the Community Liaison Officer (CLO) Network. The target was amended in February 2024.

Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024, 400 community stakeholders were invited to respond to the survey, of whom 93 responded,<sup>77</sup> reflecting a response rate of 23.25 per cent.</p> <p>Of the total responses, 87.90 per cent of the respondents indicated engagement with the CLO Network has helped them feel supported and included in the Australian community.<sup>78</sup></p>	<p>This target is met, as 87.90 per cent of stakeholders who provided a survey response indicated that the CLO Network is effective, exceeding the target of 80 per cent by 7.90 per cent.</p>

### Supporting performance information

The CLO network is a national network of 50 officers who build and maintain trusted relationships with a wide range of cultural, ethnic and faith-based communities. This supports the department to:

- proactively know and understand community stakeholders
- identify barriers to participation and opportunities to strengthen social inclusion
- connect stakeholders with important information, services, and each other
- enable community voices to inform government policies, programs and actions
- support social cohesion outcomes
- respond to community feedback and concerns.

Effectiveness of the CLO Network is measured by the results of an annual survey of community stakeholders, conducted in the final quarter of the reporting period. For the purposes of reporting, responses to the four target questions were recorded on a sliding scale of one to 10. Ratings of six and above are counted as 'effective' for each of the four questions divided by total number of responses. While the survey response rate did not meet the minimum requirement, it is significantly higher than the response rate in 2022–23 (16.76 per cent). In 2023–24, changes to the methodology were implemented to improve the response rate, including the exclusion of email-only engagements from the selected survey sample and introducing a reminder email the week before the deadline for survey responses.

76. The target was amended in February 2024 to ensure that it is outcomes-focused in a meaningful way. There was no direct correlation between 'satisfaction of Community Leaders with the level of community engagement from the CLO Network' and 'social cohesion outcomes' referred to in *Measure 2.2.1*. The proposed target relates directly to positive outcomes that support social cohesion and multicultural communities. Additionally, 'community stakeholders' better captures the breadth of CLO engagement and is not a subjective term like 'Community Leaders'. The Target was changed to 80 per cent to reflect the tendency for survey results to be skewed by dissatisfaction with Government policy and program factors separate to the engagement by the CLO Network.

77. Due to the anonymous nature of the survey, the department is unable to verify if survey responses were completed by the addressed stakeholder (i.e. the target population), or if the survey was actually completed on their behalf by a proxy (such as their support teams).

78. Survey responses fell below the planned response rate of 49.00 per cent, therefore the performance result may not be reflective of the broader target population.

Throughout 2023–24, the CLO Network supported Australian Government priorities, including engaging with communities affected by the Hamas–Israel conflict. Communities continued to engage with CLOs even when some stakeholders expressed opposition to government policy and reduced engagement with other government representatives, which is evidence of the support and trust CLOs have built through their engagement with communities. At the outset of the Hamas–Israel conflict response, community sentiment was used to brief government on a daily basis. Community sentiment informed the government's response to the crisis, including the social cohesion funding announcement of \$25 million to Australian Palestinian, Muslim and other communities affected by the conflict. The CLO Network has continued to gather community sentiment on distribution of funding to communities.

The CLO Network also maintains relationships with community stakeholders outside of crises. As at 30 June 2024:

- the CLO Network conducted more than 8,700 engagements with community stakeholders, conducting an average of more than 520 engagements each month.
- CLOs conducted 1,563 in-person engagements, 579 online engagements, 2,423 phone engagements and 4,182 email engagements.

The CLO Network also attended other key engagements that help communities feel supported and included in Australian society. These included a wide range of community events, such as:

- lunar New Year
- iftar dinners
- citizenship ceremonies
- harmony Week events
- information sessions on topics such as the Migration Strategy and the Pacific Engagement Visa
- forums with state and territory government and police counterparts.

During 2023–24, activities and measures implemented based on stakeholder feedback from the 2022–23 annual survey included the development of a clearer purpose and vision for the CLO Network, and recruitment activities to address feedback that face-to-face engagement is preferred.

# PURPOSE 3—BORDER AND CUSTOMS OPERATIONS

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Table 15: Performance measures for Outcome 3

Activity	Performance measures
<b>Activity 3.1:</b> Border management and revenue systems	<b>Measure 3.1.1:</b> Effective trade and travel policy and regulation and effective administration of border revenue processes.
<b>Activity 3.2:</b> Border security, maritime surveillance and immigration detention	<b>Measure 3.2.1:</b> Effective border security, maritime surveillance activities, and management of the Immigration Detention Network.

# Performance Information

PURPOSE 3—Border and Customs Operations	
ACTIVITY 3.1: Border management and revenue systems	
MEASURE 3.1.1: Effective trade and travel policy and regulation and effective administration of border revenue processes ( <i>Department of Home Affairs PBS Program 3.1, Department of Home Affairs PBS Program 3.2 and Department of Home Affairs PBS Program 3.3</i> ).	SUBSTANTIALLY MET 95.50 per cent

TARGET 31		
Aligned to 2023–24 PBS target		
Average clearance times (facilitation rate) for travellers, air cargo and sea cargo are maintained or improved.		
Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024, when compared to the previous reporting period:<sup>79</sup></p> <ul style="list-style-type: none"> <li>the average clearance times for travellers improved for inbound and outbound travellers by 0.68 per cent and 4.03 per cent respectively</li> <li>air cargo average clearance rates improved in both the 24 hour and 48 hour timeframes by 0.29 percentage points and 0.38 percentage points respectively</li> <li>sea cargo average clearance rates improved in both the three day and five day timeframes by 0.95 per cent and 0.98 per cent respectively.</li> </ul>	<p>This target was met, as all average clearance times (facilitation rates) improved compared to 2022–23.</p>

## Supporting performance information

### Travellers

During 2023–24, combined air traveller numbers have increased compared to 2022–23, with inbound air traveller numbers increasing by 31.90 per cent and outbound by 32.61 per cent.<sup>80</sup> Increased eligibility, facilitation through SmartGates and continuing enhancement of technology at the border has enabled stability and consistency to traveller clearance times.

This target calculates clearance times for continuous normal processing by measuring the gap between individual travellers, with the measurement of traveller clearance time assuming a continuous flow of travellers. This flow can break due to travellers exceeding the stipulated time for the purpose of this target. These travellers are considered outliers.<sup>81</sup> Examples of outliers may include travellers who have incorrectly completed an incoming passenger card, those who may have had an issue with SmartGate processing or those for whom English is their second language. Regardless of the reason, the department will process and facilitate the cross-border movement of all legitimate travellers as efficiently as possible.

79. The performance results are calculated based on reports generated by complex systems. The department was unable to provide assurances over the flow of data from these systems into the aggregated reports that are used to calculate the performance result.

80. Target 33 of the department's Annual Performance Statement provides details on total traveller numbers.

81. Any transactions that take more than three minutes (five minutes for groups at the primary line), or match an alert or referral (except outbound SmartGate) to complete clearance are considered outliers, and are discounted from the calculation of average clearance times. A small number of cross-border traveller movements may not be recorded due to a system issue or administration error. These movements are manually corrected once identified.

The outlier rate for each clearance channel in the current reporting period is:

- Primary Line inbound: 28.20 per cent
- Primary line outbound: 25.97 per cent
- BIOGate: 4.76 per cent
- SmartGate: 8.27 per cent
- Gen 3 SmartGate: 10.71 per cent

Table 16: Travellers—average traveller clearance times<sup>82</sup>

	Inwards	Outwards
2023–24 clearance time (seconds)	72.64	40.94
2022–23 clearance time (seconds)	73.14	42.66
Clearance time variance	-0.68%	-4.03%

#### Air cargo and sea cargo

For the purposes of reporting, sea cargo clearance times measure from the progressive discharge timestamp reflecting when the goods were discharged (unloaded) through to when the goods are free from customs impediments. Sea cargo reporting measures the processing of goods at the container level. Meanwhile, air cargo clearance times measure from the timestamp reflecting when the goods arrived through until the goods are free from customs impediments.

While the department recorded a slight decrease in sea cargo volumes, the number of air cargo consignments has steadily increased in 2023–24 as air freight begins to normalise with more flight availability compared to 2022–23, which was still recovering from pandemic measures (Tables 17 and 18 refer). The department has continued to maintain high clearance rates and improve these, despite 38.51 per cent increase in the volume of air cargo arriving into Australia when compared to the previous reporting period. Supporting this has been a range of factors including increased industry reporting compliance and reviews of profiles and alerts for effectiveness.

Table 17: Air cargo volume changes—cleared within 24 hours

Reporting period	Total number of air cargo consignments	Consignments cleared within 24 hrs	Percentage cleared within 24 hours	Variance (percentage points)
2023–24	119,239,487	114,992,749	96.43%	+0.29
2022–23	86,085,638	82,771,341	96.15%	

Table 18: Air cargo volume changes—cleared within 48 hours

Reporting period	Total number of air cargo consignments	Consignments Cleared within 48 hrs	Percentage cleared within 48 hours	Variance (percentage points)
2023–24	119,239,487	117,461,965	98.51%	+0.38
2022–23	86,085,638	84,475,837	98.13%	

82. Travellers who successfully complete kiosk processing but do not proceed to the SmartGate to finalise the clearance are not included in the calculation of final SmartGate clearance times, as a visit to only a Kiosk does not constitute a full clearance activity.

Table 19: Sea cargo volume changes—cleared within three days<sup>83</sup>

Reporting period	Total number of sea cargo consignments	Consignments Cleared within 3 days	Percentage cleared within 3 days	Variance (percentage points)
2023–24	5,908,390	5,387,328	91.18%	+0.95
2022–23	6,255,435	5,644,279	90.23%	

Table 20: Sea cargo volume changes—cleared within five days

Reporting period	Total number of sea cargo consignments	Consignments Cleared within 5 days	Percentage cleared within 5 days	Variance (percentage points)
2023–24	5,908,390	5,556,455	94.04%	+0.98
2022–23	6,255,435	5,821,308	93.06%	

83. The result for sea cargo consignments cleared within three days includes in its count the circa 98 per cent of all cargo which is auto-cleared before arrival in Australia. Auto-clearance is on the basis of reports submitted by importers 48 hours before arrival at the dock.

## TARGET 32

### Aligned to 2023–24 PBS target

100 per cent of Australian Trusted Traders (ATTs) subject to assurance processes either pass or are subject to a compliance activity.

Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024, 909 ATTs were subject to an assurance activity.</p> <ul style="list-style-type: none"><li>909 annual declarations were issued. Of these, 827 (90.98 per cent) ATTs passed their annual declaration, and a further 82 (9.02 per cent) ATTs did not pass and were referred to Account Managers for remediation.</li><li>268 revalidation visits were conducted. Of these, 156 (58.21 per cent) ATTs passed their revalidation, two (0.75 per cent) ATTs did not pass, and an additional 110 (41.04 per cent) remained under assessment.</li><li>54 (5.94 per cent) ATTs were subject to further compliance activities.</li></ul>	<p>This target was met, as 100 per cent of the ATTs subject to assurance processes either passed or were subject to a compliance activity.</p>

### Supporting performance information

The ATT program manages and monitors the activities of accredited Trusted Traders. Businesses accredited in the program must be able to demonstrate strong international supply chain security and trade compliance practices. Trusted Traders are offered a range of trade facilitation benefits that simplify their customs processes, such as faster and consolidated cargo clearance, and easier access to key international markets. However, Trusted Traders are subject to assurance processes, monitoring and controls beyond those imposed on entities not within the ATT program, including additional cargo profiling and adherence to ATT legal agreement obligations.

The program enhances the competitiveness of Australian businesses by decreasing the cost of transacting business. ATT reduces the transactions that require compliance monitoring by applying a lighter touch to accredited businesses from traditional transaction-based, border risk assessments.

This program contributes to the Australian trade objectives by integrating the world economy through trade and global value chains, providing simplified and more cost-effective trade arrangements to participating businesses. The establishment of the ATT Program, as Australia's Authorised Economic Operator Program,<sup>84</sup> has supported the increased facilitation of legitimate trade by the department, without compromising border security. AEO programs provide a mechanism for participants to be treated as low-risk by their country of origin, through the implementation of a Mutual Recognition Arrangement (MRA)<sup>85</sup> for the export destination.

As at 30 June 2024, Trusted Traders represent 17.95 per cent in value and 12.39 per cent in volume of Australia's two-way trade. During this reporting period, ATT:

- accredited 36 new Trusted Traders
- withdrew 31 applications after the completion of the onsite validation assessment
- terminated the Legal Agreement of 55 Trusted Traders.

84. A compendium of all World Customs Organization AEOs is at [www.wcoomd.org/en/topics/facilitation/instrument-and-tools/tools/aeo-compendium.aspx](http://www.wcoomd.org/en/topics/facilitation/instrument-and-tools/tools/aeo-compendium.aspx)

85. MRAs provide benefits to ATTs in overseas markets where the department has recognised the AEO program of another customs administration. The department currently has 10 signed MRAs: see [www.abf.gov.au/about-us/what-we-do/trustedtrader/benefits/mutual-recognition-arrangements](http://www.abf.gov.au/about-us/what-we-do/trustedtrader/benefits/mutual-recognition-arrangements)

The ATT ongoing assurance program actively monitors the Trusted Traders to ensure they achieve satisfactory levels of supply chain security and trade compliance. The program captures compliance activities for breaches under the *Customs Act 1901*, and ATT-initiated assurance activities to ensure compliance with the *Customs (Australian Trusted Trader Programme) Rule 2015* and ATT Legal Agreement. During 2023–24, the following activities were conducted to support the assessment of entity compliance:

- 827 ATTs passed their Annual Declaration activity,<sup>86</sup> and a further 82 ATTs did not pass and were referred to ATT Account Managers for remediation actions.
- 268 ATT revalidations were conducted, of these 156 ATTs passed their revalidations,<sup>87</sup> and two ATTs did not pass. A further 110 revalidations outcomes remained under assessment as at 30 June 2024.
  - The two ATTs that did not pass revalidation had ATT accreditation terminated in this instance.
- 54 ATTs were subject to 139 further compliance activities:
  - 20 compliance activities initiated by ATT initiated
  - 119 compliance activities undertaken in partnership with other department work areas.

ATT compliance activities are recorded as corrective actions. Where non-compliance under the *Customs Act 1901* is identified, the matter is addressed in partnership with the relevant work area to produce the most effective and enduring assurance outcome. An example of this is an entity that was identified as failing to maintain the requirements of the ATT program. Immediate action was taken to raise the issue, however the entity failed to effectively implement the mitigations required by ATT. Additionally, an improvement plan was issued to the entity, however this was not fully addressed by the entity, therefore, after a period of negotiation, the entity was removed from the ATT program. While the removal of non-compliant traders is not an ideal outcome, it was deemed appropriate in this instance based on the severity of the non-compliance.

**TARGET 33**

Percentage of eligible air travellers processed through the border using SmartGate technology improves or remains consistent with the previous reporting period.

Rating	Performance against target	Justification for result
Met	As at 30 June 2024, across all locations <sup>88</sup> there were 41,747,453 total air travellers, with 33,008,418 eligible for proceeding through the border using SmartGate technology. Of the eligible cohort, 24,755,201 air travellers were processed through the border using SmartGate technology.	This target was met, as 75.00 per cent of SmartGate-eligible air travellers were processed through the border using SmartGate technology, which is an improvement of 2.62 per cent when compared to the 2022–23 result of 72.38 per cent.

**Supporting performance information**

As at 30 June 2024, the department’s ability to facilitate efficient air traveller processing at airports, compliant with regulatory border and immigration controls, was improved compared to the previous reporting period.

Inbound and outbound SmartGates usage by eligible air travellers differs, as a larger number of passport holders from eligible nationalities can use outbound SmartGates (54 outbound vs 28 inbound, and an additional 30 inbound through a silent trial). The eligibility criteria differs due to policy and, until recently, technical limitations.

To manage the flows of ineligible travellers, and reduce the number of those who need to exit the SmartGates for manual processing via the Primary Line, the department staffs a gate-controller function for exception handling. Where ineligible travellers trigger an exception at the SmartGate (and are therefore unable to exit), the gate controller is able to remotely review the reasons for the exemption and (where appropriate) clear the traveller for exit from the SmartGate. This gate controller assistance is not available with inbound SmartGates.<sup>89</sup>

86. The Australian Trusted Trader Program (ATTP) historically relied on manual data capture in Microsoft Excel for annual declaration reporting. ATTP recognised the possibility for minor data discrepancies relating to Trusted Trader entities submitting annual declarations after the due date, which increased the risk of data not being captured within a reporting period.

87. Trusted Traders are revalidated within a four-year timeframe from their initial ATT accreditation. Revalidations include the research and compilation of an updated Entity Snapshot, to ensure an understanding of any reputational, financial or compliance changes that have not been reported to ATT. An onsite validation is conducted to confirm that the supply chain security measures in place continue to meet the requirements of the ATT program.

88. Locations are defined as international airports that are supported by SmartGate technology.

89. The number of travellers assisted in this manner are not included in the SmartGate data and are reported separately as Gate Controller clearance activity in table 22.

Table 21: SmartGate utilisation for inbound air travellers

Reporting period	2023–24	2022–23
Total inbound travellers	21,098,889	16,001,018
SmartGate eligible travellers	16,329,462	12,077,392
SmartGate eligible travellers using SmartGates	11,464,219	8,208,076
Percentage of SmartGate eligible travellers using SmartGates	70.21%	67.96%
Increase / decrease	2.25%	
Total travellers using primary line	9,634,670	7,792,942
Percentage of travellers using primary line	45.66%	48.70%
Increase / decrease	-3.04%	

Table 22: SmartGate utilisation for outbound air travellers

Reporting period	2023–24	2022–23
Total travellers	20,648,564	15,570,546
SmartGate eligible travellers	16,678,956	12,443,651
SmartGate eligible travellers using fully automated SmartGate	13,290,982	9,540,770
Percentage of SmartGate eligible travellers using fully automated SmartGate	79.69%	76.67%
Increase / decrease	-2.87%	
Total travellers using primary line	499,151	4,216,147
Percentage of travellers using primary line	24.21%	27.08%
Total travellers using SmartGate gate controller assisted	2,358,431	1,813,629
Percentage of travellers using SmartGate gate controller assisted	11.42%	11.65%
Increase / decrease	-0.23%	

The Increased SmartGate Usage Project (ISGU) is a part of the rollout of Generation 3 (Gen 3) arrivals SmartGates, which additionally saw all eight major international airports successfully transitioned to Gen 3 SmartGates. The aim of the project is to increase inbound usage to 70 per cent of total arriving air travellers. This will be delivered by expanding eligibility to more air travellers by:

- lowering the age below 16 for non-citizens
- increasing the number of eligible nationalities
- removing exceptions
- exploring the possibility of clearing non-ePassports via SmartGate.

## TARGET 34

### Aligned to 2023–24 PBS target

The revenue collected from customs duty, the Import Processing Charge (IPC) and the Passenger Movement Charge (PMC) against a target of achieving Portfolio Additional Estimates Statements (PAES) estimates.

Rating	Performance against target	Justification for result
Not Met	As at 30 June 2024, the department collected revenue totalling \$15.39 billion.	The target was not met, as the actual revenue (\$15.39 billion) was 18 per cent below budget (\$18.81 billion).

### Supporting performance information

The department supports revenue protection through a range of activities, including through sampling refund and duty drawback applications to ensure eligibility and administering the voluntary disclosure program that encourages compliance with revenue payment to the Commonwealth.

In 2023–24, key activities included the:

- refund compliance program
- duty drawback scheme
- voluntary disclosure program.

As at 30 June 2024, \$15.39 billion revenue was reported. This was down by \$3.42 billion against PAES estimates and collected in accordance with Australian Government settings, from:

- Customs Duty: \$13.83 billion
- Import Processing Charge (IPC): \$451.45 million
- Passenger Movement Charge (PMC): \$1.10 billion.

## PURPOSE 3—Border and customs operations

### ACTIVITY 3.2: Border security, maritime surveillance and immigration detention

**MEASURE 3.2.1: Effective border security, maritime surveillance activities, and management of the Immigration Detention Network** (*Department of Home Affairs PBS Program 3.4, Department of Home Affairs PBS Program 3.5*).

**MET**  
100 per cent

## TARGET 35

The Australian Border Force effectively supports the Joint Agency Taskforce Operation Sovereign Borders (JATF OSB) mission to maintain zero successful maritime people smuggling ventures.

Rating	Performance against target	Justification for result
Met	As at 30 June 2024, there were zero successful maritime people smuggling ventures. <sup>90</sup>	The target was met, as no maritime people smuggling ventures were successful, meeting the JATF OSB mission to maintain zero successful maritime people smuggling ventures.

90. A maritime people smuggling venture is not successful if it is disrupted before embarking on water, or if all the people on board are turned back, returned to their country of origin or departure, or transferred to a regional processing country.

## Supporting performance information

Maritime patrolling and aerial surveillance is vital to the success of the JATF OSB mission to deny any irregular maritime settlement pathway to Australia and prevent the avoidable loss of life at sea. Maritime surveillance activities are conducted regularly with the intent to detect ventures, not merely in response to already detected ventures. For much of 2023–24, this activity was supported by land-based ABF patrol and surveillance activity under Operation LEEDSTRUM. Across 2023–24 this contributed to the detection, interception and resolution of 10 maritime people smuggling ventures, resulting in:

- 109 unauthorised maritime arrivals (UMAs) being safely transferred to Nauru for regional processing in accordance with long-standing policies under OSB.
- 30 potential irregular immigrants (PIIs) and crew being safely returned to their country of origin or departure.

Led by Maritime Border Command (MBC), the department uses intelligence to inform surveillance and response options, including aerial and radar surveillance to detect Suspected Irregular Entry Vessels (SIEVs) before these boats arrive in Australia. MBC maintains an on-water response capability postured to respond to SIEVs targeting Australia, providing a valuable deterrent and response effect in support of the OSB mission.

Between July 2023 and June 2024, the department achieved 2,086 patrol days and 12,579 aerial surveillance flight hours. Not all on-water patrol days and aerial surveillance hours are exclusive to JATF OSB activities, with MBC also responsible for coverage against the eight recognised maritime security threats.

Table 23: Maritime security threat activities

	July 2023 – June 2024 <sup>91</sup>
<b>Border Controlled Drug (BCD) related vessel interdictions</b>	1
<b>Fish Aggregating Devices (FADs) retrieved</b>	0
<b>Ghost nets retrieved</b>	0
<b>‘Educate and disembark’ activities</b>	51
<b>Legislative forfeitures conducted by ABF assigned assets involving illegal Foreign Fishing Vessels (FFV)</b>	215
<b>Unseaworthy vessels disposed of at sea</b>	56
<b>Illegal foreign fishing fishers apprehended</b>	22

Through Operation LEEDSTRUM, the department provided a presence on the ground in the Kimberley Marine Park region to detect and deter civil maritime threats, including maritime people smuggling. Operation LEEDSTRUM conducted 110 land-based patrols from April 2024 to June 2024,<sup>92</sup> boosting the land-based posture to support OSB operations, furthering the deterrent and response effect delivered by the department in support of the OSB mission.

In addition to the provision of resources, a range of activities related to deterrence were supported by the department, including:

- JATF OSB senior executive participation in 49 international engagement activities relating to deterrence and disruption of maritime people smuggling. Engagements are chosen to reaffirm commitment to cooperation on countering criminal people smuggling and irregular migration in our region, and to share information with international partners who are working to counter the same threats.
- Continued implementation of a targeted, consistent, persistent and culturally aware communication campaign through a range of advertising and community engagement channels offshore in 11 key source and transit countries across 16 languages to deter irregular maritime travel to Australia.

91. Reporting on ‘educate and disembark’ activities, FADs and ghost nets is based on aggregated figures which were provided by other departments. The department does not have access to pre-aggregated source data which would be required to internally assure the accuracy and reliability of figures and statements.

92. These figures do not represent the full 2023–24 reporting period as the current iteration of Operation LEEDSTRUM was stood up in early 2024.

**TARGET 36****Aligned to 2023–24 PBS target**

The number of critical incidents per 1,000 detainees in the Immigration Detention Network is comparable or decreases.

Rating	Performance against target	Justification for result
<b>Met</b>	<p>As at 30 June 2024, there were 27.83 critical incidents per 1,000 detainees, compared to 73.57 critical incidents in 2022–23.</p> <p>This represents a drop of 45.74 critical incidents per 1,000 detainees when compared to the 2022–23 reporting period.</p>	<p>This target was met, as the number of critical incidents per 1,000 detainees decreased by 62.17 per cent in comparison to the previous reporting period.</p>

**Supporting performance information**

The department manages onshore detention risks within the Immigration Detention Network (IDN), which includes all immigration detention centres and alternative places of detention in Australia, under the constraints of population inflows, detention capacity, vulnerabilities (health and security) of those in held detention, staffing (departmental, service providers and sub-contractors) and infrastructure.

Since 2018, the detention population has included a large proportion of detainees who have convictions related to violence or drugs. A prison-like culture, with a higher degree of substance abuse and violence has developed and, as a result, increased the likelihood of incidents in the IDN. While a correlation exists between the volume of incidents within the IDN and the security profile of the onshore detention cohort, many factors (including but not limited to effective administration) play a role in the number of critical incidents.

Table 24: Current cohort within the IDN with a criminal history

Reporting period	Total in held detention	Criminal history indicator <sup>93</sup>	Percentage of detainees
<b>2023–24</b>	918	776	84.53
<b>2022–23</b>	1,114	1,005	90.22

A key factor in the overall reduction of critical incidents per 1,000 detainees was the reduction by 88.37 per cent in serious public health risk incidents, primarily resulting from a department decision in July 2023 to downgrade COVID-19 reporting from a 'Public Health Risk—Serious' to 'Public Health Risk—Minor'. This decision was in line with public health guidelines and taken as part of a concerted step-down approach within the IDN towards the management of COVID-19. A secondary factor was a decrease of 39.17 per cent in the reported incidents of sexual assault during this period.

Table 25: Total number of critical incidents within the IDN (1 July 2023 – 30 June 2024)<sup>94</sup>

Significant incidents as at 30 June 2023		Significant incidents as at 30 June 2024	
Total	Per 1,000 detainees	Total	Per 1,000 detainees
88	73.57	26	27.83

93. A criminal history indicator is applied when an individual's records have an indicator of 'legal issues' and 'criminal history' applied. It should not be taken as an indicator of the severity of an individual's criminal history.

94. Incident figures relate to the number of incidents rather than the number of participants.

Detainees can access activities and resources that promote purposeful learning and engagement, reflecting on individual needs and abilities. An example of this being the broad range of Programs and Activities available to detainees such as sports, board games, art, food lessons and socialisation programs. Detainees are supported in understanding their right to choose and participate in welfare and health services as required.

The Detainee Health Services contract ensures that detainees have access to health services. This includes:

- the provision of clinical facilities and integrated primary healthcare
- appropriate mental health clinical care and complex case management
- health information and advice
- health promotion and disease-prevention activities
- referrals to allied health, specialist and tertiary health providers as clinically required.

## TARGET 37

Percentage of air and sea cargo physically examined by ABF officers that leads to an enforcement result improves or remains consistent with previous reporting period.

Rating	Performance against target	Justification for result
Met	<p>As at 30 June 2024:<sup>95</sup></p> <ul style="list-style-type: none"> <li>• 75,438 air cargo consignments and 13,017 sea cargo consignments had been physically examined.</li> <li>• 17,817 (23.62 per cent) air cargo consignment checks and 1,990 (15.29 per cent) sea cargo consignment checks led to an enforcement result.<sup>96</sup></li> </ul>	<p>This target was met,<sup>97</sup> considering the combined increase of 2.73 percentage points in the air cargo strike rate and decrease of 3.67 percentage points in sea cargo strike rate compared to the previous reporting period.</p>

## Supporting performance information

To support the facilitation of legitimate goods and promotion of economic prosperity, the department seeks to maintain or improve the percentage of air and sea cargo examinations that lead to an enforcement result, known as the strike rate. Cargo detection rates can be impacted by many factors including:

- changes in criminal methodologies
- increased offshore disruption activities
- disruptions to container terminal operators
- variations in commercial shipping arrangements
- trade flows into Australia
- routine maintenance on ABF X-ray systems
- an intelligence led, risk based approach to container selection.

Notwithstanding these factors, the strike rate was maintained for 2023–24.

As at 30 June 2024, the number of air cargo consignments that were physically examined by the department remained stable overall, with a slight increase of 2.73 percentage points in the air cargo examination positive detection rate compared to 2022–23. The department continues to target and detect illicit goods at a high rate, with tobacco and vaping related products continuing to form the majority of detections. The department continues to focus resources to target high-risk consignments, which has seen a significant increase in detections of illicit goods, drugs and precursors while facilitating and limiting any impact to legitimate trade.

95. Data for 2023–24 is drawn from a dynamic system environment and is correct at 1 July 2024 at 08:26:31 but may differ slightly from previous or future reporting.

96. An enforcement result is a positive examination outcome where at least one prohibited item or compliance issue is detected/identified including referrals to internal/external groups/agencies for further enforcement actions.

97. The performance results are calculated based on reports generated by complex systems. The department was unable to provide assurances over the flow of data from these systems into the aggregated reports that are used to calculate the performance result.

Due to administrative challenges associated with volumes of air freight entering Australia, in February 2024 an Operational Notice was issued to alter the methodology for selecting air cargo in certain circumstances where the entire Master Airway Bill (MAWB) could be selected. This change in process flow led to a trial adjustment to how the recording and reporting of detections based on the airway bill level of the consignment (MAWB or the lower level House Airway Bill HAWB). This resulted in 28 individual trials where goods were referred for examination at the MAWB level, resulting in 4,267 HAWB consignments being examined for a total of 2,619 enforcement results.

Due to this, and noting the updated approach was not implemented consistently across all examination facilities, Table 26 splits the data into pre- and post-issuance of the Operational Notice. The approach and process for conducting physical examinations remained unchanged for 2023–24.

Table 26: Air cargo strike rate

Air cargo	2022–23 (1 Jul 2022– 5 Feb 2023)	2023–24 (1 Jul 2023– 5 Feb 2024)	Variance	2022–23 (6 Feb 2023– 30 June 2023) <sup>98</sup>	2023–24 (6 Feb 2024– 30 June 2024) <sup>99</sup>	Variance
Number of consignments physically examined by ABF officers	43,388	45,890	2,502	31,065	29,544	-1,521
Number of consignments physically examined by ABF officers that led to an enforcement result	7,551	9,105	1,554	7,553	8,709	1,156
Percentage of consignments physically examined by ABF officers that led to an enforcement result	17.40%	19.84%	2.44 percentage points	24.31%	29.48%	5.17 percentage points

Table 27: Air cargo strike rate (year)

Air cargo	2022–23	2023–2024	Variance
Number of consignments physically examined by ABF officers	74,453	75,438	985
Number of consignments physically examined by ABF officers that led to an enforcement result	15,104	17,817	2,713
Percentage of consignments physically examined by ABF officers that led to an enforcement result	20.29%	23.62%	3.33 percentage points

As at 30 June 2024, the number of sea cargo consignments that were physically examined by the department had increased, however there was a slight decrease in the detection rate compared to the previous reporting period. During the 2023–24 financial year, the department continued utilisation of an intelligence-led risk based approach to target and detect illicit goods, reducing the selection of coverage or sampling selections.

98. Figures are affected by the Operational Notice, issued February 2024.

99. Figures are affected by the Operational Notice, issued February 2024.

Table 28: Sea cargo strike rate

Sea cargo	2022–23	2023–2024	Variance
Number of consignments physically examined by ABF officers	11,486	13,017	1,531
Number of consignments physically examined by ABF officers that led to an enforcement result	2,178	1,990	-188
Percentage of consignments physically examined by ABF officers that led to an enforcement result	18.96%	15.29%	-3.67 percentage points

**TARGET 38**

Percentage of air traveller interventions that lead to an enforcement result improves or remains consistent with previous reporting period.

Rating	Performance against target	Justification for result
Met	During 2023–24, there were 285,841 air traveller interventions. Of these, 75,597 led to an enforcement result.	This target is met, <sup>100</sup> as the percentage of air traveller interventions that led to an enforcement result is 26.45 per cent.  This exceeds the 2022–23 result of 23.99 per cent by 2.26 percentage points.

**Supporting performance information**

The department contributes to the facilitation of legitimate travel, the safety of the Australian community and maintenance of border integrity through the delivery of air traveller interventions. An air traveller intervention refers to action undertaken by departmental officers at designated Australian International Airports to identify any breaches of Commonwealth legislation on arrival or prior to departing Australia. Interventions may include baggage examination, person search, internal or external referral and/or interview. The interventions may also include travellers referred for immigration issues on arrival at designated Australian International Airports, such as bona fides check, Person Alert List (PAL) possible match, character concerns and visa ceased or visa cancelled. Enforcement results can be:

- Enforcement Result (Customs): An enforcement result for traveller and accompanied baggage is a positive intervention result/outcome where at least one prohibited item or compliance issue is detected/identified. This includes referral activity.
- Enforcement Result (Immigration at the border): An enforcement result for an immigration or visa issue at the border resulting from a detection via Baggage or via a Person, or a referral activity.

As at 30 June 2024, all Australian International Airports have seen an increase in traveller volumes versus the previous reporting period, with the exception of Darwin International Airport whose traveller volumes remained steady. Furthermore, each port has also seen an increase in immigration referrals since the previous reporting period. The 3.50 percentage point decrease in the strike rate for outwards positive interventions would be attributed to increased passenger volumes, and in part to alert activities not requiring an active response that would contribute to positive interventions.

The 3.47 per cent improvement in the immigration enforcement activity strike rate can, in part, be attributed to an internal process conducted since August 2023 to remove over 400,000 inactive clients<sup>101</sup> from the Central Movement Alert List (CMAL). This prevents new alerts being added to the system for inactive clients, allowing the focus and resources to be given to active clients.

100. The performance results are calculated based on reports generated by complex systems. The department was unable to provide assurances over the flow of data from these systems into the aggregated reports that are used to calculate the performance result.

101. 'Inactive client' is a client who is offshore, does not hold a valid visa for Australia and has no application in progress.

Table 29: Total number of air traveller interventions and enforcement results across both the customs and immigration enforcement streams

	2022–23	2023–24
Number of air traveller interventions (inwards and outwards)	256,181	285,841
Number of air traveller interventions that led to an enforcement result (Customs and Immigration)	61,463	75,597
Percentage of air traveller interventions that led to an enforcement result (Customs and Immigration)	23.99%	26.45%

Table 30: Customs, immigration and combined strike rates

	As at 30 June 2023	As at 30 June 2024	Variance
Customs Strike Rate	12.39%	11.98%	-0.41 percentage points
Immigration Strike Rate	26.99%	30.46%	+3.47 percentage points
Overall Strike Rate	23.99%	26.45%	+2.46 percentage points

Table 31: Customs enforcement inwards and outwards traveller strike rate

Direction of travel	Reporting period	Total interventions (Actioned by ABF)	Positive interventions	Strike rate	Variance
Inwards	2023–24	59,840	7,226	12.08%	-0.30 percentage points
	2022–23	50,774	6,285	12.38%	
Outwards	2023–24	2,278	214	9.39%	-3.50 percentage points
	2022–23	1,800	232	12.89%	

Table 32: Immigration enforcement (inward) strike rate

Reporting period	Total immigration referrals	Enforcement outcomes	Refused Immigration Clearance (RIC)	Strike rate
2023–24	223,723	68,157	1,778	30.46%
2022–23	203,607	54,946	1,443	26.99%

# APPENDIX A (OF THE ANNUAL PERFORMANCE STATEMENT): 2023–24 DATA LIMITATIONS

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Target	Limitation type	Limitation issue
2	Unreliable survey information	The survey questions used varied between locations with facilitators able to amend questions according to their specific training (page 23 to 24 refers).
2	Verifiability issues with data source	The source documents and methodology used to calculate the performance result varied between quarterly reporting periods. The surveys were not constructed using a consistent format and there was no pre-established survey question or questions used for the purpose of calculation results against the survey (page 23 and 24 refers).
3	Incomplete performance information	Performance result is unable to be determined as the data specified in the pre-determined methodology could not be reported against (page 24 and 25 refers).
3	Verifiability issues with data source	The supporting performance information is based on aggregated figures provided by the Department of Education and the department does not have access to pre-aggregated source data, which would be required to internally assure the accuracy and reliability of figures and statements (page 24 and 25 refers).
7	Low survey response rate	Survey responses fell below the planned response rate, therefore performance result may not be reflective of the broader target population (page 29 refers).
8	Low survey response rate	Survey responses fell below the planned response rate, therefore performance result may not be reflective of the broader target population (page 30 and 31 refers).
8	Verifiability issues with data source	Due to the anonymous nature of the survey, the department is unable to verify if there were survey responses from non-CIAC members (i.e. outside of the target population) (page 30 and 31 refers).
11	Verifiability issues with data source	The methodology used to calculate Part B of the performance results was not pre-determined prior to the 30 June 2024, however was finalised prior to the development of the department's <i>2023–24 Annual Performance Statement</i> (page 33 refers).
12	Unreliable survey information	While all participants were invited to provide feedback via a survey, some surveys did not include the question "did this course enhance/uplift your skills" and therefore responses to these surveys could not be counted towards the performance results (page 34 refers).

Target	Limitation type	Limitation issue
12	Low survey response rate	Survey responses fell below the planned response rate, therefore performance result may not be reflective of the broader target population (page 34 refers).
13	Verifiability issues with data source	Aggregated attendee lists are provided by Victoria University, however the department does not have access to pre-aggregated lists or sources, which would be required to internally assure the accuracy and reliability of the attendee list (page 35 refers).
13	Low survey response rate	Survey responses fell below the planned response rate, therefore performance result may not be reflective of the broader target population (page 35 refers).
14	Unreliable survey information	While consultation activities are not quarantined by stream, stakeholder views on the size and composition of the Family stream of the Migration Program are collected through this consultation activity (page 37 to 38 refers).
14	Low survey response rate	Survey responses fell below the planned response rate, therefore performance result may not be reflective of the broader target population (page 37 to 38 refers).
16	Selective use of data (narrow scope)	The performance result reflects the time taken to decide a visa application and captures all applications granted and refused in full 2023–24 program year. A smaller number of complex and/or incomplete visa applications may take additional time compared with the processing of a majority of visas. The 'median' processing time is measured by the department as a more effective calculation of processing times for typical visa applications instead of an 'average', as this is not distorted by complex and/or incomplete visa applications (page 40 to 41 refers).
18	Verifiability issues with data source	The documentation used to evidence how complaints were categorised (as either less serious or serious) was not available for some cases (page 43 to 44 refers).
20	Verifiability issues with data source	The notification record used to verify the time between identification and release of an individual may not be representative of the exact timing of identification (page 45 refers).
23	Verifiability issues with data source	The reporting is based on self-reporting from Humanitarian Settlement Program providers. Through assurance activities, the department was only able to substantiate approximately 33 per cent of the claims made within provider self-assessment reporting (page 49 to 50 refers).
24	Verifiability issues with data source	The performance results are based on self-reporting by SETS providers through DEX data which is managed by the Department of Social Services (DSS). The department does not directly access source data to internally assess and assure the accuracy of this reporting (page 50 refers).
25	Verifiability issues with data source	The performance results are based on self-reporting from the International Organization for Migration and the department does not have access to the required source data to internally verify the legitimacy and accuracy of reported results. Additionally, definitions are inconsistently applied across documents used by the provider and department (page 51 refers).
30	Low survey response rate	Survey responses fell below the planned response rate, therefore performance result may not be reflective of the broader target population (page 56 to 57 refers).

Target	Limitation type	Limitation issue
30	Unreliable survey information	Due to the anonymous nature of the survey, the department is unable to verify if survey responses were completed by the addressed stakeholder (i.e. the target population), or if the survey was actually completed on their behalf by a proxy (such as their support teams) (page 56 to 57 refers).
31	Verifiability issues with data source	The performance results are calculated based on reports generated by complex systems. The department was unable to provide assurances over the flow of data from these systems into the aggregated reports that are used to calculate the performance result (page 59 to 61 refers).
35	Verifiability issues with data source	Some data related to maritime threat vectors is based on aggregated figures which were provided by other departments. The department does not have access to pre-aggregated source data, which would be required to internally assure the accuracy and reliability of figures and statements (page 65 to 66 refers).
37	Verifiability issues with data source	The performance results are calculated based on reports generated by complex systems. The department was unable to provide assurances over the flow of data from these systems into the aggregated reports that are used to calculate the performance result (page 68 to 70 refers).
38	Verifiability issues with data source	The performance results are calculated based on reports generated by complex systems. The department was unable to provide assurances over the flow of data from these systems into the aggregated reports that are used to calculate the performance result (page 70 to 71 refers).

# PART 3:

## REPORT ON FINANCIAL PERFORMANCE

# REPORT ON FINANCIAL PERFORMANCE

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The complete departmental results for 2023–24 are available in the financial statements that form Part 4 of this Annual Report.

## Departmental operating result

The 2023–24 financial statements report a \$288.4 million operating deficit compared with the \$480.6 million operating deficit in 2022–23. The Australian Government has not funded depreciation and amortisation expenses since 2010–11, and introduced new net cash reporting arrangements in 2019–20 to reflect lease accounting arrangements under AASB 16 Leases. In 2023–24, the department incurred \$533.8 million in depreciation and amortisation expenses (including for right-of-use leased assets) and \$207.0 million in principal repayments for leased assets. After adjusting for these items, the 2023–24 operating result is a surplus of \$28.6 million, excluding \$9.8 million resulting from the impact of changes in government bond rates on employee leave provisions. This surplus represents less than 1 per cent of the department's operating budget for 2023–24.

## Administered program performance

The department's 2023–24 administered expenses were \$2.0 billion, compared to \$1.9 billion in 2022–23. The increase is primarily due to higher impairment allowances on customs duty receivables, mainly as a result of entities that have gone into administration or liquidation.

## Net assets

Overall, the department's 2023–24 net asset position of \$0.9 billion (assets minus liabilities) is consistent with the net asset position in 2022–23.

# All outcomes—summary expense and capital expenditure 2023–24

Table 33: Summary expense and capital expenditure 2023–24

	Budget 2023–24 <sup>a</sup> \$'000	Actual expenses 2023–24 \$'000
<b><u>Administered</u></b>		
<b>Expenses funded through revenue appropriations<sup>a</sup></b>		
<b>Outcome 1:</b> Protect Australia from national security and criminal threats, and support national resilience, through effective national coordination, policy and strategy development and regional cooperation.	125,692	99,123
<b>Outcome 2:</b> Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.	1,277,606	1,075,949
<b>Outcome 3:</b> Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.	828,977	582,681
<b>Total administered expenses funded through revenue appropriations</b>	<b>2,232,275</b>	<b>1,757,753</b>
<b>Total administered capital expenditure</b>	<b>48,240</b>	<b>21,275</b>
<b><u>Departmental</u></b>		
<b>Expenses funded through revenue appropriations<sup>b</sup></b>		
<b>Outcome 1:</b> Protect Australia from national security and criminal threats, and support national resilience, through effective national coordination, policy and strategy development, and regional cooperation.	291,539	285,173
<b>Outcome 2:</b> Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.	1,149,494	1,125,992
<b>Outcome 3:</b> Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.	2,068,477	2,045,069
<b>Total departmental expenses funded through revenue appropriations</b>	<b>3,509,510</b>	<b>3,456,234</b>
<b>Total departmental capital expenditure</b>	<b>289,815</b>	<b>212,610</b>

- a Budget relates to the estimated actuals reported in the *Portfolio Budget Statements (PBS) 2024–25* which incorporates the measures provided in the *Portfolio Additional Estimates Statements (PAES) 2023–24* and the *Portfolio Supplementary Additional Estimates Statements (PSAES) 2023–24*.
- b Departmental and administered appropriations combines ordinary annual services (*Appropriation Acts No. 1, No. 3 and No. 5*), special appropriations, special accounts and retained revenue receipts under s74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). Expenses funded through revenue appropriations exclude depreciation and amortisation, writedown and impairment of assets, gifting of public property to Nauru, unwinding of discount on other provisions and resources received free of charge.

# PART 4:

# FINANCIAL STATEMENTS

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# INDEPENDENT AUDITOR'S REPORT



## INDEPENDENT AUDITOR'S REPORT

### To the Minister for Home Affairs

#### Opinion

In my opinion, the financial statements of the Department of Home Affairs (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

- Statement by the Secretary and the Chief Finance Officer;
- Statement of comprehensive income;
- Statement of financial position;
- Statement of changes in equity;
- Cash flow statement;
- Administered schedule of comprehensive income;
- Administered schedule of assets and liabilities;
- Administered reconciliation schedule;
- Administered cash flow statement; and
- Notes to and forming part of the financial statements, comprising material accounting policy information and other explanatory information.

#### Basis for opinion

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

#### Key audit matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

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**Key audit matter****Accuracy of customs duty**

Refer to Note 2.1A 'Taxation revenue'

The Entity recognises revenue for customs duty arising on imported goods. The calculation of duty payable is dependent upon information provided by importers. Due to the self-assessment nature of customs duty collections the Entity has developed risk based profiles to conduct targeted compliance activities.

I focused on this area given:

- the significant value of customs duty revenue and the geographically dispersed revenue collection points;
- the importance that targeted compliance activities play in the accuracy of customs duty declarations; and
- the complexity of the information technology (IT) environment and processes, and inputs used to manage and calculate customs duty;

For the year ended 30 June 2024, \$13.835 billion of customs duty revenue was recognised.

**How the audit addressed the matter**

To audit the accuracy of customs duty, I performed the following procedures:

- evaluated key customs duty revenue IT systems and tested relevant application and manual controls including controls used to identify risk, system calculations and reconciliations;
- evaluated the appropriateness of tariff rates to relevant legislation and exchange rates being applied and by testing a sample of transactions to supporting documentation.
- performed a substantive recalculation of customs duty revenue and evaluating a sample of transactions against tariff rates, supporting calculations, exchange rates and supporting documentation.

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**Key audit matter****Accuracy of visa application charges**

Refer to Note 2.1A 'Taxation revenue'

The Entity recognises revenue for visa applications. I focused on this area given:

- the significant value of visa application charges; and
- the complexity of the IT environment used to collect and process visa application charges.

For the year ended 30 June 2024, \$3.385 billion visa application charges revenue was recognised.

**How the audit addressed the matter**

To audit the accuracy of visa application charges and receivables, I performed the following procedures:

- reperformance of reconciliation processes between revenue and financial reporting systems;
- evaluated IT application controls relevant to the accuracy of visa revenue;
- assessed the accuracy of visa pricing applied within business systems to published schedules; and
- tested visa applications and receipts. This testing included substantive recalculation of total visa application charge revenue.

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**Key audit matter****Accuracy, valuation and allocation of non-financial assets**

Refer to Note 3.2 'Non-financial assets' and Note 4.2 'Administered non-financial assets' and Notes to the financial statements: *Correction of estimated prior year misstatement*.

The Entity records and manages a significant balance of non-financial assets. I focused on this area given:

- the significant value of non-financial assets managed by the Entity across geographically

**How the audit addressed the matter**

To audit the accuracy, valuation and allocation of non-financial assets, I performed the following procedures:

- evaluated IT application controls over fixed asset master data and depreciation calculations;
  - assessed the competence, capability and objectivity of management's valuation expert;
  - tested key controls supporting stocktake procedures, asset reconciliations, and capitalisation decisions;
  - tested asset addition, disposal and write-off
-

<p>dispersed locations;</p> <ul style="list-style-type: none"> <li>the complexity and subjectivity of valuation judgements applied to geographically dispersed and specialised assets;</li> <li>the subjectivity of capitalisation decisions for internally generated intangibles;</li> <li>weaknesses identified in the current year around the management of assets and the integrity of fixed asset information; and</li> <li>extensive revisions to assumptions regarding asset useful lives which resulted in significant revaluation movements in the reporting period.</li> </ul> <p>For the year ended 30 June 2024, the balance of non-financial assets was \$3.470 billion (2022-23 \$3.691 billion) (Departmental) and \$1.015 billion (2022-23 \$958 million) (Administered) .</p>	<p>transactions;</p> <ul style="list-style-type: none"> <li>assessed whether the selection of methods for determining fair value was appropriate for each asset class and whether the key assumptions used in the valuation methodology were reasonable;</li> <li>confirmed useful lives of assets were consistent with other available information, and assessed whether changes to the estimated service potential of material assets was driven by new information made available in the reporting period, including expected withdrawal dates for assets;</li> <li>assessed whether the assumptions and judgements used by the Entity to determine the impairment of assets are consistent with other available information including changes to planned capability and repairs and maintenance; and</li> <li>evaluated the sufficiency and appropriateness of the disclosures of the valuation assumptions, rationale for adjustments to opening balances and balances reported in the financial statements.</li> </ul>
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### Accountable Authority's responsibility for the financial statements

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

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

### Auditor's responsibilities for the audit of the financial statements

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

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material

misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

From the matters communicated with the Accountable Authority, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Australian National Audit Office



Carla Jago

Acting Deputy Auditor-General

Delegate of the Auditor-General

Canberra

10 September 2024

# STATEMENT BY THE SECRETARY AND CHIEF FINANCE OFFICER

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**Department of Home Affairs**  
**Statement by the Secretary and the Chief Finance Officer**

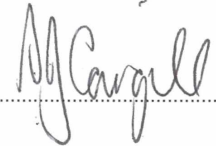
In our opinion, the attached financial statements for the year ended 30 June 2024 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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

Signed.....

Stephanie Foster PSM  
Secretary

9 September 2024

Signed.....

Stephanie Cargill  
Chief Finance Officer

09 September 2024

# FINANCIAL STATEMENTS

## Department of Home Affairs Statement of comprehensive income For the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
<b>Net cost of services</b>				
<b>Expenses</b>				
Employee benefits	6.1A	1,809,674	1,656,710	1,778,400
Suppliers	1.1A	1,398,559	1,376,704	1,172,440
Depreciation and amortisation <sup>a</sup>	3.2	533,797	578,565	582,740
Impairment loss on trade and other receivables		7,299	5,169	-
Write-down and impairment of non-financial assets	1.1B	26,890	5,707	-
Finance costs	1.1C	40,807	40,748	40,318
Other expenses	1.1D	2,398	2,103	4,617
<b>Total expenses</b>		<b>3,819,424</b>	<b>3,665,706</b>	<b>3,578,515</b>
<b>Own-source income and gains</b>				
<b>Own-source revenue</b>				
Revenue from contracts with customers	1.2A	268,097	285,165	205,094
Rental income	1.2B	7,332	3,126	3,978
Other revenue	1.2D	2,083	3,275	4,668
<b>Total own-source revenue</b>		<b>277,512</b>	<b>291,566</b>	<b>213,740</b>
Gains	1.2E	3,756	9,364	-
<b>Total gains</b>		<b>3,756</b>	<b>9,364</b>	<b>-</b>
<b>Total own-source income</b>		<b>281,268</b>	<b>300,930</b>	<b>213,740</b>
<b>Net cost of services</b>		<b>(3,538,156)</b>	<b>(3,364,776)</b>	<b>(3,364,775)</b>
Revenue from Government		3,249,767	2,884,197	2,981,318
<b>Deficit attributable to the Australian Government</b>		<b>(288,389)</b>	<b>(480,579)</b>	<b>(383,457)</b>
<b>Other comprehensive income</b>				
<b>Items not subject to subsequent reclassification to net cost of services</b>				
Changes in asset revaluation reserve		73,494	51,905	-
<b>Total other comprehensive income</b>		<b>73,494</b>	<b>51,905</b>	<b>-</b>
<b>Total comprehensive loss</b>		<b>(214,895)</b>	<b>(428,674)</b>	<b>(383,457)</b>

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

Refer to Note 8.3 for explanations of major budget variances.

a. Right-of-use assets are included in depreciation and amortisation.

**Department of Home Affairs**  
**Statement of financial position**  
As at 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
<b>Assets</b>				
Financial assets				
Cash and cash equivalents	3.1A	9,212	6,364	6,412
Trade and other receivables	3.1B	620,832	486,330	478,211
Other financial assets		1,299	1,038	971
<b>Total financial assets</b>		<b>631,343</b>	<b>493,732</b>	<b>485,594</b>
Non-financial assets <sup>a</sup>				
Land	3.2	20,356	25,099	43,051
Buildings	3.2	1,885,315	1,987,372	1,858,503
Leasehold improvements	3.2	420,647	370,981	346,925
Vessels	3.2	280,511	256,197	207,953
Plant and equipment	3.2	518,953	555,963	451,271
Computer software	3.2	343,738	419,923	415,316
Inventories held for distribution		17,347	19,499	20,199
Prepayments		63,841	59,712	73,257
<b>Total non-financial assets</b>		<b>3,550,708</b>	<b>3,694,746</b>	<b>3,416,475</b>
<b>Total assets</b>		<b>4,182,051</b>	<b>4,188,478</b>	<b>3,902,069</b>
<b>Liabilities</b>				
Payables				
Suppliers	3.3A	260,571	223,558	234,715
Other payables	3.3B	75,855	68,443	69,644
<b>Total payables</b>		<b>336,426</b>	<b>292,001</b>	<b>304,359</b>
Interest bearing liabilities				
Leases	3.4	2,329,392	2,483,491	2,387,707
<b>Total interest bearing liabilities</b>		<b>2,329,392</b>	<b>2,483,491</b>	<b>2,387,707</b>
Provisions				
Employee provisions	6.1B	506,098	478,180	472,469
Restoration obligations	3.5	69,314	54,104	62,007
<b>Total provisions</b>		<b>575,412</b>	<b>532,284</b>	<b>534,476</b>
<b>Total liabilities</b>		<b>3,241,230</b>	<b>3,307,776</b>	<b>3,226,542</b>
<b>Net assets</b>		<b>940,821</b>	<b>880,702</b>	<b>675,527</b>
<b>Equity</b>				
Contributed equity		4,226,550	4,026,935	4,266,774
Asset revaluation reserve		598,564	449,668	397,763
Accumulated deficit		(3,884,293)	(3,595,901)	(3,989,010)
<b>Total equity</b>		<b>940,821</b>	<b>880,702</b>	<b>675,527</b>

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

Refer to Note 8.3 for explanations of major budget variances.

a. Right-of-use assets are included in land, buildings and plant and equipment.

**Department of Home Affairs**  
**Statement of changes in equity**  
For the period ended 30 June 2024

		2024	2023	Original Budget
	Notes	\$'000	\$'000	\$'000
<b><u>Contributed equity</u></b>				
<b>Opening balance as at 1 July</b>				
Balance carried forward from previous period		4,026,935	3,897,219	4,082,974
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection – appropriations <sup>a</sup>		95,894	56,993	31,383
Equity injection – appropriation withheld per s51 PGPA Act <sup>b</sup>		(34,696)	(15,901)	-
Departmental capital budget <sup>a</sup>		153,397	144,663	152,417
Restructuring	8.2A	(14,980)	(56,039)	-
<b>Total transactions with owners</b>		<b>199,615</b>	<b>129,716</b>	<b>183,800</b>
<b>Closing balance as at 30 June</b>		<b>4,226,550</b>	<b>4,026,935</b>	<b>4,266,774</b>
<b>Asset revaluation reserve</b>				
<b>Opening balance</b>				
Balance carried forward from previous period		449,668	397,763	397,763
Adjustment for estimated prior year misstatement <sup>c</sup>		75,402	-	-
<b>Adjusted opening balance</b>		<b>525,070</b>	<b>397,763</b>	<b>397,763</b>
<b>Comprehensive income</b>				
Other comprehensive income				
Changes in asset revaluation surplus				
Non-financial assets		87,188	51,896	-
Provision for restoration		(13,694)	9	-
<b>Total comprehensive income</b>		<b>73,494</b>	<b>51,905</b>	<b>-</b>
<b>Closing balance as at 30 June</b>		<b>598,564</b>	<b>449,668</b>	<b>397,763</b>

- Include amounts transferred through Machinery of Government Changes under s75 of the PGPA Act. Refer to Note 5.1A Appropriations.
- Reflects prior year appropriations withheld under s51 of the PGPA Act. Refer to Note 5.1B Unspent appropriations.
- Refer disclosure in Overview Note and Note 3.2A.

**Accounting Policy**

**Restructuring**

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

**Department of Home Affairs**  
**Statement of changes in equity**  
For the period ended 30 June 2024

	2024	2023	Original Budget
Notes	\$'000	\$'000	\$'000
<b><u>Accumulated deficit</u></b>			
<b>Opening balance</b>			
Balance carried forward from previous period	(3,595,901)	(3,115,322)	(3,605,553)
<b>Comprehensive income</b>			
Deficit for the period	(288,389)	(480,579)	(383,457)
<b>Total comprehensive income</b>	(288,389)	(480,579)	(383,457)
<b>Closing balance as at 30 June</b>	(3,884,293)	(3,595,901)	(3,989,010)
<b>Total equity</b>	940,821	880,702	675,527

The above statement should be read in conjunction with the accompanying notes.  
Refer to Note 8.3 for explanations of major budget variances.

**Department of Home Affairs**  
**Cash flow statement**  
For the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
<b><u>Operating activities</u></b>				
<b>Cash received</b>				
Appropriations		3,531,028	3,402,470	3,207,643
Goods and services		171,986	179,213	151,727
Net GST <sup>a</sup> received		145,218	151,737	114,319
Other		86,363	75,604	60,741
<b>Total cash received</b>		<b>3,934,595</b>	<b>3,809,024</b>	<b>3,534,430</b>
<b>Cash used</b>				
Employees		1,777,717	1,632,471	1,797,003
Suppliers		1,497,905	1,494,543	1,266,884
Section 74 receipts transferred to OPA <sup>b</sup>		399,989	432,782	210,225
Interest payments on lease liabilities		39,762	39,598	40,318
Other		2,315	1,128	4,617
<b>Total cash used</b>		<b>3,717,688</b>	<b>3,600,522</b>	<b>3,319,047</b>
<b>Net cash from operating activities</b>		<b>216,907</b>	<b>208,502</b>	<b>215,383</b>
<b><u>Investing activities</u></b>				
<b>Cash received</b>				
Proceeds from sale of property, plant and equipment		29	172	-
<b>Total cash received</b>		<b>29</b>	<b>172</b>	<b>-</b>
<b>Cash used</b>				
Purchase of property, plant and equipment		207,481	289,656	199,900
<b>Total cash used</b>		<b>207,481</b>	<b>289,656</b>	<b>199,900</b>
<b>Net cash used by investing activities</b>		<b>(207,452)</b>	<b>(289,484)</b>	<b>(199,900)</b>

- a. Goods and Services Tax (GST)  
b. Official Public Account (OPA)

**Department of Home Affairs**  
**Cash flow statement**  
For the period ended 30 June 2024

		2024	2023	Original Budget
	Notes	\$'000	\$'000	\$'000
<b><u>Financing activities</u></b>				
<b>Cash received</b>				
Contributed equity		<u>200,374</u>	<u>289,394</u>	<u>183,800</u>
<b>Total cash received</b>		<u>200,374</u>	<u>289,394</u>	<u>183,800</u>
<b>Cash used</b>				
Principal payments of lease liabilities		<u>206,981</u>	<u>207,175</u>	<u>199,283</u>
<b>Total cash used</b>		<u>206,981</u>	<u>207,175</u>	<u>199,283</u>
<b>Net cash used by financing activities</b>		<u>(6,607)</u>	<u>82,219</u>	<u>(15,483)</u>
<b>Net increase in cash held</b>		<u>2,848</u>	<u>1,237</u>	<u>-</u>
Cash and cash equivalents at the beginning of the reporting period		<u>6,364</u>	<u>5,127</u>	<u>6,412</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	3.1A	<u>9,212</u>	<u>6,364</u>	<u>6,412</u>

The above statement should be read in conjunction with the accompanying notes.  
Refer to Note 8.3 for explanations of major budget variances.

**Department of Home Affairs**  
**Administered schedule of comprehensive income**  
For the period ended 30 June 2024

		2024	2023	Original Budget
	Notes	\$'000	\$'000	\$'000
<b>Net cost of services</b>				
<b>Income</b>				
<b>Revenue</b>				
<b>Taxation revenue</b>				
Customs duty	2.1A	13,834,821	17,077,540	17,269,450
Visa Application Charges	2.1A	3,384,970	3,155,729	3,124,818
Import Processing Charges	2.1A	451,445	450,433	449,500
Passenger Movement Charges	2.1A	1,101,984	829,020	964,500
<b>Total taxation revenue</b>		<b>18,773,220</b>	<b>21,512,722</b>	<b>21,808,268</b>
<b>Non-taxation revenue</b>				
Revenue from contracts with customers	2.1B	133,791	98,650	127,831
Other revenue	2.1C	12,234	12,328	29,675
<b>Total non-taxation revenue</b>		<b>146,025</b>	<b>110,978</b>	<b>157,506</b>
<b>Total revenue</b>		<b>18,919,245</b>	<b>21,623,700</b>	<b>21,965,774</b>
Gains	2.1D	4,414	10,791	-
<b>Total gains</b>		<b>4,414</b>	<b>10,791</b>	<b>-</b>
<b>Total income</b>		<b>18,923,659</b>	<b>21,634,491</b>	<b>21,965,774</b>
<b>Expenses</b>				
Suppliers	2.2A	1,524,437	1,608,097	1,797,675
Personal benefits	2.2B	87,733	81,598	120,963
Gifting, grants and contributions	2.2C	163,547	136,935	104,576
Depreciation and amortisation	4.2A	91,650	98,216	112,807
Writedown and impairment of financial assets	2.2D	163,897	10,762	4,286
Writedown and impairment of non-financial assets	2.2E	552	79	-
Interest on lease liabilities		17	117	-
Other expenses	2.2F	261	1,321	2,753
<b>Total expenses</b>		<b>2,032,094</b>	<b>1,937,125</b>	<b>2,143,060</b>
<b>Net contribution by services</b>		<b>16,891,565</b>	<b>19,697,366</b>	<b>19,822,714</b>
<b>Surplus</b>		<b>16,891,565</b>	<b>19,697,366</b>	<b>19,822,714</b>
<b>Other comprehensive income</b>				
<b>Items not subject to subsequent reclassification to net cost of services</b>				
Changes in asset revaluation reserve	4.2A	148,731	29,306	29,306
<b>Total other comprehensive income</b>		<b>148,731</b>	<b>29,306</b>	<b>29,306</b>
<b>Total comprehensive income</b>		<b>17,040,296</b>	<b>19,726,672</b>	<b>19,852,020</b>

The above schedule should be read in conjunction with the accompanying notes.  
Refer to Note 8.3 for explanations of major budget variances.

**Department of Home Affairs**  
**Administered schedule of assets and liabilities**  
As at 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget \$'000
<b><u>Assets</u></b>				
Financial assets				
Cash and cash equivalents	4.1A	120,671	149,656	57,413
Taxation receivables	4.1B	365,916	425,354	467,164
Trade and other receivables	4.1C	26,065	26,849	36,728
<b>Total financial assets</b>		<b>512,652</b>	<b>601,859</b>	<b>561,305</b>
Non-financial assets <sup>a</sup>				
Land	4.2A	125,129	99,390	90,970
Buildings	4.2A	519,208	470,636	425,423
Leasehold improvements	4.2A	86,156	77,483	67,942
Plant and equipment	4.2A	284,727	181,837	143,714
Computer software	4.2A	-	37	682
Prepayments		19,100	3,486	20,998
<b>Total non-financial assets</b>		<b>1,034,320</b>	<b>832,869</b>	<b>749,729</b>
Assets held for sale	4.2A	-	-	4,695
<b>Total assets administered on behalf of Government</b>		<b>1,546,972</b>	<b>1,434,728</b>	<b>1,315,729</b>
<b><u>Liabilities</u></b>				
Payables				
Suppliers		222,314	257,948	335,526
Personal benefits	4.3A	17,429	12,838	14,304
Grants and contributions		1,760	1,902	11,758
Unearned income		31,049	28,725	-
Other payables	4.3B	56,710	31,817	41,736
<b>Total payables</b>		<b>329,262</b>	<b>333,230</b>	<b>403,324</b>
Interest bearing liabilities				
Leases	4.4A	326	3,249	4,498
<b>Total interest bearing liabilities</b>		<b>326</b>	<b>3,249</b>	<b>4,498</b>
<b>Provisions</b>				
Bonds and security deposits	4.5A	8,255	9,991	11,068
<b>Total liabilities administered on behalf of Government</b>		<b>337,843</b>	<b>346,470</b>	<b>418,890</b>
<b>Net assets</b>		<b>1,209,129</b>	<b>1,088,258</b>	<b>896,839</b>
The above schedule should be read in conjunction with the accompanying notes. Refer to Note 8.3 for explanations of major budget variances.				
a. Right-of-use assets are included in buildings and plant and equipment.				

**Department of Home Affairs**  
**Administered reconciliation schedule**  
For the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
<b>Opening assets less liabilities as at 1 July</b>		<b>1,088,258</b>	955,874
Opening balance adjustment – Asset Revaluation Reserve <sup>a</sup>		<b>128,962</b>	-
<b>Adjusted opening assets less liabilities as at 1 July</b>		<b>1,217,220</b>	955,874
Net contribution by services			
Income		<b>18,923,659</b>	21,634,491
Expenses		<b>(2,032,094)</b>	(1,937,125)
<b>Other comprehensive income</b>			
Administered revaluations taken to reserves		<b>148,731</b>	29,306
<b>Transfers (to)/from the Australian Government</b>			
Appropriation transfers from the OPA			
Annual appropriation for administered expenses		<b>1,882,765</b>	1,995,756
Administered assets and liabilities appropriations		<b>33,763</b>	29,202
Special appropriations (unlimited)			
Payments to entities other than corporate Commonwealth entities		<b>849,386</b>	790,237
Appropriation transfers to the OPA			
Transfers to the OPA		<b>(19,814,301)</b>	(22,409,476)
Restructuring	8.2B	-	(4)
<b>Closing assets less liabilities as at 30 June</b>		<b>1,209,129</b>	1,088,258

a. Refer disclosure in Overview Note and Note 4.2A.

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

**Accounting policy**

Administered cash transfers to and from the OPA

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

**Department of Home Affairs**  
**Administered cash flow statement**  
For the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
<b><u>Operating activities</u></b>			
<b>Cash received</b>			
Customs duty		13,876,623	17,015,415
Visa Application Charges		3,311,339	3,147,525
Passenger Movement Charge		1,052,567	831,388
Import Processing Charges		450,772	450,396
GST received		91,788	105,496
Contracts with customers <sup>a</sup>		132,558	98,385
Special account		4,166	38,528
Bonds received		1,623	2,749
Security deposits		972	1,246
Other		14,168	6,814
<b>Total cash received</b>		<b>18,936,576</b>	<b>21,697,942</b>
<b>Cash used</b>			
Suppliers		1,651,231	1,766,787
Personal benefits		82,476	82,035
Grants and contributions paid		141,583	146,740
Tourist Refund Scheme		279,832	188,829
Refunds of GST (on imports), WET <sup>b</sup> and LCT <sup>c</sup>		29,175	26,602
Bonds paid		2,923	3,487
Security deposits		1,413	1,585
Interest payments on lease liabilities		17	117
Other		63	396
<b>Total cash used</b>		<b>2,188,713</b>	<b>2,216,578</b>
<b>Net cash from operating activities</b>		<b>16,747,863</b>	<b>19,481,364</b>
<b><u>Investing activities</u></b>			
<b>Cash received</b>			
Proceeds from sale of non-financial assets		-	2,200
<b>Total cash received</b>		<b>-</b>	<b>2,200</b>
<b>Cash used</b>			
Purchase of non-financial assets		34,156	23,232
<b>Total cash used</b>		<b>34,156</b>	<b>23,232</b>
<b>Net cash used by investing activities</b>		<b>(34,156)</b>	<b>(21,032)</b>

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

- Revenue from contracts with customers are disclosed in Note 2.1B
- Wine Equalisation Tax (WET)
- Luxury Car Tax (LCT)

**Department of Home Affairs**  
**Administered cash flow statement**  
For the period ended 30 June 2024

		2024	2023
	Notes	\$'000	\$'000
<b><u>Financing activities</u></b>			
<b>Cash received</b>			
Contributed equity		33,763	29,202
<b>Total cash received</b>		<b>33,763</b>	<b>29,202</b>
<b>Cash used</b>			
Principal payments on lease liabilities		3,314	5,792
Cash transferred due to restructuring		-	35,063
<b>Total cash used</b>		<b>3,314</b>	<b>40,855</b>
<b>Net cash from/(used by) financing activities</b>		<b>30,449</b>	<b>(11,653)</b>
<b>Net increase in cash held</b>		<b>16,744,156</b>	<b>19,448,679</b>
Cash and cash equivalents at the beginning of the reporting period		149,656	108,993
<b>Cash from the Official Public Account</b>			
Appropriations		2,732,151	2,785,993
Refunds of GST (on imports), WET <sup>a</sup> and LCT <sup>b</sup>		29,175	26,602
Tourist Refund Scheme		281,185	189,830
<b>Total cash from the Official Public Account</b>		<b>3,042,511</b>	<b>3,002,425</b>
<b>Cash to the Official Public Account</b>			
Administered receipts		19,814,299	22,409,440
Return of Tourist Refund Scheme drawings		1,353	1,001
<b>Total cash to the Official Public Account</b>		<b>19,815,652</b>	<b>22,410,441</b>
Cash on hand or on deposit at the end of the reporting period		115,355	148,183
Cash in special accounts at the end of the reporting period		5,316	1,473
<b>Cash and cash equivalents at the end of the reporting period</b>	4.1A	<b>120,671</b>	<b>149,656</b>

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

a. Wine Equalisation Tax (WET)

b. Luxury Car Tax (LCT)

# Department of Home Affairs

## Notes to and forming part of the financial statements

### Overview

#### Objectives of the Department

The Department is an Australian Government controlled not-for-profit, non-corporate Commonwealth Entity. The Department is responsible for the central coordination of strategy and policy leadership on national security, migration, social cohesion and national resilience matters. Its guiding purpose is to enable a prosperous, secure and united Australia. The Department delivers services including coordination of cyber security, strengthening the cohesiveness of Australian society through our migration program and advancing Australia's interest through the facilitation of passengers and trade of goods to and from Australia and the collection of border revenue. The Department manages and assists temporary and permanent migrants and those people participating in humanitarian and refugee programs, and confers citizenship.

Details of planned activities for the year can be found in the Department's 2023-24 Portfolio Budget Statements which have been tabled in Parliament.

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

The Department is structured to meet three outcomes.

Outcome	Activity
<b>Outcome 1:</b> Protect Australia from national security and criminal threats, and support national resilience, through effective national coordination, policy and strategy development, and regional cooperation.	<b>Program 1.1:</b> Transport Security (departmental and administered) <b>Program 1.2:</b> National Security and Resilience (departmental and administered) <b>Program 1.3:</b> Cyber Security (departmental and administered) <b>Program 1.4:</b> Counter Terrorism (departmental and administered) <b>Program 1.5:</b> Regional Cooperation (departmental and administered)
<b>Outcome 2:</b> Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs.	<b>Program 2.1:</b> Migration (departmental) <b>Program 2.2:</b> Visas (departmental and administered) <b>Program 2.3:</b> Refugee Humanitarian, Settlement and Migrant Services (departmental and administered) <b>Program 2.4:</b> Unauthorised Maritime Arrival (UMA) Offshore Management (departmental and administered) <b>Program 2.5:</b> Multicultural Affairs and Citizenship (departmental and administered)
<b>Outcome 3:</b> Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.	<b>Program 3.1:</b> Trade Facilitation and Industry Engagement (departmental) <b>Program 3.2:</b> Border Management (departmental and administered) <b>Program 3.3:</b> Border Revenue Collection (departmental and administered) <b>Program 3.4:</b> Border Enforcement (departmental) <b>Program 3.5:</b> Onshore Compliance and Detention (departmental and administered)

## Department of Home Affairs

### Notes to and forming part of the financial statements

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#### Basis of preparation of the financial statements

These financial statements are required by section 42 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and have been prepared in accordance with:

- the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- Australian Accounting Standards and Interpretations – simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board that apply for the reporting period except leases which are reported under Tier 1 requirements.

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

The accounting policies described throughout the notes to the financial statements are applied consistently across all activities, whether departmental or administered. Disclosures about administered accounting policies include only items or treatments which are specific to administered activities.

#### Reporting of Departmental activities

Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by the Department in its own right whereas administered activities are controlled or incurred by Government.

#### Reporting of administered activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes. Except where otherwise stated, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

#### Adoption of New Australian Accounting Standard Requirements

There were no new or amending standards or interpretations issued prior to the signing of the Statements that had a material effect on the Department's financial statements.

#### Taxation

The Department is exempt from all forms of taxation except Fringe Benefits Tax and GST. Receivables and payables are recognised inclusive of GST. All other revenues, expenses, assets and liabilities are recognised net of GST except where the amount of GST incurred is not recoverable from the ATO. Appropriations and special accounts are disclosed on a recoverable GST exclusive basis.

#### Key accounting judgements and estimates

In applying the Department's accounting policies, management has made a number of accounting judgements and applied estimates and assumptions to future events. Judgements and estimates that are material to the financial statements are found within the following notes:

- 2.1 Administered - Income
- 3.1 Departmental – Financial assets
- 3.2 Departmental – Non-financial assets
- 3.4 Departmental – Leases
- 4.1 Administered – Financial assets
- 4.2 Administered – Non-financial assets
- 6.1 Departmental – Employee expenses and provisions

## Department of Home Affairs

### Notes to and forming part of the financial statements

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#### Correction of estimated prior year misstatement

During the 2023-24 financial year, the Department engaged a new independent expert, CIVAS (NSW) Pty Ltd (Colliers), to provide advice on the fair value of its assets. Colliers undertook site visits and sought supporting information where relevant to understand the use and condition of assets in preparing their advice. The valuation resulted in a net increment of \$162.6 million in departmental assets and \$277.7 million in administered assets, based on balances as at 31 May 2024. A substantial component of the valuation increments were driven by revised assumptions regarding the useful lives of assets, including assets that had been fully depreciated at the time of the valuation.

The majority of the Department's assets are specialised in nature and have limited observable inputs available to determine their value. In the absence of observable inputs, the estimation of fair value requires professional judgement based on assumptions made by a market participant to replace the service potential of assets, including their condition and useful lives, based on information that is available at the time on their characteristics including the condition, use and planned disposal or replacement.

The changes in useful lives of assets recommended by the valuer indicated that assumptions regarding the useful lives of certain assets in prior years may not have been appropriate. The Department has conducted an assessment of valuation movements to estimate the misstatement of prior year asset balances. An estimated misstatement was deemed to have occurred where evidence of new information or changes in circumstances could not be identified for assets that had a material change in value in 2023-24 driven by a change in its useful life.

It is impractical to determine the period in which a misjudgement of the useful lives for specific assets initially occurred, as it is not possible to distinguish information that would have provided evidence on the condition of assets at the time of the last valuation, and would have been available at the time, from other information. Therefore, estimated misstatements have been corrected against the opening balance of the respective asset class in Note 3.2, Note 4.2 and the respective Asset Revaluation Surplus in accordance with paragraph 44 of *AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors*. These misstatements have been estimated at \$75.4 million for departmental assets and \$129.0 million for administered assets.

#### **Events after the reporting period**

There have been no events after the reporting period which would have the potential to significantly affect the ongoing structure and financial activities of the Department.

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

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# Department of Home Affairs

## Notes to and forming part of the financial statements

### 1. Departmental financial performance

#### 1.1 Expenses

	2024	2023
	\$'000	\$'000
<b>Note 1.1A: Suppliers</b>		
Goods and services supplied or rendered		
Contractors	318,584	325,905
Information technology and communications	306,480	281,451
Vessel expenses	132,862	108,278
General operational expenses	108,755	110,045
Property operating	100,140	94,720
Coastal surveillance	98,526	105,783
Insurance, legal and litigation	90,950	80,113
Staff related expenses	74,912	77,777
Client operations	46,925	62,088
Travel	49,108	59,162
Bank and merchant fees	39,506	36,648
Consultants	7,627	8,460
Audit fees <sup>a</sup>	3,191	3,644
<b>Total goods and services supplied or rendered</b>	<b>1,377,566</b>	<b>1,354,074</b>
Other suppliers		
Workers compensation expenses	15,784	18,212
Variable lease payments	3,032	3,048
Short-term leases	2,177	1,370
<b>Total other suppliers</b>	<b>20,993</b>	<b>22,630</b>
<b>Total suppliers</b>	<b>1,398,559</b>	<b>1,376,704</b>

a. Audit fees includes \$1.140 million relating to financial statement audit fees (2023: \$1.0 million) provided by the Australian National Audit Office (refer Note 1.2D).

The Department has short-term lease commitments of \$0.308 million as at 30 June 2024 (2023: \$0.518 million).

#### Accounting Policy

##### Short-term leases and leases of low-value assets

The Department has elected not to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000 per asset). The Department recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term. The above lease disclosures should be read in conjunction with the accompany note 1.1C, 1.2B, 3.2 and 3.4.

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

	<b>2024</b>	2023
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Note 1.1B: Write-down and impairment of non-financial assets</u></b>		
Land and buildings	-	21
Leasehold improvements	213	290
Plant and equipment	4,329	1,842
Computer software	22,348	3,280
Inventories held for distribution	-	274
<b>Total write-down and impairment of non-financial assets</b>	<b>26,890</b>	<b>5,707</b>
<b><u>Note 1.1C: Finance costs</u></b>		
Interest on lease liabilities	39,762	39,598
Other interest	1,045	1,150
<b>Total finance costs</b>	<b>40,807</b>	<b>40,748</b>
<b><u>Note 1.1D: Other expenses</u></b>		
Foreign exchange losses	-	846
Grants and contributions	132	862
Revaluation of make-good provision	538	207
Other expenses	1,728	188
<b>Total other expenses</b>	<b>2,398</b>	<b>2,103</b>

**Accounting Policy**

All borrowing costs are expensed as incurred. The above lease disclosures should be read in conjunction with the accompanying notes 3.2 and 3.4.

## Department of Home Affairs

### Notes to and forming part of the financial statements

#### 1.2 Own-source revenue and gains

	2024	2023
	\$'000	\$'000

#### **Note 1.2A: Revenue from contracts with customers**

Rendering of services	267,623	284,637
Sale of goods	474	528
<b>Total revenue from contracts with customers</b>	<b>268,097</b>	<b>285,165</b>

#### **Disaggregation of revenue from contracts with customers**

Cost recovery	68,899	77,499
ATO service agreement	58,359	56,458
Translating and Interpreting Service	52,527	45,578
Recovery of credit card merchant fees	41,039	37,323
Document Verification Service <sup>a</sup>	5,363	25,524
Electronic Travel Approvals	19,050	17,485
Other	22,860	25,298
<b>Total revenue from contracts with customers</b>	<b>268,097</b>	<b>285,165</b>

a. Responsibility for the Document Verification Service function was transferred to the Attorney-General's Department (AGD) effective 31 August 2023.

#### **Note 1.2B: Rental income**

Sub-leasing right-of-use assets	7,332	3,126
<b>Total rental income</b>	<b>7,332</b>	<b>3,126</b>

The Department has sub-leases for commercial properties with other government agencies. Due to the nature of these arrangements, the risks associated with any rights the Department retains in the underlying assets are low.

The following table sets out a maturity analysis of lease payments from sub-leasing arrangements to be received in the future. The amounts are undiscounted.

#### **Note 1.2C: Rental income - Maturity analysis**

Within 1 year	4,087	3,340
One to two years	3,395	2,562
Two to three years	2,280	1,918
Three to four years	2,155	1,866
Four to five years	2,242	1,895
More than 5 years	6,228	6,971
<b>Total undiscounted lease payments receivable</b>	<b>20,387</b>	<b>18,552</b>

## Department of Home Affairs

### Notes to and forming part of the financial statements

	2024	2023
	\$'000	\$'000
<b>Note 1.2D: Other revenue</b>		
Resources received free of charge		
Property related	-	1,147
Remuneration of auditors	1,140	1,000
Other resources received free of charge	-	161
Other revenue	943	967
<b>Total other revenue</b>	<b>2,083</b>	<b>3,275</b>
<b>Note 1.2E: Gains</b>		
Gain on sale of non-financial assets	28	136
Foreign exchange gains	800	-
Gain on early termination of leases	-	139
Reversal of make-good provision	824	7,826
Other	2,104	1,263
<b>Total gains</b>	<b>3,756</b>	<b>9,364</b>

#### Accounting policy

##### Revenue from contracts with customers

Revenue from contracts with customers is recognised when all associated performance obligations have been met, either at a point in time where the ownership or control of the goods or services is passed to the customer or over time where the services are provided and consumed simultaneously. Contracts are considered to be enforceable through equivalent means where there are specific rights specified in agreement, the parties can reasonably be expected to act on their obligations, there are consequences for non-performance and/or unspent funds must be refunded. A contract liability for unearned revenue is recorded for obligations under contracts for which payment has been received in advance. Contract liabilities unwind as revenue from contracts with customers upon satisfaction of the performance obligations under the terms of the contract. The Department reports contract liabilities as unearned income in Note 3.3B.

The Department requires customers to pay in accordance with payment terms. Trade receivables are due for settlement within 30 days.

##### *Cost recovery*

Significant contributors to this category include recovery of legal costs and the undertaking of functions or incurring costs on behalf of other Australian Government entities in accordance with a Memorandum of Understanding (MoU). Revenue is recognised over time as costs are incurred where there is an expectation that they will be recovered.

##### *ATO service agreement*

The Department has entered into an MoU with the Australian Taxation Office to support the administration of GST relating to taxable importations. The agreed annual service fee under the MoU is recognised proportionally over the course of the year.

## Department of Home Affairs

### Notes to and forming part of the financial statements

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#### *Translating and Interpreting Service*

The Translating and Interpreting Service (TIS) provides an interpreting service for non-English speakers, and for agencies and businesses that need to communicate with their non-English speaking clients. TIS operates on a user-pays basis and sets its fees to recover its costs depending on the type of services provided. Revenue is recognised over time as costs are incurred and where there is an expectation costs will be recovered.

#### *Recovery of credit card merchant fees*

Merchant fees are charged to the Department by financial service providers where Departmental clients make payments using credit card or PayPal facilities. Under the Citizenship, Customs and Migration Regulations, these merchant fees are recoverable from clients via a credit card or PayPal surcharge.

#### *Document Verification Service*

The Document Verification Service (DVS) confirms that the details on an Evidence of Identity document matches the records held by the government authority that issued the said document. DVS operates on a user-pays basis and sets its fees to recover its costs. Revenue is recognised over time as costs are incurred where there is an expectation they will be recovered.

Responsibility for the DVS function was transferred to AGD as at 31 August 2023.

#### *Electronic Travel Approvals*

Electronic Travel Approvals are an electronically issued and stored authority for travel to Australia for short-term tourism or business purposes. Revenue is recognised from service fees revenue less merchant fees and refunds.

#### Resources received free of charge

Resources received free of charge are recognised as revenue when the fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Contributions of assets at no cost of acquisition or for nominal consideration are recognised as gains at their fair value when the asset qualifies for recognition, unless received from another Government entity as a consequence of a restructuring of administrative arrangements.

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

<b>2. Income and expenses administered on behalf of Government</b>		
<b>2.1 Administered – income</b>		
	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Note 2.1A: Taxation revenue</u></b>		
Indirect tax		
Customs duty	<b>13,834,821</b>	17,077,540
Visa Application Charges	<b>3,384,970</b>	3,155,729
Import Processing Charges	<b>451,445</b>	450,433
Passenger Movement Charges	<b>1,101,984</b>	829,020
<b>Total taxation revenue</b>	<b>18,773,220</b>	21,512,722
<b><u>Note 2.1B: Revenue from contracts with customers</u></b>		
Rendering of services	<b>133,791</b>	98,650
<b>Total revenue from contracts with customers</b>	<b>133,791</b>	98,650
<b>Disaggregation of revenue from contracts with customers</b>		
Immigration fees	<b>107,597</b>	72,799
AusCheck	<b>14,528</b>	13,627
Licence fees	<b>11,650</b>	11,868
Other	<b>16</b>	356
<b>Total revenue from contracts with customers</b>	<b>133,791</b>	98,650
<b><u>Note 2.1C: Other revenue</u></b>		
Special Account	<b>1,556</b>	4,315
Fines, penalties and prosecution	<b>9,774</b>	7,797
Sale of forfeited goods	<b>737</b>	-
Recovery of detention costs	<b>167</b>	216
<b>Total non-taxation revenue</b>	<b>12,234</b>	12,328
<b><u>Note 2.1D: Gains</u></b>		
Recovery of prior year expenditure	<b>4,414</b>	10,791
<b>Total gains</b>	<b>4,414</b>	10,791

## Department of Home Affairs

### Notes to and forming part of the financial statements

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#### **Accounting policy**

Administered revenues relate to ordinary activities performed by the Department on behalf of Government.

#### **Taxation revenue**

Administered taxation revenue is recognised when the Government gains control of, and can reliably measure or estimate, the future economic benefit that will flow to the Government from the revenue items administered by the Department. Revenues are measured at the fair value of consideration received or receivable. In line with the relevant applicable legislative provisions, the revenue recognition policy adopted for the major classes of administered revenues is described as follows.

##### Customs duty

Customs duty comprises Commonwealth charges levied on imported goods as a condition of their importation. These charges are determined by the classification of goods within the *Customs Tariff Act 1995*. Customs duty rates vary and depend on a number of factors, such as the type of goods and country of origin. Customs duty is reported by the Department in the financial statements as a net value. Net duty collections reflect gross duty collected less refunds paid on duty and drawbacks. Customs duty is levied on the following items:

- excise equivalent goods which includes petroleum products, tobacco products and alcohol;
- passenger motor vehicles;
- textiles, clothing and footwear; and
- other (including machinery, base metals, plastics and rubber, furniture, live animals, foodstuffs, chemical products, pulp and paper).

Revenue is recognised at the point in time when goods are imported into Australia, moved into home consumption and customs duties are calculated.

##### Visa application charges

Fees are charged for visa applications and migration applications under the *Migration Act 1958* (Migration Act) and in accordance with the *Migration (Visa Application) Charge Act 1997*. As these fee amounts are only refundable in specific, prescribed circumstances, administered revenues are recognised when collected by the Department. In some instances, payments are made in Australia in advance of visa applications being lodged overseas. These payments are not recognised as revenue until matched with a lodged application.

##### Passenger movement charge (PMC)

PMC is levied under the *Passenger Movement Charge Act 1978*. It is recognised when passengers depart Australia and collected by carriers under formal arrangements with the Government. PMC is recognised within the reporting period when a passenger departs Australia, subject to certain legislative exemptions.

##### Import processing charges (IPC)

IPC recover the costs associated with the Department's trade activities for goods imported by air, sea, mail, or other means. These charges are set by the *Import Processing Charges Act 2001*. IPC are levied on Full Import Declarations relating to goods greater than \$1,000 in value.

#### **Revenue from contracts with customers**

Revenue from contracts with customers is recognised when all associated performance obligations have been met, either at a point in time where the ownership or control of the goods or services is passed to the customer or over time where the services are provided and consumed simultaneously. Contracts are considered to be enforceable through equivalent means where there are specific rights specified in an agreement, the parties can reasonably be expected to act on their obligations, there are consequences for non-performance and/or unspent funds must be refunded.

##### Immigration fees

A citizenship fee is the fee imposed on Australian citizenship applications. Fees vary depending on the type of application being submitted. Fees are imposed in accordance with the *Australian Citizenship Act 2007*. Revenue is recognised at the point in time when both an application has been submitted and the associated fee paid.

## Department of Home Affairs

### Notes to and forming part of the financial statements

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#### Licence fees

Licences are considered to be non-contractual licences arising from statutory requirements. They consist of depot, warehouse, and broker licences issued under the *Customs Act 1901*, and migration agent licenses issued under the *Migration Act 1958* (Migration Act). Revenue is recognised at the time when a licence is issued or on a straight-line basis over the licence term, dependent on the nature of the licence.

#### AusCheck

The AusCheck Background Checking Service coordinates national security background checks and related functions for the aviation, maritime and national health security sectors. AusCheck operates on a cost recovery basis. Revenue is recognised over time as costs are incurred where there is an expectation costs will be recovered.

#### Other

Other revenue relates to various miscellaneous revenue collected by the Department, including visitor and working holiday makers. Revenue is recognised at the point in time when both an application has been submitted and the associated fee paid.

#### **Other revenue**

##### Fines, penalties and prosecutions

Other border related collections are fines which are charged for non-compliance with the Migration Acts and Customs Acts. Administered fines are recognised in the period in which the breach occurs.

##### Recovery of removal costs

The recovery of removal costs relates to removed or deported non-citizens, who are liable for removal or deportation costs (Migration Act). Revenue is recognised at the point in time when it becomes probable that it will be received.

#### **Key accounting judgements and estimates**

##### Customs duty

An estimate for Customs duty is recognised for those goods that have entered into home consumption during the reporting period, but for which duty has not yet been paid. Under legislative arrangements, goods can be moved into home consumption with certain importers entering into arrangements that extend the period to make the requisite payment. The value of revenue recognised for this period is estimated based on historical information and receipts subsequent to the reporting date.

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

<b>2.2 Administered – expenses</b>		
	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Note 2.2A: Suppliers</u></b>		
Services rendered		
Support and settlement services	<b>868,638</b>	770,417
Garrison and accommodation	<b>305,644</b>	396,868
Security	<b>115,798</b>	150,430
Health services	<b>73,600</b>	110,859
Travel and transport	<b>63,360</b>	70,927
Property	<b>29,007</b>	50,437
Advertising	<b>18,678</b>	8,678
Insurance, legal and litigation	<b>18,310</b>	19,696
Information technology and communications	<b>17,743</b>	15,743
Contractors	<b>13,494</b>	13,937
Other	<b>165</b>	105
<b>Total suppliers</b>	<b>1,524,437</b>	1,608,097
<b><u>Note 2.2B: Personal benefits</u></b>		
Status resolution, refugee and humanitarian services		
Direct	<b>17,315</b>	15,324
Indirect	<b>42,914</b>	37,425
State payments – refugee minors – indirect	<b>27,266</b>	28,849
<b>Total status resolution, refugee and humanitarian services</b>	<b>87,495</b>	81,598
Other services – direct	<b>238</b>	-
<b>Total personal benefits</b>	<b>87,733</b>	81,598
<b>Accounting policy</b>		
Direct personal benefits comprise current transfers provided directly to individuals or households. Indirect personal benefits comprise benefits provided to households as social transfers and delivered by a third party (for example, medical and pharmaceutical benefits). Personal benefits are recognised when payments are made, or the Department has a present obligation either to a service provider or directly to recipients. Personal benefits do not require any economic benefit to flow back to Government.		

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

	2024	2023
	\$'000	\$'000
<b><u>Note 2.2C: Gifting, grants and contributions</u></b>		
Gifting of public property <sup>a</sup>	22,105	1,282
Current grants and contributions <sup>b</sup>		
Non-profit organisations	132,021	116,053
Private sector organisations	753	462
Overseas organisations	8,668	19,138
<b>Total current grants and contributions</b>	<b>141,442</b>	<b>135,653</b>
<b>Total gifting, grants and contributions</b>	<b>163,547</b>	<b>136,935</b>

- a. Gifting of public property includes the carrying amount of items of property, plant, and equipment totalling \$21.320 million that was gifted to the Government of the Republic of Nauru (2022-23: \$0.848 million).
- b. These amounts will change significantly from year to year within each program.

**Accounting policy**

Gifting of public property

Gifting of public property comprise transfers of assets that are surplus to Government requirements and expressly authorised by law. Public property is gifted in circumstances where the assets are of low value and otherwise uneconomical to dispose. Gifting may also occur in circumstances that support the achievement of Government policy objectives or where there is special significance to the proposed recipient and compelling reasons justifying gifting to that recipient. An expense equal to the carrying amount of the gifted assets is recognised when control of the underlying property is transferred.

Current grants and contributions

The Department administers a number of grant and subsidy schemes on behalf of the Government. Grant and subsidy liabilities are recognised to the extent (i) the service required to be performed by the grantee have been performed or (ii) the grant eligibility criteria have been satisfied, but payments due have not been made. When the Government enters into an agreement to make these grants and services but services have not been performed or criteria satisfied, this is considered a commitment.

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

	2024	2023
	\$'000	\$'000
<b><u>Note 2.2D: Writedown and impairment of financial assets</u></b>		
Customs duty receivables	138,061	9,338
Passenger movement charge receivables	25,538	-
Other financial assets	298	1,424
<b>Total writedown and impairment of financial assets</b>	<b>163,897</b>	<b>10,762</b>
<b><u>Note 2.2E: Writedown and impairment of non-financial assets</u></b>		
Land and buildings	12	41
Leasehold improvements	539	-
Plant and equipment	1	38
<b>Total writedown and impairment of non-financial assets</b>	<b>552</b>	<b>79</b>
<b><u>Note 2.2F: Other expenses</u></b>		
Foreign exchange losses – non-speculative	250	500
Act of grace payments	11	126
Losses from asset sales	-	695
<b>Total other expenses</b>	<b>261</b>	<b>1,321</b>

# Department of Home Affairs

## Notes to and forming part of the financial statements

### 3. Departmental financial position

#### 3.1 Financial assets

	2024	2023
	\$'000	\$'000
<b>Note 3.1A: Cash and cash equivalents</b>		
Cash at bank	9,096	6,246
Cash on hand or on deposit	116	118
<b>Total cash and cash equivalents</b>	<b>9,212</b>	<b>6,364</b>
<b>Note 3.1B: Trade and other receivables</b>		
Goods and services receivables (gross)	49,290	42,344
<b>Appropriation receivables</b>		
Existing programs	518,439	388,126
Accrued for additional outputs	5,796	3,701
<b>Total appropriations receivables</b>	<b>524,235</b>	<b>391,827</b>
Other receivables		
Statutory receivables	28,590	29,143
Other	19,047	22,167
Legal recoveries	67,910	63,250
<b>Total other receivables (gross)</b>	<b>115,547</b>	<b>114,560</b>
<b>Total trade and other receivables (gross)</b>	<b>689,072</b>	<b>548,731</b>
Less expected credit loss allowance	(68,240)	(62,401)
<b>Total trade and other receivables (net)</b>	<b>620,832</b>	<b>486,330</b>

#### Accounting policy

Financial assets are measured at amortised cost using the effective interest method less allowances for impairment losses. Contractual receivables arising from the sale of goods, rendering of services and recovery of costs have 30 day trading terms and are initially recognised at the nominal amounts due. Allowances for impairment losses on contractual receivables are recognised using a simplified approach for calculating expected credit losses (ECLs). Receivables that are statutory in nature are amounts determined under legislation or by court order. Allowances for impairment losses on statutory receivables are recognised when:

- indicators that an impairment loss event occurring exist; and
- the expected recoverable amount is less than the statutory value.

#### Key accounting judgements and estimates

##### Impairment of financial assets

Impairment losses are recognised for contractual and statutory receivables. The allowance for contractual receivables is determined based on historical credit loss experience which is used to estimate future ECLs. The allowance based on historical credit loss experience is adjusted for forward-looking factors specific to individual debtors. The recoverable amount for statutory receivables is assessed either for individual debtors when a particular loss event is identified or based on historical loss experience when debtors are assessed collectively. Impairment losses are recognised in the statement of comprehensive income.

## Department of Home Affairs

### Notes to and forming part of the financial statements

#### 3.2 Non-financial assets

##### Note 3.2: Reconciliation of the opening and closing balances of property, plant and equipment and intangibles

	Land \$'000	Buildings \$'000	Leasehold improvements \$'000	Vessels \$'000	Plant and equipment \$'000	Computer software \$'000	Total \$'000
<b>As at 1 July 2023</b>							
Gross book value	25,611	2,543,165	399,002	270,230	1,021,401	1,659,528	5,918,937
Accumulated depreciation, amortisation and impairment	(512)	(555,793)	(28,021)	(14,033)	(465,438)	(1,239,605)	(2,303,402)
Adjustment for estimated prior year misstatement <sup>a</sup>	-	16,130	29,886	18,606	10,780	-	75,402
<b>Total as at 1 July 2023</b>	<b>25,099</b>	<b>2,003,502</b>	<b>400,867</b>	<b>274,803</b>	<b>566,743</b>	<b>419,923</b>	<b>3,690,937</b>
<b>Additions</b>							
Purchased or internally developed	-	5,434	19,903	16,113	70,466	100,694	212,610
Right-of-use assets	-	30,566	-	-	3,755	-	34,321
Remeasurement of right-of-use assets	20	7,247	-	-	12,537	-	19,804
Restructuring	-	-	-	-	2,977	(17,171)	(14,194)
Right-of-use assets restructuring	-	-	-	-	(458)	-	(458)
Revaluations and impairments recognised in other comprehensive income	(4,478)	10,426	43,344	25,220	12,676	-	87,188
Reclassifications	-	(3,197)	6,254	-	7,374	(10,431)	-
Depreciation and amortisation	-	(1,977)	(49,508)	(35,625)	(90,277)	(126,929)	(304,316)
Depreciation on right-of-use assets	(285)	(166,686)	-	-	(62,510)	-	(229,481)
Disposals	-	-	-	-	(1)	-	(1)
Writedowns and impairments	-	-	(213)	-	(4,329)	(22,348)	(26,890)
<b>Total as at 30 June 2024</b>	<b>20,356</b>	<b>1,885,315</b>	<b>420,647</b>	<b>280,511</b>	<b>518,953</b>	<b>343,738</b>	<b>3,469,520</b>

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

**Note 3.2: Reconciliation of the opening and closing balances of property, plant and equipment and intangibles**

	Land \$'000	Buildings \$'000	Leasehold improvements \$'000	Vessels \$'000	Plant and equipment \$'000	Computer software \$'000	Total \$'000
<b>Total as at 30 June 2024 represented by</b>							
Gross book value – fair value (recurring)							
Assets under construction	-	6,148	17,023	19,931	74,228	-	117,330
Other assets in use	18,732	61,413	414,448	264,125	244,068	-	1,002,786
Gross book value – at cost							
Internally developed – assets under construction	-	-	-	-	-	88,990	88,990
Internally developed – assets in use	-	-	-	-	-	1,443,098	1,443,098
Purchased	-	-	-	-	-	136,300	136,300
Right-of-use assets	2,421	2,536,663	-	-	666,110	-	3,205,194
Accumulated depreciation, amortisation and impairment							
Right-of-use assets	(797)	(718,625)	-	-	(444,684)	-	(1,164,106)
Other assets in use	-	(284)	(10,824)	(3,545)	(20,769)	(1,324,650)	(1,360,072)
<b>Total as at 30 June 2024</b>	<b>20,356</b>	<b>1,885,315</b>	<b>420,647</b>	<b>280,511</b>	<b>518,953</b>	<b>343,738</b>	<b>3,469,520</b>
Carrying amount of right-of-use assets	1,624	1,818,038	-	-	221,426	-	2,041,088

a. Refer disclosures in Overview Note.

## Department of Home Affairs

### Notes to and forming part of the financial statements

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There are no material property, plant and equipment or intangibles expected to be sold or disposed of within the next twelve months. No indicators of impairment, other than those adjusted for, were found for property, plant and equipment or intangibles as at 30 June 2024.

#### Revaluation of non-financial assets

All revaluations were conducted in accordance with the revaluation policy stated below. The Department engaged the services of Colliers to conduct a revaluation of all asset classes reported at fair value, including physical inspection of assets, as at 31 May 2024. Colliers provided advice there were no material differences between the fair value of assets and their carrying value as at 30 June 2024.

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

As at 30 June 2024, contractual commitments for the acquisition of property, plant and equipment and intangible assets amounted to \$18.536 million (2022-23: \$21.926 million).

#### Accounting policy

Non-financial assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to restructuring.

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. Where an obligation exists under a lease arrangement to restore a property to its original condition, an initial estimate of these costs is included in the value of the Department's leasehold improvements and a corresponding provision for the restoration obligations is recognised.

##### Asset recognition threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$5,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are \$30,000 or greater in total).

The Department's intangible assets primarily comprise purchased and internally developed computer software for internal use. The recognition thresholds for internally developed software (IDS) are \$250,000 for new IDS assets, \$100,000 for enhancements to existing IDS assets, and \$100,000 for purchased software. Purchases below these thresholds are expensed in the year of acquisition.

##### Leased right-of-use (ROU) assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned. The Department has elected not to recognise ROU assets that are low value (less than worth \$10,000 per asset) or where the lease term is twelve months or less.

##### Revaluations

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value less subsequent accumulated depreciation and impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The Department has adopted a strategic three year revaluation cycle based on an assessment as to the volatility of movements in market conditions and other inputs affecting the relevant assets.

## Department of Home Affairs

### Notes to and forming part of the financial statements

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

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

#### Depreciation and amortisation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives using the straight-line method of depreciation. In all but limited cases, new assets are assigned useful lives as identified below. In some limited cases, specific management advice may result in a useful life for a particular asset being assigned outside these ranges.

- Buildings on freehold land – up to forty years
- Leased land – the lease term
- Leasehold improvements – up to fifteen years and usually aligned with the initial lease term
- Vessels – five to twenty years
- Plant and equipment – three to thirty years

Intangible assets are carried at cost less accumulated amortisation and accumulated impairment losses. Computer software is amortised on a straight-line basis over its anticipated useful life. The useful life of the Department's software is three to ten years. Useful lives of intangible assets are determined by the business unit responsible for the asset upon capitalisation based on its expected usage. Cloud computing and software as a service arrangements are generally expensed unless there is evidence of control over the economic benefits.

The remaining useful lives and residual values for non-financial assets are reviewed at each reporting date and necessary adjustments are recognised in the current and future reporting periods.

#### Componentisation of non-financial assets

Major assets, such as vessels and internally developed software, are componentised if it is likely that the components will have useful lives that differ significantly from the other parts of the asset. The useful lives of components are determined with reference to the individual component or the primary asset, whichever is shorter.

#### Impairment

All non-financial assets including ROU assets are assessed for impairment at the end of the reporting period where indicators of impairment exist. An impairment adjustment is made if the asset's estimated recoverable amount is less than its carrying amount. The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Department were deprived of the asset, its value in use is taken to be its current replacement cost.

## Department of Home Affairs

### Notes to and forming part of the financial statements

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#### Assets under construction

Assets under construction (AUC) are initially recorded at acquisition cost. They include expenditure to date on various capital projects carried as AUC. AUC projects are reviewed annually for indicators of impairment and all AUC older than twelve months at reporting date are externally revalued to fair value. Prior to rollout into service, the accumulated AUC balance is reviewed to ensure accurate capitalisation of built and purchased assets.

#### De-recognition

Non-financial assets are derecognised upon disposal or when no further future economic benefit is expected from its use or disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised as a gain or loss in the period of de-recognition.

### **Key accounting judgements and estimates**

#### Fair value measurement

The Department engages the services of an independent valuer to conduct asset materiality reviews of all non-financial assets held at fair value as at reporting date and relies upon those outcomes to establish carrying amounts. An annual assessment is undertaken to determine whether the carrying amount of assets differs materially from the fair value. Comprehensive valuations are undertaken at least once every three years. The fair value of property, plant and equipment is determined using either the Market Approach or the Cost Approach.

#### Market Approach

The Market Approach seeks to estimate the current value of an asset in its highest and best use with reference to recent market evidence including transactions of comparable assets. Certain items of land, buildings, leasehold improvements, vessels, plant and equipment are valued using the Market Approach. Inputs utilised under the Market Approach comprise market transactions of comparable assets adjusted to reflect differences in price sensitive characteristics including:

- recent market sales of comparable land and buildings adjusted for size and location;
- sales of comparable commercial offshore supply vessels; and
- current prices for comparable or substitute items of leasehold improvements, plant and equipment available within local second-hand markets or adjusted for location.

#### Cost Approach

The Cost Approach seeks to estimate the amount required to replace the service capacity of an asset in its highest and best use. In cases where sufficient observable market evidence is unavailable, the Cost Approach is applied and determined as either the Replacement Cost of New Assets (RCN) or the Current Replacement Cost (CRC).

AUC is valued at RCN determined as the amount a market participant would pay to acquire or construct a new substitute asset of comparable utility and relevant to the asset's location. Inputs including current local market prices for asset components such as materials and labour costs are utilised in determining RCN.

Certain items of land, buildings, leasehold improvements, vessels, plant and equipment are valued using CRC. Under CRC, the replacement costs of new assets are adjusted for physical depreciation and obsolescence such as physical deterioration, functional or technical obsolescence and conditions of the economic environment specific to the asset. This is determined based on the estimated physical, economic and external obsolescence factors relevant to the asset under consideration. For all leasehold improvements, the consumed economic benefit/asset obsolescence deduction is determined based on the term of the associated lease. Physical depreciation and obsolescence for buildings, vessels, plant and equipment is determined based on the asset's estimated useful life.

## Department of Home Affairs

### Notes to and forming part of the financial statements

#### 3.3 Payables

	2024	2023
	\$'000	\$'000
<b><u>Note 3.3A: Suppliers</u></b>		
Trade creditors and accruals	260,571	223,558
<b>Total suppliers</b>	<b>260,571</b>	<b>223,558</b>

Settlement is usually made within 20 days (2023: 20 days).

#### **Note 3.3B: Other payables**

Wages and salaries	39,992	36,443
Superannuation	6,671	6,160
Unearned income	22,710	19,401
Separations and redundancies	6,384	6,293
Other	98	146
<b>Total other payables</b>	<b>75,855</b>	<b>68,443</b>

#### **Accounting policy**

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received irrespective of whether an invoice has been received.

## Department of Home Affairs

### Notes to and forming part of the financial statements

#### 3.4 Interest bearing liabilities

	2024	2023
	\$'000	\$'000
<b>Note 3.4: Leases</b>		
Lease liabilities	<b>2,329,392</b>	2,483,491
	<b>2,329,392</b>	2,483,491
<b>Maturity analysis - contractual undiscounted cash flows</b>		
Within 1 year	<b>223,215</b>	227,454
Between 1 to 5 years	<b>786,237</b>	825,425
More than 5 years	<b>1,630,775</b>	1,763,845
<b>Total leases</b>	<b>2,640,228</b>	2,816,724

The total cash outflow for leases in 2023-24 was \$251.952 million as at 30 June 2024 (2022-23: \$251.191 million).

The Department has a large, diverse and geographically dispersed lease portfolio which includes land, property, aircraft, motor vehicles, and equipment. The majority of the lease liability balance relates to onshore property leases which are typically long term and contain both extension options and escalation clauses.

The Department in its capacity as lessee has leasing arrangements with below market terms. These are mainly located at International Airports and Sea Ports around Australia and are used for operational purposes.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1A, 1.1C, 1.2B and 3.2A.

#### Accounting policy

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

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

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

## Department of Home Affairs

### Notes to and forming part of the financial statements

#### 3.5 Provisions

##### Note 3.5: Restoration obligations

	Restoration obligations <sup>a</sup>
	\$'000
As at 1 July 2023	54,104
Additional provisions made	782
Amounts reversed	(824)
Revaluation recognised in net cost of services	539
Revaluation recognised in other comprehensive income	13,694
Unwinding of discount	1,019
<b>Total as at 30 June 2024</b>	<b>69,314</b>

a. The Department has 100 (2022-23: 133) agreements for leased premises both in Australia and overseas with obligations that require the premises to be restored to their original condition at the conclusion of the lease. The Department has made a provision to reflect the present value of these obligations.

##### **Accounting policy**

Provisions are recognised when the Department has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of economic resources will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect of the time value of money is material, provisions are discounted using a rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the unwinding of the discount or change in the discount rates is recognised in the statement of comprehensive income.

##### Provision for restoration obligations

Provisions for restoration obligations are recognised where the Department is required to restore premises upon termination of a lease. The original estimates for future costs associated with restoration obligations are determined by independent valuation and discounted to their present value. The original provisions are adjusted for changes in expected future costs and the discount rate.

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

<b>4. Assets and liabilities administered on behalf of Government</b>		
<b>4.1 Administered – financial assets</b>		
	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Note 4.1A: Cash and cash equivalents</u></b>		
Cash on hand or on deposit	<b>115,355</b>	148,183
Cash in special accounts	<b>5,316</b>	1,473
<b>Total cash and cash equivalents</b>	<b>120,671</b>	149,656
<b><u>Note 4.1B: Taxation receivables</u></b>		
Indirect tax		
Customs duty	<b>497,982</b>	532,624
Visa Application Charges	<b>43,881</b>	5,727
Passenger Movement Charge	<b>172,155</b>	148,276
Import Processing Charges	<b>1,616</b>	943
<b>Total taxation receivables (gross)</b>	<b>715,634</b>	687,570
Less impairment loss allowance	<b>(349,718)</b>	(262,216)
<b>Total taxation receivables (net)</b>	<b>365,916</b>	425,354
<b><u>Note 4.1C: Trade and other receivables</u></b>		
Personal benefits	<b>14,901</b>	15,281
Penalties, fines and prosecutions	<b>7,323</b>	7,109
Statutory receivables	<b>19,743</b>	21,492
Licence fees	<b>1,315</b>	941
Other	<b>2,331</b>	1,290
<b>Total trade and other receivables (gross)</b>	<b>45,613</b>	46,113
Less impairment allowance	<b>(19,548)</b>	(19,264)
<b>Total trade and other receivables (net)</b>	<b>26,065</b>	26,849
<b>Accounting policy</b>		
<b><u>Taxation receivables</u></b>		
Taxation revenue related receivables are statutory in nature with amounts determined under legislation or by court order. Administered taxation receivables are held at statutory value less allowances for impairment losses.		
<b><u>Non-taxation receivables</u></b>		
Non-taxation receivables that are statutory in nature are held at statutory value less amounts for impairment loss allowances. Contractual non-taxation receivables with fixed or determinable payments and receipts are initially recognised at cost unless the transaction price differs from fair value in which case, Initial recognition is at fair value. Any difference between cost and fair value is recognised as a loss in the statement of comprehensive income. Non-taxation receivables are subsequently measured at amortised cost using the effective interest method less allowances for impairment losses.		

## Department of Home Affairs

### Notes to and forming part of the financial statements

#### 4.2 Administered – non-financial assets

##### Note 4.2A: Reconciliation of the opening and closing balances of property, plant and equipment and intangibles

	Land \$'000	Buildings \$'000	Leasehold improvements \$'000	Plant and equipment \$'000	Computer software \$'000	Total \$'000
As at 1 July 2023						
Gross book value	99,390	485,068	80,009	203,103	1,693	869,263
Accumulated depreciation, amortisation and impairment	-	(14,432)	(2,526)	(21,266)	(1,656)	(39,880)
Adjustment for estimated prior year misstatement <sup>b</sup>	-	25,678	8,776	94,508	-	128,962
<b>Total as at 1 July 2023</b>	<b>99,390</b>	<b>496,314</b>	<b>86,259</b>	<b>276,345</b>	<b>37</b>	<b>956,345</b>
Additions						
Purchased or internally developed	-	1,054	201	20,020	-	21,275
Revaluations and impairments recognised in other comprehensive income	25,739	81,741	14,642	26,609	-	148,731
Remeasurement of right-of-use assets	-	43	-	348	-	391
Reclassifications	-	(2,094)	176	1,918	-	-
Depreciation and amortisation	-	(54,288)	(7,568)	(26,645)	(37)	(88,538)
Depreciation on right-of-use assets	-	(127)	-	(2,985)	-	(3,112)
Writedowns and impairments	-	(12)	(539)	(1)	-	(552)
Gifting of public property	-	(3,423)	(7,015)	(10,882)	-	(21,320)
<b>Total as at 30 June 2024</b>	<b>125,129</b>	<b>519,208</b>	<b>86,156</b>	<b>284,727</b>	<b>-</b>	<b>1,015,220</b>

##### Total as at 30 June 2024 represented by

Gross book value – fair value (recurring)						
Assets in use	125,129	517,601	89,012	273,589	-	1,005,331
Assets under construction	-	9,043	-	15,827	-	24,870
Gross book value – at cost	-	-	-	-	1,234	1,234
Internally developed – assets in use	-	-	-	-	459	459
Purchased or internally developed	-	834	-	16,819	-	17,653
Right-of-use assets	-	-	-	-	-	-
Accumulated depreciation, amortisation and impairment <sup>a</sup>	-	(7,754)	(2,856)	(4,689)	(1,693)	(16,992)
Other assets in use	-	(516)	-	(16,819)	-	(17,335)
Right-of-use assets	-	-	-	-	-	-
<b>Total as at 30 June 2024</b>	<b>125,129</b>	<b>519,208</b>	<b>86,156</b>	<b>284,727</b>	<b>-</b>	<b>1,015,220</b>
Carrying amount of right-of-use assets	-	318	-	-	-	318

a. The accumulated depreciation, amortisation and impairment balance includes the impact of the revaluation process.

b. Refer disclosures in Overview Note.

There are no other material property, plant and equipment assets expected to be sold within the next twelve months.

## Department of Home Affairs

### Notes to and forming part of the financial statements

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No indicators of impairment, other than those adjusted, were found for property, plant and equipment or intangibles as at 30 June 2024.

#### **Revaluation of non-financial assets**

All revaluations were conducted in accordance with the revaluation policy stated below. The Department engaged the services of Colliers to conduct a revaluation of all asset classes reported at fair value, including physical inspection of assets, as at 31 May 2024. Colliers provided advice there were no material differences between the fair value of assets and their carrying value as at 30 June 2024.

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

As at 30 June 2024, contractual commitments for the acquisition of administered property, plant and equipment and intangible assets amounted to \$11.581 million (2022-23: \$15.534 million).

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

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<b>4.3 Administered – payables</b>		
	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Note 4.3A: Personal benefits</u></b>		
Direct	<b>621</b>	365
Indirect	<b>12,729</b>	7,805
State payments – refugee minors – indirect	<b>4,079</b>	4,668
<b>Total personal benefits</b>	<b>17,429</b>	12,838
<b><u>Note 4.3B: Other payables</u></b>		
Visa refunds	<b>6,615</b>	6,599
Customs refunds	<b>43,974</b>	22,862
Legal costs payable	<b>2,747</b>	848
Special accounts	<b>2,537</b>	837
Other payables	<b>837</b>	671
<b>Total other payables</b>	<b>56,710</b>	31,817

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

<b>4.4 Administered – interest bearing liabilities</b>		
	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Note 4.4A: Leases</u></b>		
Lease liabilities	<b>326</b>	3,249
<b>Total leases</b>	<b>326</b>	3,249
<b>Maturity analysis - contractual undiscounted cash flows</b>		
Within 1 year	<b>134</b>	2,961
Between 1 to 5 years	<b>198</b>	306
<b>Total leases</b>	<b>332</b>	3,267
<p>The total cash outflow for leases in 2023-24 was \$3.331 million as at 30 June 2024 (2022-23: \$5.909 million).</p> <p>The Department in its capacity as lessee does not have any administered leasing arrangements with below market terms.</p> <p>The above lease disclosures should be read in conjunction with the accompanying note 4.2A.</p>		

Department of Home Affairs  
 Notes to and forming part of the financial statements

4.5 Administered – provisions			
Note 4.5A: Bonds and security deposits			
	Bonds	Security deposits	Total
	\$'000	\$'000	\$'000
As at 1 July 2023	4,925	5,066	9,991
Additional provisions made	1,883	1,329	3,212
Amounts refunded	(2,923)	(1,770)	(4,693)
Amounts forfeited	(255)	-	(255)
Total as at 30 June 2024	3,630	4,625	8,255
Accounting policy			
Provision for bonds and security deposits The Department collects and repays bonds on behalf of Government for the purposes of compliance with the <i>Migration Act 1958</i> and associated regulations. The Department collects three types of bonds, namely compliance bonds, visitor visa bonds and professional development visa securities. The Department also collects and repays security deposits on behalf of Government for the purposes of compliance with the <i>Customs Act 1901</i> . Securities are held in relation to: <ul style="list-style-type: none"> <li>• dumping and countervailing;</li> <li>• intellectual property rights for both copyright and trademarks;</li> <li>• temporary imports (including inter-governmental);</li> <li>• warehouse and general; and</li> <li>• other by-law (including those with an end-use provision).</li> </ul> Receipts from these bonds and security deposits are treated as liabilities and provided for until such time as they are either forfeited or refunded to customers. Revenue is only recognised at the point of forfeiture.			

## Department of Home Affairs

### Notes to and forming part of the financial statements

#### 5. Funding

##### 5.1 Appropriations

Note 5.1A: Annual appropriations (recoverable GST exclusive)

#### Annual appropriations for 2024

	Appropriation Act		PGPA Act		Total appropriation \$'000	Appropriation applied in 2024 (current and prior years) <sup>c</sup> \$'000	Variance <sup>d</sup> \$'000
	Annual appropriation <sup>a</sup> \$'000	Section 74 receipts \$'000	Section 75 transfers \$'000				
<b>Departmental</b>							
Ordinary annual services	3,330,503	247,900	(2,151)	3,576,252	(3,375,535)	200,717	
Capital budget <sup>b</sup>	152,417	-	982	153,399	(117,681)	35,718	
Other services							
Equity injections	77,358	-	18,536	95,894	(83,249)	12,645	
<b>Total Departmental</b>	<b>3,560,278</b>	<b>247,900</b>	<b>17,367</b>	<b>3,825,545</b>	<b>(3,576,465)</b>	<b>249,080</b>	
<b>Administered</b>							
Ordinary annual services							
Administered items	2,348,468	-	-	2,348,468	(1,791,886)	556,582	
Capital budget <sup>b</sup>	27,377	-	-	27,377	(23,218)	4,159	
Other services							
Administered assets and liabilities	2,083	-	-	2,083	(10,545)	(8,462)	
<b>Total Administered</b>	<b>2,377,928</b>	<b>-</b>	<b>-</b>	<b>2,377,928</b>	<b>(1,825,649)</b>	<b>552,279</b>	

## Department of Home Affairs

### Notes to and forming part of the financial statements

#### Annual appropriations for 2023

	Appropriation Act	PGPA Act		Total appropriation \$'000	Appropriation applied in 2022 (current and prior years) <sup>b</sup> \$'000	Variance <sup>d</sup> \$'000
	Annual appropriation <sup>a</sup> \$'000	Section 74 receipts \$'000	Section 75 transfers \$'000			
Departmental						
Ordinary annual services	2,960,579	272,388	(20,454)	3,212,513	(3,281,910)	(69,397)
Capital budget <sup>b</sup>	145,256	-	(593)	144,663	(151,354)	(6,691)
Other services	61,914	-	(4,921)	56,993	(96,969)	(39,976)
Equity injections						
Total Departmental	3,167,749	272,388	(25,968)	3,414,169	(3,530,233)	(116,064)
Administered						
Ordinary annual services						
Administered items	2,054,784	-	(34,518)	2,020,266	(1,890,481)	129,785
Capital budget <sup>b</sup>	22,188	-	-	22,188	(18,713)	3,475
Other services	14,718	-	-	14,718	(10,489)	4,229
Administered assets and liabilities						
Total Administered	2,091,690	-	(34,518)	2,057,172	(1,919,683)	137,489

a. Appropriations as per Supply Acts and Appropriation Acts (No. 1 through No.6). Departmental appropriations do not lapse at financial year end, however the responsible Minister may decide that part or all of a departmental or administered appropriation is not required and request that the Finance Minister reduce that appropriation. The reduction in the appropriation is reflected by the Finance Minister's determination. Such determinations for the 2023–24 year are reflected in the relevant line.

b. Capital budgets are appropriated through Supply Acts and Appropriation Acts (No. 1, No.3 and No.5 where applicable). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts.

c. Department of Industry, Science and Resources made payments of \$0.200 million (2023: \$0.198 million) on behalf of the Department.

d. Departmental 'Ordinary annual services' variance mainly relates to drawdowns from prior year appropriations and amounts quarantined under section 51 of the PGPA Act. The departmental "Capital Budgets" and "Other services" variances relate to amounts quarantined under section 51 of the PGPA Act. The administered 'Ordinary annual services' variance mainly relates to unpaid liabilities.

# Department of Home Affairs Notes to and forming part of the financial statements

## **Note 5.1B: Unspent annual appropriations (recoverable GST exclusive)**

	2024	2023
	\$'000	\$'000
<b>Departmental</b>		
<i>Appropriation Act (No. 1) 2020-2021<sup>a,d</sup></i>	-	4,900
<i>Appropriation Act (No. 1) 2021-2022<sup>b,e</sup></i>	<b>86,700</b>	86,700
<i>Appropriation Act (No. 2) 2021-2022<sup>b</sup></i>	-	61,650
<i>Appropriation Act (No. 3) 2021-2022<sup>b,f</sup></i>	<b>88,976</b>	88,976
<i>Appropriation Act (No. 4) 2021-2022<sup>b,g</sup></i>	<b>24,901</b>	33,278
<i>Supply Act (No. 2) 2022-2023<sup>h</sup></i>	<b>11,754</b>	12,689
<i>Supply Act (No. 3) 2022-2023<sup>i</sup></i>	<b>22,388</b>	22,392
<i>Supply Act (No. 4) 2022-2023<sup>j</sup></i>	<b>18,111</b>	20,283
<i>Appropriation Act (No. 1) 2022-2023 - Cash at Bank</i>	-	6,364
<i>Appropriation Act (No. 1) 2022-2023<sup>k</sup></i>	<b>35,362</b>	155,837
<i>Appropriation Act (No. 2) 2022-2023<sup>l</sup></i>	<b>14,372</b>	22,271
<i>Appropriation Act (No. 3) 2022-2023</i>	-	146,877
<i>Appropriation Act (No. 4) 2022-2023</i>	-	1,750
<i>Appropriation Act (No. 1) 2023-2024 - Cash at Bank</i>	<b>9,212</b>	-
<i>Appropriation Act (No. 1) 2023-2024</i>	<b>72,681</b>	-
<i>Appropriation Act (No. 2) 2023-2024</i>	<b>49,919</b>	-
<i>Appropriation Act (No. 3) 2023-2024<sup>n</sup></i>	<b>421,580</b>	-
<i>Appropriation Act (No. 4) 2023-2024</i>	<b>45,425</b>	-
<i>Appropriation Act (No.5) 2023-2024</i>	<b>5,674</b>	-
<i>Appropriation Act (No.6) 2023-2024</i>	<b>550</b>	-
<b>Total Departmental</b>	<b>907,605</b>	663,967

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Administered</b>		
<i>Supply Act (No. 1) 2020-2021<sup>a,c</sup></i>	-	96,536
<i>Appropriation Act (No. 1) 2020-2021<sup>a,d</sup></i>	-	463,783
<i>Appropriation Act (No. 1) 2021-2022<sup>b,e</sup></i>	<b>93,979</b>	110,123
<i>Appropriation Act (No. 2) 2021-2022<sup>b</sup></i>	-	2,249
<i>Appropriation Act (No. 3) 2021-2022<sup>b,f</sup></i>	<b>155,957</b>	168,577
<i>Supply Act (No. 1) 2022-2023</i>	<b>9,096</b>	24,029
<i>Supply Act (No. 2) 2022-2023</i>	<b>1,626</b>	3,426
<i>Supply Act (No. 3) 2022-2023<sup>i</sup></i>	<b>229,593</b>	431,677
<i>Supply Act (No. 4) 2022-2023</i>	<b>3,748</b>	4,796
<i>Appropriation Act (No. 1) 2022-2023 - Cash at Bank</i>	-	14,048
<i>Appropriation Act (No. 1) 2022-2023<sup>k</sup></i>	<b>84,566</b>	123,789
<i>Appropriation Act (No. 2) 2022-2023</i>	<b>994</b>	6,442
<i>Appropriation Act (No. 3) 2022-2023</i>	<b>9,557</b>	45,669
<i>Appropriation Act (No. 1) 2023-2024 - Cash at Bank</i>	<b>12,902</b>	-
<i>Appropriation Act (No. 1) 2023-2024<sup>m</sup></i>	<b>630,414</b>	-
<i>Appropriation Act (No. 2) 2023-2024</i>	<b>2,083</b>	-
<i>Appropriation Act (No. 3) 2023-2024<sup>n</sup></i>	<b>252,089</b>	-
<i>Appropriation Act (No. 5) 2023-2024</i>	<b>500</b>	-
<b>Total Administered</b>	<b>1,487,104</b>	<b>1,495,144</b>

## Department of Home Affairs

### Notes to and forming part of the financial statements

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- a. Appropriation Acts repealed or lapsed during 2023-24.
- b. Appropriation Acts will lapse on 1 July 2024.  
Administered: \$249.936 million.  
Departmental \$200.577 million.

The balances within Note 5.1B include amounts that have been quarantined by the Department of Finance and as such the Department is unable to utilise the amounts detailed below in footnotes c through to n.

- c. Administered: Nil (2022-23: \$0.005 million).
- d. Departmental: Nil (2022-23: \$4.900 million);  
Administered: Nil (2022-23: \$415.322 million).
- e. Departmental: \$86.700 million (2022-23: \$86.700 million).  
Administered: \$6.157 million (2022-23: \$6.157 million).
- f. Departmental: \$88.976 million (2022-23: \$88.976 million).  
Administered: \$8.400 million (2022-23: \$8.400 million).
- g. Departmental: \$24.901 million (2022-23: \$15.251 million).
- h. Departmental: \$11.754 million (2022-23: \$6.355 million).
- i. Departmental: \$22.388 million (2022-23: \$22.388 million).  
Administered: \$19.921 million (2022-23: \$6.600 million).
- j. Departmental: \$14.821 million (2022-23: \$7.263 million).
- k. Departmental: \$35.362 million (2022-23: \$35.362 million).  
Administered: \$21.102 million (2022-23: \$21.102 million).
- l. Departmental: \$14.372 million (2022-23: \$2.283 million).
- m. Administered: \$172.547 million (2022-23: Nil).
- n. Departmental: \$80.680 million (2022-23: Nil).  
Administered: \$1.244 million (2022-23: Nil).

#### Accounting policy

##### Revenue from Government

Departmental amounts appropriated for the financial year (adjusted to reflect the Department's funding model agreements, formal additions and reductions) are recognised as revenue from Government when the Department gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. The Department has two funding models which inform appropriations from Government. As part of the annual funding model reconciliation process, any movements in funding earned are recognised as adjustments to revenue from Government in the current financial year. The funding models are:

- the Visa Variable Funding Model, with variable funding adjusted to reflect actual movements in workload drivers including, for example, visa finalisations and citizenship decisions; and
- the Passenger Workload Growth Agreement model which provides a mechanism for the Department to adjust its funding to cater for appropriate impacts in the passenger processing environment.

Between 2019-20 and 2023-24 departmental appropriations related to the two funding models were frozen at previously agreed levels to take into account the impacts of COVID-19 on the Department's workload.

##### Equity injections

Amounts appropriated which are designated as 'equity injections' for a financial year (less any formal reductions) and departmental capital budgets, are recognised directly in contributed equity in that year.

Department of Home Affairs
Notes to and forming part of the financial statements

			2024 \$'000	2023 \$'000
<b>Note 5.1C: Special Appropriations applied (Recoverable GST exclusive)</b>				
<b>Authority</b>	<b>Type</b>	<b>Purpose</b>		
<i>Public Governance, Performance and Accountability Act 2013, section 77</i>	Unlimited account	Repayments required or permitted by law	<b>848,986</b>	789,967
<i>Social Security (Administration) Act 1999, section 242</i>	Unlimited account	To provide for income support payments	<b>238</b>	-
<i>Customs Act 1901,section 278</i>	Unlimited account	Refunds / repayments of Customs Duty	<b>162</b>	270
<b>Total special appropriations applied</b>			<b>849,386</b>	790,237

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

**Note 5.1D: Disclosure by agent in relation to Annual and Special Appropriations (Recoverable GST exclusive)**

	<b>2024</b>	<b>2023</b>
	<b>ATO<sup>a</sup></b>	<b>ATO</b>
	<b>\$'000</b>	<b>\$'000</b>
Total payments	<b>279,832</b>	188,829

a. The Department administers the Tourist Refund Scheme (TRS) on behalf of the Australian Taxation Office (ATO). The TRS allows for departing Australian international passengers and overseas tourists to claim back the Wine Equalisation Tax and/or Goods and Services Tax on goods purchased in Australia and taken with them.

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Note 5.1E: Net cash appropriation arrangements</u></b>		
<b>Total comprehensive loss as per the statement of comprehensive income</b>	<b>(214,895)</b>	(428,674)
Plus: depreciation/amortisation expenses previously funded through revenue appropriation	<b>304,316</b>	336,926
Plus: depreciation right-of-use assets	<b>229,481</b>	241,639
Less: principal repayments - leased assets	<b>(206,981)</b>	(207,175)
<b>Total comprehensive income less expenses previously funded through revenue appropriations</b>	<b>111,921</b>	(57,284)
Changes in asset revaluation reserve	<b>(73,494)</b>	(51,905)
<b>Surplus (deficit) attributable to the Australian Government less expenses previously funded through revenue appropriation</b>	<b>38,427</b>	(109,189)

## Department of Home Affairs

### Notes to and forming part of the financial statements

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#### 5.2 Statutory conditions for payments from the Consolidated Revenue Fund

Section 83 of the Constitution of Australia provides that no money shall be drawn from the Consolidated Revenue Fund except under appropriation made by law. The Department has assessed that no categories of payments pose a high risk of non-compliance with the requirements of section 83.

#### Collection and refund of Customs Duty

The Department operates under a self-assessment regime for its Customs Duty collection and refunds, which facilitates trade and ensures collection of border related revenue in a cost effective manner. This process involves importers and brokers undertaking self-assessments to determine duty payable and refunds of that duty. This self-assessment regime is supported by a compliance function that targets high risk transactions with a view to identifying intentional misstatement and fraud.

The enactment of the amendment to the *Customs Act 1901* effected by the *Home Affairs Legislation Amendment (Miscellaneous Measure) Act 2019* on 1 March 2019 provided that overpayments made in good faith no longer give rise to a breach of section 83. The Department, however, continues to follow up potential overpayments and seek recovery where applicable.

The Department's compliance governance and management oversight arrangements for the collection of Customs Duty are in place to provide oversight of high risk transactions and subsequently provide stakeholders with assurance of compliance with the requirements of Section 83. The analysis for 2023-24 identified 1 (2022-23: 8) breach, totalling approximately \$20,898 (2022-23: \$68,433) in relation to payments made under Section 77 of the PGPA Act. As at 30 June 2024, all of this amount had been recovered or offset (2022-23: all amounts recovered or offset).

## Department of Home Affairs

### Notes to and forming part of the financial statements

#### 5.3 Special accounts

Recoverable GST Exclusive	SOETM	SOETM	POCA <sup>a</sup>
	2024	2023	2023
	\$'000	\$'000	\$'000
<b>Balance brought forward from previous period</b>	<b>1,473</b>	1,434	1,525
<b>Increases</b>			
Other receipts	4,036	434	37,853
<b>Total increases</b>	<b>4,036</b>	434	37,853
<b>Total available for payments</b>	<b>5,509</b>	1,868	39,378
<b>Decreases</b>			
<b>Administered</b>			
Payments made to grant recipients	-	-	(4,315)
Payments made to suppliers	(130)	-	-
Funds returned to Confiscated Assets Account	(15)	(145)	-
Funds returned to Consolidated Revenue Account	-	(5)	-
Funds returned to owner <sup>b</sup>	(48)	(245)	-
Restructuring	-	-	(35,063)
<b>Total administered decreases</b>	<b>(193)</b>	(395)	(39,378)
<b>Total decreases</b>	<b>(193)</b>	(395)	(39,378)
<b>Total balance carried to the next period</b>	<b>5,316</b>	1,473	-
<b>Balance represented by:</b>			
Cash held in entity bank accounts	2,537	837	-
Cash held in the Official Public Account	2,779	636	-
<b>Total balance carried to the next period</b>	<b>5,316</b>	1,473	-

a. Department of Industry, Science and Resources made no payments during 2023-24 (2023: \$4.315 million) from POCA on behalf of the Department through the Business Grants Hub, as administrative responsibility for the POCA special account was transferred to AGD on 18 August 2022.

b. Represents the return of funds that were previously seized or unidentified, where the funds were required to be returned to the owners, including owners of unidentified funds where they were subsequently located.

#### **Proceeds of Crime Act 2002 programs special account**

The *Proceeds of Crime Act 2002* programs (POCA) special account was operative from 1 July 2018 under *PGPA Act Determination (POCA Programs Special Account 2018)* for the purpose of receiving amounts from the confiscated assets account (managed by the Australian Financial Security Authority) and other special accounts in order to make payments for POCA programs. Administrative responsibility for the POCA special account was transferred to AGD on 18 August 2022.

#### **Services for other entities and trust moneys special account**

The services for other entities and trust moneys (SOETM) special account was operative from 1 July 2018 under *PGPA Act Determination (Home Affairs SOETM Special Account 2018)* for the purposes of crediting and disbursing amounts that are seized, found or forfeited to the Department, amounts received from other entities in order to carry out joint activities, and other activities.

## Department of Home Affairs

### Notes to and forming part of the financial statements

#### 5.4 Regulatory charging summary

Regulatory charging activities are those activities where Government has agreed that a regulatory function is to be charged for on a full or partial cost recovery basis. This note provides industry, the Parliament and the public with assurance that these activities are being managed in a way that aligns expenses and revenues over time.

	2024	2023
	\$'000	\$'000
<b>Amounts applied</b>		
Departmental		
Annual appropriations <sup>a</sup>	458,132	434,958
<b>Total amounts applied</b>	<b>458,132</b>	<b>434,958</b>
<b>Expenses</b>		
Departmental	534,521	513,961
<b>Total expenses</b>	<b>534,521</b>	<b>513,961</b>
<b>External Revenue</b>		
Departmental <sup>b</sup>	314	346
Administered	469,520	468,124
<b>Total external revenue</b>	<b>469,834</b>	<b>468,470</b>

a. Annual appropriations include the cash component of expenses and any capital amounts for the given year. This will exclude the non-cash expenses of depreciation and amortisation and movement in provisions.

b. Charges collected for Import Processing Charges (IPC) and AusCheck background checking service as revenue under s74 of the PGPA Act.

#### Cost recovered activities\*

\*The sum of Expenses and Revenue may not equal the financials in the Summary table above due to rounding.

#### Import Processing Charges and licensing charges

Import Processing Charges (IPC) and licensing charges recover the costs of the Department's cargo and trade related activities. This includes fees for warehouse, depot and broker licences, warehouse declarations fees, location, time and travel fees along with the processing charges associated with administering the importation of goods into Australia. The majority of charges collected are administered in nature, however Government agreed that some charges be collected as departmental revenue. Charges recovered in relation to IPC and licensing totalled \$455.306 million (2022-23: \$454.844 million). Expenses totalled \$499.322 million (2022-23: \$487.334 million).

The Cost Recovery Impact Statement for IPC and licensing charges is currently under review and will be published once completed.

#### AusCheck Background Checking Service

The AusCheck Background Checking Service coordinates national security background checks and related functions for the aviation, maritime and national health security schemes. The enabling legislation is the *AusCheck Act 2007* and the *AusCheck Regulations 2007*. Charges recovered by the Department in relation to AusCheck Background Checking Service totalled \$14.528 million (2022-23: \$13.627 million) and expenses totalled \$35.199 million (2022-23: \$26.627 million).

The Cost Recovery Impact Statement for the AusCheck Background Checking Service is currently under review and will be published once completed.

## Department of Home Affairs

### Notes to and forming part of the financial statements

<b>6. People</b>		
<b>6.1 Employee expenses and provisions</b>		
	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Note 6.1A: Employee benefits</u></b>		
Wages and salaries	<b>1,158,439</b>	1,067,381
Superannuation		
Defined contribution plans	<b>161,436</b>	142,525
Defined benefit plans	<b>84,930</b>	90,063
Leave and other entitlements	<b>320,896</b>	280,862
Separation and redundancies	<b>3,262</b>	3,123
Other employee expenses	<b>80,711</b>	72,756
<b>Total employee benefits</b>	<b>1,809,674</b>	1,656,710
<b><u>Note 6.1B: Employee provisions</u></b>		
Leave	<b>501,327</b>	473,710
Other	<b>4,771</b>	4,470
<b>Total employee provisions</b>	<b>506,098</b>	478,180

The 2023-24 average staffing level for the Department was 15,021 (2022-23: 14,258).

#### **Accounting policy**

Liabilities for short-term employee benefits (as defined in AASB 119 *Employee Benefits*) and termination benefits expected within twelve months of the end of the reporting period are measured at their nominal amounts. The nominal amount is calculated with regard to the amounts expected to be paid on settlement of the liability.

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

#### **Leave**

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

## Department of Home Affairs

### Notes to and forming part of the financial statements

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#### Locally engaged employees

Locally engaged employees (LEE) are covered by individual employment contracts which are negotiated between the employee and the Department of Foreign Affairs and Trade on behalf of the Department to ensure compliance with local labour laws and regulations. The individual contracts are supported and expanded upon by the Department's LEE Conditions of Service Handbook which is specific to each post. Where there is conflict between the two documents the individual contract takes precedence.

Provisions for employee entitlements including unfunded liabilities are recognised in accordance with the conditions of service at each post. LEE conditions at some posts include separation payments, for any cessation of employment, based on years of service. The provisions recognised for these entitlements do not represent termination payments.

#### Separation and redundancy

The Department recognises a provision for termination payments when it has developed a detailed formal plan for the terminations and has informed employees affected that it will carry out the terminations.

#### Superannuation

The Department's staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap), or non-government superannuation funds where employees have exercised choice. The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap and all non-government funds are defined contribution schemes.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's financial statements administered schedules and notes. The Department makes employer contributions to the employee's defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to Government. The Department accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at the reporting date represents outstanding contributions.

#### **Key accounting judgements and estimates**

The liability for long service leave has been determined by reference to the work of an actuarial review performed by the Australian Government Actuary during the 2023-24 financial year. The Department conducts actuarial reviews every three years unless there is evidence that changes in staff profiles suggest more frequent review. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation. The estimate of future costs requires management and independent actuarial assessment of assumed salary growth rates, future on-cost rates and the experience of employee departures. The future costs are then discounted to present value using market yields on government bonds in accordance with AASB 119 *Employee Benefits*.

The Department conducted an assessment of future cost assumptions during the 2023-24 financial year. Short term and long term salary growth rate assumptions for annual and long service leave, which the actuary advised are a matter for the Department to determine, were revised based on economic forecasts by the Reserve Bank of Australia and the outcome of the APS bargaining position.

## Department of Home Affairs

### Notes to and forming part of the financial statements

#### 6.2 Key management personnel remuneration

	2024	2023
	\$	\$

#### **Note 6.2A: Key management personnel remuneration expenses**

Short-term employee benefits	7,124,035	6,351,229
Post-employment benefits	1,124,504	960,905
Other long-term employee benefits	188,393	166,148
Termination benefits	-	50,373
<b>Total key management personnel remuneration expenses</b>	<b>8,436,932</b>	<b>7,528,655</b>

The number of key management personnel included in the above table is 23 (2022-23: 21). This includes managers who occupied key management personnel positions for part of the year. The full time equivalent number of key management personnel directly remunerated during 2023-24 was 16.30 (2022-23: 14.67).

The remuneration expenses includes remuneration paid to the former Secretary in 2023-24 for the full term of his appointment as Secretary.

#### **Key management personnel remuneration**

Key management personnel are identified as those people having the authority and responsibility for planning, directing and controlling the activities of the Department, either directly or indirectly. Key management personnel includes officers serving as: Portfolio Ministers; Cabinet Ministers; the Secretary; Australian Border Force Commissioner; Deputy Secretaries; Deputy Commissioners; National Cyber Security Coordinator; Group Managers; and other officers serving in positions in line with this level of authority and responsibility. This includes officers who have acted in any of the aforementioned roles for three months or more.

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

#### 6.3 Related party relationships

The Department is an Australian Government controlled entity. The Department's related parties are key management personnel (including Portfolio and Cabinet Ministers) and other Australian Government entities.

#### **Transactions with related parties**

Given the breadth of Government activities, related parties may transact within the government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of duties, taxes or other fees. Additionally, related parties may transact within the government sector as part of ordinary operations that are subject to standard processes for procurement and employment. These transactions have not been separately disclosed in this note.

The Department commenced the provision of corporate services including payroll and financial management support to the National Emergency Management Agency (NEMA) from 8 December 2022. The Department also provides Information and Communications Technology support services to several agencies in, or previously in, the Home Affairs portfolio.

Giving consideration to relationships with related parties, and transactions entered into during the reporting period, it has been determined that there are no other related party transactions to be separately disclosed.

Department of Home Affairs  
Notes to and forming part of the financial statements

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7. Managing uncertainties  
7.1 Contingent assets and liabilities

As at 30 June 2024, the Department had nil quantifiable contingent liabilities (2022-23: Nil).

**Unquantifiable contingencies**

The Department has a number of legal claims lodged against it for damages and costs. The Department is responding to these claims in accordance with its obligations under the Legal Services Directions 2017. It is not possible to estimate the amount and timing of any eventual payments that may be required in relation to these claims.

**Accounting policy**

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in this note. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable, but not virtually certain and contingent liabilities are disclosed when the probability of settlement is greater than remote. Other contingent assets comprise potential future benefits under contractual arrangements which are contingent on future events that cannot be reliably predicted.

## Department of Home Affairs

### Notes to and forming part of the financial statements

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#### 7.2 Administered – contingent assets and liabilities

As at 30 June 2024 the Department had nil quantifiable contingent assets (2022-23: Nil) or liabilities (2022-23: Nil).

##### Unquantifiable administered contingencies

###### Claims and legal actions

The Department has a number of claims and legal actions lodged against it for damages and costs. The Department is responding to these claims in accordance with its obligations under the *Legal Services Directions 2017*. It is not possible to estimate the amount and timing of any eventual payments that may be required in relation to these claims.

###### Revenue collection securities

The Department holds a number of contingent assets in the form of securities held as part of revenue collection processes. Securities that may be surrendered to the Commonwealth due to failure to meet legislative requirements cannot be estimated and the amount is not quantifiable. From time to time the Department needs to enforce these securities and recognises an associated gain.

###### Indemnities provided to state and territory governments

The Department has arrangements with state and territory governments for the provision of various services (including health, education, corrections and policing services) to immigration detention facilities and people in immigration detention. Certain jurisdictions are indemnified by the Australian Government for the provision of these services under these arrangements. These indemnities are contingent on potential losses or damages arising out of, or incidental to, the provisions of services under these arrangements and cannot be quantified.

###### Financial assistance for Australian victims of terrorism overseas

The *Social Security Act 1991* provides for support to Australian victims of terrorism overseas whereby eligible recipients may receive payments of financial assistance. The Prime Minister declared 15 terrorist attacks coordinated and conducted by Hamas in Israel on 7 October 2023 as 'overseas terrorist acts' for the purposes of the Australian victims of terrorism overseas payment scheme. Future payments are contingent on the eligibility of potential claims and cannot be quantified.

###### Limited liabilities

The Department contracts service providers to deliver various services for the Australian Government. In certain circumstances, the Department may agree to limit service providers' maximum liability in connection with contracted services, which may give rise to a material contingent liability for the Department. The Department's potential losses or damages under these arrangements are contingent on amounts exceeding specified limits and other circumstances, and are not quantifiable.

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

**7.3 Financial instruments**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Note 7.3A: Categories of financial instruments</u></b>		
Financial assets at amortised cost		
Cash and cash equivalents	<b>9,212</b>	6,364
Trade and other receivables	<b>66,393</b>	71,238
Other financial assets	<b>1,299</b>	1,038
<b>Total financial assets at amortised cost</b>	<b>76,904</b>	78,640
<b>Total financial assets</b>	<b>76,904</b>	78,640
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost		
Suppliers	<b>260,571</b>	223,558
<b>Total financial liabilities measured at amortised cost</b>	<b>260,571</b>	223,558
<b>Total financial liabilities</b>	<b>260,571</b>	223,558

**Note 7.3B: Categories of administered financial instruments**

Financial assets at amortised cost		
Cash and cash equivalents	<b>120,671</b>	149,656
Trade and other receivables	<b>459</b>	246
<b>Total financial assets at amortised cost</b>	<b>121,130</b>	149,902
<b>Total financial assets</b>	<b>121,130</b>	149,902
Financial liabilities measured at amortised cost		
Suppliers	<b>222,314</b>	257,948
Grants and contributions payable	<b>1,760</b>	1,902
<b>Total financial liabilities at amortised cost</b>	<b>224,074</b>	259,850
<b>Total financial liabilities</b>	<b>224,074</b>	259,850

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

**8. Other information**

**8.1 Current/non-current distinction for assets and liabilities**

<b>2024</b>	<b>2023</b>
<b>\$'000</b>	<b>\$'000</b>

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

**Assets expected to be recovered in:**

**No more than 12 months**

Cash and cash equivalents	9,212	6,364
Trade and other receivables	620,832	486,330
Inventories held for distribution	17,347	19,499
Prepayments	55,796	55,139
Other financial assets	437	-
<b>Total no more than 12 months</b>	<b>703,624</b>	<b>567,332</b>

**More than 12 months**

Land	20,356	25,099
Buildings	1,885,315	1,987,372
Leasehold improvements	420,647	370,981
Vessels	280,511	256,197
Plant and equipment	518,953	555,963
Computer software	343,738	419,923
Prepayments	8,045	4,573
Other financial assets	862	1,038
<b>Total more than 12 months</b>	<b>3,478,427</b>	<b>3,621,146</b>

**Total assets**

<b>4,182,051</b>	<b>4,188,478</b>
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**Liabilities expected to be settled in:**

**No more than 12 months**

Suppliers	260,571	223,558
Other payables	75,855	68,443
Leases	223,215	227,454
Employee provisions	139,935	121,991
Restoration obligations	3,378	10,739
<b>Total no more than 12 months</b>	<b>702,954</b>	<b>652,185</b>

**More than 12 months**

Leases	2,106,177	2,256,037
Employee provisions	366,163	356,189
Restoration obligations	65,936	43,365
<b>Total more than 12 months</b>	<b>2,538,276</b>	<b>2,655,591</b>

**Total liabilities**

<b>3,241,230</b>	<b>3,307,776</b>
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**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

	2024	2023
	\$'000	\$'000
<b>Note 8.1B: Administered - Current/non-current distinction for assets and liabilities</b>		
<b>Assets expected to be recovered in:</b>		
<b>No more than 12 months</b>		
Cash and cash equivalents	120,671	149,656
Taxation receivables	365,916	425,354
Trade and other receivables	26,065	26,849
Prepayments	19,049	3,428
<b>Total no more than 12 months</b>	<b>531,701</b>	<b>605,287</b>
<b>More than 12 months</b>		
Land	125,129	99,390
Buildings	519,208	470,636
Leasehold improvements	86,156	77,483
Plant and equipment	284,727	181,837
Computer software	-	37
Prepayments	51	58
<b>Total more than 12 months</b>	<b>1,015,271</b>	<b>829,441</b>
<b>Total assets</b>	<b>1,546,972</b>	<b>1,434,728</b>
<b>Liabilities expected to be settled in:</b>		
<b>No more than 12 months</b>		
Suppliers	222,314	257,948
Personal benefits	17,429	12,838
Grants and contributions	1,760	1,902
Unearned income	25,864	19,675
Other payables	56,710	31,817
Leases	134	2,961
Bonds and security deposits	6,276	7,419
<b>Total no more than 12 months</b>	<b>330,487</b>	<b>334,560</b>
<b>More than 12 months</b>		
Unearned income	5,185	9,050
Leases	192	288
Bonds and security deposits	1,979	2,572
<b>Total more than 12 months</b>	<b>7,356</b>	<b>11,910</b>
<b>Total liabilities</b>	<b>337,843</b>	<b>346,470</b>

## Department of Home Affairs

### Notes to and forming part of the financial statements

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#### 8.2 Restructuring

Responsibility for the protective security policy and protective services function transferred from AGD to the Department of Home Affairs and identity and biometric functions transferred from the Department to AGD with effect from 3 August 2023.

Assets and liabilities associated with these functions were transferred effective from 31 August 2023.

Cyber security functions were transferred from the Digital Transformation Agency (DTA) effective 1 July 2023.

Restructuring adjustments in 2022-23 represent the transfer of the criminal justice, cyber security, law enforcement policy and operations, and protective services functions from the Department of Home Affairs to AGD effective on 1 July 2022. Additionally, the emergency management function was transferred out of the Department of Home Affairs to the National Emergency Management Agency (NEMA) on 1 September 2022.

Function assumed	Year of transfer	Losing entity
Cyber Security Policy	2023-24	DTA
Protective Security Policy and Protective Services	2023-24	AGD

Function relinquished	Year of transfer	Gaining entity
Identity and biometrics function	2023-24	AGD
Criminal justice, law enforcement policy and operations, and protective services	2022-23	AGD
Cybercrime functions	2022-23	AGD
Emergency management	2022-23	NEMA

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

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**Note 8.2A: Departmental restructuring**

	Protective Security Policy and Protective Services	Cyber Security Policy
	AGD	DTA
	2024	2024
	\$'000	\$'000
<b>Functions Assumed</b>		
<b>Assets assumed</b>		
Trade and other receivables	1,587	61
Plant and equipment	2,977	-
Intangibles	663	-
Other non-financial assets - prepayments	14	-
<b>Total assets assumed</b>	<b>5,241</b>	<b>61</b>
<b>Liabilities assumed</b>		
Suppliers	2	-
Employee provisions	1,093	61
<b>Total liabilities assumed</b>	<b>1,095</b>	<b>61</b>
<b>Net assets assumed</b>	<b>4,146</b>	<b>-</b>
<b>Expenses for functions assumed</b>		
Recognised by the Department	543	534
Recognised by the losing entity	993	-
<b>Total expense for functions assumed</b>	<b>1,536</b>	<b>534</b>

**Department of Home Affairs**  
**Notes to and forming part of the financial statements**

	<b>Identity and Biometrics</b>	<b>Criminal justice, law enforcement policy and operations, and protective services</b>	<b>Cybercrime functions</b>	<b>Emergency management</b>
	<b>AGD</b>	<b>AGD</b>	<b>AGD</b>	<b>NEMA</b>
	<b>2024</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Functions Relinquished</b>				
<b>Assets relinquished</b>				
Trade and other receivables	2,189	49,031	-	5,696
Accrued revenue	2,578	-	-	-
Plant and equipment	-	3,744	-	6
Intangibles	17,834	465	-	-
Leasehold improvements	-	-	-	11,223
Right of use assets	458	-	163	9,618
Other non-financial assets - prepayments	-	745	-	187
<b>Total assets relinquished</b>	<b>23,059</b>	<b>53,985</b>	<b>163</b>	<b>26,730</b>
<b>Liabilities relinquished</b>				
Suppliers	2,425	187	-	187
Employee provisions	1,042	5,045	-	3,196
Other payables	-	3,454	-	2,500
Lease liabilities	466	-	153	10,118
<b>Total liabilities relinquished</b>	<b>3,933</b>	<b>8,686</b>	<b>153</b>	<b>16,001</b>
<b>Net assets relinquished</b>	<b>19,126</b>	<b>45,299</b>	<b>10</b>	<b>10,729</b>

Department of Home Affairs  
Notes to and forming part of the financial statements

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**Note 8.2B: Administered restructuring – functions relinquished**

	Criminal justice, law enforcement policy and operations, and protective services	
		AGD
		2023
		\$'000
<b>Assets relinquished</b>		
Cash in special accounts		35,062
<b>Total assets relinquished</b>		<u>35,062</u>
<b>Liabilities relinquished</b>		
Grants payable		235
Unearned income		34,823
<b>Total liabilities relinquished</b>		<u>35,058</u>
<b>Net assets relinquished</b>		<u>4</u>

## Department of Home Affairs

### Notes to and forming part of the financial statements

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#### 8.3 Budgetary reporting

The following provides an explanation of the variance between the original budget figures as presented in the 2023-24 Portfolio Budget Statements (PBS) and the 2023-24 final actual result. The budget is not audited. The budget figures as published in the PBS have been restated to align with the presentation and classification adopted in the financial statements.

Explanations are provided for major budget variances only. Variances are treated as major when it is considered important for the reader's understanding or is relevant to an assessment of the discharge of accountability and to an analysis of performance of the Department.

The nature and timing of the Commonwealth's Budget Process can contribute to the variances of the Department. For the Department's variance analysis, the major impacts include:

- the original budget as presented in the 2023-24 Portfolio Budget Statements (PBS) is amended by the Government throughout the year. The Department's budget for 2023-24 was updated as part of the 2023-24 Portfolio Additional Estimates Statements (PAES), the 2023-24 Portfolio Supplementary Additional Estimates Statements (PSAES) and the 2024-25 PBS; and
- the Department is usually subject to a number of variable funding mechanisms which will automatically increase or decrease the departmental revenue from government in the event that specified immigration and citizenship related activity levels deviate from those which were anticipated when the budget was prepared. Departmental revenue associated with these mechanisms was frozen for the 2023-24 financial year to mitigate the impact of COVID-19 and subsequent re-opening of borders on funding.

The variance commentary below will make mention of these factors where applicable.

#### **8.3A: Explanations for major budget variances**

##### **Departmental income**

Departmental income, including Revenue from Government, is \$336.0 million (or 11%) higher than the original budget. This is mainly due to:

- an increase of \$268.4 million (or 9%) in Revenue from Government mainly as a result of new measures reflected in the 2023-24 PAES;
- a net increase in Revenue from contracts with customers of \$63.0 million (or 31%) due to services provided to other government entities and higher volumes for Translating and Interpreting Services, Electronic Travel Approvals and recovery of credit card merchant fees. This is partially offset by the transfer of responsibility for Document Verification Service revenue to AGD through Machinery of Government changes; and
- smaller movements in other revenue categories.

##### **Departmental Expenses**

Departmental expenses are \$240.9 million (or 7%) higher than the original budget mainly due to:

- an increase in Employee expenses of \$31.3 million (or 1.8%) due to higher staffing levels than originally budgeted. The Department maintained an Average Staffing Level (ASL) of 15,021 for the 2023-24 year, which was 591 full time equivalent employees higher than the budgeted ASL of 14,430 reflected in the 2023-24 PBS. The budgeted ASL was increased to 14,958 in the 2023-24 PAES which is more closely aligned with actual staffing levels;
- an increase in Supplier expenses of \$226.1 million (or 19%) primarily associated with funding for new measures reflected in the 2023-24 PAES; and
- expenses of \$28.4 million for impairment of financial and non-financial assets that were not budgeted. These mainly reflect impairment of software assets that have been decommissioned or have been assessed as software as a service arrangements that do not meet the criteria as an asset under AASB 138 Intangible Assets; partially offset by:
- a reduction in depreciation and amortisation expenses of \$48.9 million (or 8%) mainly due to software assets reaching the end of their useful life and smaller variances in other expense categories.

## Department of Home Affairs

### Notes to and forming part of the financial statements

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#### Other Comprehensive Income

The variance in Other Comprehensive Income of \$73.5 million reflects the revaluation of non-financial assets and restoration obligations taken to the Asset Revaluation Reserve which was not specifically budgeted.

#### Departmental Assets

Total departmental assets are \$280.0 million (or 7%) higher than the original budget mainly due to:

- an increase in trade and other receivables of \$142.6 million (or 30%) primarily driven by an increase in appropriation receivable; and
- an increase in non-financial assets of \$134.2 million (or 4%) primarily driven by the revaluation of assets in 2023-24.

#### Departmental Liabilities

Total departmental liabilities are within 0.5% (\$14.7 million) of the original budget.

#### Departmental Cash Flow

The amounts reported in the departmental Cash Flow Statement are interrelated with figures disclosed in the Statement of Comprehensive Income and Statement of Financial Position. Consequently, variances in the Statement will be attributable to the relevant variance explanations provided above under departmental expenses, departmental revenue, departmental assets and departmental liabilities.

### **8.3B: Explanations for major administered budget variances**

#### Administered Income

Administered income is lower than the original budget by \$3.0 billion (or 14%) mainly due to:

- a reduction in customs duty revenue of \$3.4 billion (or 20%) attributed to lower than expected tobacco collections; partially offset by:
- higher visa application charges and Passenger Movement Charge revenue of \$0.4 billion due to higher volumes of visa applications and passengers.

#### Administered Expenses

Administered expenses are \$111.0 million (or 5%) lower than the original budget mainly due to:

- a reduction in supplier expenses of \$273.2 million (or 15%) mainly driven by:
  - a decline in transport, escort and additional service request costs in the Onshore Compliance and Detention program as a result of lower detainee population numbers and the placement of Christmas Island into a contingent state; and
  - lower than budgeted accommodation costs, additional service requests and pass through costs in the Unauthorised Maritime Arrival (UMA) Offshore Management Program due to lower supplier contract costs, a decrease in support and settlement services in Nauru and lower detainee population numbers; partially offset by;
  - higher costs in the Refugee and Humanitarian Assistance program.
- the net reduction in supplier expenses is partially offset by an increase in impairment of financial assets of \$159.6 million, largely as a result of entities that have gone into liquidation, administration or ceased operations.

#### Other Comprehensive Income

The variance in Other Comprehensive Income of \$148.7 million reflects a revaluation increment for non-financial assets taken to the Asset Revaluation Reserve, which was not specifically budgeted.

#### Administered Assets

Total administered assets are \$231.2 million (or 18%) higher than the original budget mainly as a result of the revaluation of non-financial assets during 2023-24.

## Department of Home Affairs

### Notes to and forming part of the financial statements

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#### **Administered Liabilities**

Total administered liabilities are \$81.0 million (or 19%) lower than the original budget. This is predominantly due to lower accrued expenses than budgeted in the UMA Offshore Management Program and Onshore Detention Program, consistent with the reduction in supplier expenses.

# FINANCIAL RESOURCE STATEMENT

## Financial resource statement 2023–24

	Actual available appropriation current year (a)	Payments made (b)	Balance remaining (a)-(b)
	\$'000	\$'000	\$'000
<b>Departmental</b>			
Annual appropriations— ordinary annual services <sup>102</sup>	3,921,683	3,493,216	428,467
Annual appropriations— other services—non-operating <sup>103</sup>	182,433	83,249	99,184
<b>Total departmental annual appropriations</b>	<b>4,104,116</b>	<b>3,576,465</b>	<b>527,651</b>
<b>Total departmental resourcing (A)</b>	<b>4,104,116</b>	<b>3,576,465</b>	<b>527,651</b>
<b>Administered</b>			
Annual appropriations— ordinary annual services <sup>104</sup>	2,375,845	1,815,104	
Annual appropriations— other services—non-operating	2,083	10,545	
<b>Total administered annual appropriations</b>	<b>2,377,928</b>	<b>1,825,649</b>	
Administered special appropriations		849,386	
<b>Total administered special appropriations</b>		<b>849,386</b>	
Special accounts	5,509	193	
<b>Total special account receipts</b>	<b>5,509</b>	<b>193</b>	
<b>Total administered resourcing (B)</b>	<b>2,383,437</b>	<b>2,675,228</b>	
<b>Total resourcing and payments (A + B)</b>	<b>6,487,553</b>	<b>6,251,693</b>	

102. Actual available appropriation for 2023–24 includes \$273.720 million attributed to prior years. Excluded from actual available appropriation for 2023–24 are prior year appropriations that were transferred to other Commonwealth entities during 2023–24 (\$1.008 million) or withheld in accordance with section 51 of the PGPA Act (\$80.680 million). Includes an amount of \$153.399 million for departmental capital budget. For accounting purposes, this amount has been designated as 'contributions by owners'.

103. Actual available appropriation for 2023–24 includes \$86.073 million attributed to prior years. Excluded from actual available appropriation for 2023–24 are prior year appropriations that were transferred from other Commonwealth entities during 2023–24 (\$0.466 million).

104. Administered payments include all cash payments in 2023–24 for administered expenses. Includes an amount of \$27.377 million for the administered capital budget. For accounting purposes, this amount has been designated as 'transfer from the Australian Government for administered assets and liabilities'.

# Expenses for Outcome 1 – 2023–24

Outcome 1: Protect Australia from national security and criminal threats, and support national resilience, through effective national coordination, policy and strategy development, and regional cooperation.	Budget 2023–24 <sup>105</sup> \$'000	Actual expenses 2023–24 \$'000	Variations 2023–24 \$'000
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## Program 1.1: Transport Security

### Administered expenses:

Ordinary annual services (Appropriation and Supply Acts No. 1 and No. 3)	1,120	715	(405)
<b>Administered total</b>	<b>1,120</b>	<b>715</b>	<b>(405)</b>

### Departmental expenses:

Departmental appropriation <sup>106</sup>	33,435	33,751	316
Expenses not requiring appropriation in the Budget year <sup>107</sup>	2,353	1,006	(1,347)
<b>Departmental total</b>	<b>35,788</b>	<b>34,757</b>	<b>(1,031)</b>
<b>Total expenses for Program 1.1</b>	<b>36,908</b>	<b>35,472</b>	<b>(1,436)</b>

## Program 1.2: National Security and Resilience

### Administered expenses:

Ordinary annual services (Appropriation and Supply Acts No. 1 and No. 3)	18,690	13,843	(4,847)
Special Appropriation – Australian Victim of Terrorism Overseas Payment	375	-	(375)
Expenses not requiring appropriation in the Budget year <sup>108</sup>	964	451	(513)
<b>Administered total</b>	<b>20,029</b>	<b>14,294</b>	<b>(5,735)</b>

### Departmental expenses:

Departmental appropriation <sup>109</sup>	133,562	130,369	(3,193)
Expenses not requiring appropriation in the Budget year <sup>110</sup>	13,879	12,859	(1,020)
<b>Departmental total</b>	<b>147,441</b>	<b>143,228</b>	<b>(4,213)</b>
<b>Total expenses for Program 1.2</b>	<b>167,470</b>	<b>157,522</b>	<b>(9,948)</b>

105. Budget relates to the estimated actuals reported in the Portfolio Budget Statements (PBS) 2024–25 which incorporates the measures provided in the Portfolio Additional Estimates Statements (PAES) 2023–24 and Portfolio Supplementary Additional Estimates Statements (PSAES) 2023–24.

106. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

107. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

108. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

109. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

110. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

	Budget 2023–24 <sup>111</sup> \$'000	Actual expenses 2023–24 \$'000	Variations 2023–24 \$'000
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### **Program 1.3: Cyber Security**

#### **Administered expenses:**

Ordinary annual services (Appropriation and Supply Acts No. 1 and No. 3)	11,914	11,775	(139)
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<b>Administered total</b>	<b>11,914</b>	<b>11,775</b>	<b>(139)</b>
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#### **Departmental expenses:**

Departmental appropriation <sup>112</sup>	65,349	63,146	(2,203)
Expenses not requiring appropriation in the Budget year <sup>113</sup>	565	1,021	456

<b>Departmental total</b>	<b>65,914</b>	<b>64,167</b>	<b>(1,747)</b>
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<b>Total expenses for Program 1.3</b>	<b>77,828</b>	<b>75,942</b>	<b>(1,886)</b>
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### **Program 1.4: Counter Terrorism**

#### **Administered expenses:**

Ordinary annual services (Appropriation and Supply Acts No. 1 and No. 3)	18,405	12,625	(5,780)
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Expenses not requiring appropriation in the Budget year <sup>114</sup>	-	16	16
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<b>Administered total</b>	<b>18,405</b>	<b>12,641</b>	<b>(5,764)</b>
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#### **Departmental expenses:**

Departmental appropriation <sup>115</sup>	20,082	19,852	(230)
Expenses not requiring appropriation in the Budget year <sup>116</sup>	224	8	(216)

<b>Departmental total</b>	<b>20,306</b>	<b>19,860</b>	<b>(446)</b>
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<b>Total expenses for Program 1.4</b>	<b>38,711</b>	<b>32,501</b>	<b>(6,210)</b>
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111. Budget relates to the estimated actuals reported in the Portfolio Budget Statements (PBS) 2024–25 which incorporates the measures provided in the Portfolio Additional Estimates Statements (PAES) 2023–24 and Portfolio Supplementary Additional Estimates Statements (PSAES) 2023–24.

112. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

113. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

114. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

115. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

116. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

	Budget 2023–24 <sup>117</sup> \$'000	Actual expenses 2023–24 \$'000	Variations 2023–24 \$'000
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#### **Program 1.5: Regional Cooperation**

##### **Administered expenses:**

Ordinary annual services (Appropriation and Supply Acts No. 1 and No. 3)	75,188	60,165	(15,023)
Expenses not requiring appropriation in the Budget year <sup>118</sup>	-	156	156
<b>Administered total</b>	<b>75,188</b>	<b>60,321</b>	<b>(14,867)</b>

##### **Departmental expenses:**

Departmental appropriation <sup>119</sup>	39,111	38,055	(1,056)
Expenses not requiring appropriation in the Budget year <sup>120</sup>	1,388	1,285	(103)
<b>Departmental total</b>	<b>40,499</b>	<b>39,340</b>	<b>(1,159)</b>
<b>Total expenses for Program 1.5</b>	<b>115,687</b>	<b>99,661</b>	<b>(16,026)</b>

#### **Outcome 1 Totals by appropriation type**

##### **Administered expenses:**

Ordinary annual services (Appropriation and Supply Acts No. 1 and No. 3)	125,317	99,123	(26,194)
Special Account - Proceeds of Crime Act 2002	375	-	(375)
Expenses not requiring appropriation in the Budget year <sup>121</sup>	964	623	(341)
<b>Administered total</b>	<b>126,656</b>	<b>99,746</b>	<b>(26,910)</b>

##### **Departmental expenses:**

Departmental appropriation <sup>122</sup>	291,539	285,173	(6,366)
Expenses not requiring appropriation in the Budget year <sup>123</sup>	18,409	16,179	(2,230)
<b>Departmental total</b>	<b>309,948</b>	<b>301,352</b>	<b>(8,596)</b>
<b>Total expenses for Outcome 1</b>	<b>436,604</b>	<b>401,098</b>	<b>(35,506)</b>
<b>Average staffing level (number)</b>	<b>838</b>	<b>827</b>	<b>(11)</b>

117. Budget relates to the estimated actuals reported in the Portfolio Budget Statements (PBS) 2024–25 which incorporates the measures provided in the Portfolio Additional Estimates Statements (PAES) 2023–24 and Portfolio Supplementary Additional Estimates Statements (PSAES) 2023–24.

118. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.  
119. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

120. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

121. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

122. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

123. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

## Expenses for Outcome 2—2023–24

Outcome 2: Support a prosperous and united Australia through effective coordination and delivery of immigration and social cohesion policies and programs	Budget 2023–24 <sup>124</sup> \$'000	Actual expenses 2023–24 \$'000	Variations 2023–24 \$'000
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### Program 2.1: Migration

#### Departmental expenses:

Departmental appropriation <sup>125</sup>	333,353	325,280	(8,073)
Expenses not requiring appropriation in the Budget year <sup>126</sup>	40,505	37,946	(2,559)
<b>Departmental total</b>	<b>373,858</b>	<b>363,226</b>	<b>(10,632)</b>
<b>Total expenses for Program 2.1</b>	<b>373,858</b>	<b>363,226</b>	<b>(10,632)</b>

### Program 2.2: Visas

#### Departmental expenses:

Departmental appropriation <sup>127</sup>	474,894	463,498	(11,396)
Expenses not requiring appropriation in the Budget year <sup>128</sup>	43,995	40,666	(3,329)
<b>Departmental total</b>	<b>518,889</b>	<b>504,164</b>	<b>(14,725)</b>
<b>Total expenses for Program 2.2</b>	<b>518,889</b>	<b>504,156</b>	<b>(14,725)</b>

124. Budget relates to the estimated actuals reported in the Portfolio Budget Statements (PBS) 2024–25 which incorporates the measures provided in the Portfolio Additional Estimates Statements (PAES) 2023–24 and Portfolio Supplementary Additional Estimates Statements (PSAES) 2023–24.

125. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

126. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.  
127. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

128. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

	Budget 2023–24 <sup>129</sup> \$'000	Actual expenses 2023–24 \$'000	Variations 2023–24 \$'000
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**Program 2.3: Refugee, Humanitarian  
Settlement and Migrant Services**

**Administered expenses:**

Ordinary annual services (Appropriation Act No. 1 and Act No. 3)	770,023	716,528	(53,495)
Expenses not requiring appropriation in the Budget year <sup>130</sup>	-	13	13
<b>Administered total</b>	<b>770,023</b>	<b>716,541</b>	<b>(53,482)</b>
<b>Departmental expenses:</b>			
Departmental appropriation <sup>131</sup>	198,120	193,276	(4,844)
Expenses not requiring appropriation in the Budget year <sup>132</sup>	8,517	7,627	(890)
<b>Departmental total</b>	<b>206,637</b>	<b>200,903</b>	<b>(5,734)</b>
<b>Total expenses for Program 2.3</b>	<b>976,660</b>	<b>917,444</b>	<b>(59,216)</b>

**Program 2.4: IMA Offshore Management**

**Administered expenses:**

Ordinary annual services (Appropriation Act No. 1 and Act No. 3)	477,739	331,460	(146,279)
Expenses not requiring appropriation in the Budget year <sup>133</sup>	42,525	54,084	11,559
<b>Administered total</b>	<b>520,264</b>	<b>385,544</b>	<b>(134,720)</b>
<b>Departmental expenses:</b>			
Departmental appropriation <sup>134</sup>	37,846	38,257	411
Expenses not requiring appropriation in the Budget year <sup>135</sup>	5,632	4,140	(1,492)
<b>Departmental total</b>	<b>43,478</b>	<b>42,397</b>	<b>(1,081)</b>
<b>Total expenses for Program 2.4</b>	<b>563,742</b>	<b>427,941</b>	<b>(135,801)</b>

129. Budget relates to the estimated actuals reported in the Portfolio Budget Statements (PBS) 2024–25 which incorporates the measures provided in the Portfolio Additional Estimates Statements (PAES) 2023–24 and Portfolio Supplementary Additional Estimates Statements (PSAES) 2023–24.

130. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.  
131. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

132. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

133. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

134. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

135. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

	Budget 2023–24 <sup>136</sup> \$'000	Actual expenses 2023–24 \$'000	Variations 2023–24 \$'000
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**Program 2.5: Multicultural Affairs and  
Citizenship**

**Administered expenses:**

Ordinary annual services (Appropriation and Supply Acts No. 1 and No. 3)	29,844	27,961	(1,883)
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<b>Administered total</b>	<b>29,844</b>	<b>27,961</b>	<b>(1,883)</b>
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**Departmental expenses:**

Departmental appropriation <sup>137</sup>	105,281	105,682	401
Expenses not requiring appropriation in the Budget year <sup>138</sup>	12,619	8,901	(3,718)

<b>Departmental total</b>	<b>117,900</b>	<b>114,583</b>	<b>(3,317)</b>
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<b>Total expenses for Program 2.5</b>	<b>147,744</b>	<b>142,544</b>	<b>(5,200)</b>
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**Outcome 2 Totals by appropriation type**

**Administered expenses:**

Ordinary annual services (Appropriation and Supply Acts No. 1 and No. 3)	1,277,606	1,075,949	(201,657)
Expenses not requiring appropriation in the Budget year <sup>139</sup>	42,525	54,097	11,572

<b>Administered total</b>	<b>1,320,131</b>	<b>1,130,046</b>	<b>(190,085)</b>
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**Departmental expenses:**

Departmental appropriation <sup>140</sup>	1,149,494	1,125,992	(23,502)
Expenses not requiring appropriation in the Budget year <sup>141</sup>	111,268	99,281	(11,987)

<b>Departmental total</b>	<b>1,260,762</b>	<b>1,225,273</b>	<b>(35,489)</b>
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<b>Total expenses for Outcome 2</b>	<b>2,580,893</b>	<b>2,355,319</b>	<b>(225,574)</b>
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<b>Average staffing level (number)</b>	<b>5,437</b>	<b>5,445</b>	<b>8</b>
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136. Budget relates to the estimated actuals reported in the Portfolio Budget Statements (PBS) 2024–25 which incorporates the measures provided in the Portfolio Additional Estimates Statements (PAES) 2023–24 and Portfolio Supplementary Additional Estimates Statements (PSAES) 2023–24.

137. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

138. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

139. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

140. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

141. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

## Expenses for Outcome 3—2023–24

Outcome 3: Advance a prosperous and secure Australia through trade and travel facilitation and modernisation, and effective customs, immigration, maritime and enforcement activities across the border continuum.	Budget 2023–24 <sup>142</sup> \$'000	Actual expenses 2023–24 \$'000	Variations 2023–24 \$'000
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### Program 3.1: Trade Facilitation and Industry Engagement

#### Departmental expenses:

Departmental appropriation <sup>143</sup>	55,482	55,936	454
Expenses not requiring appropriation in the Budget year <sup>144</sup>	3,753	1,736	(2,017)
<b>Departmental total</b>	<b>59,235</b>	<b>57,672</b>	<b>(1,563)</b>
<b>Total expenses for Program 3.1</b>	<b>59,235</b>	<b>57,672</b>	<b>(1,563)</b>

### Program 3.2: Border Management

#### Administered expenses:

Ordinary annual services (Appropriation and Supply Acts No. 1 and No. 3)	11,156	7,443	(3,713)
Expenses not requiring appropriation in the Budget year <sup>145</sup>	-	1	1
<b>Administered total</b>	<b>11,156</b>	<b>7,444</b>	<b>(3,712)</b>
<b>Departmental expenses:</b>			
Departmental appropriation <sup>146</sup>	489,518	478,536	(10,982)
Expenses not requiring appropriation in the Budget year <sup>147</sup>	57,629	53,127	(4,502)
<b>Departmental total</b>	<b>547,147</b>	<b>531,663</b>	<b>(15,484)</b>
<b>Total expenses for Program 3.2</b>	<b>558,303</b>	<b>539,107</b>	<b>(19,196)</b>

142. Budget relates to the estimated actuals reported in the Portfolio Budget Statements (PBS) 2024–25 which incorporates the measures provided in the Portfolio Additional Estimates Statements (PAES) 2023–24 and Portfolio Supplementary Additional Estimates Statements (PSAES) 2023–24

143. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

144. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

145. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

146. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

147. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

	Budget 2023–24 <sup>148</sup> \$'000	Actual expenses 2023–24 \$'000	Variations 2023–24 \$'000
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### **Program 3.3: Border Revenue Collection**

#### **Administered expenses:**

Expenses not requiring appropriation in the Budget year <sup>149</sup>	4,286	163,657	159,371
<b>Administered total</b>	<b>4,286</b>	<b>163,657</b>	<b>159,371</b>

#### **Departmental expenses:**

Departmental appropriation <sup>150</sup>	70,865	93,121	22,256
Expenses not requiring appropriation in the Budget year <sup>151</sup>	47,517	21,842	(25,675)
<b>Departmental total</b>	<b>118,382</b>	<b>114,963</b>	<b>(3,419)</b>
<b>Total expenses for Program 3.3</b>	<b>122,668</b>	<b>278,620</b>	<b>155,952</b>

### **Program 3.4: Border Enforcement**

#### **Departmental expenses:**

Departmental appropriation <sup>152</sup>	1,133,377	1,104,021	(29,356)
Expenses not requiring appropriation in the Budget year <sup>153</sup>	136,204	130,037	(6,167)
<b>Departmental total</b>	<b>1,269,581</b>	<b>1,234,058</b>	<b>(35,523)</b>
<b>Total expenses for Program 3.4</b>	<b>1,269,581</b>	<b>1,234,058</b>	<b>(35,523)</b>

148. Budget relates to the estimated actuals reported in the Portfolio Budget Statements (PBS) 2024–25 which incorporates the measures provided in the Portfolio Additional Estimates Statements (PAES) 2023–24 and Portfolio Supplementary Additional Estimates Statements (PSAES) 2023–24.

149. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

150. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

151. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

152. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

153. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

	Budget 2023–24 <sup>154</sup> \$'000	Actual expenses 2023–24 \$'000	Variations 2023–24 \$'000
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**Program 3.5: Onshore Compliance and Detention**

**Administered expenses:**

Ordinary annual services (Appropriation and Supply Acts No. 1 and No. 3)	817,821	575,238	(242,583)
Expenses not requiring appropriation in the Budget year <sup>155</sup>	66,618	55,963	(10,655)
<b>Administered total</b>	<b>884,439</b>	<b>631,201</b>	<b>(253,238)</b>

**Departmental expenses:**

Departmental appropriation <sup>156</sup>	319,235	313,455	(5,780)
Expenses not requiring appropriation in the Budget year <sup>157</sup>	45,620	40,988	(4,632)
<b>Departmental total</b>	<b>364,855</b>	<b>354,443</b>	<b>(10,412)</b>
<b>Total expenses for Program 3.5</b>	<b>1,249,294</b>	<b>985,644</b>	<b>(263,650)</b>

**Outcome 3 Totals by appropriation type**

**Administered expenses:**

Ordinary annual services (Appropriation and Supply Acts No. 1 and No. 3)	828,977	582,681	(246,296)
Expenses not requiring appropriation in the Budget year <sup>158</sup>	70,904	219,621	148,717
<b>Administered total</b>	<b>899,881</b>	<b>802,302</b>	<b>(97,579)</b>

**Departmental expenses:**

Departmental appropriation <sup>159</sup>	2,068,477	2,045,069	(23,408)
Expenses not requiring appropriation in the Budget year <sup>160</sup>	290,723	247,730	(42,993)
<b>Departmental total</b>	<b>2,359,200</b>	<b>2,292,799</b>	<b>(66,401)</b>
<b>Total expenses for Outcome 3</b>	<b>3,259,081</b>	<b>3,095,101</b>	<b>(163,980)</b>
<b>Average staffing level (number)</b>	<b>8,743</b>	<b>8,749</b>	<b>6</b>

154. Budget relates to the estimated actuals reported in the Portfolio Budget Statements (PBS) 2024–25 which incorporates the measures provided in the Portfolio Additional Estimates Statements (PAES) 2023–24 and Portfolio Supplementary Additional Estimates Statements (PSAES) 2023–24.

155. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

156. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

157. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

158. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

159. Departmental and administered appropriations combine ordinary annual services (Appropriation Acts No. 1, No. 3 and No. 5) and retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

160. Expenses funded through revenue appropriations exclude depreciation and amortisation, write down and impairment of assets.

# PART 5:

## MANAGEMENT AND ACCOUNTABILITY

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# CORPORATE GOVERNANCE

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## Home Affairs enterprise governance arrangements

The department is supported by enterprise governance arrangements that are providing appropriate oversight of our performance, and support informed decision-making on enterprise-wide issues and direction.

These arrangements ensure transparent and accountable decision-making to meet compliance obligations under relevant legislative and regulatory frameworks, and support the department in achieving its objectives. The governance arrangements outlined in this chapter are consistent with the PGPA Act.

As at 30 June 2024, the department maintained the following enterprise governance committee structure:

### Senior Leadership Committee

The Senior Leadership Committee (SLC) is the department's primary strategic governance forum, whose primary focus and purpose is future-facing enterprise-wide issues, priorities, direction, consideration of budget strategy, and emerging risks and vulnerabilities.

### Performance, Risk and Budget Committee

The Performance, Risk and Budget Committee's (PRBC) purpose is to support the department's Audit and Risk Committee (ARC) by monitoring and managing enterprise performance, risk and budget. It also provides oversight of the department's PGPA responsibilities and oversight of specialist risk including climate.

## People, Culture and Safety Committee

The People, Culture and Safety Committee's (PCSC) purpose is to support the department's SLC by monitoring and managing oversight, advice and assurance on enterprise people management, culture, inclusion, workforce capability, and work health and safety matters.

## Major Projects and Investment Committee

The Major Projects and Investment Committee (MPIC) supports the department's SLC by providing oversight, advice and assurance of major projects and investments and considers major investment decisions.

In addition to having ABF representation on each enterprise governance committee, the ABF also have operational governance arrangements that align to its functions and complement those of the department more broadly. This ensures senior executives of the ABF are able to make informed and evidence-based decisions and effectively support delivery of its operations.

## Internal audit arrangements

The Internal Audit Program (IAP) is an independent audit program designed to help the department improve operations, policy advice and service delivery. The IAP provides independent assurance that key programs, contracts, systems and governance structures are effective, efficient and operating lawfully.

It adopts a strategic and flexible approach to identify areas for improvement and support the mitigation of risks before they eventuate.

All recommendations from internal audits are tracked and monitored by the ARC, supported by the Chief Audit Executive.

In 2023–24, the IAP commenced 14 internal audits and four assurance programs. During the reporting period, two internal audits were finalised, 11 recommendations were identified, and 40 were closed.

# Fraud control and anti-corruption measures

The Fraud and Corruption Control Plan outlines the department's commitment to effectively manage and mitigate fraud and corruption in the department. The department has zero tolerance for fraud and corruption; and is continually reviewing policies to ensure the appropriate strategies are in place to manage fraud and corruption, taking all reasonable steps to prevent, detect and deal with fraud appropriately.

The plan meets the accountabilities for compliance against the *Commonwealth Fraud Control Framework 2017*, including Section 10 of the PGPA Rule, the *Commonwealth Fraud Control Policy*, and *Resource Management Guide No. 201—Preventing, Detecting and Dealing with Fraud*.

The department maintains and promotes high ethical standards, fostering a respectful and inclusive workplace of impartiality and transparency. This includes:

- guidance on acceptance of gifts and benefits
- guidance on ethical behaviour
- information on bullying and harassment
- information on conflict of interest and outside employment
- the Australian Public Service (APS) Code of Conduct, the APS values, and the APS Employment Principles.

## Significant non-compliance issues with finance law

### Non-compliance with finance law

There were no instances of significant non-compliance with finance law in 2023–24 or 2022–23.

# AUDIT AND RISK COMMITTEE

Table 34: PGPA Rule Section 17AG (2A)(a)—audit committee charter

Direct electronic address of the charter determining the functions of the audit committee	
URL	The department's Audit and Risk Committee charter is available at <a href="http://www.homeaffairs.gov.au/commitments/files/audit-committee-charter.pdf">www.homeaffairs.gov.au/commitments/files/audit-committee-charter.pdf</a>

Table 35: PGPA Rule Section 17AG (2A)(b)-(e)—audit committee

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc)	Additional information (including role on committee)
Carol Lilley	<p>Ms Lilley is an independent board director, Audit Committee chair and member of a number of Australian Government audit committees. Ms Lilley was a partner at PricewaterhouseCoopers (PwC) and has over 20 years' experience in financial statement audit, internal audit and project and risk management, with a particular focus on government.</p> <p>Ms Lilley also holds a number of qualifications and professional memberships in commerce, accounting and auditing and is a Fellow of the Institute of Chartered Accountants.</p>	8	8	\$79,511.52	Audit and Risk Committee Chair
Jennifer Clark	<p>Ms Clark has an extensive background in business and governance through a career as an investment banker and as a non-executive director since 1991.</p> <p>Ms Clark has been the chair, deputy chair or member of over 20 audit committees and boards in the Commonwealth and private sectors over the past 30 years. Ms Clark is a Fellow of the Australian Institute of Company Directors.</p>	8	8	\$51, 871.97	Audit and Risk Committee member

Member name	Qualifications, knowledge, skills or experience (include formal and informal as relevant)	Number of meetings attended	Total number of meetings held	Total annual remuneration (GST inc)	Additional information (including role on committee)
<b>Don Cross</b>	<p>Mr Cross is the chair or member of several audit committees and sub-committees, and was a senior partner at KPMG and a lead partner for KPMG's key strategic government accounts.</p> <p>Mr Cross has experience in government program delivery and reform, financial statement audit, and internal audit for policy, regulatory and service delivery agencies.</p> <p>Mr Cross holds numerous qualifications and professional memberships in accounting, fraud control, business, and auditing and is a Fellow of the Institute of Chartered Accountants and a Certified Practising Accountant.</p>	8	8	\$55,755	Audit and Risk Committee member and financial statements sub-committee member

The Audit and Risk Committee is supported by a number of departmental senior executives:

- Chief Operating Officer
- Deputy Commissioner Strategy and Capability
- Group Manager Immigration Operations
- Chief Audit Executive
- Chief Finance Officer.

# EXTERNAL SCRUTINY

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## Notable decisions

### *Benbrika v Minister for Home Affairs [2023] HCA 33*

On 1 November 2023, the High Court delivered judgment allowing Mr Benbrika's application. The Court declared that section 36D of the *Australian Citizenship Act 2007* (Citizenship Act) is invalid and Mr Benbrika is an Australian citizen.

Mr Benbrika is an Algerian national who arrived in Australia in 1989. In 1998, he was conferred Australian citizenship. In February 2009, he was convicted of terrorism related offences under the *Criminal Code Act 1995* (Cth) and sentenced to 15 years imprisonment. In November 2020, the then Minister for Home Affairs determined under section 36D of the Citizenship Act that Mr Benbrika's Australian citizenship had ceased. Under section 36D of the Citizenship Act, the minister could determine in writing that the Australian citizenship of a dual citizen has ceased upon being satisfied, amongst other things, that the person has been convicted of specified offences, including terrorism-related offences, and sentenced to a period/s of imprisonment totalling three years or more.

By majority, the High Court found that section 36D of the Citizenship Act purported to vest in the minister the exclusively judicial function of punishing criminal guilt, contrary to Chapter III of the Constitution, and was indistinguishable from the power the High Court found to be invalid in *Alexander v Minister for Home Affairs [2022] HCA 19 (Alexander)*. The High Court found that the two bases upon which the Court had concluded in *Alexander* that section 36B infringed the Lim principle, being its punitive purpose and the severity of the consequence of its operation, applied equally to section 36D. The High Court held that Chapter III of the Constitution makes punishment of criminal conduct exclusively judicial even if the imposition of punishment is separated from the adjudication of that criminal guilt.

## ***Jones v Commonwealth of Australia* [2023] HCA 34**

On 1 November 2023, the High Court delivered judgment dismissing Mr Jone's application challenging the constitutional validity of subparagraph 34(2)(b)(ii) of the Citizenship Act.

Subparagraph 34(2)(b)(ii) of the Citizenship Act empowers the minister to revoke Australian citizenship, where a person has, at any time after making their application for a certificate of Australian citizenship, been convicted of an offence for which they have been sentenced for a period of not less than 12 months, being an offence committed at any time before becoming an Australian citizen.

Mr Jones is a 72-year-old citizen of the United Kingdom who arrived in Australia in 1966, aged 15. In 1988, Mr Jones applied for and was granted a certificate of Australian citizenship. In 2003, Mr Jones was convicted of a number of sexual offences and sentenced to two-and-a-half years imprisonment for each offence. The offences were committed on various dates between 1980 and 2001. In 2018, the then Minister for Home Affairs revoked Mr Jone's Australian citizenship under section 34(2)(b)(ii) of the Citizenship Act.

A majority of the High Court held that section 34(2)(b)(ii) of the Citizenship Act has the legitimate non-punitive purpose of protecting the integrity of the administrative process by which grants of citizenship are made. It is not a power to punish criminal guilt and is not exclusively judicial. The provision is supported by section 51(xix) of the Constitution because it is reasonably capable of being seen as necessary for the protection of the integrity of the naturalisation process.

## ***NZYQ v Minister for Immigration, Citizenship and Multicultural Affairs* [2023] HCA 37**

On 8 November 2024, the High Court made orders allowing NZYQ's application. It declared that the *Migration Act 1958* did not validly authorise NZYQ's detention in circumstances where there was no real prospect of NZYQ's removal becoming practicable in the reasonably foreseeable future.

As a stateless Rohingya subject to a protection finding, NZYQ could not be removed to Myanmar. The High Court found that the Commonwealth's efforts to negotiate NZYQ's removal to the United States of America were insufficient to demonstrate a real prospect of removal becoming practicable in the reasonably foreseeable future.

As a result of the High Court's orders, the department was required to release a number of other immigration detainees where there was no real prospect of removal becoming practicable in the reasonably foreseeable future. Generally this was because the detainees were stateless, were subject to protection findings with respect to their home countries, or could not be removed for other practical reasons.

In NZYQ, the High Court unanimously overruled the constitutional holding of *Al-Kateb v Godwin* (2004) 219 CLR 562, in which the High Court (4:3) had decided that as long as the purpose of detention is to make an unlawful non-citizen available for removal, detention will be both required and authorised even where there is no prospect of removal in the reasonably foreseeable future.

Following the High Court's orders in NZYQ, on 16 November 2023 the Parliament passed the *Migration Amendment (Bridging Visa Conditions) Act 2023*, to ensure that non-citizens affected by the NZYQ were subject to appropriate visa conditions, including electronic monitoring and curfew conditions.

The High Court provided its reasons in NZYQ on 28 November 2023 and on 8 December 2023, the Parliament passed the *Migration and other Legislation Amendment (Bridging Visas, Serious Offenders and Other Measures) Act 2023* to support the operation of the new Bridging Visa conditions and to enhance community safety through the establishment of the Community Safety Order Scheme.

### **ASF17 v Commonwealth of Australia [2024] HCA19**

On 10 May 2024, the High Court dismissed ASF17's appeal. The case concerned whether the constitutional limit identified in NZYQ applies where the reason why a detainee cannot be removed from Australia is their lack of cooperation with efforts to remove them.

ASF17 is a citizen of Iran who had been found not to engage Australia's non-refoulement obligations through a protection visa application process. Iranian citizens cannot enter Iran from Australia without a travel document issued by Iranian authorities and Iranian authorities have a longstanding policy of not issuing travel documents to involuntary returnees. ASF17 had consistently refused to cooperate with the department's efforts to obtain an Iranian travel document in order to facilitate his departure.

ASF17 contended that his non-cooperation with removal to Iran was irrelevant to determining whether the NZYQ constitutional limit to detention had been reached. In other words, it did not matter why there was no real prospect of his removal becoming practicable—only that there was no real prospect. Alternatively he argued that his refusal to cooperate was due to a genuinely held subjective fear of harm in being returned to Iran, and this was sufficient to engage the limit.

The High Court held that where a detainee is able to be removed to a country and has the capacity/ability to cooperate with their removal, but refuses to do so, their ongoing detention is constitutionally permissible. The High Court noted that ongoing detention arising from a voluntary decision of a detainee not to cooperate with their removal cannot be characterised as penal or punitive, as their removal from Australia can occur in the reasonably foreseeable future if they were to cooperate with the removal process.

## **Save the Children Australia v Minister for Home Affairs [2024] FCAFC 81**

On 18 June 2024, the Full Federal Court (FCA) (Mortimer CJ, Kennett and Horan JJ) dismissed Save the Children Australia's (STCA) appeal from a Federal Court decision (Moshinsky J) in the minister's favour. The key question related to the Commonwealth's control (or absence of control) over Australian women and children who remain in internally displaced persons camps under the authority of the Autonomous Administration of North and East Syria (AANES).

The FCA rejected STCA's argument that Justice Moshinsky (the primary judge) should have found that there was sufficient doubt on the evidence as to whether the Commonwealth had control over the relevant women and children's detention, such that it should issue the writ of habeas corpus to test whether the Commonwealth had control. The FCA found that the primary judge was correct to find that the Commonwealth did not have control over the detention of the relevant women or children and that accordingly the legal principles concerning habeas corpus were not engaged in the case.

## **Civil litigation**

Under the *Legal Services Directions 2017* (Cth), monetary claims can only be settled in accordance with legal principle and practice. Such a settlement requires the existence of at least a meaningful prospect of liability being established.

At 30 June 2024, departmental records indicate that 289 claims for compensation (and/or employment related claims) were filed in the courts. This includes, but is not limited to, claims for unlawful detention or personal injury arising from detention, personal injury relating to or sustained in a regional processing country, employee-related matters, privacy complaints and other claims arising from activities of the department.

# REPORTS BY EXTERNAL BODIES

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## Reports from the Office of the Commonwealth Ombudsman

The Office of the Commonwealth Ombudsman (the Commonwealth Ombudsman) released four reports<sup>161</sup> concerning the Department's activities in 2023–24:

- report on *Monitoring Commonwealth Places of Detention*  
(Published on 1 January 2024)
- report on *Access All Areas: Monitoring Places of Detention 2022–23* under the Optional Protocol to the Convention Against Torture (OPCAT)  
(Published on 21 May 2024)
- report on *People Detained and Later Released as Not Unlawful*  
(Published on 11 June 2024)
- report on *Post Visit Summary Adelaide Immigration Detention Centre*  
(Published on 20 June 2024).

## Reports from the Australian National Audit Office

The Auditor-General released three performance audit reports<sup>162</sup> that examined the Department in 2023–24:

- *Department of Home Affairs' Regulation of Migration Agents*  
The objective of this audit was to assess the effectiveness of the department's regulation of migration agents (Published on 8 May 2024)
- *Administration of the Adult Migrant English Program Contracts*  
The objective of this audit was to assess whether the design and administration of the Adult Migrant English Program was effective (Published on 13 June 2024)

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161. Information on these reports can be found on the Office of the Commonwealth Ombudsman website.

162. Information on these reports can be found on the Australian National Audit Office (ANAO) website.

- *Evaluation of Australian Government Pilot Programs*

The objective of this audit was to assess the effectiveness of the evaluation of selected Australian Government pilot programs (Published on 17 June 2024).

## Australian Human Rights Commission

Under the *Australian Human Rights Commission Act 1986*, the Australian Human Rights Commission (AHRC) can inquire into complaints of breaches of human rights and workplace discrimination.

The AHRC released twenty reports<sup>163</sup> concerning the Department's activities in 2023–24:

- *The Use of Hotels as Alternative Places of Detention* (Published on 21 June 2023)
- AusHRC 148—Mr RG v Commonwealth of Australia (Department of Home Affairs) (2023)—*Report into a safe place of detention* (Published on 7 September 2023)
- AusHRC 150—Mr EK v Commonwealth of Australia (Department of Home Affairs) (2023)—*Report into arbitrary detention and a safe place of detention* (Published on 23 November 2023)
- AusHRC 151—Mr Anees v Commonwealth (Department of Home Affairs) (2023)—*Report into a failure to treat a person deprived of their liberty with humanity and respect for their inherent dignity* (Published on 24 November 2023)
- AusHRC 152—Mr VA v Commonwealth of Australia (Department of Home Affairs) (2023)—*Report into arbitrary detention and a safe place of detention* (Published on 9 November 2023)
- AusHRC 153—Mr JC v Commonwealth of Australia (Department of Home Affairs) (2023)—*Report into arbitrary detention* (Published on 14 November 2023)
- AusHRC 154—Mr DC v Commonwealth of Australia (Department of Home Affairs) (2023)—*Report into arbitrary detention and arbitrary interference with family* (Published on 30 November 2023)
- AusHRC 155—Mr KX v Commonwealth of Australia (Department of Home Affairs) (2024)—*Report into use of force and arbitrary interference with family* (Published on 15 January 2024)
- AusHRC 156—Mr FF v Commonwealth of Australia (Department of Home Affairs) (2024)—*Report into arbitrary detention and a safe place of detention* (Published on 26 January 2024)
- AusHRC 157—Mr Jdid v Commonwealth of Australia (Department of Home Affairs) (2024)—*Report into the use of force* (Published on 15 February 2024)

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163. Information on these reports can be found on the AHRC website.

- AusHRC 158—Mr KJ v Commonwealth of Australia (Department of Home Affairs) (2024)—*Report into arbitrary detention* (Published on 18 March 2024)
- AusHRC 159—Mr Lawrence v Commonwealth of Australia (Department of Home Affairs)—*Report into arbitrary interference with family and deprivation of the right to enter one's own country* (Published on 18 March 2024)
- AusHRC 160—Mr DL and Mr DM v Commonwealth (Department of Home Affairs) (2024)—*Report into arbitrary detention* (Published on 16 April 2024)
- AusHRC 161—Mr OA, Miss OB and Mstr OC v Commonwealth (Department of Home Affairs)—*Report into arbitrary detention and arbitrary interference with family* (Published on 16 April 2024)
- AusHRC 162—Mr KO v Commonwealth of Australia (Department of Home Affairs) (2024)—*Report into arbitrary detention* (Published on 24 April 2024)
- AusHRC 163—Mr BX v Commonwealth of Australia (Department of Home Affairs) (2024)—*Report into use of force* (Published on 1 May 2024)
- AusHRC 164—Mr CZ v Commonwealth of Australia (Department of Home Affairs) (2024)—*Report into arbitrary detention* (Published on 17 May 2024)
- AusHRC 165—Mr MH v Commonwealth of Australia (Department of Home Affairs) (2024)—*Report into arbitrary detention* (Published on 17 May 2024)
- AusHRC 166—Mr CF v Commonwealth of Australia (Department of Home Affairs) (2024)—*Report into arbitrary detention* (Published on 26 June 2024)
- Yongah Hill *Immigration Detention Inspection Report* (Published on 22 April 2024)

# Reports from parliamentary committees

The Parliament of Australia may refer bills, policies or issues affecting the wider community to a parliamentary committee of inquiry. Table 36 and Table 37 outline parliamentary committee reports released during 2023–24 in which the department was the lead agency for the Government Response.<sup>164</sup>

Table 36: Reports from joint committees

Report	Date tabled
Parliamentary joint committee on intelligence and security	
Advisory report on the amendments made by the Australian Citizenship Amendment (Citizenship Repudiation) Bill 2023	21 March 2024
Advisory Report on the National Security Legislation Amendment (Comprehensive Review and Other Measures No. 3) Bill 2023	21 March 2024
Joint committee on public accounts and audit	
Report 498: ‘Commitment issues’ —An inquiry into Commonwealth procurement (Recommendation 15)	9 August 2024

Table 37: Reports from senate committees

Report	Date tabled
Senate standing committee on legal and constitutional affairs	
Migration Amendment (Strengthening Employer Compliance) Bill 2023 [Provisions]	31 August 2023
Migration Amendment (Removals and Other Measures) Bill 2024 [Provisions]	7 May 2024
Senate select committee on foreign interference through social media	
Senate Select Committee on Foreign Interference through Social media – Final report	1 August 2023

164. Information on these reports can be found on the Parliament of Australia website.

# Capability reviews and broader transformation agenda

The Australian Public Service Commission (APSC) led Capability Review of the department was published on 24 May 2024.<sup>165</sup> The department's initial response to the Capability Review was published on the APSC's website on 24 May 2024. An action plan to uplift and enhance our capabilities over the next four years was subsequently published on 20 August 2024. This 'Transformation-on-a-Page', is available on the department's website, and focuses on three core pillars: exemplary leadership, a game-changing agenda, and collaboration at our core. It responds to our complex and evolving context, both domestically and globally.

The action plan was developed through extensive feedback from staff. This agenda is designed to transform our organisation and ensure we have in place the culture and capability to succeed. It articulates the goals and initiatives that will drive the capability uplift and cultural reform that is critical to building our nation and securing our future.

The department's progress in implementing this plan will be detailed in the 2024–25 Annual Report.

## Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability

Established in April 2019, the Royal Commission into Violence, Abuse, Neglect and Exploitation of People with Disability (Disability Royal Commission) was a response to community concern about widespread reports of violence against, and the neglect, abuse and exploitation of, people with disability. Details relating to the Disability Royal Commission can be found on their website.

The department assisted the Disability Royal Commission through the Attorney-General's Department by providing information on areas of relevance to the Home Affairs Portfolio, including:

- emergency planning and response
- the use of restrictive practices
- the experiences of culturally and linguistically diverse people with disability.

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165. Information on these reports can be found on the Australian Public Service Commission (APSC) website.

On 28 September 2023, the Disability Royal Commission delivered their Final Report (the Report) and 222 recommendations to the Governor-General, which was tabled in Parliament prior to public release. The Report outlines the Disability Royal Commission's vision for an inclusive future where people with disability live free from violence, abuse, neglect and exploitation; human rights are protected; and individuals live with dignity, equality and respect, can take risks, and develop and fulfil their potential.

The department, in consultation with other agencies, will progress implementation, in particular, recommendations relating to disability discrimination and migration law, increasing the number of Auslan interpreters and the accessibility of appropriately skilled and qualified interpreters.

## Review of integrity concerns and governance arrangements for the management of regional processing administration by the Department of Home Affairs

Established on 31 July 2023, the *Review of Integrity Concerns and Governance Arrangements for the Management of Regional Processing Administration by the Department of Home Affairs* (the Richardson Review) sought to address concerns raised in media reporting on the effective administration and integrity of contract arrangements over the lifetime of regional processing.

The department assisted the Richardson Review by providing information on regional processing contracting arrangements, encompassing:

- due-diligence processes
- garrison and welfare services
- information and intelligence sharing.

On 12 February 2024, the unclassified final report and government response was released, with four recommendations:

- Recommendations One and Two principally relate to the department, specifically to enhance its risk process and culture to better inform procurement and contract decision-making for regional processing arrangements; and to promote an “ask and tell” operating environment, both of which are agreed by government

- Recommendation Three relates to developing a Commonwealth protocol to lawfully share law enforcement and intelligence information to inform procurement and contracting activities, and is relevant to all Commonwealth entities. It was agreed in principle by the Government, and will be led by the Department of Finance (DoF) and Attorney-General's Department (AGD)
- Recommendation Four is classified and is redacted from the public report.

Throughout 2023–24 the department progressed implementation of Recommendations One and Two, and is working collaboratively with DoF and AGD to progress implementation of Recommendation Three.

## Commonwealth Government COVID-19 Response Inquiry

Established on 21 September 2023, the Commonwealth Government COVID-19 Response Inquiry (the Inquiry) is reviewing the Commonwealth Government's response to the COVID-19 pandemic and will provide recommendations to improve response measures in the event of future pandemics.

Ms Robyn Kruk AO, Professor Catherine Bennet and Dr Angela Jackson have been appointed as the Independent Panel to conduct the Inquiry, and will be supported through a Taskforce established within the Department of the Prime Minister and Cabinet (PM&C).

The department and broader Portfolio have been actively engaged with this formal Inquiry since its establishment, including through the provision of a Home Affairs Portfolio Submission and facilitation of responses to requests for information on areas of relevance to the Portfolio, including:

- communication and information sharing, including with culturally and linguistically diverse communities and people with disability
- crisis response, planning and preparedness
- departmental roles and responsibilities, including the National Coordination Mechanism
- international borders
- social cohesion and migration.

The department will continue to work collaboratively with the Inquiry to support the delivery of their final report to Government by its reporting date of 30 September 2024.

# FREEDOM OF INFORMATION

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## Information requests

The department is committed to providing the Australian community access to government held information through the *Freedom of Information Act 1982* (FOI Act), the *Privacy Act 1988* and through administrative access arrangements.

Access to information supports Australia's representative democracy by increasing public participation in government processes and by increasing scrutiny, discussion, comment and review of government activities. In the 2023–24 financial year, the department finalised 14,503 FOI access requests. Decisions to grant full or part access to the information requested made up 88.22 per cent of total decisions.

## FOI caseload

There is a high demand for access to documents held by the department and each request is managed in the context of the large volume of requests. Historically the department has processed more FOI requests than any other agency in the Australian Government and anticipates this trend to continue.

The department must balance its obligations under the FOI Act with its responsibilities to deliver its extensive legislated functions, which are critical to the safety, security and prosperity of all Australians.

The majority of the requests received during 2023–24 financial year (over 96.54 per cent) were from applicants seeking to access or amend their personal information held by the department, commonly their visa and citizenship information.

A smaller cohort of applicants request access to non-personal information such as departmental operational documents or correspondence. The department also runs a standalone Data Channel for applicants to request discrete data held in its systems.

The department continues to implement business improvements to reduce FOI decision timeframes and focus on improving client services. Notably, the percentage of FOI requests finalised within the statutory timeframe increased to 50.37 per cent in 2023–24 financial year, up from 42.08 per cent in the previous financial year. The department has also reduced the average processing timeframe for an FOI request from 87 days in June 2023 to 55 days in June 2024.

Table 38: Access and amendment requests received

	2022–23	2023–24
<b>Total requests received</b>	<b>16,835</b>	<b>17,535</b>
Personal FOI access requests	11,321	11,310
Non-personal FOI access requests	1,765	607
Privacy Act (registered)	2,620	4,295
Amendments	1,129	1,323

Table 39: Access and amendment requests finalised

	2022–23	2023–24
<b>Total requests finalised</b>	<b>20,940</b>	<b>15,747</b>
Personal FOI access requests	15,323	10,595
Non-personal FOI access requests	1,897	615
Privacy Act (registered)	2,577	3,325
Amendments	1,143	1,212

Table 40: FOI finalisations made in time

	2022–23	2023–24
<b>Total requests</b>	<b>42.08%</b>	<b>50.37%</b>
Personal FOI access requests	34.31%	48.32%
Non-personal FOI access requests	78.07%	47.80%
Amendments	86.53%	69.55%

Table 41: FOI finalisations by type

	2022–23	2023–24
<b>Total FOI access requests finalised</b>	<b>19,754</b>	<b>14,503</b>
Full access granted under FOI Act	1,956	1,150
Full access granted under Privacy Act	11,912	8,857
Part access granted under FOI Act	3,128	2,787
Access refused under FOI Act	1,202	987
Case transferred to another agency or client withdrawal prior to decision	1,556	722

## Information Publication Scheme

Entities subject to the FOI Act are required to publish information to the public as part of the Information Publication Scheme (IPS). This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a section 8 statement in an annual report.

Each agency must display on its website a plan showing what information it publishes in accordance with the IPS requirements.

Information about the department's IPS plan is available on the department's website.<sup>166</sup>

166. [Information publication scheme \(homeaffairs.gov.au\)](https://www.homeaffairs.gov.au/information-publication-scheme)

# MANAGEMENT OF HUMAN RESOURCES

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## Workforce profile

Throughout 2023–24, the department continued to ensure that departmental staff, had access to a professional and safe working environment and were able to develop their capabilities.

The department continues to build on a workforce that is reflective of the Australian community at 30 June 2024, the workforce comprised:

- 15,207 total staff (14,471<sup>167</sup> ongoing and 736<sup>168</sup> non-ongoing), an overall decrease of 15 from 2022–23 (14,195 ongoing and 1,027 non-ongoing)
- 15,016<sup>169</sup> staff located across every state and territory, and 191 staff across 44 cities around the world
- 309 staff who identify as Aboriginal and/or Torres Strait Islander, an overall increase from 299 in 2022–23
- 391 staff who identify as having a disability, an overall increase from 375 in 2023–24
- 86.40 per cent of staff working full-time, 10.70 per cent part time and 2.90 per cent casual, in comparison to 2022–23 figures of 85.51 per cent of staff working full-time, 11.42 per cent part time and 3.07 per cent casual
- 52.92 per cent female staff, 46.79 per cent male staff and 0.28 per cent staff who identify as non-binary in comparison to 52.88, 47.00 and 0.12 per cent respectively in 2022–23
- an average age of 43, consistent with 2022–23
- a voluntary separation rate of ongoing staff of 9.48 per cent in 2023–24, while the external recruitment rate was 11.55 per cent, in comparison to 10.07 and 23.45 per cent respectively in 2022–23.

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167. This figure excludes the Secretary and ABF Commissioner.

168. This figure includes 441 casual employees.

169. This figure excludes 191 staff located overseas.

# People strategies

The *People and Workforce Plan 2025* outlines the department's approach to achieving our strategic priorities through Capability, Performance and Culture activities.

Outcomes in 2023–24 include:

- establishing a framework for Enterprise Agreement negotiations supporting the publication of a Statement of Common Conditions on 30 November 2023, listing 59 APS-wide common conditions
- increased training opportunities for managers and staff, through virtual, face-to-face and live streamed courses
- enhancing recruitment processes to improve the attraction, assessment and recruitment of new staff
- launch of an APS Employee Census Action Toolkit to support business areas to respond to Census results, providing a strong evidence base for positive change through Census Action Plans
- supporting access to flexible work and demonstrating a commitment to being an employer of choice.

## People management, learning and development

The department provides learning and development opportunities that blend experiential, collaborative and formal elements of learning. This includes both mandatory and career-specific training, supported by a range of resources to guide managers and staff seeking to identify and develop vocational pathways.

Training opportunities include:

- access to over 13,000 e-learning courses
- continuation of the department's mentoring program
- delivering the monthly Leadership in Action webinar
- financially supported studies assistance and access to paid study leave
- providing staff with access to a range of APS Academy and APS-wide learning opportunities.

# Employee statistics

Table 42: All ongoing employees (2023–24)<sup>170</sup>

	Man/male			Woman/female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	1,043	38	1,081	1,133	261	1,394	9	-	9	-	-	-	-	-	-	2,484
QLD	710	29	739	654	123	777	1	-	1	-	-	-	-	-	-	1,517
SA	348	12	360	377	105	482	4	-	4	-	-	-	-	-	-	846
TAS	66	11	77	71	40	111	1	-	1	-	-	-	-	-	-	189
VIC	1,118	36	1,154	1,084	261	1,345	12	-	12	-	-	-	-	-	-	2,511
WA	584	14	598	528	116	644	3	-	3	-	-	-	-	-	-	1,245
ACT	2,530	81	2,611	2,263	424	2,687	6	1	7	-	-	-	-	-	-	5,305
NT	84	1	85	76	6	82	-	-	-	-	-	-	-	-	-	167
External Territories	5	5	10	3	3	6	-	-	-	-	-	-	-	-	-	16
Overseas	98	-	98	93	-	93	-	-	-	-	-	-	-	-	-	191
Total	6,586	227	6,813	6,282	1,339	7,621	36	1	37	-	-	-	-	-	-	14,471

170. Figures do not include the Secretary and the ABF Commissioner.

Table 43: All non-ongoing employees (2023–24)<sup>171</sup>

	Man/male			Woman/female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
NSW	5	71	76	17	122	139	1	2	3	-	-	-	-	-	-	218
QLD	3	51	54	7	43	50	-	1	1	-	-	-	-	-	-	105
SA	1	6	7	2	12	14	-	-	-	-	-	-	-	-	-	21
TAS	-	4	4	-	3	3	-	-	-	-	-	-	-	-	-	7
VIC	25	46	71	25	50	75	-	-	-	-	-	-	-	-	-	146
WA	3	15	18	9	29	38	-	1	1	-	-	-	-	-	-	57
ACT	48	23	71	86	22	108	1	-	1	-	-	-	-	-	-	180
NT	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
External Territories	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	1
Overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>87</b>	<b>216</b>	<b>303</b>	<b>146</b>	<b>281</b>	<b>427</b>	<b>2</b>	<b>4</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>736</b>

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 171. Casuals are included in non-ongoing part-time figures.

Table 44: Australian Public Service Act ongoing employees (2023–24)

	Man/male			Woman/female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	5	-	5	5	-	5	-	-	-	-	-	-	-	-	-	10
SES 2	31	-	31	20	-	20	-	-	-	-	-	-	-	-	-	51
SES 1	73	-	73	74	1	75	-	-	-	-	-	-	-	-	-	148
EL 2	518	7	525	496	31	527	2	-	2	-	-	-	-	-	-	1,054
EL 1	1,230	44	1,274	1,227	248	1,475	1	-	1	-	-	-	-	-	-	2,750
APS 6	1,321	49	1,370	1,445	376	1,821	7	-	7	-	-	-	-	-	-	3,198
APS 5	1,255	29	1,284	1,206	281	1,487	5	-	5	-	-	-	-	-	-	2,776
APS 4	813	42	855	927	250	1,177	9	-	9	-	-	-	-	-	-	2,041
APS 3	1,148	38	1,186	729	144	873	7	-	7	-	-	-	-	-	-	2,066
APS 2	180	18	198	150	8	158	5	1	6	-	-	-	-	-	-	362
APS 1	12	-	12	3	-	3	-	-	-	-	-	-	-	-	-	15
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>6,586</b>	<b>227</b>	<b>6,813</b>	<b>6,282</b>	<b>1,339</b>	<b>7,621</b>	<b>36</b>	<b>1</b>	<b>37</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,471</b>

Table 45: Australian Public Sector classification and gender – non-ongoing employees<sup>172</sup>

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
SES 3	-	-	-	1	-	1	-	-	-	-	-	-	-	-	-	1
SES 2	-	-	-	2	-	2	-	-	-	-	-	-	-	-	-	2
SES 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
EL 2	4	2	6	6	1	7	-	-	-	-	-	-	-	-	-	13
EL 1	17	3	20	7	1	8	-	-	-	-	-	-	-	-	-	28
APS 6	7	2	9	17	3	20	-	-	-	-	-	-	-	-	-	29
APS 5	7	2	9	16	4	20	1	1	2	-	-	-	-	-	-	31
APS 4	18	9	27	35	15	50	1	-	1	-	-	-	-	-	-	78
APS 3	26	7	33	47	6	53	-	-	-	-	-	-	-	-	-	86
APS 2	8	191	199	15	251	266	-	3	3	-	-	-	-	-	-	468
APS 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>87</b>	<b>216</b>	<b>303</b>	<b>146</b>	<b>281</b>	<b>427</b>	<b>2</b>	<b>4</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>736</b>

.....  
172. Casuals are included in non-ongoing part-time figures.

Table 46: Australian Public Service Act employees by full time and part time status (2023–24)<sup>173</sup>

	Ongoing			Non-ongoing <sup>174</sup>			Total
	Full time	Part time	Total ongoing	Full time	Part time	Total non-ongoing	
SES 3	10	-	10	1	-	1	11
SES 2	51	-	51	2	-	2	53
SES 1	147	1	148	-	-	-	148
EL 2	1,016	38	1,054	10	3	13	1,067
EL 1	2,458	292	2,750	24	4	28	2,778
APS 6	2,773	425	3,198	24	5	29	3,227
APS 5	2,466	310	2,776	24	7	31	2,807
APS 4	1,749	292	2,041	54	24	78	2,119
APS 3	1,884	182	2,066	73	13	86	2,152
APS 2	335	27	362	23	445	468	830
APS 1	15	-	15	-	-	-	15
Other	-	-	-	-	-	-	-
<b>Total</b>	<b>12,904</b>	<b>1,567</b>	<b>14,471</b>	<b>235</b>	<b>501</b>	<b>7368</b>	<b>15,207</b>

173. Figures do not include the Secretary and the ABF Commissioner.

174. Casuals are included in non-ongoing part-time figures.

Table 47: Australian Public Service Act employment type by location (2023–24)<sup>175</sup>

	Ongoing	Non-ongoing <sup>176</sup>	Total
NSW	2,484	218	2,702
QLD	1,517	105	1,622
SA	846	21	867
TAS	189	7	196
VIC	2,511	146	2,657
WA	1,245	57	1,302
ACT	5,305	180	5,485
NT	167	1	168
External territories	16	1	17
Overseas	191	-	191
<b>Total</b>	<b>14,471</b>	<b>736</b>	<b>15,207</b>

Table 48: Australian Public Service Act indigenous employment (2023–24)

	Total
Ongoing	299
Non-ongoing	10 <sup>177</sup>
<b>Total</b>	<b>309</b>

175. Figures do not include the Secretary and the ABF Commissioner.  
176. Casuals are included in non-ongoing figures.  
177. Casuals are included in non-ongoing figures.

# Workplace agreements

Table 49: Australian Public Service Act employment arrangements (2023–24)

	SES	Non-SES	Total
Enterprise Agreement	-	15,032	15,032
Section 24(1) determinations	175	-	175
Individual flexibility arrangements	-	418	418
<b>Total<sup>178</sup></b>	<b>167</b>	<b>15,032</b>	<b>15,207</b>

## Disability reporting mechanism

The *Australia's Disability Strategy 2021–2031* is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life.

Disability reporting is included in the APSC State of the Service reports<sup>179</sup> and the APS Statistical Bulletin.

178. A single employee can have both an Enterprise Agreement and an IFA. The totals reflect the count of individual employees with arrangement/s, not the total count of arrangements in place. The figures in this table do not include the Secretary and the ABF Commissioner.

179. These reports are available on the APSC's website: [www.apsc.gov.au](http://www.apsc.gov.au).

# Salary ranges

Table 50: Australian Public Service Act employment salary ranges by classification level (minimum/maximum) (2023–24)

	Minimum salary \$	Maximum salary \$
SES 3	377,419	436,109
SES 2	287,332	350,625
SES 1	215,693	280,795
EL 2	131,272	170,827
EL 1	110,788	129,928
APS 6	90,199	103,770
APS 5	80,748	87,572
APS 4	74,049	79,871
APS 3	64,392	73,981
APS 2	56,774	63,695
APS 1	52,165	56,115
Other	-	-
Minimum/ maximum range	52,165	436,109

# Employee entitlements

The conditions within the updated *Department of Home Affairs Enterprise Agreement 2024–27* (EA) commenced on 27 March 2024, and includes entitlements such as:

- learning and development opportunities, including, but not limited to:
  - mentor programs, rotation programs, access to external learning including APS Academy programs, and mandatory learning including cultural capability/competence training to ensure employees have the skills and knowledge required to perform their duties
  - career coaching from departmental staff who are trained to assist in developing career plans with employees.

- leave arrangements, including but not limited to:
  - cultural leave to attend significant religious or cultural obligations associated with employees' faith or culture
  - ability for the employee to substitute a cultural or religious day of significance to them for any day that is a prescribed public holiday
  - First Nations ceremonial leave to participate in significant cultural activities or to fulfil ceremonial obligations
  - NAIDOC leave to enable employees to participate in NAIDOC Week activities
  - study assistance including leave arrangements and financial support
  - access to flexible working arrangements, including changes in hours or patterns of work, changes in location of work including working from home, and job sharing
  - parental leave for primary and secondary caregivers with no qualifying period of service, accessible any time in the 24 months after the child's birth, or from the date of the child's first placement in adoption or fostering. Parental leave is provided in addition to maternity leave entitlements
  - Christmas closedown with paid time off for the working days between Christmas and New Year's Day without leave deduction
  - pregnancy loss and premature birth leave
  - emergency response leave to enable employees engaging in an eligible community service activity to volunteer for emergency management activities
  - miscellaneous leave may be granted to employees affected by an official disaster or emergency.
- various allowances paid to employees on top of salary to compensate for additional responsibility and requirements, including but not limited to:
  - advanced Capability Trainer
  - armourer
  - digital Forensic Investigator
  - investigator
  - littoral Fleet (small vessel crew)
  - operational Safety Trainer (full-time and part-time)
  - use of Force.
- access to annual influenza vaccinations at no cost to employees

- access to a range of support provisions for employees impacted by family and domestic violence, including, but not limited to:
  - access to holistic support, a dedicated network of contact officers to provide practical guidance, access to specialist domestic and family violence leave counselling, special consideration if the employee's attendance or work performance is impacted, and paid leave for employees to attend to circumstances including:
    - illness or injury result from family and domestic violence
    - accessing police services and counselling
    - seeking alternative accommodation
    - attending court hearings, medical appointments.

Other benefits available to all departmental and ABF staff, in addition to entitlements under the EA, include:

- access to a range of networks and staff support services such as:
  - confidential, professional counselling services for employees, partners and dependents/children to manage personal and work issues
  - wellbeing Check Program enabling one-on-one sessions with mental health providers particularly for staff in high-risk roles that may impact employee psychosocial health and wellbeing
  - confidential phone advisory service to help people managers face challenges
  - Indigenous Staff Support Network (ISSN) to support reconciliation and build cultural awareness
  - First Nations Cultural Competency training for all EL2s
  - peer Support Officers network for confidential support from peers to colleagues
  - support services for staff who identify as LGBTIQ+
  - LGBTIQ+ Staff and Allies Network to connect staff and allies through progression and social networking opportunities
  - disability programs and initiatives, including Recruitability to attract and develop applicants with disabilities, and facilitate cultural changes in selection panels and in recruitment
  - volunteer Mental Health First Aid Officers
  - workplace adjustments such as assistive technology support to enable staff to perform tasks by enhancing or changing methods of interacting with the technology they require, including personalising accessibility settings
  - Staff Advancing Gender Equality (SAGE) network to support and promote gender equality in the workplace.

- access to a range of health and wellbeing programs, such as:
  - the Fit&Well Program to provide a range of free health and lifestyle management and improvement services to assist in improving general wellbeing
  - health assessments for ABF officers to ensure good mental and physical health and fitness to safely and effectively carry out their duties.

## Executive remuneration

### Key Management Personnel

Remuneration paid to Key Management Personnel (KMP)<sup>180</sup> is set out in Table 51. The remuneration arrangements of the Secretary and the ABF Commissioner are determined by the Remuneration Tribunal and are also available on the Tribunal's website.

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180. These reports are available on the APSC's website: [www.apsc.gov.au](http://www.apsc.gov.au). KMP for the Department have been assessed to be the Secretary, the ABF Commissioner, Associate Secretary, substantive Deputy Commissioners, substantive Deputy Secretaries, National Cyber Security Coordinator, substantive Group Managers, any officer occupying a substantive role at the SES Band 3 level or above, and potentially any individual who reports directly to the Secretary or ABF Commissioner. KMP also includes those who have acted in, or occupied, any of the aforementioned roles for three months or more during the 2023-24 financial year.

Table 51: Information about remuneration for key management personnel

Name	Position title	Term as key management personnel	Short-term benefits			Post-employment benefits		Other long-term benefits		Termination benefits \$	Total remuneration <sup>181</sup> \$
			Base salary <sup>182</sup> \$	Bonuses \$	Other benefits and allowances <sup>183</sup> \$	Superannuation contributions <sup>184</sup> \$	Long service leave <sup>185</sup> \$	Other long-term benefit \$			
Stephanie Foster PSM	Secretary	1 July 2023 - 30 June 2024	785,555	-	3,381	95,496	20,611	-	-	-	905,043
Michael Outram APM	ABF Commissioner	1 July 2023 - 30 June 2024	605,530	-	3,381	87,693	16,529	-	-	-	713,133
Nathan Smyth	Deputy Secretary	17 July 2023 - 30 June 2024	449,147	-	3,280	77,160	11,723	-	-	-	541,310
Kaylene Dale	ABF Deputy Commissioner	1 July 2023 - 30 June 2024	414,912	-	3,381	67,644	11,433	-	-	-	497,370
Timothy Fitzgerald	ABF Deputy Commissioner	1 July 2023 - 30 June 2024	380,221	-	16,320	65,710	10,422	-	-	-	472,673
Hannah Hansford	Deputy Secretary	1 July 2023 - 30 June 2024	388,793	-	3,381	68,539	10,299	-	-	-	471,012
Sophie Sharpe	Deputy Secretary	1 July 2023 - 30 June 2024	382,008	-	3,381	68,661	10,187	-	-	-	464,237
Clare Sharp	Group Manager	1 July 2023 - 30 June 2024	388,364	-	3,381	45,686	10,174	-	-	-	447,605
Vanessa Holben PSM	ABF Deputy Commissioner	1 July 2023 - 30 June 2024	359,979	-	3,381	57,894	10,265	-	-	-	431,519
Tara Cavanagh	Group Manager	1 July 2023 - 30 June 2024	353,375	-	3,381	56,149	9,686	-	-	-	422,591
Michael Pezzullo AO <sup>186</sup>	Secretary	1 July 2023 - 27 November 2023	366,535	-	1,386	42,767	9,134	-	-	-	419,822
Michael Willard	Group Manager	1 July 2023 - 30 June 2024	331,837	-	3,381	55,838	9,861	-	-	-	400,917
Radovan Kovacevic <sup>187</sup>	Group Manager	14 October 2023 - 30 June 2024	256,984	-	2,401	43,991	6,764	-	-	-	310,140
Michael Milford AM	Group Manager	1 July 2023 - 6 February 2024	249,269	-	2,029	37,568	6,434	-	-	-	295,300
Justine Saunders APM	Deputy Secretary	1 July 2023 - 26 February 2024	238,201	-	1,995	50,046	7,337	-	-	-	297,579
Air Marshal Darren Goldie AM CSC	National Cyber Security Coordinator	1 July 2023 - 13 November 2023	180,687	-	53,840	49,075	4,733	-	-	-	288,335
Lieutenant General Michelle McGuinness CSC	National Cyber Security Coordinator	26 February 2024 - 30 June 2024	153,881	-	560	46,616	4,014	-	-	-	205,071
Emma Cassar PSM	Associate Secretary	25 March 2024 - 30 June 2024	164,394	-	913	24,384	3,890	-	-	-	193,581
Charlotte Tressler	Deputy Secretary	14 February 2024 - 30 June 2024	160,681	-	1,251	22,326	4,004	-	-	-	188,262
Kylie Rendinal <sup>188</sup>	ABF Deputy Commissioner	Non-consecutive 98 working days	145,533	-	1,454	18,815	3,291	-	-	-	169,093
Michael Thomas	Group Manager	27 February 2024 - 30 June 2024	129,810	-	1,420	16,684	3,264	-	-	-	151,178
Leanne Smith <sup>189</sup>	Group Manager	23 October 2023 - 29 February 2024	111,108	-	2,299	19,432	2,898	-	-	-	135,737
Philippa De Veau	Group Manager	1 July 2023 - 16 August 2023	7,248	-	406	6,330	1,440	-	-	-	15,424

181. Total remuneration is calculated on an accrual basis in accordance with AASB 119 Employee Benefits with the exception of superannuation and non-monetary benefits. This means that there are differences between remuneration determined by the Remuneration Tribunal and the remuneration disclosed in the table.

182. Base salary includes salary paid and accrued, salary paid while on annual leave plus the net movement in the annual leave balance, salary paid while on personal leave, and higher duties allowances.

183. Other benefits and allowances include non-monetary benefits such as the provision of a car park.

184. For individuals in a defined contribution scheme (for example PSSap and super choice), superannuation includes superannuation contribution amounts. For individuals in a defined benefit scheme (for example PSS and CSS), superannuation includes the relevant Notional Employer Contribution Rate and the Employer Productivity Superannuation Contribution.

185. Long service leave is calculated on an accrual basis and comprises the amount of leave taken for the period plus the net movement in the long service leave balance.

186. Include remuneration paid to the former Secretary for the full term of his appointment as Secretary.

187. Acted in KMP role for a period greater than three months.

188. Acted in KMP role for greater than three months.

189. Acted in KMP role for a period greater than three months.

# Senior Executive Service

All SES employees have terms and conditions of employment that are set out in a comprehensive determination made by the Secretary under subsection 24(1) of the *Public Service Act 1999*. SES salary ranges are reviewed annually by the Secretary having regard to:

- the *APS Executive Remuneration Management Policy* which sets out arrangements for the management of executive remuneration, including an approval process for remuneration proposals above a notional amount
- the Australian Government *Public Sector Workplace Relations Policy 2023* which provides a framework for agencies to implement terms and conditions of employment that are affordable and support modern and agile public sector workplaces
- an assessment of relativities with other APS agencies as indicated in the annual APS Remuneration Report produced by the APSC and released in June each year.

Table 52: Information about remuneration for senior executives

Total remuneration bands	Number of senior executives <sup>190</sup>	Short-term benefits				Post-employment benefits	Other long-term benefits			Termination benefits	Total remuneration – average total remuneration <sup>190</sup>	
		Average base salary <sup>192</sup>	Average bonuses	Overseas housing allowances <sup>193</sup>	Average other benefits and allowances		Average long service leave <sup>195</sup>	Average other long-term benefits	Average termination benefits <sup>196</sup>		Excluding overseas housing allowances	Including overseas housing allowances
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
\$0- \$220,000	52	93,123	-	-	1,664	16,920	2,680	-	-	-	114,387	114,387
\$220,001 to \$245,000	10	180,223	-	-	2,949	28,555	4,728	-	18,167	-	234,619	234,619
\$245,001 to \$270,000	26	216,408	-	-	4,403	34,529	5,758	-	-	-	261,097	261,097
\$270,001 to \$295,000	29	219,510	-	543	4,731	37,112	5,992	-	15,123	-	282,469	283,011
\$295,001 to \$320,000	31	250,928	-	-	6,856	40,689	6,787	-	-	-	305,261	305,261
\$320,001 to \$345,000	14	277,933	-	-	3,466	43,857	7,248	-	-	-	332,504	332,504
\$345,001 to \$370,000	6	283,735	-	-	20,490	46,493	7,608	-	-	-	358,326	358,326
\$370,001 to \$395,000	11	309,566	-	384	11,121	51,952	7,892	-	-	-	380,530	380,914
\$395,001 to \$420,000	2	329,358	-	-	3,501	60,129	8,951	-	-	-	401,938	401,938
\$420,001 to \$445,000	5	290,137	-	23,290	53,820	51,680	7,415	-	8,494	-	411,546	434,836
\$445,001 to \$470,000	3	287,722	-	37,149	71,954	48,398	6,591	-	-	-	414,665	451,814
\$470,001 to \$495,000	2	285,753	-	57,144	93,874	44,258	7,670	-	-	-	431,555	488,699
\$495,001 to \$520,000	1	247,208	-	117,359	92,809	37,105	6,834	-	-	-	383,956	501,315
\$520,001 to \$545,000	-	-	-	-	-	-	-	-	-	-	-	-
\$545,001 to \$570,000	-	-	-	-	-	-	-	-	-	-	-	-
\$570,001 to \$595,000	1	218,870	-	124,458	188,052	41,118	6,087	-	-	-	454,127	578,584
\$595,001 to \$620,000	1	239,978	-	120,778	196,260	43,598	6,493	-	-	-	486,329	607,107
\$620,001 to \$645,000	1	216,158	-	108,691	251,070	41,472	5,532	-	-	-	514,232	622,922

190. Total remuneration is calculated on an accrual basis in accordance with AASB 119 Employee Benefits with the exception of superannuation and non-monetary benefits.

191. Senior executives comprise any individual who is an official with a classification in Group 9 to 11 of the table in Schedule 1 to the Public Service Classification Rules 2000 and is not a KMP. It also includes individuals who have acted in a senior executive role for a continuous period of greater than six months. It includes senior executives employed for only part of the reporting period. Therefore more than one individual may have filled a position during the course of the reporting period.

192. Base salary includes salary paid and accrued, salary paid while on annual leave plus the net movement in the annual leave balance, salary paid while on personal leave, and higher duties allowances.

193. Overseas housing benefits and allowances are disclosed as a separate component of 'Other benefits and allowances' and as a separate component of 'Total remuneration' to illustrate the impact that the quantum and/or nature of these particular benefits and allowances have on total remuneration while still reporting the total remuneration of each relevant staff member as required by the disclosure requirements of the PGPA Rule.

194. For individuals in a defined contribution scheme (for example PSSap and SuperChoice super choice), superannuation includes superannuation contribution amounts. For individuals in a defined benefit scheme (for example PSS and CSS), superannuation includes the relevant National Employer Contribution Rate and the Employer Productivity Superannuation Contribution.

195. Long service leave is calculated on an accrual basis and comprises the amount of leave taken for the period plus the net movement in the long service leave balance.

196. Termination benefits are payments that may be made in relation to the termination of a senior executive position.

## Other highly paid staff

Remuneration of other highly paid staff who are neither KMP nor senior executives is set out in Table 53.

Approximately 79.14 per cent of staff within this cohort are posted to overseas locations. In these cases, staff are afforded additional conditions of service in the form of allowances and payments to maintain a standard of living similar to that in Australia, and for working in an environment that can be challenging due to a range of factors.

These provisions are set out in the department's Overseas Conditions of Service Policy. Employees posted overseas may reside in Commonwealth leased or owned residences at the expense of the department and the benefit value is not received by the individual as direct remuneration. Fringe Benefits Tax (FBT) amounts associated with overseas allowances and payments are borne by the department and are recorded against the individual as 'Other Benefits and Allowances'.

Sea-going marine staff represent approximately 13.90 per cent of this cohort. Terms and conditions of employment for sea-going marine staff are set out in the department's EA.

The remaining staff in this cohort (6.96 per cent) are represented by non-SES executive level staff employed in senior director roles whereby additional remuneration is provided through individual flexibility arrangements.

Table 53: Information about remuneration for other highly paid staff

Total remuneration bands	Number of highly paid staff <sup>198</sup>	Short-term benefits				Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration – average total remuneration <sup>197</sup>	
		Average base salary <sup>199</sup>	Average bonuses	Overseas housing allowances <sup>200</sup>	Average other benefits and allowances <sup>201</sup>						
\$250,000 to \$270,000	50	164,140	-	25,145	38,558	26,975	4,331	-	-	Excluding overseas housing allowances \$	Including overseas housing allowances \$
\$270,001 to \$295,000	41	146,932	-	48,903	56,084	24,958	3,930	-	-	234,004	259,149
\$295,001 to \$320,000	27	123,861	-	70,498	88,035	23,110	3,399	-	-	231,904	280,807
\$320,001 to \$345,000	15	128,268	-	72,487	107,976	23,993	3,536	-	-	238,406	308,903
\$345,001 to \$370,000	15	128,576	-	79,966	109,715	21,589	3,561	-	-	263,774	336,261
\$370,001 to \$395,000	11	142,453	-	83,037	108,713	25,685	3,839	-	11,366	274,807	354,773
\$395,001 to \$420,000	10	142,152	-	107,458	123,570	28,867	3,943	-	17,147	297,837	380,874
\$420,001 to \$445,000	9	150,172	-	118,748	133,015	25,061	4,045	-	-	298,532	405,989
\$445,001 to \$470,000	4	134,454	-	117,823	178,256	29,513	3,583	-	-	312,292	431,040
\$470,001 to \$495,000	2	123,938	-	184,186	143,324	22,940	3,431	-	-	345,805	463,628
\$495,001 to \$520,000	1	160,337	-	148,528	167,526	30,988	4,584	-	-	293,633	477,819
\$545,001 to \$570,000	1	146,561	-	283,294	107,561	22,533	3,819	-	-	363,434	511,962
\$570,001 to \$595,000	1	143,876	-	164,847	245,564	25,896	4,081	-	-	280,475	563,769
										419,417	584,265

197. Total remuneration is calculated on an accrual basis in accordance with AASB 119 Employee Benefits with the exception of superannuation and non-monetary benefits.

198. Other highly paid staff include staff who are neither KMP nor senior executives and whose total remuneration for the reporting period exceeds \$250,000.

199. Base salary includes salary paid and accrued, salary paid while on annual leave plus the net movement in the annual leave balance, salary paid while on personal leave, and higher duties allowances.

200. Overseas housing benefits and allowances are disclosed as a separate component of 'Other benefits and allowances' and as a separate component of 'Total remuneration' to illustrate the impact that the quantum and/or nature of these particular benefits and allowances have on total remuneration while still reporting the total remuneration of each relevant staff member as required by the disclosure requirements of the PGPA Rule.

201. Other benefits and allowances includes overseas living allowances, non-monetary benefits included in the Fringe Benefits Tax (FBT) Return for the year ended 31 March 2024 such as the provision of a car park, domestic housing benefits, accommodation and utilities whilst posted overseas, and associated FBT. FBT is only included in calculating total remuneration where FBT is required to be reported on an employee's payment summary.

202. For individuals in a defined contribution scheme (for example PSSap and super choice), superannuation includes superannuation contribution amounts. For individuals in a defined benefit scheme (for example PSS and CSS), superannuation includes the relevant Notional Employer Contribution Rate and the Employer Productivity Superannuation Contribution.

203. Long service leave is calculated on an accrual basis and comprises the amount of leave taken for the period plus the net movement in the long service leave balance.

204. Termination benefits are payments that may be made in relation to the termination of a position.

# WORK HEALTH AND SAFETY

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## Initiatives and outcomes

The department is committed to achieving a mature safety culture, ensuring that work health and safety (WHS), both physical and psychological, is an integral part of regular business, and that a focus on work health and safety is embedded in departmental culture.

In 2023–24, the department continued to build on and implement the *Work Health and Safety Strategy 2025* initiatives by empowering all staff to feel confident in identifying, mitigating and controlling hazards and risks in the workplace before they arise, and to know what to do should they eventuate.

Implementation of the department's *Work Health and Safety Strategy 2025* provides overarching guidance for robust and effective WHS activities to ensure:

- a focus on prevention and effective risk control
- all-staff responsibility for embedding work health and safety to support the departments commitment to healthy, safe and productive lives for departmental staff.

Key WHS initiatives during 2023–24 included:

- a new model of wellbeing support known as the Annualised Program of Care (APC) is being piloted in the department. The program is designed to favour a more proactive and planned approach when championing staff welfare. The APC includes a 12-month calendar of staff supports that help build resilience and provide staff with ways to manage their wellbeing in preparation for upcoming pressure events
- a Psychosocial Risk Management project commenced this year, with the aim of ensuring the department is equipped to identify and manage psychosocial hazards in accordance with WHS law and is compliant with Australia's Code of Practice
- the department has taken steps to eliminate psychosocial risks such as bullying and harassment through developing and rolling out the *Creating a Respectful Workplace Awareness Sessions*. The session pack supports leaders to have conversations with their staff about behaviour expectations and to foster a respectful and inclusive workplace.

Throughout 2023–24, the department continued to foster a healthy work environment and culture, through delivering a holistic evidence-based staff health offering, focusing on the prevention of illness and injury, the promotion of health and wellbeing, and the early and safe return to work for staff with illness or injury.

# Mechanisms of injury

The department identifies actions, events and situations that can or do cause injury and disease. The mechanism-of-injury descriptors are based on the national classification system. Table 54 shows injuries by mechanism for accepted worker compensation claims.

Table 54: Three year summary of mechanism of injury accepted claims

Accepted claims	2021–2022	2022–23	2023–24
Mental Stress	10	13	19
Being hit by moving objects	5	4	4
Vehicle incidents and other	0	1	0
Biological factors	0	1	1
Heat, radiation and electricity	0	0	0
Chemicals and other substances	1	2	1
Falls, trips and slips of a person	14	16	21
Hitting objects with a part of the body	3	4	5
Sound and pressure	1	1	1
Body stressing	25	22	17
Other or unspecified	7	3	6
Total	66	67	75

# Notifiable incidents

Table 55 shows the incidents notified<sup>205</sup> to Comcare under sections 35, 36 and 37 of the *Work Health and Safety Act 2011*.

Table 55: Three year summary of incidents notified to Comcare

Notifiable incident classification	2021–2022	2022–23	2023–24
Death	5	3	0
Serious injury/illness	106	62	58
Dangerous incident	52	36	20
Total	163	101	78

# Investigations

The department liaises with Comcare on all regulatory and cooperative compliance matters. Between 1 July 2023 and 30 June 2024, Comcare issued 10 notices under section 155 of the *Work Health and Safety Act 2011* on matters related to the department’s responsibilities. During the same period, Comcare commenced an additional 30 monitoring compliance inspections and investigations (other than s155 notices), with the scope of each broad and varied. These 30 matters included general requests, verification inspections and corrective action plans. This is in comparison to 21 notices issued and 22 new monitoring compliance inspection and investigations initiated in 2022–23.

Between 1 July 2023 and 30 June 2024, Comcare issued the department with two Improvement Notices under section 191 of the *Work Health and Safety Act 2011*. In comparison no notices issued in 2022–23.

205. Incidents are notified to Comcare with the information available at the time of reporting. After further investigation, some incidents are subsequently reclassified by Comcare as being not notifiable under the legislation—this may be due to the nature of the incident, or the incident not being related to the business or undertaking of the department.

# Unscheduled absence management

Analysis of unscheduled absence shows that 24.69 per cent of employees took five days or less unscheduled leave in 2023–24 and 48.23 per cent of employees took 10 days or less. This is in comparison to 27.48 per cent and 51.29 per cent respectively in 2022–23.

Throughout 2023–24, the department continued to support managers in developing positive attendance strategies that focused on the health and wellbeing of employees as part of the Positive Participation Strategy. This strategy and supporting resources assist managers to incorporate workplace absence management into normal business activities and learning. They also assist managers and staff alike to identify factors that contribute to negative participation in the workforce.

# PROCUREMENT, ASSETS AND GRANTS

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## Purchasing and procurement

Departmental Accountable Authority Instructions and internal policies set out the process to procure goods and services and are consistent with the *Commonwealth Procurement Rules* (CPRs) which have value for money as the core principle. Departmental internal policies support employees to undertake procurement activities that meet these requirements.

In accordance with the CPRs, the department publishes the Annual Procurement Plan on the AusTender website<sup>206</sup> to give prospective suppliers the opportunity to prepare for potential work.

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206. [www.tenders.gov.au](http://www.tenders.gov.au)

# ASSETS MANAGEMENT

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The department managed \$4.585 billion in departmental and administered non-financial assets in 2023–24, an increase from \$4.528 billion in 2022–23. This increase is mainly due to the revaluation of non-financial assets during the year.

Buildings, leasehold improvements, vessels, plant and equipment, intangible assets (software), and right of use assets (leased assets per AASB16 Leases), make up the department's main asset classes. They include the following:

- \$1,015.2 million in administered non-financial assets (excluding pre-payments) primarily held to support the care and management of detainees, compared to \$829.4 million in 2022–23.
- \$3.470 billion in departmental non-financial assets, including \$2.326 billion in land, buildings and leasehold improvements, \$519.0 million in plant and equipment, \$343.7 million in computer software supporting the department's operations and \$280.5 million in vessels that support the ABF, but excluding prepayments and inventories held. This is lower than the 2022–23 reported figure of \$3.616 billion.

The department's governance framework for managing assets to enable the accurate reporting of asset balances in the financial statements encompasses:

- asset investment, through setting an annual capital plan that reflects both Government priorities and ongoing business requirements. The plan is regularly monitored to ensure planned expenditure reflects the department's business requirements
- monitoring existing assets
- undertaking an annual stocktake and impairment review of non-current assets that is used to:
  - update and verify the accuracy of asset records
  - review the condition and utility of assets
  - assess expected useful lives of assets
- conducting fair value measurement through rolling three-yearly revaluations of all tangible assets, completed by qualified external valuers.
  - a valuation review in 2023–24 resulted in an \$87.2 million increase to departmental assets and \$148.7 million increase to administered assets.

- conducting assessments and quality assurance reviews for right of use assets
- maintaining property, plant and equipment assets, including those leased under contract from various service providers through specific maintenance programs.

Additional information on the value, acquisition, disposal and revaluation of assets is available in the 2023–24 financial statements in Part 4 of this report.

## Small business and medium enterprises

The department supports small business participation in the Australian Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website.<sup>207</sup>

In 2023–24, the department ensured that its procurement practices were aligned to Paragraph 5.5 of the CPRs and demonstrated commitment through the following initiatives and practices:

- bi-monthly awareness sessions conducted through the Home Affairs Community of Practice sessions
- including SME requirements as a mandatory step in the new procurement digitisation project
- updating templates and policies to include reference to the SME procurement connected policy.

In accordance with paragraph 5.4 of the *Commonwealth Procurement Rules*, the department has internal procurement policies and practices in place to ensure that SMEs are not unfairly discriminated against. These measures include, but are not limited to:

- mandatory use of the Commonwealth Contracting Suite for all low-risk procurements up to \$200,000 (including GST)
- procurement training, including contracting with SMEs
- online procurement guidance to provide advice to procuring officers.

The department recognises the importance of ensuring that small businesses are paid on time. The Treasury publishes the results of the Survey of Australian Government Payments to Small Business on its website.<sup>208</sup>

207. [www.finance.gov.au](http://www.finance.gov.au)

208. [www.treasury.gov.au](http://www.treasury.gov.au)

The departmental supports the Indigenous Procurement Policy (IPP) to ensure that opportunities for Indigenous employment and business continue to grow. Further details on the IPP are available on the National Indigenous Australians Agency website.<sup>209</sup>

## Reportable consultancy contracts

During 2023–24, 24 new consultancy contracts were entered into involving total actual expenditure of \$3,133,448 (GST inclusive). In addition, 22 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$3,166,289 (GST inclusive). Overall, this reflects a 26.15 per cent decrease in expenditure compared to 2022–23.

The department’s policy for selecting and engaging consultants is aligned to the requirements of the PGPA Act and the CPRs. The department continues to embed the core principle of value for money and to ensure that decisions to procure consultancy services are driven by strategic and operational needs, and provide independent expertise to the department. This expertise supports the department in delivery of its key priorities. Annual Reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.<sup>210</sup>

Table 56: PGPA Rule Section 17AG(7)(a)(i)-(iv)—reportable consultancy contracts expenditure on reportable consultancy contracts (2023–24)

	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	24	3,133
Ongoing contracts entered into during a previous reporting period	22	3,166
<b>Total</b>	<b>46</b>	<b>6,299</b>

209. [www.niaa.gov.au](http://www.niaa.gov.au)

210. [www.tenders.gov.au](http://www.tenders.gov.au)

# Reportable non-consultancy contracts

During 2023–24, 1,406 new reportable non-consultancy contracts were entered into involving total actual expenditure of \$292,654,704 (GST inclusive). In addition, 1,950 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of \$2,591,056,696 (GST inclusive).

Annual Reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is also available on the AusTender website.<sup>152</sup>

Table 57: PGPA Rule Section 17AG(7A)(a)(i)–(iv)—reportable non consultancy contracts expenditure on reportable non-consultancy contracts (2023–24)

	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	1,406	292,655
Ongoing contracts entered into during a previous reporting period	1,950	2,591,057
Total	3,356	2,883,712

Table 58: Organisations receiving a share of reportable consultancy contract expenditure (2023–24)

Name of organisation	Organisation ABN	Expenditure \$'000 (GST inc.)
Commonwealth Scientific and Industrial Research Organisation	41 687 119 230	1,250
The Trustee for JWS Research Unit	87 668 207 405	1,139
McKinsey Pacific Rim Inc.	66 055 131 443	1,027
Ernst & Young	75 288 172 749	626
KPMG	51 194 660 183	407
Whereto Research Based Consulting Pty Ltd	65 605 178 603	364

Table 59: Organisations receiving a share of reportable non-consultancy contract expenditure (2023–24)

Name of organisation	Organisation ABN	Expenditure \$'000 (GST inc.)
Serco Australia Pty Ltd	44 003 677 352	451,024
Jones Lang Lasalle	69 008 585 260	235,182
Management and Training Corporation Australia Pty Ltd	25 602 791 364	163,646
Surveillance Australia Pty Ltd	20 050 021 308	146,914
Technical and Further Education Commission	89 755 348 137	100,918

## Advertising and market research expenditure

During 2023–24, the department conducted one onshore advertising campaign certified by the Secretary in line with the Australian Government Guidelines on Information and Advertising Campaigns by non-corporate commonwealth entities.

*Act Now, Stay Secure* is a cyber-security awareness raising campaign aimed at establishing a baseline cyber security capability for all Australians by empowering them to take control of their cyber security and driving awareness of the simple actions they can take every day to be more secure online.

Further information on the campaign is available on the department's website<sup>211</sup> and in the reports on 'Australian Government advertising' prepared by the Department of Finance, available on the Department of Finance's website.<sup>212</sup>

The department's advertising and market research expenditure is outlined in Table 60.

211. [www.homeaffairs.gov.au](http://www.homeaffairs.gov.au)

212. [www.finance.gov.au](http://www.finance.gov.au)

Table 60: Campaign advertising, strategic communications, media advertising and market research in 2023–24

Organisation	Total amount paid against contract (GST exclusive) \$	Total amount paid against contract (GST inclusive) \$
Market research		
Deakin University	127,747	140,522
Hall & Partners Pty Ltd	77,711	85,482
Kantar Public Australia Pty Ltd	345,000	379,500
Orima Research Pty Ltd	246,145	268,042
The Trustee for JWS Research Unit	1,035,300	1,138,830
The University of Queensland	399,852	439,837
The University of Wollongong	60,000	66,000
Where to Research Based	232,200	254,120
Media advertising		
Mediabrand Australia Pty Ltd	9,352,338	10,287,572
Advertising agencies		
Carbon Media Pty Ltd	148,000	162,800
Cox Inall Change Pty Ltd	972,419	1,069,661
Cultural Perspectives Pty Ltd	185,254	203,780
D3 Systems, Inc.	458,720	458,720
DDB Sydney Pty Ltd	700,000	770,000
Iconic Holdings Pty Ltd	96,494	106,143
Iconinc Holdings Pty Ltd	57,403	63,144
Iom (Aud) International	966,885	966,885
Lexigo Global Pty Ltd	135,214	148,735
M&C Saatchi World Services	6,836,449	6,836,449
Oferr	655,968	655,968
Pt Lion Digital Indonesia	183,823	183,823
Statt Consulting Limited	1,160,900	1,160,900
Tal Group Thompson Associates	2,422,847	2,422,847
The Trustee for the BMF Unit Trust	1,500,000	1,650,000
Think HQ Pty Ltd	244,026	268,428
Trinity P3 Pty Ltd	88,600	97,460
<b>Grand Total</b>	<b>28,689,295</b>	<b>30,285,647</b>

# Grants

Information on grants awarded by the department during 2023–24 is available at the GrantConnect website.

Further information on grants administration is available from the Grants Policy Team, Department of Finance.<sup>213</sup>

All grants awarded were consistent with the Commonwealth Grant Rules and Guidelines, available on the Department of Finance's website.

## Australian National Audit Office access clauses

The department utilises the standard Commonwealth contracting suite and templates. This suite contains the clause specifying that the Supplier agrees to provide to the Customer, or its nominee, access to the Supplier's or its Subcontractor's premises, personnel, computer systems, documents and other records, and all assistance reasonably requested, for any purpose associated with the Contract or any review of the Supplier's or the Customer's performance under the Contract, including in connection with a request made under the *Freedom of Information Act 1982* (Cth) or an audit or review by the Australian National Audit Office.

## Exempt contracts

The department did not have any contracts valued at \$10,000 or more (inclusive of GST) or any standing offers in 2023–24 that were exempted by the Secretary from being published on AusTender on the basis that they would disclose exempt matters under the *Freedom of Information Act 1982*.

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213. [grants@finance.gov.au](mailto:grants@finance.gov.au)

# ECOLOGICALLY SUSTAINABLE DEVELOPMENT AND ENVIRONMENTAL PERFORMANCE

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## Improvement and sustainability initiatives

Commonwealth organisations have a statutory requirement under Section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act), to report on their environmental performance. The following information reports on the department's environmental performance in accordance with these requirements for 2023–24.

## Heritage strategy

Obligations under the EPBC Act were managed by the department. These included preserving and promoting Australian Government heritage sites. Our only property included on the Commonwealth Heritage List is the Villawood Immigration Detention Centre. The department has a plan in place to preserve the values of the heritage precinct within the Villawood Immigration Detention Centre. This plan will be updated to account for an expansion of boundaries to the heritage listing.

## Energy efficiency and sustainability initiatives

The department's Tenant Light and Power usage in 2023–24 was 5,673MJ/FTE, an increase from 5,240 MJ/FTE in 2022–23. This remains lower than the prescribed Commonwealth target of 7,500 MJ/FTE.

While this is lower than the prescribed target, there remains room for improvement through the following factors:

- lighting upgrades at some departmental premises as opportunities arise
- improved office air conditioning in tenancies with poor performing systems and as leases are reviewed and negotiated

- operational requirements to operate sites continuously or for extended out-of-hours periods
- ongoing reviews of operational areas and requirements resulting in specialty areas that have low occupant density
- ongoing review and, where possible, uplift of energy efficient server/comms room air conditioning systems/units.

Table 61 details our performance year-on-year against the Energy Efficiency in Government Operations (EEGO) Tenant Light and Power target of 7,500 megajoules (MJ) per person, per annum.

Table 61: Energy performance against EEGO Tenant Light and Power target

Department of Home Affairs	2021–22	2022–23	2023–24
Tenant light and power (EEGO policy target: 7,500 MJ)	7,225 MJ	5,240 MJ	5,673 MJ

The EEGO policy target is derived from a generic office performing at 4.5 star National Australian Built Environment Rating System energy level and no unusual operating characteristics. It does not take into account that the department has an often shift-based nature, nor its considerable number of networks and supporting infrastructure. Nonetheless, the department recognises the important role it has to play within the Commonwealth given the scale of its property portfolio and the unique opportunities for energy reduction, efficiency and offset that its operations afford.

Throughout 2023–24, the department identified a range of initiatives for implementation in 2024–25, including energy efficient lighting in new fit-outs and solar photovoltaics projects. The department has undertaken a solar project for ABF remote posted staff residences in Western Australia, which will continue through to 2024 across the northern parts of Australia. In addition, the department through our Property Service Provider is working collaboratively with landlords to identify and implement sustainability measures. These could include monitoring building usage to adjust core business hours in relation to air conditioning and lighting and its subsequent draw on electricity. Further measures could include waste management and water saving initially.

# COMMONWEALTH CLIMATE DISCLOSURE

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Commonwealth Climate Disclosure is the Government's policy for Commonwealth entities to publicly disclose their exposure to climate risks and opportunities, as well as their actions to manage them. This is the department's first Annual Report which includes climate-related disclosures in accordance with the criteria in the Commonwealth Climate Disclosure (CCD) Pilot Guidance.

## Climate risk governance and accountability

The department's governance structures are underpinned by a risk management framework, established in accordance with the requirements of the Commonwealth Risk Management Policy and the PGPA Act.

We use our governance, and risk processes, policies and tools to support identification and management of risk, including climate-related risks and opportunities. Consideration of climate-related risk is part of our risk assessment toolkit.

The department's SLC is the principal body responsible for oversight of climate-related strategies, policies, activities and performance. During 2023–24, the department's Performance, Risk and Budget Committee (PRBC) became responsible overseeing climate risk management.

In June 2024, the department appointed a Chief Sustainability Officer (CSO) to champion the Climate Action in Government Operations Initiatives and ensure that climate-related risks and opportunities are appropriately identified, prioritised and managed across the organisation. The CSO is also responsible for implementing the Climate Risk and Opportunity Management Program, with the Chief Risk Officer responsible for ensuring its integration into the department's risk management framework.

# Risk management

During 2023–24, the department commenced consideration of the implications climate risk has for our organisational objectives, as well as the opportunities it may create. We have also considered how climate risk and opportunity will be assessed and reported on within the context of our enabling and operational environment in future reporting periods.

## Our progress: scoping the assessment

This year, the department focused on the first two steps of the Climate Risk and Opportunity Management Program's (CROMP) organisation-wide climate risk and opportunity assessment. In the next reporting year, the department aims to complete all six steps of the organisation-wide climate risk and opportunity assessment.

Activities commenced in 2023–24 included:

- defining climate risk governance structures and identified the executive sponsor (CSO)
- reviewed our department's enterprise risk management framework to assess the applicability of our existing matrix, guidance and tolerance statements to inform the assessment
- increased internal capability with key staff completing the climate risk and opportunity management training in the APS Academy
- considered the need for our values at risk to reflect our environment and priorities moving forward from 2024–25
- developed the department's first Emissions Reduction plan outlining our commitment to the Net Zero in Government Operations as well as implementing sustainability measures where possible.

# Consider current and future state

- reviewed internal documents to identify existing climate scenario information: an example is defined in our Emissions Reduction Plan
- confirmed timeframes of present day, 2030 and 2050 for the organisation-wide assessment, under low and moderate emission scenarios.

In the next reporting year, we intend to complete all six steps of the organisation-wide climate risk and opportunity assessment, and further embed climate risk management and reporting requirements into enterprise-wide risk practices. A particular area of focus will be enhancing enterprise climate literacy, to support ongoing and consistent identification and management of climate-related risks and opportunities.

# Metrics and targets

## Climate related metrics—2023–24 greenhouse gas emissions inventory

Emissions are required to be calculated in line with the APS Net Zero Emissions Reporting Framework provided by Department of Finance, consistent with the whole-of-Australian Government approach as part of the APS Net Zero by 2030 policy. For the emissions calculation method, please see the Pilot Metrics and Targets Factsheet.<sup>214</sup>

2023–24 includes the addition of the following emission categories as required by expansion two of the APS Net Zero Emissions Reporting Framework:

- solid waste disposal and treatment (reported as scope 3)
- employee domestic business travel (hire car and accommodation) (reported as scope 3).

Note that refrigerants (reported as scope 1) are optional in 2023–24 and are not included in Tables 61, 62 and 63.

214. The department has not deviated from this methodology.

The greenhouse gas emissions inventory presents greenhouse gas emissions over the 2023–24 period. Results are presented as carbon dioxide equivalent (CO2-e) emissions and are based on the best available data at the time of reporting.

Amendments to data may be required in future reports. Electricity-related greenhouse gas emissions were calculated using the location-based approach in Table 62. When applying the market-based method, which accounts for factors such as GreenPower usage, purchased large-scale generation certificates, power purchasing agreements, the renewable power percentage and the jurisdictional renewable power percentage (ACT only), the total emissions for electricity are as shown in Table 63.

Table 62: 2023–24 greenhouse gas emissions inventory, location-based<sup>215</sup>

Emission source	Scope 1 t CO2-e	Scope 2 t CO2-e	Scope 3 t CO2-e	Total t CO2-e
Electricity (location based approach)	n/a	17,439.168	1,824.102	19,263.271
Natural gas	207.807	n/a	16.776	224.583
Solid waste <sup>216</sup>	n/a	n/a	496.959	496.959
Fleet and other vehicles	1,211.636	n/a	299.929	1,511.565
Domestic commercial flights	n/a	n/a	6,301.123	6,301.123
Domestic hire car <sup>217</sup>	n/a	n/a	129.096	129.096
Domestic travel accommodation <sup>218</sup>	n/a	n/a	2,979.605	2,979.605
Other energy	13.481	n/a	4.023	17.503
<b>Total t CO2-e</b>	<b>1,432.924</b>	<b>17,439.168</b>	<b>12,051.613</b>	<b>30,923.705</b>

215. The table presents emissions related to electricity usage using the location-based accounting method. Stationary fuels are reported at time of filling the machinery and in some cases, were not filled during the 2023–24 financial year. This will impact comparisons between years in future reporting periods.

216. This emission source was collected for the first time in 2023–24. The quality of data is expected to improve over time as emissions reporting matures.

217. This emission source was collected for the first time in 2023–24. The quality of data is expected to improve over time as emissions reporting matures.

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Table 63: 2023–24 electricity greenhouse gas emissions<sup>219</sup>

Emission source	Scope 1 t CO2-e	Scope 2 t CO2-e	Scope 3 t CO2-e	Total t CO2-e
Electricity (location based approach)	17,439.168	1,824.102	19,263.271	100 %
Market-based electricity emissions	11,502.578	1,420.071	12,922.650	54.98%
Total renewable electricity	-	-	-	45.02%
Mandatory renewables <sup>220</sup>	-	-	-	18.72%
Voluntary renewables <sup>221</sup>	-	-	-	26.30%

Correction to 2022–23 greenhouse gas emissions inventory

Please note that Greenhouse Gas Emissions were reported via the market based method in the 2022–23 Annual Report. The following table provides Home Affairs Greenhouse Gas Emissions for 2022–23 financial year via the location based method.

219. The table presents emissions related to electricity usage using both the location-based and the market-based accounting methods.

220. Mandatory renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.

221. Voluntary renewables reflect the eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).

Table 64: 2022–23 greenhouse gas emissions inventory, location-based method

Emission source	Scope 1 t CO2-e	Scope 2 t CO2-e	Scope 3 t CO2-e	Total t CO2-e
Electricity (location based approach)	N/A	18,745.220	1,930.117	20,675.337
Natural gas	164.298	N/A	13.846	178.144
Fleet vehicles	1,127.706	N/A	279.447	1,407.153
Domestic flights	N/A	N/A	7,594.214	7,594.214
Other energy	-	N/A	-	-
Total t CO2-e	1,292.005	18,745.220	9,817.623	29,854.848

# CLIMATE ACTION IN GOVERNMENT OPERATIONS

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## APS Net Zero reporting

### Climate related targets

The department is working towards the attainment of the Government's APS Net Zero by 2030 target.

#### About the APS Net Zero target

The APS Net Zero by 2030 target is a net emissions reduction target based on the metric CO<sub>2</sub>-e. It is an absolute target, rather than an intensity target, as it corresponds to a reduction in total emissions. The timeframe for achieving the APS Net Zero target is 2030 and it applies at the aggregate level to in-scope non-corporate Commonwealth entities. The target covers the entirety of our organisation's operations, including scope 1 and scope 2 greenhouse gas emissions, with decisions on scope 3 greenhouse gas emissions to be made in the future as further data becomes available.

The APS Net Zero by 2030 target forms part of Australia's international climate commitments, including Australia's Nationally Determined Contribution under the Paris Agreement. The types of greenhouse gas emissions covered by the target are set out in the APS Net Zero Emissions Reporting Framework. The APS Net Zero by 2030 target was not derived using a sectoral decarbonisation approach.

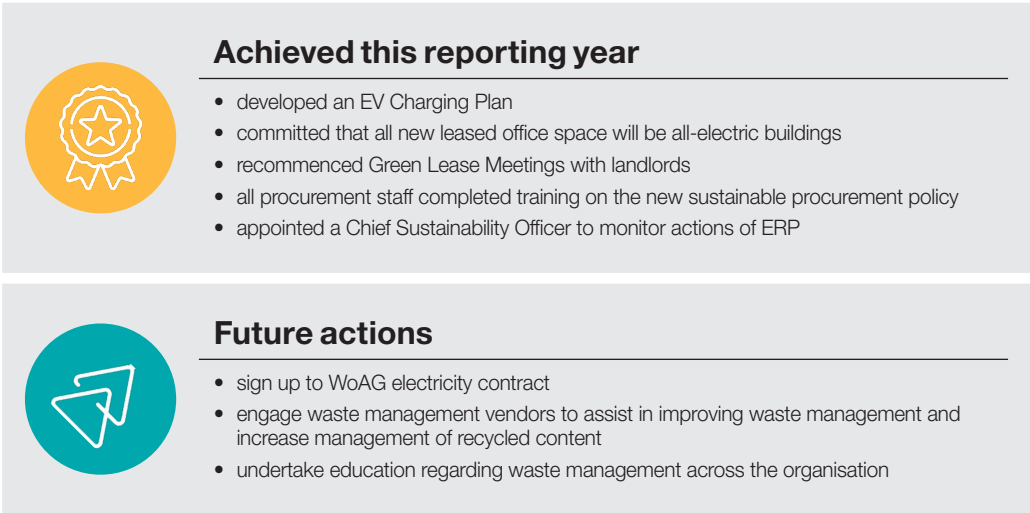
#### Emissions Reduction Plan

This year we published our first Emissions Reduction Plan (ERP). Our ERP sets out our planned activities to reduce emissions to net zero by 2030 and includes both planned and new initiatives to reduce emissions. The initiatives and targets within the ERP are signed off by the Secretary.

## Summary of progress

We have developed and published our ERP which outlines priorities and actions that have been implemented, or committed to.

Figure 4: Summary of ERP actions



We will continue to monitor our progress towards net zero and report additional measures, if required.

# PART 6:

## APPENDICES

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# APPENDIX A: CORRECTION OF MATERIAL ERRORS

Page in 2022–23 Annual Report	Error
42	The performance rating for Target 8 was reported as 'Met'. The correct performance rating was 'Not met'.
76	Sea cargo consignments were reported as: <ul style="list-style-type: none"> <li>• 6,248,466 for 2021–22. The correct figure was 6,255,435.</li> <li>• 6,255,435 for 2022–23. The correct figure was 6,248,466.</li> </ul>
205	The number in the 'Total' cell in Table 16 was reported as 15,222. The correct figure was 15,259.
224	Table 27 was incorrectly published using market-based categories. The table should have used a location-based approach. The correct content, using a location-based approach, is in table 64 (page 218) of the 2023–24 Annual Report.
261 Contents Xi – Appendix I	The statutory reporting requirement for CISC was reported as " <i>Security of Critical Infrastructure Act 2018 – 2020–21</i> ". The correct title was " <i>Security of Critical Infrastructure Act 2018 – 2022–23</i> ".
269 Contents Xi – Appendix J	The statutory reporting requirement for CISC was reported as " <i>Telecommunications Sector Security Reforms – 2020–21</i> ". The correct title was " <i>Telecommunications Sector Security Reforms – 2022–23</i> ".
Appendices	<p>The 2022–23 Annual Report did not include information on exemptions under Section 94AB(1) of the <i>Aviation Transport Security Act</i> and Section 165B(1) of the <i>Maritime Transport and Offshore Facilities Security Act</i> as required under legislation.</p> <p>As required under Section 94D of the <i>Aviation Transport Security Act 2004</i> (ATSA), one exemption to screening officer requirements was provided under Section 94B(1) ATSA to an aviation industry participant during the reporting period. No exemptions to screening officer requirements were provided under 165B(1) of the <i>Maritime Transport and Offshore Facilities Security Act 2003</i>.</p>

# APPENDIX B: SECURITY OF CRITICAL INFRASTRUCTURE ACT 2018—2023–24 ANNUAL REPORT

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## Background

The *Security of Critical Infrastructure Act 2018* (the SOCI Act) was introduced in 2018 and serves as Australia's key piece of legislation for critical infrastructure assets. The SOCI Act allows the Minister for Home Affairs to require Australia's critical infrastructure assets to comply with a range of safeguards and also ensures the Government has the information required to manage national security risks, imbued with appropriate and proportionate powers to respond to incidents that may significantly impact critical infrastructure security.

Historically, Australia's principal national security concerns have centred on terrorism, however the risk to critical infrastructure from espionage and foreign interference has shifted the focus to consider a broader range of threats and to align best practice principles across all hazards. The first *Critical Infrastructure Annual Risk Review*, published in November 2023, provides an in-depth assessment of the risk issues impacting Australia's critical infrastructure sectors. It also highlighted the significant critical infrastructure sector interdependencies and the increasingly interconnected nature of Australia's critical infrastructure. Ensuring responsible entities adopt an all-hazards approach to risk management and the supplemental implementation of regulatory settings that keep ahead of the evolving all-hazards environment can uplift the security and resilience of Australia's critical infrastructure and reduce the risk of cascading impacts across sectors.

Since its introduction, the SOCI Act has been amended twice in order to keep pace with this evolving threat landscape, and additional reforms have been progressing this year to continue building resilience across Australia's critical infrastructure. The Critical Infrastructure assets that the SOCI Act currently applies to include identified assets within the following sectors:

- communications
- data storage and processing
- defence
- energy

- food and grocery
- financial services and markets
- higher education and research
- healthcare and medical
- space technology
- transport
- water and sewerage.

The obligations in the SOCI Act include provisions for:

- part 2—Register of Critical Infrastructure Assets, which was mandatory from October 2022
- part 2A—Critical Infrastructure Risk Management Program, which was mandatory from 17 August 2023 and annual report submissions due by 28 September 2024
- part 2B—Notification of cyber security incidents, which was mandatory from 8 July 2022
- part 2C—Enhanced cyber security obligations for Systems of National Significance entities, with the incident response plan in effect for a number of entities from 1 March 2023
- subsection 12F (3)—Obligation to notify data service providers, which was mandatory from December 2021.

On 19 December 2023, the Minister for Home Affairs released the Cyber Security Legislative Reforms Consultation Paper outlining proposed new cyber security measures and reforms to the SOCI Act, as proposed under the *2023–2030 Cyber Security Strategy*. Consultation closed on 1 March 2024 and 130 submissions were received, with strong support in written submissions for all measures. The proposed reforms to the SOCI Act include:

- clarifying existing obligations in relation to systems holding business critical data
- expanding the current government assistance measures to ensure the government can step in as a last resort to manage the consequences of significant incidents
- simplifying information sharing across industry and government
- introducing a power for the Secretary/Commonwealth regulator to direct entities to address serious deficiencies within their risk management programs
- aligning regulation for the security of telecommunications into the SOCI Act.

The Act imposes a number of security obligations on critical infrastructure entities to achieve security and resilience uplift. Effective compliance activities will support the objective of the SOCI Act to provide a framework for managing risks relating to critical infrastructure. Helping industry understand the implications of these obligations and ensuring compliance is not just a matter of legal obligation, it is a requirement to protect the essential services all Australians rely on.

In 2023–24, the department has maintained a focus on education and awareness in the regulatory space to support entities meet their Critical Infrastructure Risk Management Program obligation, in addition to meeting the cyber and information security framework requirement within the Critical Infrastructure Risk Management Program Annual Report. A gradual shift in regulatory posture is underway, to continue balancing education with compliance activities to drive uplift in regulated entity compliance. A formal audit program will commence this financial year to provide an ongoing evaluation of entities' compliance with SOCI obligations, including the register of critical infrastructure assets, Critical Infrastructure Risk Management Program mandatory cyber security incident reporting, and, if applicable, enhanced cyber security obligations for a System of National Significance (SoNS).

The department continues to progress the implementation of these recent reforms through Parliament whilst continuing to conduct extensive stakeholder consultation. The department is engaging closely with industry partners, state and territory governments and across the Commonwealth to achieve its mission of protecting Australia's infrastructure to support security, economy and sovereignty outcomes by strengthening security settings through enhancements to the SOCI Act as well as supporting legislation across cyber, aviation and maritime.

## Key measures

The SOCI Act has measures to manage risks related to critical infrastructure, including obligations on industry and scalable powers for the Government.

## The positive security obligations

The positive security obligations imposed on entities responsible for certain critical infrastructure assets involve four aspects:

Entities are required to provide ownership and operational information to the Register of Critical Infrastructure Assets (Part 2 of the SOCI Act) which provides the Government visibility of who owns and controls the assets, enabling better targeting of our risk assessments. These obligations have been in place since 2018 and information about their operation is outlined below.

Entities are required to adopt and maintain an all-hazards critical infrastructure risk management program (CIRMP) (Part 2A of the SOCI Act). This obligation was applied through the making of rules by the Minister for Home Affairs (the Minister). Similarly, Part 2AA of the SOCI Act requires certain entities to provide an annual report in specified circumstances.

- as of 30 June 2024, there were 56 voluntary CIRMP notifications for the 2022–23 financial year. The mandatory reporting period for the 2023–24 financial year commenced 1 July 2024 with reports due by 28 August 2024.

Entities are required to report cyber security incidents to the Australian Signals Directorate's Australian Cyber Security Centre (Part 2B of the SOCI Act) which provides the Government with visibility of cyber security incidents involving critical infrastructure assets. The information will enhance the Government's ability to develop strategies to identify and respond to national security risks for assets which, if disrupted, would significantly impact Australia. These obligations were applied in relation to certain critical infrastructure asset classes through the making of rules by the Minister on 8 April 2022.

- in 2023–24 there were 93 mandatory cyber incident reports assessed with a relevant impact submitted from critical infrastructure entities (and zero reports assessed as with a significant impact).

Entities must take reasonable steps to notify third-party providers if they are providing data storage or processing services relating to the business-critical data of a critical infrastructure asset on a commercial basis (Section 12F of the SOCI Act).

- critical infrastructure entities are not required to report these notifications to the department.

## Enhanced cyber security obligations

Part 6A of the SOCI Act enables the Minister to privately declare a critical infrastructure asset to be a SoNS. SoNS are a significantly smaller subset of critical infrastructure assets that are most crucial to the nation, by virtue of their interdependencies across sectors and potential for cascading consequences to other critical infrastructure assets and sectors if disrupted.

The Secretary of the Department of Home Affairs (the Secretary) may apply the following Enhanced Cyber Security Obligations to the responsible entities for the SoNS:

- a requirement to have a cyber security incident response plan to prepare for a cyber security incident
- a requirement to undertake cyber security exercises to build cyber preparedness
- a requirement to undertake vulnerability assessments to identify vulnerabilities for remediation
- a requirement to provide system information to the Australian Signals Directorate (ASD) to develop and maintain a near-real-time threat picture.

The Incident Response Plan and Cyber Security Exercise Enhanced Cyber Security Obligations have been applied to the responsible entities for almost all SoNS:

- the Incident Response Plan obligation was applied to 27 responsible entities in 2023–24 and 32 responsible entities in 2022–23
- the Cyber Security Exercise obligation was applied to 59 responsible entities in 2023–24.

## Powers

Section 32 of the SOCI Act allows the Minister to issue a direction to an owner, operator or responsible entities of critical infrastructure assets to mitigate national security risks, where the risks cannot be managed through existing collaboration with owners, operators or responsible entities via existing regulatory frameworks. This power can only be used in very specific circumstances.

- no ministerial directions were given under Section 32 in the 2023–24 financial year.

Section 37 of the SOCI Act provides the Secretary with the power to request ownership and operational information from direct interest holders, responsible entities and operators of critical infrastructure assets.

- no requests for information were made under section 37 in the 2023–24 financial year.

# Part 3A Government assistance powers

Part 3A of the SOCI Act provides the Government with the ability to provide government assistance to critical infrastructure entities in response to serious cyber-attacks on Australian systems. The objective of this framework is to assist in the defence of critical infrastructure assets from cyber security threats, in light of their criticality to the social or economic stability of Australia or its people, the defence of Australia, or national security. This framework is one of last resort and will only be used when no other regulatory system could be used and there is a material risk to Australia’s national interests.

- the powers under Part 3A were not used in 2023–24.

Part 5 of The SOCI Act provides a range of enforcement powers in relation to the obligations in the SOCI Act, through the triggering of provisions in the *Regulatory Powers (Standard Provisions) Act 2014*.

- no enforcement action under Part 5 was taken against an entity in the 2023–24 financial year.

Section 51 of the SOCI Act provides that the Minister may privately declare an asset to be a critical infrastructure asset if the asset is not otherwise a critical infrastructure asset, relates to a critical infrastructure sector, and the Minister considers the asset to be critical and it is appropriate for the declaration to be done privately.

## Operation of the Security of Critical Infrastructure Act

### Register of critical infrastructure assets

The notification requirements in Sections 23 and 24 of the SOCI Act articulate the initial and ongoing obligations of a reporting entity to report specific information on a critical infrastructure asset to the department.

A total of 971 notifications were made to the department for the CI Asset Register in the 2023–24 financial year.

Table 65: Total number of notifications made to the department in the 2023–24 financial year

Notifications	Total
Number of notifications made to the department	971

## New notifications (initial obligations)

The initial obligation to give information under section 23 of the SOCI Act requires a reporting entity to report the ownership and operational information in the approved form to the Secretary. During this financial year, the department received 342 new notifications (initial obligations) in relation to critical infrastructure assets across Australia.

Table 66: Breakdown of new notifications made to the department in the 2023–24 financial year

Notifications	Total
New notification – direct interest holder	144
New notification – responsible entity	198
<b>Total</b>	<b>342</b>

## Notification of change (notifiable events)

The ongoing obligation to give information under section 24 of the SOCI Act requires a reporting entity to report a notifiable event in relation to the asset which is captured on a Register. A notifiable event occurs when any information in relation to the original notification is either invalid, incorrect or outdated. During this financial year, the department has received 629 notifications of change (notifiable events) in relation to critical infrastructure assets on the Register.

Table 67: Breakdown of the notifications of change made to the department in the 2023–24 financial year

Type of notification	Number of notifications
New change notification – direct interest holder	192
New change notification – responsible entity	437
<b>Total</b>	<b>629</b>

## Notification of cyber security incidents

Part 2B of the SOCI Act provides for mandatory cyber incident reporting for critical infrastructure assets. If the responsible entity for a critical infrastructure asset becomes aware that a cyber security incident has occurred, or is occurring, and that the incident has had, or is having, a significant impact on the availability of the asset, they must notify the Australian Cyber Security Centre (ACSC) within 12 hours after becoming aware of the incident (Section 30BC). A significant impact is one where both the critical infrastructure asset is used in connection with the provision of essential goods and services, and the incident has materially disrupted the availability of the essential goods or services delivered by the critical infrastructure asset, or any of the circumstances specified in the rules exist in relation to the incident.

If the responsible entity for a critical infrastructure asset becomes aware that a cyber security incident has occurred, or is occurring, and the incident has had, is having, or is likely to have, a ‘relevant impact’ on the asset, they must notify the ACSC within 72 hours after becoming aware of the incident (section 30BD). A relevant impact is an impact on the availability, integrity, reliability or confidentiality of the asset. The number of incident notifications received by the Cyber and Infrastructure Security Centre from the ACSC are below.

Table 68: Cyber security incidents notified in the 2023–24 financial year

Type of incident	Number of notifications
Number of cyber security incidents reported under section 30BC	0
Number of cyber security incidents reported under section 30BD	93

# Declaration of Systems of National Significance

Part 6A of the SOCI Act enables the Minister to privately declare a critical infrastructure asset to be a System of National Significance (SoNS). The Minister may only declare an asset as a SoNS if the Minister is satisfied the critical infrastructure asset is nationally significant. In determining this, the Minister must have regard to a number of factors, including:

- the nature and extent of the asset’s interdependencies with other critical infrastructure assets
- the consequences that would arise for Australia’s social or economic stability, defence, or national security if a hazard were to occur that had a significant relevant impact on the asset.

The Minister privately declared 87 SoNS in 2023–24 from the data storage or processing, communications, energy and transport sectors. This followed the declaration of 81 SoNS in June 2022, including from the communications, energy, transport and financial services and markets sectors.

Following the declaration of a SoNS, the Secretary can apply Enhanced Cyber Security Obligations to the responsible entities for the declared assets.

The department also works in close partnership with the SoNS responsible entities to support cyber security uplift. In 2023–24, the department convened two in-person meetings with the SoNS (in November 2023 and June 2024) with the focus on information sharing, lessons learned from previous incidents, and engagement across the SoNS sectors. At the June 2024 event, the National Office of Cyber Security held a table top discussion exercise with the SoNS entities, focused on cyber security coordination and consequent management.

# APPENDIX C: TELECOMMUNICATIONS SECTOR SECURITY REFORMS—2023–24 ANNUAL REPORT

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## Introduction

This is a report under subsection 315J(1) of the *Telecommunications Act 1997* (the *Telecommunications Act*) for the financial year ending 30 June 2024 on the operation of Part 14 of the *Telecommunications Act*, to the extent that Part was amended by the *Telecommunications and Other Legislation Amendment Act 2017* (commonly referred to as the Telecommunications Sector Security Reforms (TSSR)). The report summarises reportable actions taken by the Minister, the department, the Communications Access Coordinator (the CAC) and telecommunications carriers and/or nominated carriage service providers over the last financial year.

## Background

The *Telecommunications and Other Legislation Amendment Act 2017*, known as the TSSR, amended the *Telecommunications Act* to establish a regulatory framework to better manage national security risks of espionage and foreign interference to Australia's telecommunications infrastructure.

## Directions powers

Sections 315A and 315B of the *Telecommunications Act* allow the Minister for Home Affairs, subject to safeguards, to direct a carrier or carriage service provider to:

- cease using or supplying carriage services where use or supply is considered to be prejudicial to security (section 315A), or

- do or not do a specified act or thing where there is a risk of unauthorised interference with or unauthorised access to networks or facilities that would be prejudicial to security (Section 315B).<sup>222</sup>

The Minister can only exercise the directions powers where the Australian Security Intelligence Organisation (ASIO) has provided an adverse security assessment. An adverse security assessment is subject to the accountability requirements contained in Part IV of the *Australian Security Intelligence Organisation Act 1979*, including the provision of notice of the adverse security assessment to the subject of the assessment, and the availability of review in the Administrative Appeals Tribunal (AAT).

As a last resort power, Section 315A is intended to be used in the most extreme circumstances where the continued operation of the service would give rise to such serious consequences that the entire service needs to cease operating.

The Minister must consult the Prime Minister and the Minister for Communications prior to giving written direction to cease operation of the service.

An additional safeguard under Section 315B of the Telecommunications Act is that the Minister may only issue a direction if satisfied that all reasonable steps have been taken to negotiate, in good faith, with the carrier or carriage service provider to achieve an outcome of eliminating or reducing the security risk.

## Notification requirement

Section 314A of the Telecommunications Act requires carriers and nominated carriage service providers to notify the CAC under subsection 314A(3) of their intention to implement a proposed change to a telecommunications service or telecommunications system if they become aware that implementing that change is likely to have a material adverse effect on the capacity of the carrier or provider to comply with its security obligations under section 313(1A).

Once a notification has been received, a security assessment is completed in consultation with security agency partners. Within 30 calendar days of receipt of a notification, the CAC must provide the carrier with one of the following notices:

Further information request under subsection 314B(1) detailing the required information for the CAC to assess whether there is a risk of unauthorised access to, or interference with, telecommunications networks or facilities that would be prejudicial to security.

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222. Security' has the same meaning as in the *Australian Security Intelligence Organisation Act 1979* and among other things, covers the protection of, the Commonwealth and the States and Territories (and their population) from espionage, sabotage, attacks on Australia's defence system and acts of foreign interference.

Some risk notice under subsection 314B(3) advising the carrier of a risk associated with the proposed change of unauthorised access to, or interference with, telecommunications networks or facilities that would be prejudicial to security and recommending controls to mitigate the identified risk.

No risk notice under subsection 314B(5) advising that the CAC is satisfied there is not a risk from the proposed change of unauthorised access to, or interference with, telecommunications networks or facilities that would be prejudicial to security.

## **Applications for exemption from the notification requirement**

Carriers and nominated carriage service providers may seek a full or partial exemption from their obligation to notify the CAC of proposed changes to a telecommunications system or service. The CAC may grant an exemption under subsections 314A(4) or (5) of the Telecommunications Act. If a carrier submits a written application, the CAC must respond within 60 calendar days by either granting the exemption or refusing the exemption and providing written reasons for the refusal.

A carrier may apply to the AAT for review of a decision by the CAC not to grant an exemption.

## **Information required under Subsection 355j (1a) of the *Telecommunications Act***

### **Directions powers**

The Minister for Home Affairs gave one direction under Subsection 315A(1) in the financial year ending 30 June 2024.

The Minister for Home Affairs gave no directions under Subsection 315B(2) in the financial year ending 30 June 2024.

# Notification requirement

The CAC received 58 notifications (including both new notifications, and further information submissions) under Subsection 314A(3) in the financial year ending 30 June 2024.

In instances where the CAC did not require further information about a notified change, the average number of days taken to give a notice under subsection 314B(3) or (5) was 28 calendar days.

In instances where the CAC required further information about a notified change, the average number of days taken to give a notice under subsection 314B(1) requesting further information was 26 calendar days. The average number of days taken to give a notice under subsection 314B(3) or (5) once further information was provided to the CAC was 28 calendar days.

The average number of days taken by the CAC after a notification was submitted under subsection 314A(3) to give a notice under subsection 314B(3) or (5), including days taken to request, receive and consider further information where applicable, was 28 calendar days.

One hundred per cent of notices under subsection 314B(3) or (5) were given within the period under subsection 314B(6); that is, either within 30 calendar days of receiving the notification under subsection 314A(3) or if the CAC requested further information from the carrier or provider, as soon as practicable and within 30 calendar days of receiving that further information.

## Further detail

Table 69: Breakdown of notices given by the CAC under subsections 314B(3) and (5)

Type of notice	Number of notices issued
Subsection 314B(3) 'some risk'	22
Subsection 314B(5) 'no risk'	5

The CAC required further information about 26 notified changes, which was 80.00 per cent of all new notifications received during the reporting period.

# Applications for exemption from the notification requirement

The CAC received one application for exemption under subsection 314A(5A) in the financial year ending 30 June 2024. This application was later withdrawn.

## Security capability plans

The CAC did not receive any security capability plans in the financial year ending 30 June 2024.

## Information-gathering powers

The Secretary of the department gave three notices under subsection 315C(2) in the financial year ending 30 June 2024.

Since the commencement of Part 14 of the Telecommunications Act, a total of 13 notices have been issued.

## Information sharing arrangements

The TSSR framework is intended to formalise and strengthen pre-existing informal engagement and information sharing practices between the telecommunications industry and Government. The aim is to encourage early engagement on proposed changes to systems and services that could give rise to a national security risk, and to work collaboratively between industry and government on the management of those risks.

In 2023–24, the department participated in a large number of direct engagements to further improve carriers' understanding of the security and notification obligations and to provide advice on proposed changes to telecommunications systems or services. This engagement included technical workshops, informal meetings, site visits and formal written correspondence. The department continued its efforts to actively engage with carriers who are yet to submit a notification, to uplift their understanding of the legislative framework, and their obligations.

The department has grown its telecommunication security staffing levels to further improve engagement with the sector, which has enabled a more proactive approach to identifying industry trends and providing information directly to industry on associated security considerations. This has included general correspondence distributed widely, and more targeted written and verbal correspondence to specific carriers where required.

The department continues to use a secure online portal to communicate sensitive information to industry, such as the risks and security advice associated with particular changes. A number of carriers have set up accounts on the portal, and other carriers will continue to be encouraged to do so.

## Technical workshops and assistance

The department continues to provide in-depth technical guidance and assistance to carriers outside the formal notification process.

During the reporting period, the department held technical workshops with specific carriers to explore particular changes, discuss potential risks, and provide guidance on designing and implementing targeted mitigations. This included workshops for the specific purpose of providing assistance with the implementation of mitigations suggested in notices under subsection 314B(3) or where further information is requested under subsection 314B(1).

Following the trend of 2022–23, the department again considered a number of proposed changes during the reporting period outside the formal notification regime. As a result of increased media and trend monitoring, the department was able to reach out to carriers to discuss a proposed change, and in turn improve those carriers' understanding of the notification threshold. Subsequent meetings and technical workshops enabled a similar level of technical analysis by the department and security agencies as is required through the notification process under Section 314A.

Overall, technical and non-technical engagements between the department and industry increased this financial year, which is an encouraging sign, however the department is actively working to uplift its engagement with smaller regulated entities which have historically had less direct interaction with the department regarding their security obligations. The department continues to strive to achieve national security outcomes on a cooperative basis rather than through the formal exercise of regulatory powers.

## Guidance material

The department has a dedicated TSSR webpage to facilitate information sharing with industry that contains TSSR guidance material including:

- administrative guidelines on TSSR
- fact sheets explaining the security and notification obligations
- Frequently Asked Questions
- examples of the types of changes that may trigger notifications
- sample notification and notification exemption forms.

The department periodically updates these materials, and works closely with industry to ensure that the materials are responsive to industry trends and requirements.

## Summary of any feedback or complaints

The department's engagement with the telecommunications sector has remained positive, supported by a program of regular meetings with carriers facilitating constructive and ongoing discussions. Feedback from regulated entities has indicated a general appreciation for the department's cooperative approach, built on two-way information sharing. The department has continued its work in sharing security best-practice guidance with carriers through the notification process as well as informal meetings and discussions, a method which encourages proactive and ongoing engagement from regulated entities.

The department has continued to ensure industry has a sound understanding of the legislation and its intent. The message to carriers has consistently been that submitting notifications demonstrates that a carrier is doing its best to comply with its security obligation and ensures it is appropriately informed. Submitting notifications not only ensures compliance with a carriers obligations, but provides a mechanism by which government can share up to date threat and risk information, ensuring regulated entities are making informed decisions about the security settings in their networks.

The department has continued to refine and publish guidance material to assist industry in understanding when a notification is required, and what information should be included.

## Proposed reforms

As part of the 2023–2030 Australian Cyber Security Strategy, government has committed to working with industry to move the regulation of telecommunications security under the SOCI Act. The department is progressing legislative reforms to amalgamate and enhance security obligations for telecommunications under the SOCI Act.

The department, in coordination with the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (DITRDCA), has been leading a body of work to consult with industry stakeholders on the proposed reforms, incorporating industry views to help shape the proposed provisions.

The proposed reforms will enhance security obligations for telecommunications carriers, with the security and notification obligations outlined in Part 14 of the Telecommunications Act to be refined and moved into the SOCI Act, the use of a sector-specific telecommunications security risk management program (TSRMP), and turning on the Register of Critical Infrastructure Asset and Mandatory Cyber Incident Reporting obligations for the telecommunications sector under existing provisions in the SOCI Act.

# Trends or issues

## Supply chain risk assessment

In 2023–24, the department continued to encourage carriers to undertake their own risk assessment of the use of third-party vendors, equipment and services. Continuing the trend of 2022–23, the department saw an improvement from several carriers in the level of supply chain risk detail provided in their notifications. However, some carriers still require further uplift. The department continues to advise carriers not to assess the risk profile of vendors based simply on the location they are headquartered in, but rather to also consider the supply chains associated with individual network equipment components—recognising that rebadged equipment (manufactured by one entity, but badged as another for on-selling purposes), can potentially introduce significant risks. All notifying carriers and carriage service providers should include supply chain risk assessments in their notifications, and should treat these assessments as living documents, updating them for each new solution they wish to deploy, noting that the supply chain for each is different.

## Artificial intelligence (AI) tools

The department notes that there is growing interest amongst carriers seeking to adopt AI technologies in their systems, such as Microsoft Co-Pilot and ChatGPT. The department recognises the opportunities that AI presents for businesses to increase productivity and streamline workflows. However, these systems can also present security risks to telecommunications networks, particularly concerning the protection and privacy of sensitive customer data, and the security of sensitive government data. The department has had detailed discussions with select carriers on this issue, and is also developing more general guidance to ensure all regulated entities have a strong understanding of the security risks that should be addressed when considering AI tools, as well as an understanding that any implementation planned implementation, or trialled implementation, of AI by a carrier constitutes a notifiable action under subsection 314(2) of the Telecommunications Act.

## Managed service providers

The department continues to see a high volume of notifications related to the use of managed service providers (MSPs).

The department received multiple notifications during the reporting period in which the CAC considered that a carrier's proposed use of an MSP could interfere with the carrier's ability to maintain competent supervision of, and effective control over, telecommunications networks and facilities owned or operated by the carrier, as required under Section 313(1B). The CAC's concerns were most often associated with:

- inadequate proposed supervision by the carrier of the MSP's activities on the carrier's networks and facilities (including through over-reliance on self-supervision and self-reporting by the MSP)
- inadequate consideration by the carrier of the location(s) from which the MSP would be providing the services
- limited assurance that the carrier could demonstrate effective control over networks or facilities being serviced by the MSP.

In each of these instances during the reporting period the CAC informed the relevant carriers of the concerns and suggested measures that they could implement to ensure they could continue to comply with their security obligation while proceeding with the changes.

## Migration of applications to cloud

A number of carriers notified the department during 2023–24 regarding mass migration of applications into either public or private cloud platforms. This reflects the growing compute and storage requirements for carriers as they expand the size and complexity of their operations and seek to integrate a variety of software-as-a-service offerings with their core application set. This approach inherently increases the attack surface for carriers, but is necessary as carriers continue to adopt the latest technologies in order to meet customers' needs. The department carefully reviewed the process undertaken by carriers to ensure that critical applications or applications where large volumes of sensitive data was stored were either not migrated to the cloud or were afforded the highest possible standard of security. The department consistently advised carriers to ensure that they were alert to the security settings and configurations of the hosting cloud environment and retained control over their own encryption keys to ensure effective supervision and control.

## Private networks

A number of carriers are exploring the use of public carrier network equipment to support private network solutions for commercial clients. The department has provided advice in relation to appropriately hardening the connection between the private and public networks to protect against compromise, or malicious use, of private networks to attack the public carrier networks on which it is relying. The department is developing further guidance on this issue, for publication to industry.

## Low-earth orbit satellite communications

A number of carriers and carriage service providers are exploring, or have already commenced service with, services that use low-earth orbit satellites (LEOSat) to provide carriage services.

This technology yields benefits to service availability, particularly in regional areas. However, this type of communications infrastructure also poses a number of potential regulatory implications as the responsibility for the service is necessarily shared between a number of entities, some of which may not be Australian licensed carriers, or may not be actively engaged in the regulatory system in Australia. The department is actively working with industry and government stakeholders to address these new developments.

The department also recognises that LEOSat technology will play a role in 5G-advanced services, and 6G in the future.

## Approach to the notification obligation

Many carriers approach their TSSR obligations positively, engaging with the department through:

- discussions to understand when the notification obligation applies
- active participation in the notification process, including providing detailed information about changes to telecommunications systems and services and follow-up meetings to discuss changes in more detail
- workshops to ensure best practice implementation of mitigations recommended in notices.

There is some variation among carriers in their approach to the TSSR notification obligation. As the notification obligation is currently defined, each carrier is required to establish their own internal threshold for what constitutes a 'notifiable change'.

Most carriers the department has interacted with under TSSR are engaging positively with their obligations, however there continues to be a number of carriers that view the notification process as little more than a regulatory burden.

The department has also been made aware of a number of notifiable changes to networks through media monitoring rather than through notifications, primarily by carriers who prefer not to engage through the notification process. Carriers that do not notify the CAC about their proposed changes risk missing out on relevant threat information and targeted security advice. Should a carrier not provide a notification where the department has advised the threshold has been met, that carrier may risk non-compliance with its security obligation.

# APPENDIX D: REPORTING ON THE BALI PROCESS UNDER SECTION 198AI OF THE *MIGRATION ACT 1958*

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## Background

The Bali Process on People Smuggling, Trafficking in Persons and Related Transnational Crime (Bali Process) was formed in 2002, as a non-binding, multilateral forum to facilitate policy dialogue, cooperation and information sharing in the Asia-Pacific region. Co-Chaired by the governments of Australia and Indonesia, the Bali Process membership includes 45 Member States and four International Organisations, as well as 18 Observer States and nine Observer Organisations.

The Department of Foreign Affairs and Trade is the whole-of-government lead for the Bali Process, supported by the department and the Bali Process Regional Support Office (RSO), located in Bangkok, Thailand.

The RSO was established in 2012 to operationalise the Regional Cooperation Framework and to strengthen practical cooperation among Bali Process Member States. The RSO is responsible for facilitating information sharing, capacity building, exchange of best practices, encouraging pooling of common technical resources and offering logistical, administrative, operational and coordination support for Bali Process projects. It is the only cooperation mechanism of its kind in the Asia-Pacific region and draws on policy knowledge, technical expertise and operational experience from Bali Process members and other key stakeholders to develop practical initiatives. Australia, through the department, and Indonesia co-manage the Regional Support Office of the Bali Process, with a departmental officer posted to the RSO.

In 2023–24, the department continued to utilise the services of the International Organization for Migration (IOM) Thailand to provide corporate and administrative services to the RSO.

# Activities conducted under the Bali Process between 1 July 2023 and 30 June 2024

Table 70: Activities conducted under the Bali Process between 1 July 2023 and 30 June 2024

Event date	Meeting / event name
6 July 2023	The RSO and the United Nations Office on Drugs and Crime (UNODC) Joint Event: Roundtable Discussion on Corruption as a Facilitator of Trafficking in Persons and Smuggling of Migrants—Sri Lanka (Colombo, Sri Lanka).
10–14 July 2023	RSO Capacity Building: National training for frontline officials on trafficking and smuggling screening techniques (Banda Aceh, Indonesia).
19–21 July 2023	RSO participation in External Event: Focus Group Discussion on the Online Scamming Policy Brief by Bali Process Regional Support Office (Yogyakarta, Indonesia).
26–27 July 2023	RSO participation in Bali Process Working Group Event: Working Group on the Disruption of Criminal Networks Involved in People Smuggling and Trafficking in Persons and its Joint Period of Action (Bangkok, Thailand).
8 August 2023	RSO Event: Thematic Dialogue on Access to Remedies and Launch of the RSO Bali Process Guide for Victim Protection and Assistance (Bangkok, Thailand).
9–11 August 2023	RSO participation in Bali Process Event: Government and Business Forum (GABF) Tech Forum (Bali, Indonesia).
10 August 2023	RSO participation in External Event: Eighteenth ASEAN Directors-General of Immigration Departments and Heads of Consular Affairs Divisions of Ministries of Foreign Affairs Meeting Plus Australia Consultation (18th DGICM and Australia Consultation) (Phuket, Thailand).
10 August 2023	RSO Secondment Programme commences hosting secondees from Sri Lanka National Police (Bangkok, Thailand).
25 August 2023	RSO research in partnership with the Global Alliance Against Transnational Organised Crime (GATOC) and ASEAN-Australia Counter Trafficking (ASEAN-ACT) commences with a focus upon approaches to counter technology-facilitated trafficking in persons and people smuggling.
29 August 2023	RSO-Indonesia Ministry of Foreign Affairs (KEMLU)-International Organization for Migration (IOM) Joint Event: Regional Roundtable on Strengthening Cooperation to Prevent Trafficking in Persons Caused by the Abuse of Technology (Jakarta, Indonesia).
6 September 2023	RSO Members' Engagement Function: RSO 11th Anniversary Networking Function (Bangkok, Thailand).
10 September 2023	RSO research: In partnership with Humanity Research Consultancy (HRC), the RSO commenced development of two scam-centre focused policy briefs on victim/perpetrator typologies and organised crime communications on social media.
12 September 2023	RSO Event: Practical Training on Investigating Trafficking in Persons for Indonesian National Police (Semarang, Indonesia).
13 September 2023	RSO participation in External Event: UNODC Constructive Dialogue on International Cooperation 2023 (Bangkok, Thailand).
20 September 2023	RSO participation in External Event: Tech Against Trafficking Expert Workshop on Data Interoperability and Sharing: Creating a Data Ecosystem to Address Forced Labour in Supply Chains (Singapore).

Event date	Meeting / event name
4–5 October 2023	RSO participation in External Event: Budapest Process meeting on Returns and Reintegration (Sofia, Bulgaria).
4–8 October 2023	RSO Capacity Building: Regional Training Workshop on Smuggling of Migrants, with participants from Bangladesh, Indonesia, Malaysia, Sri Lanka and Thailand (Bangkok, Thailand).
10 October 2023	RSO Event: Regional Support Office of the Bali Process annual meeting—2023 Constructive Dialogue on Irregular Migration, Trafficking in Persons, People Smuggling and Related Transnational Crime (Bangkok, Thailand).
16–20 October 2023	RSO participation in External Event: Operation Storm Makers II (Bangkok, Thailand).
18 October 2023	RSO-UNODC Joint Event: Roundtable Discussion on Corruption as a Facilitator of Trafficking in Persons and Smuggling of Migrants—Thailand (Bangkok, Thailand).
24 October 2023	RSO – the Philippines Inter-agency Council Against Trafficking (IACAT) Joint Event: Roundtable Discussion on the Role of Technology in Combating Trafficking in Persons and Migrant Smuggling (Manila, the Philippines).
30 October–2 November 2023	RSO participation in External Event: Third Coast Guard Global Summit (Tokyo, Japan).
31 October 2023	RSO Capacity Building: In partnership with IOM, the RSO supported the Programme on voluntary return and reintegration assistance to eligible migrants from Bali Process Member States.
6 November 2023	RSO participation in External Event: United Nations Economic and Social Commission for Asia and the Pacific (UN-ESCAP) Seventh South-East Asia Multi-Stakeholder Forum (Bangkok, Thailand).
7–10 November 2023	RSO participation in Bali Process Working Group Event: Taskforce on Planning and Preparedness Working Group Meeting (Bangkok, Thailand).
15–16 November 2023	RSO participation in External Event: United States Institute of Peace (USIP) Workshop on Transnational Crime and Security Threats in Southeast Asia (Bangkok, Thailand).
20 November–1 December 2023	RSO Capacity Building: RSO – in collaboration with the Australian Federal Police, New Zealand Police, Royal Canadian Mounted Police, and Jakarta Centre for Law Enforcement Cooperation – held the International People Smuggling Investigations Programme (Colombo, Sri Lanka).
21 November 2023	RSO – UNODC Joint Event: Regional Conference on Addressing Corruption as a Facilitator of Trafficking in Persons and Smuggling of Migrants (Bangkok, Thailand).
21 November 2023	RSO participation in External Event: Interpol: Global Conference on Human Trafficking and Migrant Smuggling (Lyon, France).
28 November 2023	RSO participation in External Event: Winrock Evidence to Action (E2A) Conference (Bangkok, Thailand).
28 November 2023	RSO Event: Launch of the Bali Process Toolkit for Inclusive Civil Registration and Guidance on Birth Registration for Civil Registrars (Bangkok, Thailand).
6 December 2023	RSO Event: RSO Border Forum 2023: Information-Sharing (Bangkok, Thailand).
8 December 2023	RSO Event: Alumni Network Launch (Bangkok, Thailand).
12–15 December 2023	RSO Capacity Building: United Nations Institute for Training and Research (UNITAR) CIFAL: Regional Training Workshop on Enhancing Victim-Centred Approaches (Jeju, Republic of Korea).

Event date	Meeting / event name
15 December 2023	RSO Research: Desktop Assessment of 36 Bali Process Member States' national legal frameworks on trafficking in persons.
19 December 2023	RSO participation in Bali Process Event: Bali Process Consultation Mechanism (Bangkok, Thailand).
1 January 2024	RSO Research in collaboration with the Australian Department of Home Affairs: Literature Mapping on Emerging Issues Related to Natural and Humanitarian Disasters, and Labour Mobility in Bali Process Member States.
15–18 January 2024	RSO Capacity Building: People's Police Academy (PPA): Introductory training course on trafficking in persons (Hanoi, Vietnam).
16–18 January 2024	RSO Capacity Building: Workshop—Strengthening Cybercrime Investigative Capacity into Trafficking in Persons Cases Through Open-Source Intelligence (OSINT) training 1 (Ulaanbaatar, Mongolia).
17–19 January 2024	RSO participation in External Event: Thailand's Department of Special Investigation Workshop on Challenges and Lessons Learned in Investigation and Prosecution of Trafficking in Persons Cases (Chiang Mai, Thailand).
23–25 January 2024	RSO participation in Bali Process Working Group Event: Joint Period of Action follow up for the Bali Process Working Group on Disruption of Criminal Networks Involved in People Smuggling and Trafficking in Persons (Bangkok, Thailand).
2 February 2024	RSO participation in External Event: Roundtable on Critical Technology Standards for Fighting Transnational Organised Crime in Southeast Asia (Bangkok, Thailand).
7 February 2024	Regional Support Office of the Bali Process website launch.
19–20 February 2024	RSO Event: Roundtable on Combatting Maritime People Smuggling in the Andaman Sea Region (Bangkok, Thailand).
21–23 February 2024	RSO Capacity Building: RSO, in collaboration with KEMLU and the Embassy of the Republic of Indonesia in Bangkok, delivered Training on Identifying and Protecting Victims of Trafficking in Persons (Bangkok, Thailand).
26 February 2024	RSO participation in External Event: Regional Meeting on Critical technology standards for fighting transnational organised crime in Southeast Asia (Kuala Lumpur, Malaysia).
26–29 February 2024	RSO participation in External Event: 2024 World Conference on Statelessness (Kuala Lumpur, Malaysia).
28 February 2024	RSO participation in External Event: Australian Federal Police-led People Smuggling Trilateral Working Group with Indonesia, Malaysia, and Sri Lanka (Weligama, Sri Lanka).
1 March 2024	RSO participation in External Event: Modern Day Slavery Conference (Bangkok, Thailand).
4–6 March 2024	RSO participation in Bali Process Working Group Event: Bali Process Technical Experts Group on Returns and Reintegration Annual Meeting (Bangkok, Thailand).
13 March 2024	RSO participation in External Event: Regional Conference on Integrated Border Management (Online).
18 March 2024	RSO participation in External Event: Joint UN-ESCAP-Experts Group on Refugee, IDP and Statelessness Statistics (EGRIS) – International Data Alliance for Children on the Move (IDAC) Workshop – Asia-Pacific Regional Workshop on Implementing Guidance on Inclusive CRVS Systems with a Focus on Forced Displacement, Statelessness and Children on the Move (Bangkok, Thailand).

Event date	Meeting / event name
19 March 2024	RSO, Thailand's Office of the Attorney General (OAG), the International Justice Mission (IJM), ASEAN-ACT, UNODC Joint Event: Regional Workshop on Prosecuting Trafficking in Persons for Forced Criminality Associated with Scams Centres in Southeast Asia (Bangkok, Thailand).
1 April 2024	RSO Research in partnership with the Mixed Migration Centre: Commencement of Assessment of Community Perceptions and Information Needs of Persons at risk of Irregular Migration in Bali Process Member States: Evidence from Bangladesh, Indonesia, Malaysia, and Thailand.
2 April 2024	RSO Event: Webinar—Countering trafficking in persons: Assessment of Palermo Protocol implementation in Bali Process Member States' national legal frameworks (Online).
9 April 2024	RSO Capacity Building: Workshop—Strengthening Cybercrime Investigative Capacity into Trafficking in Persons Cases Through Open-Source Intelligence (OSINT) training 2 (Ulaanbaatar, Mongolia).
15 April 2024	RSO participation in External Event: 24th Alliance Conference Against Trafficking in Persons (Vienna, Austria).
30 April 2024	RSO participation in External Event: the virtual Women's Alumni Network (WAN) Forum: Invest in Women—Accelerate Progress.
2–3 May 2024	The RSO attended the Bali Process 18th Steering Group and the 17th Ad Hoc Group Senior Officials Meeting (Kuala Lumpur, Malaysia).
6–9 May 2024	RSO participated in External Event: Civil Registration and Vital Statistics (CRVS) Partnership Meeting and the Tenth Meeting of the Regional Steering Group (RSG) for CRVS in Asia Pacific (Bangkok, Thailand).
7–8 May 2024	RSO participation in External Event: Thirteenth meeting of the Asia Dialogue on Forced Migration (Kuala Lumpur, Malaysia).
16 May 2024	RSO contribution to BCAMP (Border Control Agency Management Program) with video knowledge segment: An Intelligence Approach to Online Scam Centres.
17 May 2024	RSO participation in External Event: Launch of the Counter Trafficking in Persons Centre of Excellence in Thailand (Bangkok, Thailand).
17 May 2024	RSO delivered a briefing to the New Zealand Ambassador Jonathan Kings on the RSO's upcoming priorities, work plan and synergies with New Zealand (Bangkok, Thailand).
27–31 May 2024	RSO Capacity Building: Supported facilitation of the Australian Border Force's Border Security Workshop (Semarang, Indonesia).
28 May 2024	RSO participation in External Event: Winrock Informational Workshop on Scam Centre Trends and Response (Phnom Penh, Cambodia).
3–7 June 2024	RSO Capacity Building: Workshop on Border Management by Air in partnership with the Australian Border Force and Jakarta Centre for Law Enforcement Cooperation (Jakarta, Indonesia).
4–6 June 2024	RSO Event: RSO, Global Initiative Against Transnational Organized Crime (GI-TOC) and ASEAN Australia Counter Trafficking (ASEAN-ACT) Technical Experts Meeting on Following the Money in Trafficking in Persons (Jakarta, Indonesia).
5 June 2024	RSO Event: Members' Engagement Function (Jakarta, Indonesia).
6 June 2024	RSO Event: Focus Group Discussion with officials from the Government of the Republic of Indonesia as part of the RSO's Assessment and Gap Analysis of National Legal Frameworks on Trafficking in Persons and related Laws (Jakarta, Indonesia).

Event date	Meeting / event name
6 June 2024	RSO participation in External Event: presented the Bali Process Toolkit for Inclusive Civil Registration at the Fourth Roundtable on Legal Identity and Statelessness (Phnom Penh, Cambodia).
12–14 June 2024	RSO Event: RSO, Australia's Attorney-General's Department and Fiji's Ministry of Home Affairs and Immigration Joint Capacity Building: 'Tackling human trafficking in Fiji: Legislation, policy and awareness raising for frontline officials and communities' (Suva, Fiji).
12–14 June 2024	RSO Capacity Building: Workshop—Strengthening Cybercrime Investigative Capacity into Trafficking in Persons Cases Through Open-Source Intelligence (OSINT) training 3 (Ulaanbaatar, Mongolia).
14 June 2024	RSO participation in External Event: the Bali Process Government and Business Forum (GABF) Sri Lanka Summit (Colombo, Sri Lanka).

## Steps taken in relation to people smuggling, trafficking in persons and related transnational crime to support the Regional Cooperation Framework between 1 July 2023 and 30 June 2024

Bali Process meetings, events and trainings throughout 2023–24 provided opportunities for the key priorities of the Regional Cooperation Framework (RCF) to be discussed and furthered by Bali Process Members.

Senior Officials were convened for the Bali Process Consultation Mechanism Meeting in December 2023 in Bangkok, Thailand. The meeting provided a space for attendees to discuss trends, update on recent developments, and identify potential actions to prevent and respond to irregular migration movements in the Andaman Sea region.

Senior officials from 17 Member States and Organisations also convened for the Bali Process 18th Steering Group and 17th Ad hoc Group Senior Officials Meeting in Kuala Lumpur, Malaysia, in May 2024. The Meeting discussed progress made by Bali Process Members in the implementation of the 2023 Adelaide Strategy for Cooperation and Member States' forward work plans and recommendations for future engagement.

During the Meeting, Bali Process Co-Chairs reported on the follow up and outcomes from the Consultation Mechanism to address the increasingly frequent movements of Rohingya in the Andaman Sea. Co-Chairs also further highlighted areas for increased cooperation across Bali Process Member States. Addressing irregular maritime movements will continue to be a priority for the RSO with continued dialogue, knowledge products and capacity development training throughout 2024–2026 as contained in the RSO Strategy and Workplan.

Officials also acknowledged the growing issue of trafficking for forced criminality in cyber-scam centres, identifying the need to conduct increased capacity building programs focusing on victim identification and online investigations, developing tools for officials on victim identification and referral and increasing research on trends related to cyber-scam centres.

Officials looked towards the ninth Bali Process Ministerial Conference slated to be held in 2025, as Co-Chairs identified areas for increased regional and global cooperation including the development of enhanced regional and global coordination strategies. Co-Chair recommendations included engaging with other forums on the elimination of all forms of modern slavery and utilising these to strengthen connections with civil society, the Bali process Government and Business Forum and the private sector through dedicated frameworks.

Table 71 highlights a number RSO activities conducted in the past year that supported the RCF.

Table 71: Activities that fall under the RCF

Event date	Meeting / event name
6 July 2023	The RSO-UNODC Joint Event: Roundtable Discussion on Corruption as a Facilitator of Trafficking in Persons and Smuggling of Migrants—Sri Lanka (Colombo, Sri Lanka) <ul style="list-style-type: none"> <li>Undermine the people smuggling model and create disincentives for irregular movement.</li> </ul>
10–14 July 2023	RSO Capacity Building: Training for frontline officials in Indonesia on trafficking and smuggling screening techniques (Banda Aceh, Indonesia) <ul style="list-style-type: none"> <li>Build capacity and utilise resources to process mixed flows.</li> </ul>
8 August 2023	RSO Event: Thematic Dialogue on Access to Remedies and Launch of RSO Bali Process Guide for Victim Protection and Assistance (Bangkok, Thailand) <ul style="list-style-type: none"> <li>Promotes human life and dignity.</li> </ul>
10 August 2023	RSO Secondment Programme commences hosting of secondees from Sri Lanka National Police (Bangkok, Thailand) <ul style="list-style-type: none"> <li>Build capacity and utilise resources to process mixed flows.</li> </ul>
29 August 2023	RSO-KEMLU-IOM Joint Event: Regional Roundtable on Strengthening Cooperation to Prevent Trafficking in Persons Caused by the Abuse of Technology (Jakarta, Indonesia) <ul style="list-style-type: none"> <li>Supports and promotes information exchange while respecting confidentiality and privacy</li> <li>Seek to address root causes of irregular movement and promote population stabilisation wherever possible.</li> </ul>
6 September 2023	RSO Members' Engagement Function: RSO 11th Anniversary Networking Function (Bangkok, Thailand) <ul style="list-style-type: none"> <li>Supports and promotes information exchange while respecting confidentiality and privacy.</li> </ul>
12 September 2023	RSO Event: Practical Training for Indonesian Police on Investigating Trafficking in Persons (Semarang, Indonesia) <ul style="list-style-type: none"> <li>Build capacity and utilise resources to process mixed flows.</li> </ul>
4–8 October 2023	RSO Capacity Building: Regional Training Workshop on Smuggling of Migrants with Bangladesh, Indonesia, Malaysia, Sri Lanka and Thailand (Bangkok, Thailand) <ul style="list-style-type: none"> <li>Build capacity and utilise resources to process mixed flows</li> <li>Undermine the people smuggling model and create disincentives for irregular movement.</li> </ul>

Event date	Meeting / event name
10 October 2023	<p>RSO Event: Regional Support Office of the Bali Process annual meeting—2023 Constructive Dialogue on Irregular Migration, Trafficking in Persons, People Smuggling and Related Transnational Crime (Bangkok, Thailand)</p> <ul style="list-style-type: none"> <li>• Supports and promotes information exchange while respecting confidentiality and privacy</li> <li>• Seek to address root causes of irregular movement and promote population stabilisation wherever possible.</li> </ul>
18 October 2023	<p>RSO-UNODC Joint Event: Roundtable Discussion on Corruption as a Facilitator of Trafficking in Persons and Smuggling of Migrants—Thailand (Bangkok, Thailand)</p> <ul style="list-style-type: none"> <li>• Supports and promotes information exchange while respecting confidentiality and privacy</li> <li>• Undermine the people smuggling model and create disincentives for irregular movement.</li> </ul>
24 October 2023	<p>RSO—the Philippines IACAT Joint Event: Roundtable Discussion on the Role of Technology in Combating Trafficking in Persons and Migrant Smuggling (Manila, the Philippines)</p> <ul style="list-style-type: none"> <li>• Supports and promotes information exchange while respecting confidentiality and privacy</li> <li>• Seek to address root causes of irregular movement and promote population stabilisation wherever possible.</li> </ul>
31 October 2023	<p>RSO Capacity Building: In partnership with the IOM supported the Programme on voluntary return and reintegration assistance to eligible migrants from Bali Process Member States</p> <ul style="list-style-type: none"> <li>• Build capacity and utilise resources to process mixed flows</li> <li>• Promote orderly, legal migration and provide appropriate opportunities for regular migration.</li> </ul>
20 November–1 December 2023	<p>RSO Capacity Building: RSO, in collaboration with the Australian Federal Police, New Zealand Police, Royal Canadian Mounted Police, and Jakarta Centre for Law Enforcement Cooperation, delivered the International People Smuggling Investigations Program (Colombo, Sri Lanka)</p> <ul style="list-style-type: none"> <li>• Build capacity and utilise resources to process mixed flows</li> <li>• Undermine the people smuggling model and create disincentives for irregular movement.</li> </ul>
21 November 2023	<p>RSO – UNODC Joint Event: Regional Conference on Addressing Corruption as a Facilitator of Trafficking in Persons and Smuggling of Migrants (Bangkok, Thailand)</p> <ul style="list-style-type: none"> <li>• Undermine the people smuggling model and create disincentives for irregular movement.</li> </ul>
28 November 2023	<p>RSO Event: Launch of the Bali Process Toolkit for Inclusive Civil Registration and Guidance on Birth Registration for Civil Registrars (Bangkok, Thailand)</p> <ul style="list-style-type: none"> <li>• Promote orderly, legal migration and provide appropriate opportunities for regular migration.</li> </ul>
6 December 2023	<p>RSO Event: RSO Border Forum 2023: Information-Sharing (Bangkok, Thailand)</p> <ul style="list-style-type: none"> <li>• Supports and promotes information exchange while respecting confidentiality and privacy</li> <li>• Seek to address root causes of irregular movement and promote population stabilisation wherever possible.</li> </ul>

Event date	Meeting / event name
8 December 2023	<p>RSO Event: Alumni Network Launch (Bangkok, Thailand)</p> <ul style="list-style-type: none"> <li>• Supports and promotes information exchange while respecting confidentiality and privacy.</li> </ul>
12–15 December 2023	<p>RSO Capacity Building: United Nations Institute for Training and Research (UNITAR) CIFAL: Regional Training Workshop on Enhancing Victim-Centred Approach (Jeju, Republic of Korea)</p> <ul style="list-style-type: none"> <li>• Promotes human life and dignity</li> <li>• Build capacity and utilise resources to process mixed flows.</li> </ul>
15–18 January 2024	<p>RSO Capacity Building: People's Police Academy (PPA): Introductory training course on trafficking in persons (Hanoi, Vietnam)</p> <ul style="list-style-type: none"> <li>• Build capacity and utilise resources to process mixed flows.</li> </ul>
16–18 January 2024	<p>RSO Capacity Building: Workshop—Strengthening Cybercrime Investigative Capacity into Trafficking in Persons Cases Through Open-Source Intelligence (OSINT) training one (Ulaanbaatar, Mongolia)</p> <ul style="list-style-type: none"> <li>• Build capacity and utilise resources to process mixed flows</li> <li>• Undermine the people smuggling model and create disincentives for irregular movement.</li> </ul>
7 February 2024	<p>Regional Support Office of the Bali Process Website launch</p> <ul style="list-style-type: none"> <li>• Supports and promotes information exchange while respecting confidentiality and privacy</li> <li>• Promotes human life and dignity</li> <li>• Build capacity and utilise resources to process mixed flows.</li> </ul>
19–20 February 2024	<p>RSO Event: Roundtable on Combatting Maritime People Smuggling in the Andaman Sea region (Bangkok, Thailand)</p> <ul style="list-style-type: none"> <li>• Build capacity and utilise resources to process mixed flows</li> <li>• Undermine the people smuggling model and create disincentives for irregular movement.</li> </ul>
21–23 February 2024	<p>RSO Capacity Building: RSO, in collaboration with the Ministry of Foreign Affairs of the Republic of Indonesia (KEMLU) and the Embassy of the Republic of Indonesia in Bangkok, delivered a Training on Identifying and Protecting Victims of Trafficking in Persons (Bangkok, Thailand)</p> <ul style="list-style-type: none"> <li>• Build capacity and utilise resources to process mixed flows</li> <li>• Undermine the people smuggling model and create disincentives for irregular movement.</li> </ul>
19 March 2024	<p>RSO, OAG, IJM, ASEAN-Act, UNODC Joint Event: Regional Workshop on Prosecuting Trafficking in Persons for Forced Criminality Associated with Scams Centres in Southeast Asia (Bangkok, Thailand)</p> <ul style="list-style-type: none"> <li>• Build capacity and utilise resources to process mixed flows</li> <li>• Supports and promotes information exchange while respecting confidentiality and privacy</li> <li>• Seek to address root causes of irregular movement and promote population stabilisation wherever possible.</li> </ul>
2 April 2024	<p>RSO Event: Webinar – Countering trafficking in persons: Assessment of Palermo Protocol implementation in Bali Process Member States' national legal frameworks (Online)</p> <ul style="list-style-type: none"> <li>• Undermine the people smuggling model and create disincentives for irregular movement.</li> </ul>

Event date	Meeting / event name
9 April 2024	<p>RSO Capacity Building: Workshop—Strengthening Cybercrime Investigative Capacity into Trafficking in Persons Cases Through Open-Source Intelligence (OSINT) training two (Ulaanbaatar, Mongolia)</p> <ul style="list-style-type: none"> <li>• Build capacity and utilise resources to process mixed flows</li> <li>• Undermine the people smuggling model and create disincentives for irregular movement.</li> </ul>
3–7 June 2024	<p>RSO Capacity Building: Workshop on Border Management by Air in partnership with the Australian Border Force and Jakarta Centre for Law Enforcement Cooperation (Jakarta, Indonesia)</p> <ul style="list-style-type: none"> <li>• Build capacity and utilise resources to process mixed flows.</li> </ul>
4–6 June 2024	<p>RSO Event: RSO, Global Initiative Against Transnational Organized Crime (GI-TOC) and ASEAN Australia Counter Trafficking (ASEAN-ACT) Technical Experts Meeting on Following the Money in Trafficking in Persons (Jakarta, Indonesia)</p> <ul style="list-style-type: none"> <li>• Supports and promotes information exchange while respecting confidentiality and privacy</li> <li>• Seek to address root causes of irregular movement and promote population stabilisation wherever possible.</li> </ul>
5 June 2024	<p>RSO Event: Members' Engagement Function (Jakarta, Indonesia)</p> <ul style="list-style-type: none"> <li>• Supports and promotes information exchange while respecting confidentiality and privacy.</li> </ul>
6 June 2024	<p>RSO Event: Focus Group discussion with officials from the Government of the Republic of Indonesia as part of the RSO's Assessment and Gap Analysis of National Legal Frameworks on Trafficking in Persons and related Laws (Jakarta, Indonesia)</p> <ul style="list-style-type: none"> <li>• Supports and promotes information exchange while respecting confidentiality and privacy</li> <li>• Undermine the people smuggling model and create disincentives for irregular movement.</li> </ul>
12–14 June 2024	<p>The RSO, Australia's Attorney-General's Department and Fiji's Ministry of Home Affairs and Immigration Joint Capacity Building: 'Tackling human trafficking in Fiji: Legislation, policy and awareness raising for frontline officials and communities' (Suva, Fiji)</p> <ul style="list-style-type: none"> <li>• Promotes human life and dignity</li> <li>• Build capacity and utilise resources to process mixed flows.</li> </ul>
12–14 June 2024	<p>RSO Capacity Building: Workshop—Strengthening Cybercrime Investigative Capacity into Trafficking in Persons Cases Through Open-Source Intelligence (OSINT) training three (Ulaanbaatar, Mongolia)</p> <ul style="list-style-type: none"> <li>• Build capacity and utilise resources to process mixed flows</li> <li>• Undermine the people smuggling model and create disincentives for irregular movement.</li> </ul>

## Progress made in relation to people smuggling, trafficking in persons and related transnational crime under the Regional Cooperation Framework between 1 July 2023 and 30 June 2024

In 2023–24, the RSO contributed to national and regional efforts to counter people smuggling, trafficking in persons and related transnational crime. Through the RSO, Bali Process Member States convened throughout the reporting period to discuss and workshop how best to develop a shared understanding of regional challenges, actively working towards actionable and effective responses. Through regional dialogue, strengthening cross-border communication and relationships, and capacity-building, the RSO has remained a central resource for Bali Process Members, observers, civil society, the private sector, academia and others working in partnership to address these regional challenges.

Bali Process Member States agreed to a unified approach to addressing these challenges in February 2023 through the Bali Process 2023 Adelaide Strategy for Cooperation which identified eight priority areas for cooperation, specifically:

- border management
- coordination and support
- information sharing and public information campaigns
- irregular migration and related transnational crime
- law enforcement
- returns and reintegration
- stakeholder engagement
- victim Protection and Migration Management.

The RSO actively supported the operationalisation of the Adelaide Strategy for Cooperation as global efforts and increased cooperation to combat transnational crime, people smuggling and trafficking in persons remains critically important.

Some specific examples of the RSO's contribution to addressing smuggling and trafficking in 2023–24 in the region are listed below.

## Responding to Member States' calls for support to address trafficking for forced criminality into cyber-scam centres

Responding to calls for support from Member States and acknowledged as a regional priority in the Eighth Bali Process Ministerial Conference, the RSO implemented a series of responses to address the issue of trafficking into forced criminality in cyber-scam centres. Building upon dialogue and research implemented during the 2022–2023 reporting period, the RSO has continued to respond to Member State requests for increased dialogue, capacity building and research on the cyber-scam issue.

The RSO's *Trapped in Deceit* policy brief, one of the first comprehensive regional analyses of the growing threat posed by the cyber-scam issue, led to numerous requests for briefings and support from Member States throughout 2023–24. Working closely with Member States, other regional experts and the private sector, the RSO worked to ensure information remains up to date and reflective of evolving developments.

Examples of RSO response activities to the cyber-scam issue include the August 2023 Regional Roundtable on Strengthening Cooperation to Prevent Trafficking in Persons Caused by the Abuse of Technology, co-organised with the Ministry of Foreign Affairs of the Republic of Indonesia (KEMLU) and the IOM. An Outcome Report<sup>223</sup> outlining recommended prevention-based responses aligned with three key themes: collaboration for the protection of victims, building awareness of new victim profiles, modus operandi and trafficking risks for at-risk populations, and engagement to strengthen law enforcement cooperation.

In line with recommendations put forward in the Outcome Report, the RSO in March 2024 co-hosted a Regional Workshop on Prosecuting Trafficking in Persons for Forced Criminality Associated with Scams Centres in Southeast Asia in partnership with the Thai Office of the Attorney General, ASEAN-ACT, the International Justice Mission and the United Nations Office on Drugs and Crime. The Regional Workshop brought together regional prosecutors and law enforcement representatives to discuss promising practices and challenges in prosecuting cases of forced criminality across the region and outlined pathways forward for more coordinated and effective responses.

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223. [Tech Abuse Roundtable Outcome Report 2023](#)

Throughout the reporting period, the RSO supported Member States' responses to the use of technology to facilitate cyber-scams, in addition to other forms of transnational crime. In October 2023, the RSO and the Philippines Inter-Agency Council Against Trafficking (IACAT) brought together more than 60 delegates from eight countries, civil society organisations, academia, international organisations, and the private sector, to propose tech-based strategies for preventing trafficking in persons, smuggling of migrants and related transnational crime. Building on the identified needs of Member States from the Roundtable, the RSO also led the development of a new open-source intelligence (OSINT) training curriculum to support capacity for investigations into organised crime's online operations and cyber-scam centre trafficking recruitment on social media and job search websites.

Addressing trafficking for forced criminality into cyber-scam centres will remain a core priority for the RSO throughout 2024–2026 and the RSO continues to look to strengthen coordination and partnerships with Member States to improve preparedness and regional responses as the issue continues to evolve.

## **Responding to Member States' calls for support to respond to increased irregular maritime movements and people smuggling**

The Andaman Sea acts as a major corridor for asylum seekers and migrants, and the involvement of organised crime groups in facilitating the irregular movement of people along the route poses a significant challenge to Bali Process Members. Addressing irregular maritime movements and ensuring Member States are well prepared to respond was indicated as a priority during the Bali Process 18th Steering Group and 17th Ad hoc Group Senior Officials Meeting.

In line with this priority, and following on from the December 2023 Consultation Mechanism Meeting, the RSO hosted a roundtable in February 2024 to address the issue of maritime people smuggling in the Andaman Sea region. This meeting focused on fostering enhanced regional cooperation and information sharing, underscoring the urgent need for a coordinated response to maritime people smuggling. During the roundtable, the RSO fostered dialogue to introduce potential avenues for strengthened regional cooperation to counter maritime people smuggling and to promote collaboration and information exchange amongst Member States, particularly those most affected by maritime people smuggling.

Throughout 2024–2026, the RSO will continue to support capacity-building activities through the International People Smuggling Investigations Program (IPSIP), OSINT training, and table-top exercises.

## Responding to Bali Process Member States' regional priorities and emerging challenges

Responding to Bali Process Members' requests is at the core of the RSO mandate, and throughout 2023–24 the RSO provided specialist technical assistance, capacity building and dialogue to Bali Process Members, Task Forces and Working Groups.

The two RSO flagship meetings, the Constructive Dialogue and Border Forum, were held in October and December 2023 respectively. The meetings provided a space for the Bali Process Membership to discuss priorities and input into future RSO activities, endorsing efforts to shape the RSO's 2024–26 Work Plan.

The Constructive Dialogue brought together 120 senior officials and representatives across 28 Bali Process Member States and Organisations, 11 Observer States and Organisations and 13 regional partner organisations for dialogue and knowledge exchange. Thematic sessions over two days showcased progress and achievements across Member States and allowed exposure to a diverse set of regional actors, adding significantly to the value and quality of the information presented. Interventions from 16 Members and Observers confirmed priorities and focus issues, demonstrating interest from across Member States to strengthen engagement and coordination both across the Bali Process Membership and with the RSO.

The RSO Border Forum brought together some 100 senior government and frontline officers from 28 Bali Process Member and Observer States working in law enforcement, border and immigration, maritime agencies, judicial authorities and policy development around the theme of multilateral information sharing. Attendees engaged in bilateral and multilateral dialogue, with small group sessions and virtual and in-person mapping exercises supporting discussions and providing a collaborative space to share information and insights into priority concerns and efforts.

The RSO also worked with Bali Process Members and partners to develop and deliver fit-for-purpose operational capacity building activities in line with the Bali Process mandate and with the identified needs and capacity gaps across the region.

Throughout the reporting period, the RSO led 13 training and capacity-building activities, training 449 law enforcement and border and immigration officers, maritime officials and practitioners and consular staff in countering trafficking in persons and people smuggling from across 16 Member States.

Throughout 2023–24, the RSO worked in close partnership with training centres including the Jakarta Centre for Law Enforcement Cooperation, the United Nations Institute for Training and Research (UNITAR), Centre International de Formation des Autorités et Leaders Jeju (CIFAL Jeju), the Republic of Korea, and the People’s Police Academy of Vietnam. Operational capability development supported practical skills and technical knowledge on topics ranging from screening and referring vulnerable migrants, to conducting investigations around trafficking in persons and people smuggling.

These trainings enhanced and strengthened participants’ investigative skills, victim identification, and trauma-informed approaches while also promoting international and regional cooperation. Participants further gained practical knowledge and tools to manage vulnerable migrants, addressing evolving trafficking trends in the region and fostering inter-agency collaboration.

## Supporting Bali Process Working Groups

Throughout 2023–24 the RSO supported dialogues and trainings of Bali Process Working Groups, bringing together practitioners and experts from Bali Process Member States and Organisations to progress work around key issues.

The RSO provided input to and aligned with the Bali Process Working Group on Trafficking in Persons (WG-TIP) Forward Workplan for 2024–2026 and the Technical Experts Group on Returns and Reintegration (TEG-RR) Forward Work Plan for 2024–26. The RSO also supported the commitment between the WG-TIP and the Association of Southeast Asian Nations (ASEAN) Seniors’ Official Meeting on Transnational Crimes (SOMTC) to increase collaboration and coordination on activity relating to technology-facilitated trafficking. In line with this commitment, in November 2023 the RSO presented an update to the ASEAN SOMTC dissemination forum of the [Bohol Work Plan \(ASEAN Multisectoral Workplan Against TIP for 2023–2028\)](#).

The RSO also supported the ninth Annual Meeting of the WG-TIP, a regional discussion on victim protection and partnerships, and the Seventh Annual Taskforce on Planning and Preparedness meeting. The RSO joined other regional experts to present on the misuse of technology and trafficking into cyber-scam centres, public-private partnerships, the importance of civil registration as a tool to prevent irregular migration, disruption and investigation of trafficking in persons taking place online, victim protection and assistance, and irregular maritime movements in the Andaman Sea.

The RSO held regular coordination meetings with the TEG-RR since July 2023, to support its reinvigoration post-COVID-19. The RSO worked closely with the Co-Chairs of the TEG-RR in the lead-up to the Sixth Meeting of the Technical Experts Group on Returns and Reintegration by supporting its conceptualisation and delivery. Moreover, the RSO has continued to assist the TEG-RR to strengthen its engagement with Bali Process Members and Observers by providing updates and briefings.

The RSO worked closely with the Working Group on the Disruption of Criminal Networks Involved in People Smuggling and Trafficking in Persons to deliver practical activities to enhance coordination amongst Bali Process Members to disrupt and dismantle regional criminal networks. The RSO supported the Working Group's Joint Period of Action (JPoA), bringing together law enforcement, immigration and relevant agencies from 12 Bali Process Member States. The JPoA targeted people smuggling and trafficking in persons syndicates through information exchange and coordinated investigative efforts in the participating countries, with each Member State indicating their future responses and coordination efforts.

The RSO has continued to work closely with the Bali Process Government and Business Forum (GABF) Secretariat, which provides secretariat support for the GABF. The RSO presented on efforts to support regional understanding and collaboration on the issue of trafficking into cyber-scam centres at the GABF August 2023 Tech Forum, hosted by the Indonesian GABF Co-Chair, and highlighted the important role that the private sector can play in responding to this issue. Additionally, the RSO participated in the GABF Sri Lanka Summit in June 2024.

## Launch of the RSO Alumni Network

The RSO launched an Alumni Network to support continued engagement with colleagues who have taken part in RSO training and activities. The network provides a space for ongoing networking opportunities, peer-to-peer learning and collaboration, information sharing and leadership development.

RSO Alumni gain access to ongoing RSO support to continue to develop skills, a platform to regularly share best practices and access practical resources and contacts. Alumni are actively encouraged to share information and resources and to call upon one another for support. Weekly regional highlights and headlines are also shared to support awareness of current events and priorities. The annual RSO Alumni Day provides an opportunity to bring alumni together in person, with selected RSO Alumni invited to share examples of best practices in embedding new approaches in their workplaces, and supporting the sharing of information and knowledge.

## Annex A—Glossary:

- CIFAL: International Training Centre for Authorities and Leaders
- IBMATA: International Border Management and Technologies Association
- IOM: International Organization for Migration
- JCLEC: Jakarta Centre for Law Enforcement Cooperation
- PIDC: Pacific Immigration Development Community
- PPA: People's Police Academy of Viet Nam
- RCF: Regional Cooperation Framework
- RSO: Regional Support Office of the Bali Process
- UNESCAP: United Nations Economic and Social Commission for Asia and the Pacific
- UNHCR: United Nations High Commissioner for Refugees
- UNITAR: United Nations Institute for Training and Research
- UNODC: United Nations Office on Drugs and Crime

# APPENDIX E: LEGAL SERVICES EXPENDITURE

Table 72 outlines the department’s legal services expenditure for 2023–24, in compliance with Paragraph 11.1(ba) of the Legal Services Directions 2017.

Table 72: Legal services expenditure for 2023–24

Description	2022–23 cost (excluding GST)	2023–24 cost (excluding GST)
Total legal services expenditure	\$101,671,563	\$114,999,873
Total external legal services expenditure	\$57,438,978	\$64,383,862
External expenditure on solicitors	\$50,774,675	\$57,760,760
External expenditure on counsel	\$5,699,216	\$5,642,112
Number of matters in which male counsel briefed	854	688
Estimated value of briefs to male counsel	\$4,133,075	\$4,089,099
Number of matters in which female counsel briefed	327	296
Estimated value of briefs to female counsel	\$1,566,141	\$1,553,013
Disbursements on external legal services	\$965,087	\$980,990
Total internal legal services expenditure	\$44,232,585	\$50,616,011
Employees	\$36,373,099	\$41,009,106
Overheads (for example, office stores and stationery, training and travel, property, and information technology related costs)	\$7,859,486	\$9,606,905

# APPENDIX F: ADMINISTRATION OF THE OFFICE OF THE MIGRATION AGENTS REGISTRATION AUTHORITY

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## Overview of the Office of the Migration Agents Registration Authority

The Office of the Migration Agents Registration Authority (OMARA) regulates the activities of Australian registered migration agents (RMAs) providing immigration assistance. This provides protection and assurance to consumers who receive immigration assistance from RMAs.

## Functions of the OMARA

The OMARA protects consumers of migration advice services through the regulation of RMAs. Key functions of the OMARA are set out in Section 316 of the *Migration Act 1958* and include:

- considering and deciding applications for registration as a migration agent
- monitoring the conduct of RMAs
- assessing and investigating complaints relating to the provision of immigration assistance by RMAs, and where appropriate, taking disciplinary action against RMAs or former RMAs.

# Information about Registered Migration Agents

## Overview of the profession

At 30 June 2024, 5,081 people were registered in Australia as migration agents. This represents a four per cent increase from 4,883 on 30 June 2023.

## Profile of registered migration agents:

As at 30 June 2024, the profile of RMAs consisted of:

- average age, 48 years
- 47.31 per cent female and 52.69 per cent male
- 65.85 per cent have never had a complaint made against them.

Table 73: Experience of registered migration agents, at 30 June 2024

Experience (years)	Agents	Per cent (of total agents)
< 1	369	7.26%
1 – 3	588	11.57%
4 – 6	847	16.67%
7 – 9	1,086	21.37%
> 10	2,191	43.12%
Total	5,081	

## Registration refusals and withdrawals

During 2023–24, 11 registration applications were refused and 27 were withdrawn, in comparison to five and 18 respectively in 2022–23.

In 2023–24, the two leading reasons for withdrawals were the applicant not meeting character requirements and the applicant not meeting the non-commercial registration requirements.

# Complaint processing

Throughout 2023–24, the OMARA received 361 complaints relating to RMAs and finalised 343 complaints; this is an increase from the 299 complaints received and a decrease from the 389 complaints finalised in 2022–23.

## Complaint outcomes

Table 74: Complaint outcomes for the period 1 July 2023 to 30 June 2024

Outcome	1 July 2023 to 30 June 2024
Resulted in sanction decision	15
Suspected breach notice issued	30
Addressed with RMA	39
No breach found	14
Dismissed*	245
<b>Total complaints finalised<sup>224</sup></b>	<b>343</b>

## Sanction outcomes

In 2023–24, the OMARA sanctioned 10 RMAs.

Of those:

- three had their registration cancelled, in comparison to three in 2022–23
- three had their registration suspended, in comparison to none in 2022–23
- one was cautioned, in comparison to none in 2022–23
- the OMARA barred three former registered migration agents from being registered for periods of two, five and two years respectively, compared to one former agent being barred for two years in 2023–23.

The increase in sanction decisions in 2023–24 is attributable to an increase in OMARA's investigative resources, following the 2022 decision to expand the OMARA and uplift its regulatory capabilities.

224. Complaints are dismissed for a number of reasons including when the substance of a complaint is outside the OMARA's jurisdiction, such as a complaint against a legal practitioner. Other reasons to dismiss a complaint include there being no merit to the complaint; there being insufficient evidence to make a finding; or the complaint being withdrawn.

# APPENDIX G:

## AUSCHECK REPORTING

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AusCheck continued to respond to ad hoc requests for information under paragraphs 14(2)(b)(iii) and 14(2)(b)(iiia) of the *AusCheck Act 2007*. During 2023–24, AusCheck received 12 requests for access to information stored in the AusCheck database for national security and law enforcement purposes.

# APPENDIX H: SCREENING OFFICER REQUIREMENT EXEMPTIONS

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As required under Section 94D of the *Aviation Transport Security Act 2004* (Aviation Act), two exemptions to screening officer requirements were provided under Section 94B(1) of the *Aviation Act* to an aviation industry participant during the reporting period. No exemptions to screening officer requirements were provided under section 165B(1) of the *Maritime Transport and Offshore Facilities Security Act 2003* during this reporting period.

# APPENDIX I: ANNUAL CHILD SAFETY STATEMENT 2023–24 (COMMONWEALTH CHILD SAFE FRAMEWORK)

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The department has a strong commitment to child safety, which is detailed in the department's Child Safeguarding Framework (the Framework). The department is committed to protecting and safeguarding children from abuse, neglect and exploitation. The department has a zero tolerance policy towards abuse and exploitation of children.

The department's Framework is tailored to the department's operating context and aligns with the requirements and standards of the Commonwealth Child Safe Framework (CCSF). The department has high-quality internal training courses, including foundational eLearning, tailored training to business areas' needs, and an extensive catalogue of policy and procedural instructions that underpin the Framework. The department has a dedicated child wellbeing area that provides advice, develops training, and builds the capability of staff and business areas to keep children safe. The department has an annual child safeguarding risk and assurance cycle to assure itself of its compliance with its child safeguarding requirements and to identify areas for continuous improvement.

Departmental staff engage directly or indirectly with children, including when they arrive or depart through Australia's ports or airports, engage with permanent or temporary migration or citizenship services, are involved in sponsored multicultural, social cohesion initiatives or events, or receive specialist support services, for example under the Unaccompanied Humanitarian Minor (UHM) program.

As at 30 June 2024, the department had policy responsibility for child sexual abuse-related offences under the *Criminal Code Act 1995*. This includes new offences that came into effect on 20 March 2020, which apply to all Commonwealth officers who exercise care, supervision or authority over children and who fail to protect children from, or fail to report, child sexual abuse.

The department administers legislation and delivers Australian Government policy that applies to non-citizen, and in some cases resident children, including the *Migration Act 1958*, the *Australian Border Force Act 2015*, and the *Immigration (Guardianship of Children) Act 1946*.

The department funds third parties through contracts and grants to deliver services to children. Funded third parties' contact with children includes delivering caring responsibilities or support services for UHMs, and the delivery of migration, case management and immigration detention services. The department imposes child safety requirements on funded third-party organisations through written agreements, further reinforcing our commitment to child safety.

A recent annual review of divisional-level child-related risks was undertaken to ensure that existing and emerging risks to children are identified and mitigation strategies are appropriate and aligned with best practice. Key risks to children arising from Home Affairs programs relate to the correct application of international and domestic laws and policies to support children's wellbeing, the delivery of appropriate and timely services that address children's needs and vulnerabilities, the maintenance of a workforce that is appropriately trained, qualified and compliant with mandatory obligations, the safe management of children in immigration programs and the effective identification, reporting and management of child-related incidents. The overall risk rating attributed to these risks is medium. This rating is based on the potential consequences combined with the residual likelihood that departmental staff, contracted service provider staff and grant recipients' staff may not comply with the requirements of the Framework and controls that identify, manage and mitigate these risks.

# PART 7:

# REFERENCE MATERIAL

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# ABBREVIATIONS AND ACRONYMS

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A	
AANES	Autonomous Administration of North and East Syria
ABF	Australian Border Force
ACSC	Australian Cyber Security Centre
ADV	Australian Declaratory Visa
AEC	Australian Electoral Commission
AGD	Attorney-General's Department
AHRC	Australian Human Rights Commission
AI	Artificial Intelligence
ANAO	Australian National Audit Office
ANZCTC	Australia-New Zealand Counter-Terrorism Committee
AO	Officer of the Order of Australia
APC	Annualised Program of Care
APM	Australian Police Medal
APS	Australian Public Service
APSC	Australian Public Service Commission
ASD	Australian Signals Directorate
ASEAN	Association of Southeast Asian Nations
ASIC	Aviation Security Identification Card
ASIO	Australian Security Intelligence Organisation
ATSA	<i>Aviation Transport Security Act 2004</i>
ATT	Australian Trusted Trader
ATTP	Australian Trusted Trader Program
AUSCO	Australian Cultural Orientation Program

<b>B</b>	
BETA	Behavioural Economics Team of the Australian Government
BCAMP	Border Control Agency Management Program
BCD	Border Controlled Drug
<b>C</b>	
CAC	Communications Access Coordinator
CAT	Clinical Advisory Team
CCD	Commonwealth Climate Disclosure
CFI	Counter Foreign Interference
CIAC	Critical Infrastructure Advisory Council
CIFAL	International Training Centre for Authorities and Leaders
CIFAL Jeju	Centre International de Formation des Autorités et Leaders Jeju
CIRMP	Critical Infrastructure Risk Management Program
CIR Plan	Critical Infrastructure Resilience Plan
CISC	Cyber and Infrastructure Security Centre
CLO	Community Liaison Officer
CMAL	Central Migration Alert List
COVID-19	Coronavirus disease 2019
CPRs	Commonwealth Procurement Rules
CROMP	Climate Risk and Opportunity Management Program
CRVS	Civil Registration and Vital Statistics
CSO	Chief Sustainability Officer
CVE	Counter Violent Extremism
<b>D</b>	
DEX	Data Exchange
DITRDCA	Department of Infrastructure, Transport, Regional Development, Communications and the Arts
DoF	Department of Finance
DRM	Detention Review Managers
DSS	Department of Social Services

E	
EA	<i>Enterprise Agreement 2024–27</i>
EGRIS	Experts Group on Refugee, IDP and Statelessness Statistics
EIAT	Electoral Integrity Assurance Taskforce
EMBs	Electoral management bodies
EMS	Election management systems
EPBC	<i>Environment Protection and Biodiversity Conservation Act 1999</i>
ERP	Emissions Reduction Plan
F	
FARAS	Framework for the Assessment of Risk and Protection in Offenders on the Autistic Spectrum
FBT	Fringe Benefits Tax
FCA	The Full Federal Court
FFV	Foreign Fishing Vessel
FID	Foreign Investment Division
FOI	Freedom of Information
FTE	Full time employee
G	
GABF	Government and Business Forum
GI-TOC	Global Initiative Against Transnational Organized Crime
H	
HAWB	House Airway Bill
HRC	Humanity Research Consultancy
HSP	Humanitarian Settlement Program
I	
IACAT	Inter-agency Council Against Trafficking
IAP	Internal Audit Program
IBs	Issuing Bodies
IBMATA	International Border Management and Technologies Association
IDAC	International Data Alliance for Children
IDN	Immigration Detention Network
IJM	International Justice Mission
IME	Immigration Medical Examination

IOM	International Organization for Migration
IPC	Import Processing Charge
IPP	Indigenous Procurement Policy
IPS	Information Publication Scheme
IPSIP	International People Smuggling Investigations Program
ISACs	Information Sharing and Analysis Centres
ISGU	Increased Usage Project
ISSN	Indigenous Staff Support Network
<b>J</b>	
JATF OSB	Joint Agency Taskforce Operation Sovereign Borders
JCLEC	Jakarta Centre for Law Enforcement Cooperation
JPoA	Joint Period of Action
<b>K</b>	
KMP	Key Management Personnel
KPIs	Key performance indicators
<b>L</b>	
LEOSat	Low-earth orbit satellites
<b>M</b>	
MAWB	Master Airway Bill
MBC	Maritime Border Command
MCIR	Mandatory Cyber Incident Reporting
MJ	Megajoules
MNE	Major National Event
MPIC	Major Projects and Investment Committee
MRA	Mutual Recognition Arrangement
MSIC	Maritime Security Identification Card
MSPs	Managed Service Providers
MTOFSA	<i>Maritime Transport and Offshore Facilities Security Act 2003</i>
<b>N</b>	
NAIDOC	National Aborigines and Islanders Day Observance Committee
NCP	National Compliance Plan
NOM	Net overseas migration

O	
OAG	Office of the Attorney-General
OMARA	Office of the Migration Agents Registration Authority
OPCAT	Optional Protocol to the Convention Against Torture
OSB	Operation Sovereign Borders
OSINT	Open-Source Intelligence
P	
PAES	Portfolio Additional Estimates Statements
PAL	Person Alert List
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PIDC	Pacific Immigration Development Community
PILs	Potential irregular immigrants
PMC	Passenger Movement Charge
S	
SAGE	Staff Advancing Gender Equality
SBN	Suspected Breach Notice
SETS	Settlement Engagement and Transition Support
SIEVs	Suspected Irregular Entry Vessels
SME	Small and Medium Enterprise
SOCI Act	<i>Security of Critical Infrastructure Act 2019</i>
SOMTC	Seniors' Official Meeting on Transnational Crimes
SoNS	System of National Significance
SPJ	Structured professional judgement
SRSS	Status Resolution Support Services
SSBA	Security Sensitive Biological Agents
STCA	Save the Children Australia

<b>T</b>	
TEG-RR	Technical Experts Group on Returns and Reintegration
TISN	Trusted Information Sharing Network
TPV	Temporary Protection Visa
TSRMP	Telecommunications Security Risk Management Program
TSS	Telecommunications Sector Security
TSSR	Telecommunications Sector Security Reforms
<b>U</b>	
UFIT	University Foreign Interference Taskforce
UMAs	Unauthorised maritime arrivals
UNESCAP	United Nations Economic and Social Commission for Asia and the Pacific
UNHCR	United Nations High Commissioner for Refugees
UNITAR	United Nations Institute for Training and Research
UNODC	United Nations Office on Drugs and Crime
USIP	United States Institute of Peace
<b>V</b>	
VERA-2R	Violent Extremism Risk Assessment 2 Revised
<b>W</b>	
WG-TIP	Working Group on Trafficking in Persons
WHS	Work health and safety

# GLOSSARY

Term	Definition
<b>A</b>	
Auditor-General	The Auditor-General for Australia is an independent officer of the Parliament with responsibility under the <i>Auditor-General Act 1997</i> for auditing Commonwealth entities and reporting to the Australian Parliament. The Auditor-General is supported by the Australian National Audit Office (ANAO).
AusCheck	Provides background checking services for security-sensitive critical infrastructure sectors in Australia.
AusTender	The Australian Government's tendering system.
Australian Trusted Trader	A voluntary trade facilitation initiative open to all eligible Australian businesses active in the international trade supply chain.
<b>B</b>	
Border continuum	The Department's approach which views the Australian border as a continuum that includes its overseas, maritime, physical and domestic dimensions.
<b>C</b>	
Child Safeguarding Framework	Outlines the principles, policies and procedures for the Department's staff and contracted service providers to safeguard the children who receive its services. The development of this framework was a focus of the independent Child Protection Panel.
Comcare	The statutory authority that administers the Australian Government's workers compensation scheme.
<i>Commonwealth Fraud Control Policy</i>	Supports accountable authorities of non-corporate Commonwealth entities to effectively discharge their responsibilities under the <i>Public Governance, Performance and Accountability Act 2013</i> and section 10 of the <i>Public Governance, Performance and Accountability Rule 2014</i> .
Commonwealth Grant Rules and Guidelines	The Australian Government grants policy framework applies to all non-corporate Commonwealth entities subject to the <i>Public Governance, Performance and Accountability Act 2013</i> .
<i>Commonwealth Procurement Rules</i>	Govern how entities buy goods and services, and are designed to ensure the Government and taxpayers get value for money.
Countering foreign interference	A whole of nation effort to raise the cost and reduce the benefit to foreign actors interfering in Australian society.
Countering terrorism	The effort to safeguard Australia, its people and its interests from the harms of terrorism and violent extremism.
Countering violent extremism	Involves a range of activities which aim to address the drivers of violent extremism and help individuals disengage from violent extremism.

Term	Definition
Corporate plan	The Corporate Plan is the Department's primary planning document. It sets out our purposes, priorities and performance measures over a four-year period, and supports the Department's annual business planning cycle, and informs individual performance agreements.
COVID-19	A disease caused by a new strain of coronavirus, formerly referred to as '2019 novel coronavirus'.
Cyber Security Policy	The policy outlines technology and information assets that you need to protect. threats to those assets. rules and controls for protecting them and your business.
<b>F</b>	
Fraud and Corruption Control Plan	The Department's plan for managing fraud and corruption.
<b>G</b>	
GrantConnect	Provides centralised publication of forecast and current Australian Government grant opportunities and grants awarded.
<b>H</b>	
Humanitarian Settlement Program	The Humanitarian Settlement Program (HSP) supports humanitarian entrants and other eligible visa holders integrate into Australian life. It does this by helping new arrivals build the skills and knowledge they need to become self-reliant and active members of the community.
<b>I</b>	
Inspection	May include use of non-intrusive examination through x-ray technology (static or mobile), trace particle detection, detector dogs or physical examination of cargo.
Intervention	Actions undertaken by ABF officers to prevent and detect the import or export of prohibited items and to control the movement of restricted items, including examinations and inspections.
<b>L</b>	
Legacy caseload	Persons who arrived by unauthorised maritime methods between 2008 and 2014 to seek protection and were not taken to a Regional Processing Country, including children born to UMA parents.
<b>M</b>	
Migration Program	The annual planned permanent intake determined by the Australian Government in a budgetary context which governs the number of visas granted for permanent entry from offshore and for permanent resident status onshore. It does not include New Zealand citizens intending to settle permanently in Australia.
<b>N</b>	
NAIDOC Week	NAIDOC (National Aboriginal and Islander Day Observance Committee) Week is a celebration of the history, culture and achievements of Aboriginal and Torres Strait Islander peoples.

Term	Definition
<b>O</b>	
Office of the Migration Agents Registration Authority	An office within the Department of Home Affairs that regulates the migration advice industry to provide appropriate protection and assurance to people using migration advice services.
Onshore and offshore	Unless otherwise indicated, 'onshore' and 'offshore' refer to the location of a person at the time they apply for a visa or visa grant.
Operation Aegis	Established to coordinate efforts for the new compliance and enforcement of visa conditions, including electronic monitoring and preventative detention under distinct lines of effort.
Operation Sovereign Borders	Operation Sovereign Borders is a military-led, whole-of-government border security operation to combat maritime people smuggling.
<b>P</b>	
Portfolio Additional Estimate Statements	Documents that inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio.
Portfolio Budget Statements	Documents that inform parliamentarians and the public of the proposed allocation of resources to achieve government outcomes.
<i>Public Governance, Performance and Accountability Act 2013 (PGPA Act)</i>	An Act about the governance, performance and accountability of, and the use and management of public resources by the Commonwealth, Commonwealth entities and Commonwealth companies, and for related purposes.
<i>Public Service Act 1999</i>	The principal Act governing the operation of the Australian Public Service.
<b>R</b>	
Refugee	A person recognised as needing protection under the <i>1951 United Nations Convention Relating to the Status of Refugees</i> .
Registered Migration Agent	A person who has met certain knowledge and character requirements to be able to help you with your visa application.
<b>S</b>	
SmartGate	The department's automated border processing system.
<b>U</b>	
Unauthorised Maritime Arrival	Under section 5AA(1) of the <i>Migration Act 1958</i> , an unauthorised maritime arrival is a person, (other than an 'excluded maritime arrival') who entered Australia by sea at either an excised offshore place or any other place at any time after 1 June 2013, and the person became an unlawful non-citizen because of that entry into Australia.

# PGPA RULE LIST OF REQUIREMENTS

PGPA rule reference	Part of report	Description	Requirement
<b>17AD(g)</b>	<b>Letter of transmittal</b>		
17AI	Letter of transmittal	A copy of the letter of transmittal signed and dated by Accountable Authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory
<b>17AD(h)</b>	<b>Aids to access</b>		
17AJ(a)	Contents	Table of contents (print only).	Mandatory
17AJ(b)	Part 7: Reference Material	Alphabetical index (print only).	Mandatory
17AJ(c)	Part 7: Reference Material	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	Part 7: Reference Material	List of requirements.	Mandatory
17AJ(e)	Page ii	Details of contact officer.	Mandatory
17AJ(f)	Page ii	Entity's website address.	Mandatory
17AJ(g)	Page ii	Electronic address of report.	Mandatory
<b>17AD(a)</b>	<b>Review by accountable authority</b>		
17AD(a)	Review by the accountable authority	A review by the Accountable Authority of the entity.	Mandatory
<b>17AD(b)</b>	<b>Overview of the entity</b>		
17AE(1)(a)(i)	Roles and functions of the department	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	Organisational structure and key executive	A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	Performance results	A description of the outcomes and programmes administered by the entity.	Mandatory

PGPA rule reference	Part of report	Description	Requirement
17AE(1)(a)(iv)	Performance results	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	Accountable Authority	Name of the Accountable Authority or each member of the Accountable Authority.	Mandatory
17AE(1)(aa)(ii)	Accountable Authority	Position title of the Accountable Authority or each member of the Accountable Authority.	Mandatory
17AE(1)(aa)(iii)	Changes to the executive team	Period as the Accountable Authority or member of the Accountable Authority within the reporting period.	Mandatory
17AE(1)(b)	Roles and functions of the portfolio	An outline of the structure of the portfolio of the entity.	Portfolio departments—mandatory
17AE(2)	N/A	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory
<b>17AD(c)</b>	<b>Report on the performance of the entity</b>		
	<b><i>Annual performance Statements</i></b>		
17AD(c)(i); 16F	Annual performance Statements	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and Section 16F of the Rule.	Mandatory
<b>17AD(c)(ii)</b>	<b><i>Report on financial performance</i></b>		
17AF(1)(a)	Part 3: report on financial performance	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	Part 4: Financial statements	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	Part 3: report on financial performance	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory.

PGPA rule reference	Part of report	Description	Requirement
<b>17AD(d)</b>	<b>Management and accountability</b>		
	<i>Corporate governance</i>		
17AG(2)(a)	Fraud control and anti-corruption measures	Information on compliance with section 10 (fraud systems).	Mandatory
17AG(2)(b)(i)	Letter of transmittal	A certification by Accountable Authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	Letter of transmittal	A certification by Accountable Authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place.	Mandatory
17AG(2)(b)(iii)	Letter of transmittal	A certification by Accountable Authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity.	Mandatory
17AG(2)(c)	Home Affairs enterprise governance arrangements	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory
17AG(2)(d) – (e)	Significant non-compliance issues with finance law	A statement of significant issues reported to minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance.	If applicable, Mandatory.
	<i>Audit committee</i>		
17AG(2A)(a)	Audit and risk committee	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	Audit and risk committee	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	Audit and risk committee	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	Audit and risk committee	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	Audit and risk committee	The remuneration of each member of the entity's audit committee.	Mandatory
	<i>External scrutiny</i>		
17AG(3)	Notable decisions	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory

PGPA rule reference	Part of report	Description	Requirement
17AG(3)(a)	Notable decisions	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory
17AG(3)(b)	Reports by external bodies	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory
17AG(3)(c)	Capability review and broader transformation agenda	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory
<b>Management of human resources</b>			
17AG(4)(a)	Workforce profile People strategies People management, learning and development	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	Employee statistics	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: <ul style="list-style-type: none"> <li>statistics on full-time employees;</li> <li>statistics on part-time employees;</li> <li>statistics on gender;</li> <li>statistics on staff location.</li> </ul>	Mandatory
17AG(4)(b)	Employee statistics	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: <ul style="list-style-type: none"> <li>statistics on staffing classification level;</li> <li>statistics on full-time employees;</li> <li>statistics on part-time employees;</li> <li>statistics on gender;</li> <li>statistics on staff location;</li> <li>statistics on employees who identify as Indigenous.</li> </ul>	Mandatory
17AG(4)(c)	Workplace agreements	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under Subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory
17AG(4)(c)(i)	Workplace agreements	Information on the number of SES and non-SES employees covered by agreements etc. identified in paragraph 17AG(4)(c).	Mandatory
17AG(4)(c)(ii)	Salary ranges	The salary ranges available for APS employees by classification level.	Mandatory

PGPA rule reference	Part of report	Description	Requirement
17AG(4)(c)(iii)	Employee entitlements	A description of non-salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	N/A	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory
17AG(4)(d)(ii)	N/A	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments.	If applicable, Mandatory
<b>Assets management</b>			
17AG(5)	Assets management	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities.	If applicable, Mandatory
<b>Purchasing</b>			
17AG(6)	Purchasing and procurement	An assessment of entity performance against the Commonwealth Procurement Rules.	Mandatory
<b>Reportable consultancy contracts</b>			
17AG(7)(a)	Reportable consultancy contracts	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7)(b)	Reportable consultancy contracts	A statement that " <i>During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million].</i> ".	Mandatory
17AG(7)(c)	Reportable consultancy contracts	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged.	Mandatory
17AG(7)(d)	Reportable consultancy contracts Page 206	A statement that " <i>Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.</i> ".	Mandatory

PGPA rule reference	Part of report	Description	Requirement
<b>Reportable non-consultancy contracts</b>			
17AG(7A)(a)	Reportable non-consultancy contracts	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory
17AG(7A)(b)	Reportable non-consultancy contracts	A statement that <i>"Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website."</i>	Mandatory
<b>17AD(daa)</b>	<b>Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</b>		
17AGA	Reportable consultancy contracts Reportable non-consultancy contracts	Additional information, in accordance with Section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
<b>Australian National Audit Office Access Clauses</b>			
17AG(8)	Australian National Audit Office access clauses	If an entity entered into a contract with a value of more than \$100, 000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory
<b>Exempt contracts</b>			
17AG(9)	Exempt contracts	If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, Mandatory

PGPA rule reference	Part of report	Description	Requirement
<b>Small business</b>			
17AG(10)(a)	Small business and medium enterprises	A statement that “[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance’s website.”	Mandatory
17AG(10)(b)	Small business and medium enterprises	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)	N/A	If the entity is considered by the department administered by the Finance Minister as material in nature, a statement that “[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury’s website.”	If applicable, Mandatory
<b>Financial statements</b>			
17AD(e)	Part 4: Financial Statements	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
<b>Executive remuneration</b>			
17AD(da)	Executive remuneration	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2–3 of the Rule.	Mandatory
<b>17AD(f) Other mandatory information</b>			
17AH(1)(a)(i)	Advertising and market research expenditure	If the entity conducted advertising campaigns, a statement that “During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity’s website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance’s website.”	If applicable, Mandatory
17AH(1)(a)(ii)	N/A	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory
17AH(1)(b)	Grants	A statement that “Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website].”	If applicable, Mandatory
17AH(1)(c)	Disability reporting mechanism	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory

PGPA rule reference	Part of report	Description	Requirement
17AH(1)(d)	Information Publication Scheme	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory
17AH(1)(e)	Appendix A: Correction of material errors	Correction of material errors in previous annual report.	If applicable, Mandatory
17AH(2)	Work health and safety Ecologically sustainable development and environmental performance Commonwealth climate disclosure Australian Public Service Net Zero Appendix B Appendix C Appendix D Appendix E Appendix F Appendix G Appendix H Appendix I	Information required by other legislation.	Mandatory

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