



Australian Government

Independent Parliamentary
Expenses Authority

ipea
Independent Parliamentary
Expenses Authority

Annual Report 2023–24





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About this report

This is IPEA’s report to the Special Minister of State for the financial year ended 30 June 2024. The report is a mechanism of accountability to the Parliament of Australia in relation to services provided. It also provides information for the community and stakeholders.

IPEA is part of the Australian Government’s Finance portfolio and is committed to maintaining accountability and transparency in its activities and continually improving its reporting.

The report has been prepared in accordance with parliamentary reporting and legislative requirements.



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Letter of transmittal



Australian Government
**Independent Parliamentary
Expenses Authority**

Senator the Hon Don Farrell
Special Minister of State
Parliament House
CANBERRA ACT 2600

Dear Minister

I am pleased to present the Independent Parliamentary Expenses Authority's (IPEA) annual report for the financial year 2023–24.

This report has been prepared in accordance with applicable obligations of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) including section 46, which requires that you table the report in Parliament. The report reflects the matters dealt with and legislation administered by the entity as at 30 June 2024.

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

As required by the *Public Governance, Performance and Accountability Rule 2014* section 10, I certify that:

- the entity has in place appropriate fraud prevention, detection, investigation and reporting mechanisms that meet its specific needs, and
- measures have been introduced to ensure there are controls in place to deal with any fraud relating to the entity.

Yours sincerely

Samantha Palmer
Acting Chief Executive Officer
11 October 2024



Guide to this report

Message from the Chair of the Authority: Presents the Chair of the Authority’s observations on IPEA’s performance and achievements over the 1 July 2023 to 30 June 2024 financial year.

Review by IPEA’s CEO: Summarises IPEA’s performance, operating environment and significant achievements from 1 July 2023 to 30 June 2024, and considers major challenges for the year ahead.

Chapter 1—Agency overview: Provides an overview of IPEA’s organisational structure, role and functions, and sets out IPEA’s outcomes as stated in its Portfolio Budget Statements 2023–24.

Chapter 2—Performance statements: Includes IPEA’s Annual Performance Statements, which reflect the results achieved against IPEA’s 2023–24 performance criteria (reported in the Department of Finance 2023–24 Portfolio Budget Statements and the IPEA Corporate Plan 2023–24).

Chapter 3—Management and accountability: Provides information about IPEA’s governance arrangements and frameworks, external scrutiny, human resource management, environmental performance and financial management.

Chapter 4—Financial statements: Contains IPEA’s audited financial statements for 2023–24.

Chapter 5—Appendices: The appendices provide additional information on specific areas of the entity, as required under legislation.

At the end of the report is a glossary listing the abbreviations and acronyms, a checklist detailing the location of the requirements used to compile the report, and an index.

Annual report contact officer: ipea@ipea.gov.au

Cover photo of the Australian Parliament House – Steve Keough



Message from the Chair



I am pleased with the Independent Parliamentary Expenses Authority's (IPEA) strong performance this year, demonstrating its resilience and ability to overcome hurdles to deliver results and continue to build transparency and accountability.

Through its core activities, IPEA seeks to provide greater transparency and accountability to the public in the use of work resources by parliamentarians and the travel resources of their staff, and importantly create trust with the Australian public that these resources are being used appropriately. To do this successfully it has built a foundation of trust and integrity with parliamentarians and their staff.

Technical difficulties over the last 2 years caused by the Parliamentary Expenses Management System (PEMS), a new technology platform implemented by the Department of Finance (Finance), challenged IPEA's ability to maintain its previously high levels of transparency and accountability. The delay to the delivery of the PEMS reporting functionality prevented IPEA from publishing parliamentarians' expenditure reports, a vital mechanism relied on by the media and public for transparency and accountability.

IPEA has worked diligently with Finance to address PEMS issues. In December 2023, the new PEMS expenditure reporting (ER) functionality was launched. The ER functionality was welcomed by its users due to its user-friendly functionality and accuracy. IPEA attributes the success of this module to its close resemblance to the previous reports and processes, as well as IPEA's direct involvement and leadership in the development and implementation of the requirements.

Since December 2023, IPEA has worked closely with parliamentarians and their offices to catch up on the 18-month lag in reporting and return ER to its regular quarterly reporting cycle. Impressively, by the end of June 2024, IPEA had only 2 reports left to achieve this goal. IPEA will be back to its regular quarterly reporting cycle by the end of August 2024. This is a notable and important achievement by IPEA, parliamentarians and their staff.

In my last annual report message, I highlighted expected operational changes to IPEA as a result of anticipated Machinery of Government (MoG) changes. The MoG change is now legislated to take place from 1 July 2025. IPEA's advanced planning to prepare for the MOG change has it well placed for 1 July 2025 implementation.

I thank IPEA's outstanding CEO, Executive and staff for their continued diligence and dedication in making IPEA the success it is today. I also extend my gratitude to my fellow Members of the Authority, external members of IPEA's Audit and Risk Committee and Finance for their ongoing support.

Jillian Segal AO
Chair



Chief Executive Officer's review

IPEA is an independent integrity agency. We proactively promote awareness of, and educate on, the Parliamentary Business Resources Framework (the Framework) and its obligations, establish and promote clear guidelines to prevent the misuse of those resources, manage risks and undertake inquiries into allegations as required. IPEA provides assurance to the Australian public by publishing the results of those inquiries and transparency through publishing reports on expenditure under the Framework by parliamentarians (and the travel related expenses of their staff). IPEA undertakes our multiple roles in ways that maintain public confidence in the Framework and our democratic system, while concurrently reinforcing our independence, impartiality and apolitical approach.



IPEA also has a role in providing service delivery and support to parliamentarians and their staff to undertake their respective roles in the Australian democratic system. IPEA has a reputation for providing a “Clear, direct and professional service – exactly what a parliamentarian’s workplace needs from IPEA staff” (independent client satisfaction feedback 2024). Likewise, 98% of IPEAns agreed that “IPEA is a customer focused organisation (i.e. we connect with, understand and respond to the needs of our stakeholders, customers and providers)” (APSC Census, 2024). In addition to being an integrity agency, IPEA’s internal alignment is consistent with our mandate and purpose. IPEA has integrity.

Through our short history, IPEA has been recognised externally including an IPAA Public Sector Innovation Award for Culture and Capability, an Honourable Mention in the Comcover’s Awards for Excellence and being a short-listed nominee in the Drupal South Federal Government Splash Awards. Based on the proven performance and positive reviews, further functions and responsibilities (provided under the Framework) are scheduled to be transferred to IPEA in July 2025. IPEA’s unique insights and well-regarded views are actively sought on a range of issues domestically and internationally.

Commencing as CEO with IPEA in 2018 provided a unique opportunity to set standards, shape the future direction and build a culture for the newly established organisation. As a greenfield site, I envisioned ‘creating the type of organisation in which I wished I had worked’. That is, an organisation based on trust, with staff confident when raising concerns they will be respectfully addressed, providing opportunities for growth, supporting individuals when required, and providing an environment for staff to enjoy coming to work through camaraderie and a vibrant workplace.

This vision had at its core the unique and irreplaceable dynamic of individual people working together, and when harnessed, the gestalt created by that dynamic is the only sustainable competitive advantage. A widget or a process can be replicated, and artificial intelligence can imitate, so any short-term gain is soon diminished. However, it is the interactions and culture that enable individuals to flourish and for IPEA to deliver consistently over the long-term.



While survey results can depend on what is happening on the day an individual completes the form, other informal measures indicate IPEA's culture makes a difference. For a small agency, IPEA has delivered diversity, opportunity and stability to a significant proportion of our staff. Since 2018, there are several ongoing staff who have left and then returned to IPEA after gaining experience with another agency (often on promotion). Likewise, there are staff within IPEA who have been successful in gaining promotion, including some who have advanced across multiple levels through their skills and expertise. There are also 12 staff from the original cohort who transferred to IPEA through the Machinery of Government change in April 2017 and many staff who have moved between at least 2 branches, or across all 3.

IPEA's positive, proactive and professional culture manifests in many non-tangible ways. As a small agency, our community work is unheralded but important, with many deserving causes benefiting from our fundraising and engagement activities. Contributing to our wider community helps IPEAns see themselves as part of Australian society and how their efforts make a tangible difference. This year alone, IPEA raised over \$1,000 for the Australian Cancer Council, contributed to Vinnies Winter Woolies appeal and supported Karinya House for Mothers with both goods and financial donations. In previous years, IPEA has created a partnership with a remote Indigenous community, donating a softball kit and equipment to encourage positive outlets, and a sewing machine to assist in developing business enterprises. The list goes on.

From IPEA's experience, real change and making a real difference is about reconnecting with the fundamentals of how we engage with and what we deliver to our clients – parliament and the Australian people. IPEA strives to engage in a respectful, clear and timely manner, and deliver accurate, credible and timely information. As a regulator, IPEA takes the long-term perspective and recognises that sometimes the messages we deliver are not always welcome in the short term, but they are the right thing to do.

IPEA delivered other significant events and achievements to meet its operational mandate. These are outlined in this report, including PEMS and preparations for the Machinery of Government changes expected in 2025.

IPEA's great work does not happen in isolation. I would like to thank our Minister and his team, the Members of the Authority and particularly the Chair, the Audit and Risk Committee, the Department of Finance, and all IPEAns for their ongoing support and commitment to achieving IPEA's purpose.

Annwyn Godwin
CEO



Chapter 1.

Agency overview



Our purpose

IPEA fosters trust in the use of public resources through independent advice and administration and, transparency through assurance and reporting of work expenses for parliamentarians and their staff.

IPEA outcomes and programs for 2023–24

Outcome 1

Support for current and former parliamentarians and others as required by the Australian Government through the delivery of independent oversight and advice on work resources and travel resources.

Program 1.1

Independent Parliamentary Expenses Authority – Travel oversight and reporting. IPEA provides services to parliamentarians and their staff and publicly reports their expenditure.

Our role and function

Each year IPEA delivers its purpose and outcome by carrying out its key activities and reinforcing a culture of accountability and transparency in the use of parliamentary work expenses under the *Parliamentary Business Resources Act 2017* (PBR Act).

IPEA's role and function, as outlined in its Corporate Plan 2023–2024, include:

- providing clear, timely and accurate advice to parliamentarians and their staff on travel expenses and travel allowances
- administering parliamentarians and their staff claims for travel expenses and travel allowances
- monitoring parliamentarians and their staff travel expenses and travel allowances
- conducting audit and assurance activities relating to:
 - work expenses, travel expenses and travel allowances claimed by parliamentarians
 - travel expenses and travel allowances claimed by parliamentarians' staff
- preparing regular reports on parliamentarian and their staff work expenses, including all travel expenses and travel allowances and other work-related expenses
- enabling IPEA's external service delivery and operational compliance by providing high quality corporate services that meet legislative requirements.

IPEA's engagement with parliamentarians, their staff and the Australian public through ongoing education, awareness raising, compliance and enforcement is tailored as required.

Our organisational structure

For the period 2023–24, the Chief Executive Officer (CEO), Annwyn Godwin, was IPEA's accountable authority under the *Public Governance, Performance and Accountability Act 2013* and is responsible for IPEA's performance and compliance with regulatory requirements.



IPEA was also guided by its Members of the Authority, appointed by the Governor-General, with each member having a range of relevant skills and experiences to support the CEO. The Members of the Authority met 6 times over the 2023–24 period.

The responsible minister for the 2023–24 period was the Special Minister of State, Senator the Hon Don Farrell.

IPEA is comprised of 3 branches, each with a branch manager, overseen by the CEO. IPEA's branches work together to deliver IPEA's key activities and provide high-quality client services. These branches and their functions are:

Travel, Education and Advice branch

- advising and supporting parliamentarians and MOP(S) Act staff on travel related matters
- processing travel allowance claims for parliamentarians and MOP(S) Act staff
- administering overseas travel for parliamentarians and MOP(S) Act staff
- managing the travel service provider contract, Corporate Travel Management (CTM)
- paying travel suppliers and reimbursing travel related expenses
- developing and implementing education programs and products.

Corporate, Governance and Strategy branch

- providing communication and media services including the IPEA website, intranet and media engagement
- delivering financial management services and managing procurement policy/providing procurement advice
- providing human resource and workforce planning services
- providing ICT support including ICT security, project management and coordination
- supporting the Members of the Authority and IPEA's Audit and Risk Committee
- coordinating parliamentary responses and requirements
- advising on risk management and supporting governance arrangements.

Transparency, Assurance and Legal branch

- conducting audits and assurance activities relating to work resources claimed by parliamentarians and travel resources and travel allowances claimed by MOP(S) Act staff, and publishing these audits and assurance reports
- preparing reports on work resources claimed by parliamentarians and travel resources and travel allowances claimed by MOP(S) Act staff
- supporting parliamentarians and MOP(S) Act staff through provision of custom reports
- providing legal advice to IPEA
- responding to freedom of information requests and privacy matters.



IPEA's organisational structure as at 30 June 2024





Chapter 2.

Annual performance statements



Statement of preparation

I, as the accountable authority of the Independent Parliamentary Expenses Authority (IPEA), present IPEA's annual performance statements for the year ending 30 June 2024, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In my opinion, these annual performance statements accurately reflect the performance of the entity, and comply with subsection 39(2) of the PGPA Act and section 16F of the PGPA Rule. These performance statements report on the results achieved against the purpose and performance information published in the IPEA Corporate Plan 2023–2024 and the Portfolio Budget Statements 2023–2024.

Samantha Palmer
Acting Chief Executive Officer

3 October 2024

Our purpose

IPEA fosters trust in the use of public resources through independent advice and administration and, transparency through assurance and reporting of work expenses for parliamentarians and their staff.

Our key activities

IPEA has 2 key activities:

- Provide independent monitoring, auditing and reporting of the work resources accessed by current and former parliamentarians and MOP(S) staff.
- Deliver services relating to the administration of travel expenses, allowances, and related expenses including advice on, and processing of, these claims.



Table 1. IPEA performance measures for outcome 1

<p>Outcome 1 – Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.</p>		
<p>Program 1.1 – Independent Parliamentary Expenses Authority – Travel Oversight and Reporting. IPEA provides services to parliamentarians and their staff and publicly reports on their expenditure.</p>		
Key activities	<p>Deliver services relating to the administration of travel expenses, allowances, and related expenses, including advice on, and processing of these claims.</p> <p>Provide independent monitoring, auditing and reporting of the work resources accessed by current and former parliamentarians and MOP(S) staff.</p>	
Year	Performance measures	Results
Current year 2023–24	<p>Travel — advice Provide accurate and timely advice to parliamentarians and MOP(S) staff on travel and related expenses.</p>	<p>Met – Advice was provided in accordance with IPEA’s published service level standards, which include measurements for quality and timeliness.</p>
	<p>Travel — education Provide education sessions to parliamentarians and MOP(S) staff on travel and related expenses.</p>	<p>Met – Education sessions were provided in accordance with IPEA’s published service level standards.</p>
	<p>Travel — claims Accurate and timely processing of claims for travel expenses and allowances relating to parliamentarians and MOP(S) staff.</p>	<p>Met – Accurate and timely processing of parliamentarian and MOP(S) staff claims for travel expenses and allowances provided in accordance with IPEA’s published service level standards.</p>
	<p>Data and reporting Increasing transparency through the compilation of reports detailing the work resources of current and former parliamentarians and the travel resources of MOP(S) staff.</p>	<p>Met – Reports relating to work expenses for parliamentarians and their staff were prepared and provided as per IPEA’s published service level standards.</p>
	<p>Audit and assurance Conducting assurance activities on the work resources of parliamentarians and the travel resources of MOP(S) staff.</p>	<p>Met – All parliamentarians’ offices were subject to one or more forms of assurance activity during the financial year in accordance with IPEA’s published service level standards and procedures (protocols and factsheets).</p>



Performance results

Travel advice

Table 2. Travel advice – IPEA Service Level Standards (SLS) 2023–24 results

Activity	Service Level Standards	Results
Travel advice	All calls are acknowledged, with 90% of calls acknowledged within 1 day ^(a) .	Met – 99.7% of calls to our Advice Team were acknowledged within 1 day.
	All requests for advice are resolved, with 90% of requests for advice resolved within 2 days ^{(a)(b)} .	Met – 99% of advice requests were resolved within 2 days.
	Quality and accuracy levels for advice are achieved, with 90% of advice provided being accurate and of a high quality.	Met – 99% of advice provided was accurate and of a high quality.
	70% of client survey respondents are satisfied with IPEA's advice as measured in the IPEA client satisfaction survey.	Met – 84% of respondents to the independent client satisfaction survey of IPEA were satisfied with IPEA's advice.
<p><i>a. During hours: 9am to 5pm—Monday-Friday AEST/ADST (except for public holidays).</i></p> <p><i>b. Except where IPEA is waiting on essential information from others, for example waiting for information from parliamentarians, their staff, travel providers or government stakeholders. IPEA does not count the time taken when incorrect information is provided and restarts its SLS measurement from the time it receives the correct information.</i></p>		

Analysis

Travel advice is a key function of IPEA and there continued to be strong demand for personal advice to support informed decision making in the use of Commonwealth resources for travel. IPEA expects this to continue, especially heading into an election year.

IPEA met all 4 of its travel advice SLS. In 2023–2024, IPEA's Advice Team logged 5,889 client contacts comprising:

- 4,407 phone calls received
- 1,482 email contacts responded to within SLS.



Travel education

Table 3. Travel education – IPEA Service Level Standards 2023–24 results

Activity	Service Level Standards	Results
Travel education	Education session requests will be responded to within 7 working days.	Not met – 98% of education session requests were responded to within 7 working days.
	Education sessions are offered in all capital cities ^{(a)(b)} and virtually, twice per calendar year.	Met – Education sessions were offered in all capital cities and virtually twice throughout 2023.
	100% of new parliamentarians are offered an introductory session within 2 months of declaration of poll ^(c) .	Met – 100% of new parliamentarians were offered an introductory session within 2 months of declaration of poll.
	80% of participants are satisfied with the education session they attended ^(d) .	Met – 86% of attendees who completed the optional post-session survey and of client satisfaction survey respondents were satisfied with the session they attended.
<p><i>a. Dependent on room availability.</i> <i>b. Participants may be offered a virtual session where registration numbers for a capital city are low.</i> <i>c. Except where IPEA is waiting on essential contact information for new parliamentarians.</i> <i>d. As measured through the optional post-session survey and annual IPEA Client Satisfaction Survey.</i></p>		

Analysis

From 1 July 2023, IPEA introduced SLS to measure the effectiveness of its education program. IPEA’s education services provide parliamentarians and MOP(S) Act staff with a range of resources and training to help them make informed decisions about their travel.

IPEA met 3 of its 4 SLS in the education category. The SLS not met was related to a client request received by IPEA during the Christmas and New Year shut-down period. IPEA responded to the request within 9 working days (not 7).

IPEA refreshed its education program during the 2023–24 financial year, providing formal education sessions nationally, both face-to-face and through online platforms. IPEA’s multi-pronged approach to client education, covering the parliamentary business resources (PBR) framework and travel-related PEMS functionality proved effective. IPEA continued to offer education sessions within parliamentarian electorate offices to better support clients with specific travel challenges or questions, and to build greater awareness and understanding of IPEA’s role and the PBR framework. Electorate office visits covered both urban and regional areas across Australia.

IPEA increased its education offering by conducting more education sessions (in person and virtual) with the release of PEMS expenditure reporting functionality, PEMS-specific education, virtual sessions by party, and an increase in electorate office visits around the country (including regional areas). This increased IPEA’s overall reach with the greatest number of clients participating in IPEA’s education sessions.



In 2023–24, IPEA’s education program:

- hosted 104 formal education sessions nationally – including 2 one-hour general education sessions in capital cities, introductions to new parliamentarians, targeted electorate office visits that tailor education to the office’s needs, and expenditure reporting education sessions when the expenditure reported functionality was released in PEMS
- educated 581 clients who attended IPEA’s formal general education sessions
- published new and updated education resources on IPEA’s website, including PEMS guidance materials, and video resources, and provided more in-depth content for Cabcharge and other topics.

An ongoing challenge IPEA faced was recognition of IPEA’s brand, functions and role compared with other agencies servicing the same client group. IPEA’s ongoing education activities, proactive approach to contacting new staff through introduction emails, and strong branding in client correspondence have helped improve IPEA’s awareness and recognition. Further activities in this area will continue in 2024–25.



Travel claims

Table 4. Travel claims – IPEA Service Level Standards 2023–24 results

Activity	Service Level Standards	Results
Travel claims	Travel claims are assessed weekly to verify 80% have been processed within an average of 7 working days and with a 90% degree of accuracy ^(a) .	Met – 99% of travel claims were processed within 7 working days with 97% accuracy.
	Requests for additional travel claim information (e.g. where the claim is incomplete) are sent within an average of 4 working days of receiving the initial claim ^(b) .	Met – Requests for additional claim information were sent within an average of 1.88 working days of receiving the initial claim.
	90% of Electorate Support Budgets are disseminated by the third week of June. New parliamentarians commencing after 1 July receive their budget/s within one week of official commencement.	Partially Met – 100% of travel-related budgets were disseminated by the third week of June 2024. However, 85.7% of new parliamentarians who commenced after 1 July 2023 received their budgets within one week of their official commencement.
	60% of client survey respondents are satisfied with IPEA’s travel claim processing as measured in the IPEA client satisfaction survey.	Met – 74% of client survey respondents were satisfied with the services delivered as measured in IPEA’s Client Satisfaction Survey 2023.
<p><i>a. Incorrect/incomplete claims are not included.</i> <i>b. Except where IPEA is waiting on essential information from others, for example waiting for information from parliamentarians, their staff, travel providers or government stakeholders.</i></p>		

Analysis

Administering the travel claims of current and former parliamentarians and MOP(S) Act employees is one of IPEA’s core functions. In 2022–2023, IPEA’s claims processing SLS could not be measured or reported against due to issues related to the Parliamentary Expenses Management System (PEMS). These issues have been resolved, and SLS reporting recommenced on 1 July 2024.

In 2023–2024, IPEA met 3 and partially met one of its 4 SLS in this category. IPEA’s SLS for the dissemination of budgets was partially met, as one out of 7 new parliamentarians received their budget 13 days after declaration of poll. In this instance, the parliamentarian’s availability impacted our delivery timing and the budget was provided to the parliamentarian in person via IPEA’s introduction meeting rather than by email.

This year, IPEA responded to very strong demand for its claims administration and delivered a large volume of work in support of parliamentarians and MOP(S) employees. IPEA administered 156,745 transactions with a value of \$64,723,531.



Data and reporting

Table 5. Data and reporting – IPEA Service Level Standards 2023–24 results

Activity	Service Level Standards	Results
Data and reporting	95% of expenditure reports are provided on a quarterly basis in accordance with the expenditure reports schedule ^(a) ^(b) .	Met – 97% of expenditure reports were provided on a quarterly basis in accordance with the expenditure reports schedule.
	90% of ad hoc reports are provided within 10 working days, or another timeframe as agreed.	Not met – 88% of ad hoc reports were provided within 10 working days, or another timeframe as agreed.
	95% of expenditure reports and associated data are published on the IPEA website and data.gov.au in line with our publication schedule ^(c) .	Met – 100% of expenditure reports and associated data were published on the IPEA website and data.gov.au in line with our publication schedule.
	50% of client survey respondents are satisfied with IPEA’s reports as measured in the IPEA client satisfaction survey.	Met – 52% of client survey respondents were satisfied with IPEA’s reports as measured in the IPEA client satisfaction survey.
<p><i>a. Dependent on ICT and data availability.</i> <i>b. Does not include time waiting for 3rd party data.</i> <i>c. IPEA website and data.gov.au website are available.</i></p>		

Analysis

This year, IPEA resumed public reporting of parliamentarians’ work expenses and the travel expenses of their staff following completion of Finance’s PEMS expenditure reporting module. The new PEMS expenditure reporting module made expenditure reports more accessible and enabled IPEA to re-commence publishing them. To expedite publishing of the 18-month backlog of expenditure reports, IPEA implemented an accelerated publishing schedule to return to its regular reporting cycle by mid-2024.

The transition to the new PEMS system and delay in the provision of expenditure reports, required IPEA to provide a higher volume of custom reports to a range of internal and external stakeholders to support their monitoring and management of parliamentary work expenses. As a result, there was a greater focus on analytics to support the delivery of more complex custom reports.

In 2023–2024, IPEA met 3 of the 4 SLS for this category. One SLS was not met due to 15 ad hoc reports taking longer than expected to complete due to their complex nature. Importantly, the request occurred during IPEA’s prioritisation of PEMS expenditure report testing and the consequent shifting of resources.

It is worth noting that the 2023 client satisfaction survey was completed before PEMS expenditure reports went live (November 2023). This places limitations on comparing ‘satisfaction with reports’ from this survey (2023) and the 2022 survey with results from previous years.



Audit and assurance

Table 6. Audit and assurance – IPEA Service Level Standards 2023–24 results

Activity	Service Level Standards	Results
Audit and assurance	100% of parliamentarians' offices are covered by at least one assurance activity over the financial year.	Met – 100% of parliamentarians' offices are covered by at least one assurance activity over the financial year.
	At least 10 Assurance Reviews are undertaken over the financial year in accordance with risk and/or public profile.	Met – IPEA conducted 22 assurance reviews in 2023–24 covering 584 parliamentarians and their staff.
	100% of irregularities or anomalies uncovered through assurance functions are further investigated.	Met – 100% of irregularities and anomalies received further investigation.
	Full-scale audits are undertaken where IPEA identifies the possible misuse of parliamentary work resources and it meets IPEA's Assurance and Audit Protocol – dealing with allegations of misuse of parliamentary work expenses.	Met – IPEA undertook 4 full scale audits during 2023–24. These are expected to be completed in 2024–25.
	100% of cases of expenses recovery action are pursued, where assurance investigations have established misuse.	Met – Recovery action was pursued in 100% of misuse cases.

Analysis

IPEA audit and assurance function has had an exceptionally busy year, completing the largest number of assurance activities for the period since IPEA's inception. All SLS for this category were met. Over the period to 30 June 2024, IPEA completed:

- 5,207 post-payment checks covering 2,573 parliamentarians and staff
- 38 preliminary assessments covering 360 parliamentarians and staff
- 22 assurance reviews covering 584 parliamentarians and staff.

A total of 71 assurance reviews are now publicly available on IPEA's website and their presentation has been refreshed and reorganised to make them more accessible.

The significant increase in the level of audit and assurance activity undertaken in 2023–24, in comparison with previous years, continues and the pace has intensified. There are several factors driving this increase:

- IPEA's intelligence driven approach to data analysis is revealing potential mis-use cases that require further assurance.
- Post-payment checks are identifying matters that require further assurance and have given rise to larger assurance matters, such as staff use of unscheduled ground transport to and from work, staff use of business class travel and the use of motor vehicle allowance.



- The re-commencement of quarterly expenditure reporting has also led to an increase in requests from parliamentarians and staff to repay expenses they incurred at Commonwealth expense, which they believe are not related to their expenditure under the PBR framework. IPEA audit and assurance has taken the lead checking and administering repayments by parliamentarians. Further scrutiny of travel expenses associated with the repayment, at times, reveals further issues or possible misuse.

Simultaneously, IPEA continues its intensive work on 4 full scale audits as endorsed by the Members of the Authority for the 2023/24 Audit Program. These include:

- family travel in 2021–22 and 2022–23
- Section 66(3)(a)(ii) of the *Parliamentary Business Resources Regulations 2017* the use of soliciting subscriptions and/or other financial or non-financial support on Commonwealth-funded websites and Facebook pages
- two audits related to potential misuse of travel expenses by staff members in 2 different parliamentarians' offices.

All 4 audits are complex, requiring extensive research and engagement with the parliamentarians and staff involved to ensure procedural fairness.



Performance analysis

In 2023–2024, IPEA met all performance measures listed in the Portfolio Budget Statements.

Of IPEA's 21 Service Level Standards:

- 18 were met
- 1 was partially met
- 2 were not met.

This is an improvement on the SLS in 2022–2023 where 3 standards were not met and 2 were unable to be measured.

In each instance of a service level standard not being met, it was by a close margin or involved matters outside of IPEA's control. IPEA is reviewing regularly its processes and monitoring its performance to ensure these metrics are met in the future.

Service delivery – enhancing the client experience

IPEA is committed to continuous improvement of the client experience. We listen to feedback from clients and adapt services to meet their needs now and into the future, while aligning changes with IPEA's purpose.

During 2023–24, IPEA implemented initiatives to improve administration and service delivery, enhancing the client experience through the provision of contemporary and relevant services. These include:

- a new platform for event registration – providing ease of use for clients to register for education sessions and for staff to better manage and administer event registrations
- Cabcharge Digital Fastcard – providing convenience to clients when using taxi services on a personal mobile device
- partnering with our travel service provider, Corporate Travel Management (CTM) to improve their service offer and enrich the client experience, including;
 - preferred membership for car rental company – providing consistent access for clients to streamlined processes and expedited rental collection
 - Whole of Australian Government (WoAG) travel arrangements and rates for clients hiring self-drive vehicles – providing access to cost savings for clients and simple/streamlined processes
 - technology enhancements – such as the ability to cancel bookings using CTM's online booking tool and release of CTM's online chatbot functionality for client queries.

IPEA will continue to focus on the client experience and opportunities for innovation to future-proof our service offer, ensuring the services we provide remain relevant, are of value to our clients and fosters trust in the use public resources.



Chapter 3.

Management and accountability



Corporate governance and services overview

IPEA is a statutory authority established under the *Independent Parliamentary Expenses Authority Act 2017* (IPEA Act). As a non-corporate Commonwealth entity, it is subject to the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and works to uphold all requirements of the PGPA Act.

IPEA's corporate functions provide specialist advice, support services and expertise to enhance performance and compliance, and facilitate organisational governance across the agency, including:

- communications and media
- finance
- human resources
- information and communications technology (ICT)
- legal
- risk management
- parliamentary
- secretariat.

During 2023–24, IPEA's corporate functions were supplemented by several corporate services purchased from, and delivered by, Finance through a Memorandum of Understanding (MOU). The MOU includes accommodation, ICT systems and security services. In a separate arrangement, Finance's Service Delivery Office provided IPEA's payroll and finance services.

Internal governance arrangements

IPEA's executive team, comprising the CEO, Ms Annwyn Godwin, and 3 Senior Executive Service Level Branch Managers, met regularly to consider IPEA's strategic and operational issues. Employees at Australian Public Service (APS) executive levels (EL), EL1 and EL2, met to discuss IPEA's operational issues, to share matters of interest from their respective branches and to consider the broader Australian Public Service (APS) environment. The executive team meetings were extended once a month to include EL2s, which proved invaluable, enabling the executive team and ELs to remain informed and aware of the changing parliamentary and APS environment and broader operational requirements.

Ms Annwyn Godwin, CEO, was IPEA's Accountable Authority from 1 July 2023 to 30 June 2024.



Members of the Authority

Members of the Authority (the Members) are appointed by the Governor-General. Under the *Independent Parliamentary Expenses Authority Act 2017* (IPEA Act) the Members comprise a Chair and at least 2, but not more than 3 other members, with the President of the Remuneration Tribunal an ex officio member. During the period, Mr John Conde AO's term finished as President of the Remuneration Tribunal and consequently as a Member.

Mr Stephen Conry was appointed Acting President of the Remuneration Tribunal and became an ex officio Member until Ms Holly Kramer was appointed President of the Remuneration Tribunal and became the current ex officio Member.

IPEA Members met 6 times over the 2023–24 period with one member missing the meeting in February 2024 and another member missing the meeting July 2023. All meetings maintained the required numbers for a quorum.

The members during the period were:

- Ms Jillian Segal AO (Chair)
- The Hon Dennis Cowdroy AO KC
- The Hon Gary Gray AO
- Dr Julianne Jaques KC
- Mr John Conde AO (ex officio Member) to 25 December 2023
- Mr Stephen Conry (a/g ex officio Member) from 25 December 2023 to 1 June 2024
- Ms Holly Kramer (ex officio Member) from 1 June 2024.



Ms Jillian Segal AO—Chair

Ms Segal has a broad range of experience both in the public and private sectors, particularly in the fields of governance, remuneration and audit. She is currently Director of the Garvan Institute of Medical Research, Director of Rabobank Australia, and Director of the Sydney Jewish Community Centre, Chair of the General Sir John Monash Foundation, Immediate Past President of the Executive Council of Australian Jewry, Chair of the Australia-Israel Chamber of Commerce (NSW), Director of the Grattan Institute, Member of the International Board of the Weizmann Institute of Science and Special Envoy to Combat Antisemitism.



Ms Segal has a BA LL.B from the University of New South Wales and an LL.M from Harvard Law School. She also has a Hon. LL.D from the University of New South Wales.

Ms Segal was a partner at the law firm Allens, then a Commissioner and later Deputy Chair of the Australian Securities and Investments Commission (ASIC), after which she became a review member of the Dawson Review into the Trade Practices Act. In 2003, she set out to pursue a non-executive career. Since that time, she has held a range of corporate and government advisory board positions.

Ms Segal was appointed an Officer of the Order of Australia (AO) in 2019 for distinguished service to the banking and financial regulation sectors, to not-for profit organisations, and to women, having previously been awarded a Centenary Medal in 2003.



The Hon Dennis Cowdroy AO KC—Member



Mr Cowdroy is a former Justice of the Federal Court of Australia, having served from 2006 to 2014. During that period, and until 2017, he was an Additional/Acting Justice of the Supreme Court of the ACT. Prior to that he was a Justice of the NSW Land and Environment Court.

Mr Cowdroy has a strong and enduring interest in administrative law having served as Judge Advocate of the Australian Defence Force and in various appeal tribunals, including the Defence Force Discipline Appeals Tribunal and with the Administrative Appeals Tribunal. Having previously been a Presidential Member of the AAT, he is currently Deputy President, a part-time appellate member of the NSW Civil and Administrative Tribunal, and member of the Arbitration Panel NSW Government.

Justice Cowdroy has previously been Chairman of the Australian Electoral Commission and is the inaugural Integrity Commissioner for the Australian Capital Territory. Mr Cowdroy is also an Accredited National Mediator and Grade 1 arbitrator.

Mr Cowdroy was made Queen’s Counsel in 1989. In 1995, he was awarded the Medal of the Order of Australia for his services to the community, the law and the Returned Services League (RSL). In 2019, Mr Cowdroy was made an Officer in the Order of Australia for distinguished service to the law, and to the judiciary, in the civilian and military spheres.



The Hon Gary Gray AO—Member

Mr Gray has an extensive public policy and political background. He was National Secretary of the Australian Labor Party from 1993 to 2000. He served as a Federal parliamentarian from 2007 to 2016 and as Special Minister of State and Minister for the Public Service and Integrity from 2010 until 2013, and Minister for Resources and Energy, Minister for Tourism and Minister for Small Business in 2013. Mr Gray was awarded the Centenary Medal in 2001 and was made an Officer of the Order of Australia in 2003.



Mr Gray was appointed as Australia's Ambassador to Ireland in July 2020, a position he held throughout 2023–24, and does not receive separate remuneration from IPEA. Mr Gray's business background spans 2 decades, beginning as Executive Director at the WA Institute of Medical Research. He served as Director of Corporate Affairs at Woodside Energy until 2007; Senior Executive of Australia's largest oil and gas company, Woodside Energy, which he represented before governments and customers on four continents. Until June 2020, Mr Gray was a Senior Executive at Mineral Resources Ltd in Perth; a board member of the Australian Submarine Corporation; a management committee member at the Perth Astronomical Observatory; and a trustee of the largest charity in Australia, Telethon Trust.

Dr Julianne Jaques KC—Member



Dr Jaques is a barrister practising in the areas of taxation, commercial and administrative law. She maintains chambers in both Melbourne and Sydney and has appeared in the High Court and all superior courts in Victoria and New South Wales.

Also a Chartered Accountant, Dr Jaques has extensive experience in public administration, corporate governance and audit, and served as senior taxation adviser to the Assistant Treasurer from 1999 to 2001. She holds a Doctor of Juridical Science from the University of Melbourne.

Dr Jaques is a member of the Board of Taxation and a former member of the Tax Practitioners Board.



Ms Holly Kramer—ex officio Member (from 1 June 2024)



Ms Kramer is a Member of IPEA by virtue of the office of President of the Remuneration Tribunal.

Appointed as a Member and President for 5 years from 1 June 2024, Ms Kramer is an experienced Australia and New Zealand Non-Executive Director and Advisor on a range of listed, unlisted and not for profit organisations. Her listed portfolio currently includes the boards of the ANZ Banking Group (ASX:ANZ), the Woolworths Group (ASX:WOW) and New Zealand dairy cooperative Fonterra (ASX/NZX:FSF). Ms Kramer also chairs board committees, including People/Remuneration (ANZ, FSF)

and Sustainability (WOW). Ms Kramer is the Chair of the Susan McKinnon Foundation and member of the Bain & Company Advisory Council. With an interest in sustainability, she also sits on the board of agritech start-up Nbryo and is a Senior Advisor at Pollination Group, a climate investment and advisory firm. Her previous governance roles include Pro Chancellor of Western Sydney University and Deputy Chair and Chair, Remuneration Committee of Australia Post.

In her executive career, Holly was CEO of apparel retailer Best & Less (B&L). Prior to that, she had more than 20 years' experience in general management, sales and marketing at Pacific Brands, Telstra and Ford Motor Company (in both Australia and the US). Ms Kramer is the recipient of the Sir Charles McGrath Award for a distinguished career in Marketing and has completed a degree in economics and political science at Yale University (Hons) and an MBA at Georgetown University. BA, MBA.



Mr Stephen Conry AM—ex officio Member (from 25 December 2023 to 1 June 2024)

Mr Stephen Conry was a Member from 25 December 2023 to 1 June 2024 by virtue of the office of acting President of the Remuneration.

Mr Conry is the former Chief Executive Officer of JLL (formerly Jones Lang LaSalle), Australia’s largest commercial property services firm, retiring from the business in 2022 after a 40-year career. Mr Conry was a Director of the firm for 33 years, including 22 years as an International Director and over 13 years as Chief Executive Officer for Australia and New Zealand. He is the Chairman of private investment company Langdon Capital, a Board Member of the Charter Hall Group, a Board member of Redkite, and a Member of the Commonwealth Remuneration Tribunal.



Mr Conry has served on various business and community boards and committees in Australia, including the Property Council of Australia where he was National President 2019–21. He is a Fellow of the Australian Property Institute, a Fellow of the Royal Institution of Chartered Surveyors and a Fellow of the Australian Institute of Company Directors. In June 2019, Mr Conry was appointed a Member of the Order of Australia for his service to the commercial property sector and the community.

Mr John C. Conde AO—ex officio Member (to 25 December 2023)



Mr Conde was a Member by virtue of the office of President of the Remuneration Tribunal.

Mr Conde was a member of the Remuneration Tribunal from 18 June 1998 and President shortly thereafter until his retirement on 24 December 2023. In that capacity he was a Member from IPEA’s establishment in 2017 until December 2023.

He brought a deep personal interest in the work of IPEA, having co-chaired the Review Committee: An Independent Parliamentary Entitlements System which led to IPEA’s creation.



Audit and Risk Committee

The Audit and Risk Committee (A&RC) provides independent advice to IPEA's CEO. The Committee's primary functions are to review the appropriateness of IPEA's:

- financial reporting arrangements
- performance reporting arrangements
- system of risk oversight and management
- system of internal control.

IPEA's A&RC is governed by the IPEA Audit and Risk Committee Charter (the Charter), which determines the Committee's functions, operations and responsibilities. A copy of the Charter is available on IPEA's website under 'Corporate Publications' in the 'Publication' section.

The A&RC comprises 3 independent committee members: a Chair, a Deputy Chair and an external committee member, who may be an official of another Commonwealth entity.

The A&RC met 5 times during the 2024–25 financial year, with all members attending each meeting. During this period, the Chair received \$26,387 and the Deputy Chair \$23,089 for their services to the AR&C. The APS-employed AR&C member, Mr van Boxsel, was not remunerated for this role.

Mr Ian McPhee AO PSM—Chair

Mr McPhee holds a Bachelor of Business and a Bachelor of Arts. He is a Fellow of Certified Practising Accountants Australia, Chartered Accountants Australia and New Zealand, and the Institute of Public Administration Australia. Mr McPhee is also a Graduate of the Australian Institute of Company Directors.

Mr McPhee has public sector and industry experience as a company director, as Chair and member on various audit committees, as Chair of various governance reviews and he was the Auditor-General for Australia from 2005–15.

Ms Elizabeth Montano—Deputy Chair

Ms Montano holds the degrees of Bachelor of Arts and Bachelor of Laws (UNSW) and is a Fellow of the Australian Institute of Company Directors.

Ms Montano has over 20 years' experience as Chair, Deputy Chair and member of boards and audit committees across a range of government and not-for-profit entities. She has broad ranging experience in governance and the machinery of government, including in financial and performance reporting, risk, assurance, and program and project management and oversight. She has worked extensively in financial services regulation, financial and criminal intelligence, information technology, strategy and governance, marine natural resource management and marine scientific research.

She was the first woman to lead an Australian regulatory law enforcement/regulatory agency as Chief Executive Officer of the Australian Transaction Reports and Analysis Centre (AUSTRAC). Prior to leading AUSTRAC, Ms Montano was a financial services specialist at King & Wood Mallesons.



Mr Nils van Boxsel—External Member

Mr van Boxsel is an experienced Senior Executive, Chief Information Officer, IT Leader and advisor with more than 25 years' experience in the commercial, government and defence sectors.

Mr van Boxsel holds a Bachelor of Applied Science in Computer and Information Science (including Business Studies) from the University of South Australia.

Mr van Boxsel has extensive experience leading and advising corporate and organisational change programs to deliver business outcomes through digital initiatives, having worked as Chief Information Officer at Austrade and the Australian Communications Media Authority, as well as advisory roles with Microsoft and Gartner.

Risk

IPEA has an established Risk Management Framework, which is regularly reviewed by IPEA's Executive and endorsed by IPEA's A&RC and the Members.

IPEA's risk management approach aligns with the Commonwealth Risk Management Policy's requirements and provides staff with a systematic approach to engage with risk and opportunities in line with IPEA's risk appetite and tolerance levels.

IPEA values integrity, security and the accuracy of its information, which are critical to IPEA's success.

IPEA has a low risk tolerance for:

- dishonest, deceptive or fraudulent conduct
- the unauthorised disclosure of official information
- dangers to the health, safety and wellbeing of IPEA's Members, employees and contractors.

Risk updates are a standing item for all Executive meetings, including monitoring the risk environment and regular reviews of risks and controls effectiveness.

Fraud

The IPEA Fraud Control Plan complies with the Commonwealth Fraud Control Guidelines and includes the Fraud Policy Statement and arrangements for reporting fraud.

To effectively manage fraud, IPEA regularly educates staff and conducts fraud risk assessments of its main fraud risk areas and documents them in its Fraud Risk Register.

Each financial year, IPEA's staff complete mandatory fraud awareness training, which assists them to recognise and minimise the potential for fraud, and take responsibility for reporting suspected fraud.



Internal audit

IPEA's internal audit function is an integral part of IPEA's corporate governance framework. Internal audit provides an independent and objective review and advisory service, giving the CEO assurance that IPEA's internal control framework, designed to manage the entity's risk and achieve its objectives, is operating in an efficient, effective, economical, and ethical manner. Internal audit also assists management to improve IPEA's business performance.

IPEA's internal audit function is managed by the Branch Manager, Corporate, Governance and Strategy. The internal auditor role is outsourced to an independent service provider and reports to IPEA's A&RC.

IPEA contracted RSM Australia as its internal audit provider from 1 July 2022 to 30 June 2025. RSM Australia assisted in the development of an annual internal audit work plan, attended A&RC meetings, and completed the following internal audits during 2023–24:

- internal audit on performance reporting
- internal audit on risk controls assurance framework.

Integrity

IPEA works within an integrity framework designed to foster trust in the use of parliamentary work resources through independent advice, education, administration, reporting, assurance and audit. Working in an integrity agency, IPEA staff are expected to act consistently with honesty, transparency and accountability.

To support staff, IPEA developed an integrity framework bringing together major policies and procedures, as well as learning and development opportunities. It sets out critical elements and expectations related to integrity in the authority. IPEA also held an all-staff workshop in May 2024 on enhancing a pro-integrity culture within the authority and how to address key integrity risks.

IPEA continued to maintain a safe, healthy and productive workplace, free from discrimination, harassment and other forms of harmful behaviour. Employees can access online and virtual training through LearnHub and the Australian Public Service Commission (APSC) Academy training catalogue. In addition, employees could access on-demand training and information on their APS obligations under the *Public Service Act 1999*.

During 2023–24, at IPEA there were no:

- Public Interest Disclosures
- formal reports of bullying
- formal reports of harassment, or
- code of conduct investigations.



Provision of corporate services to IPEA

IPEA has an MOU with Finance for the provision of some corporate services, including information technology, PEMS (support, development and issues resolution), security (physical and information) and office facilities. IPEA also has an MOU with the Service Delivery Office for the provision of shared services in the areas of human resources, financial operations and support for the Enterprise Resource Planning (ERP) system.

External scrutiny

Federal Court ruling

On 4 March 2024, the Federal Court dismissed an application for an extension of time filed by Dr Andrew Laming. In order to seek judicial review of Ruling 01/2022 – Section 37 of the *Parliamentary Business Review Act 2017* made in March 2022 and to appeal a separate assurance review finalised on 27 September 2022, Dr Laming had sought an extension of time pursuant to r 31.02 of the *Federal Court Rules 2011* (Cth). His application should have been commenced within 28 days after the Ruling or decision was furnished to him, as required by ss11(1)(c) and 11(3) of the *Administrative Decisions (Judicial Review) Act 1977* (Cth).

Senate Finance and Public Administration Legislation Committee

IPEA appeared before the Senate Finance and Public Administration Legislation Committee in:

- October 2023 for Supplementary Budget Estimates
- February 2024 for Additional Estimates
- May 2024 for Budget Estimates.

At these hearings, IPEA provided evidence in relation to its operations. At the February 2024 hearing, IPEA's CEO gave an opening statement to the Committee highlighting IPEA's important activities and achievements. The CEO discussed the Australian National Audit Office's review of PEMS, the roll out of expenditure reporting, budget impacts following the harvesting of unrealised benefits from PEMS and IPEA's increased focus on assurance activities.

A copy of the CEO's opening statement is available on IPEA's website.

Information Publication Scheme (IPS)

As a statutory authority under the IPEA Act 2017, the majority of IPEA's information is subject to the *Freedom of Information Act 1982* (FOI Act) and is required to comply with the Information Publication Scheme (IPS). As required by s8(1) of the FOI Act, the IPEA Information Publication Plan, published on IPEA's website, sets out how IPEA implements the IPS with respect to its own information holdings.



As required by the IPS, IPEA's website provides up-to-date and complete access to all relevant IPEA publications, fact sheets, legislation, published assurance matters, audits and rulings, parliamentarians' expenditure reports and IPEA's operational information, such as its protocols, forms, service level standards and organisational structure. IPEA regularly assesses what additional information would be appropriate to publish on its website to enhance transparency and build integrity.

In IPEA's FOI Disclosure Log, on its website, IPEA publishes all relevant documents released in response to FOI requests. In 2023–24, IPEA published 20 FOI applications on its FOI Disclosure Log.

Privacy

IPEA takes its obligations under the *Privacy Act 1988* (Privacy Act) seriously and provides regular training to its staff. Since its inception, IPEA has had no data breaches under the Privacy Act's Notifiable Data Breach Scheme.

Our people

Employment characteristics

As at 30 June 2024, IPEA had 61 employees on either an ongoing or non-ongoing basis.

The recruitment and development of a strong and capable workforce remained a high priority for IPEA to support the effective delivery of its functions. Table 7 sets out IPEA's key workforce characteristics.

Table 7. Key workforce characteristics

Workforce characteristics for as at 30 June 2024	
Total number of employees	61
Total employee expenditure	\$8,353,000
Workforce diversity	
Women/female	40
Men/male	21
Identifies as other	-
People with disability	1
Aboriginal and Torres Strait Islanders	-
Employees who speak English as a second language	5

Further workforce details are available in Appendix A.



Remuneration and employment conditions

In 2023–24, IPEA established a new enterprise agreement and participated in the APS-wide bargaining for common conditions. IPEA's involvement in the APS-wide bargaining demonstrated its commitment to the Australian Government's approach to fair and equitable conditions of employment and job security for the APS.

During the APS-wide bargaining period and consistent with the negotiating intent, the CEO approved 2 amendment determinations under the *Public Service Act 1999* section 24(1).

- On 30 October 2023, an amendment for employees to receive a 1.45% lump sum payment on their annual base salary.
- On 26 February 2024, an amendment for employees to receive a one-off payment equal to 0.92% of the employee's base salary.

The determinations operated alongside the IPEA Enterprise Agreement 2018–2021, and the Public Service (Subsection 24(1) - Independent Parliamentary Expenses Authority Non-SES Employees) Amendment Determination 2022-01.

From 21 March 2024, IPEA's non-SES employees were employed under the IPEA Enterprise Agreement 2024–2027. IPEA's SES employees were employed under individual determinations made in accordance with section 24(1) of the *Public Service Act 1999*. Many of these conditions aligned with those set out in the IPEA Enterprise Agreement 2018–2021 and IPEA Enterprise Agreement 2024–2027.

The CEO's salary is determined by the Remuneration Tribunal (Remuneration and Allowances for Holders of Full-time Public Office) Determination 2023.

Table 8 shows the employment instruments covering IPEA employees in 2023–24. Further information, including salary ranges, is available in Appendix A.



Table 8. Australian Public Service Act 1999 employment arrangements current report period (2023–24)

	SES	Non-SES	Total
SES s24(1) Determination	3	-	3
IPEA Enterprise Agreement 2018–2021	-	56	56
Public Service (Subsection 24(1) Independent Parliamentary Expenses Authority Non-SES Employees) Amendment Determination 2022/01	-	56	56
Public Service (Subsection 24(1) Independent Parliamentary Expenses Authority Non-SES Employees) Amendment Determination 2023-01	-	56	56
Public Service (Subsection 24(1) Independent Parliamentary Expenses Authority Non-SES Employees) Amendment Determination 2024-01	-	56	56
IPEA Enterprise Agreement 2024–2027	-	56	56
Total	3	56	59

*The CEO, including acting arrangements are considered a statutory appointment and not included as employees employed under the *Public Service Act 1999*.

Non-salary benefits

IPEA provided employees with non-salary benefits, some of which were in addition to those in IPEA’s Enterprise Agreements 2018–2021 and 2024–2027. These included:

- access to learning and development opportunities
- internal career development opportunities
- studies assistance in the form of leave and financial reimbursement
- access to coaching and mentoring opportunities
- professional memberships and subscriptions
- lactation and breastfeeding support
- salary sacrificing arrangements for a range of benefits including superannuation and motor vehicles
- workstation assessments
- an Employee Assistance Program providing confidential counselling and other services for employees and their families
- annual flu vaccination to all employees at no cost
- access to an in-house gymnasium
- flexible working arrangements.

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



APS Strategic Commissioning Framework

IPEA supports the intent of the Australian Government’s APS Strategic Commissioning Framework to strengthen the APS’s capability. IPEA identified its core work and set realistic targets to reduce inappropriate outsourcing. IPEA will prioritise direct employment by setting clear expectations that most roles and functions will be delivered by APS employees. IPEA’s targets will be set annually and will be summarised in the IPEA Corporate Plan 2024–2025 and progress will be reported in future annual reports.

Performance and capability framework

IPEA’s performance and capability framework strengthens its performance culture by:

- supporting individuals and managers to achieve IPEA’s strategic and operational outcomes
- recognising employees’ strong performance
- resolving unsatisfactory performance promptly and effectively.

Employee performance agreements include identifying training and development opportunities to build skills and capability for current and future roles. The ‘me in development’ tool is available to employees and managers to help identify key areas for development, building skills and enhancing capabilities.

All IPEA employees participated in IPEA’s performance management process, which is designed to:

- strengthen IPEA’s performance culture
- enable employees and managers to identify and achieve essential deliverables and behaviours
- set expectations, provide regular feedback, and develop skills, capabilities and knowledge
- support employees’ career development.

IPEA’s performance management process involves the development of an annual performance agreement between employees and their managers. The process includes regular feedback between the parties throughout the period, including conversations at the beginning of the cycle to set-up the financial year ahead, a mid-year check in on progress and a performance rating at the conclusion of the financial year.

This process also focuses on employee development and is supported by a range of formal learning and development opportunities including:

- coaching and mentoring
- in-house and external courses and training
- an online learning management system, including specific training for APS employees
- external online learning opportunities
- study assistance.



IPEA is in the process of implementing the APSC SES Performance Leadership Framework (the Framework) in line with the APS Reform agenda.

The Framework consists of the following elements:

- expectations for behaviours and outcomes
- performance assessments
- reward and recognition
- development
- unsatisfactory performance management.

The 5 elements of the framework are being incorporated into the SES performance agreement cycle. IPEA is reviewing its policy, procedures, and best practices to ensure the SES leadership cohort maintain a strong performance leadership culture.

IPEA recognises employees' career and development opportunities may need to be explored in the wider APS community. IPEA's workplace culture allows staff to forge long-term, whole-of-APS relationships. IPEA does this through collaborative approaches, secondments and working groups.

Information sharing at all levels was important to maintain ethical, cultural and operational awareness. IPEA's CEO and executive, through weekly organisation-wide 'stand-up' meetings, shared important information with IPEA's staff. Branch managers supported 'stand-up' meetings with branch-level meetings to discuss specific operational requirements and to address staffs' additional questions or comments. High levels of internal communication and engagement helped to maintain transparency and inform staff of matters affecting IPEA.

Throughout 2023–24, IPEA continued investing in its culture and people by providing support and resources, including:

- ongoing support for staff undertaking tertiary study and professional development
- flexibility to work from home where operationally feasible
- regular social and community activities
- continued strong leadership and support
- regular ad hoc training and development opportunities. Where possible, staff participated in temporary acting opportunities and stretch tasks to improve their skills.

Further information about staff resources can be found in the Appendices section.



2023 APS Census

IPEA achieved a 98% participation rate for the 2023 APS Census with a 77% engagement score. Other notable achievements include:

- 85% agreed the agency supports and actively promotes an inclusive workplace culture
- 95% of respondents understand how their role contributes to achieving an outcome for the Australian public
- 80% and 77% of immediate supervisors and SES, respectively, were viewed as demonstrating behaviours in line with the APS leadership capability framework
- all index scores were higher than their comparable overall APS averages respectively.

The release of the 2023 results prompted IPEA to create an APS Census action plan working group, consisting of staff from across IPEA at all APS levels. The working group shared ideas and feedback on the areas of improvement, focusing on 2 main areas: flexibility and retention. As a result of the action plan, the following items were delivered:

- reviewed and shared IPEA's flexible work policies as part of the implementation of the new enterprise agreement
- provided education to staff and managers on different flexible working circumstances through case studies and regular communication
- improved employee connection and engagement through:
 - IPEA's Internal Engagement Schedule 2024
 - promoting learning and development opportunities and arranging IPEA wide education offerings including presentation skills and mental health first aid
 - trialling an Expression of Interest register for those interested in an opportunity for internal mobility at level or higher.

Ongoing learning

IPEA provided various avenues for staff to learn about and fulfil their legal and ethical responsibilities as public servants.

IPEA continued 'Curious Conversations' sessions where IPEA's staff considered an ethical dilemma related to their work and associated legislative and compliance obligations. These 'Curious Conversations' encourage IPEA staff to think more deeply about their public, legal and workplace responsibilities, according to the Australian Public Service Code of Conduct, and relevant legislative and policy obligations.

IPEA's Chief Risk Officer facilitated an all-staff forum exploring the topic of integrity. The forum focused on integrity in the APS and IPEA as an integrity agency.



Staff received further ‘learning and knowledge’ opportunities through regular guest speakers. During 2023–24, guest speakers addressed IPEA’s staff on a range of topics:

- RUOK? Day: Mr Tony McManus, Mental Health Advocate – presentation on “Here to hear”
- Remembrance Day: Dr Rosalie Triolo, Monash University – presentation on “Australian teachers in the Great War”
- ANZAC Day: Lieutenant Commander Paul Moggach, RAN, Retired – presentation “How the First World War gave Australia a sense of itself”
- Ms Sarah Kirkpatrick, Karinya House – presentation on the work of Karinya House, supporting vulnerable pregnant and parenting women in the Canberra community
- Ms Katherine Reckord, TAFE South Australia (SA) Community Lecturer in Fregon Kaltjiti – presentation on Reconciliation Action Plan collaboration project
- Ms Jillian Segal, IPEA Chair – Reviewing IPEA achievements for 2023
- Director, Strategic Procurement, Mr Josh Eveille – presentation on the work of the Whole of Australian Government travel team
- Deputy Secretary, Mr Andrew Jagers – presentation on the work of the Business Enabling Services Division, Department of Finance
- IPEA’s branches and teams presented at its all-staff meetings.

None of IPEA’s guest speakers were paid to speak.

Diversity and inclusion

IPEA has established a diverse and inclusive environment, where all employees are valued and respected. This year IPEA launched its 2024–2027 Diversity and Inclusion Strategy (the Strategy), reflecting our value-based leadership and our commitment to a diverse and inclusive culture.

The Strategy builds on IPEA’s existing values of an organisational culture based on:

- confidence to raise difficult issues
- collaboration to make best use of our resources
- opportunities to develop
- the benefits associated with being a diverse and inclusive agency.

The Strategy is supported by IPEA’s Culturally and Linguistically Diverse Action Plan and Gender Equality Plan.



Reconciliation Action Plan (RAP)

In the 2023–2024 period, IPEA continued its journey towards reconciliation by deepening its engagement with Indigenous communities and reinforcing the values of respect, inclusion and collaboration across the organisation. Key highlights of IPEA’s activities include:

- NAIDOC Week engagement: IPEA celebrated NAIDOC Week with a special newsletter and quiz that focused on raising awareness and honouring the history, culture, and achievements of Aboriginal and Torres Strait Islander peoples
- Reconciliation Week: IPEA participated in activities hosted by their portfolio agency the Department of Finance and finished the week with a “RAP-up” breakfast, where staff had the opportunity to try some native Australian foods and share their reflections on NRW
- sharing stories and reflections: IPEA shared valuable content on the Services Australia website <https://reflection.servicesaustralia.gov.au/> which highlights the critical role of Aboriginal and Torres Strait Islander advocates in transforming social services
- active participation in the APS RAP Network: IPEA strengthened its ties within the Australian Public Service by participating in the APS RAP network, sharing best practices and learning from other agencies' reconciliation efforts
- RAP page on intranet: A new dedicated RAP page was launched on IPEA’s intranet, serving as a central hub for information, resources and updates on IPEA’s reconciliation initiatives
- collaboration with TAFE SA and Fregon Kaltjiti:
 - IPEA hosted Ms Katherine Reckord, TAFE SA Community Lecturer in Fregon Kaltjiti, as a guest speaker. Ms Reckord shared insights from the ongoing collaboration project, further strengthening our partnership with the APY Lands community.
 - IPEA supported the Fregon Kaltjiti Craft Group with supplies for a bag painting program. This craft program offered Anangu in the community another flexible way to earn and learn. In very remote communities on APY Lands there are limited work opportunities, and this initiative engaged both their creative and practical skills. For example the design and painting of bags was creative, and the logistics of purchasing equipment and distributing the end products was practical.
 - IPEA supported the November 2023 Graduation Day at Fregon Kaltjiti TAFE by providing participation certificates for the craft group and celebrating the achievements of community members.
 - IPEA staff donated warm clothing to help address the challenges posed by the red centre’s harsh winter conditions. In August 2023, these donations were delivered to the Fregon Kaltjiti community, reflecting our commitment to practical support and solidarity.



- Heart-Based Leadership event – members of the IPEA RAP Working Group attended a significant event embracing Heart-Based Leadership, bringing together communities through connection and compassion. The event featured a distinguished panel of First Nations leaders, including Professor Tom Calma AO, Selina Walker, Sarah Burr, and Rob De Castella AO, with Whadjuk Noongar television presenter Narelda Jacobs OAM as master of ceremonies. A musical performance by Wallabindi added to the spirit of the event, making it a memorable occasion that emphasized the importance of empathy and collaboration.

Community involvement

IPEA's spirit of giving continued in 2023–24. IPEA's staff, once again, demonstrated their kindness and generosity supporting various charitable events throughout the year, including:

- Jeans for genes day
- Vinnies winter appeal
- Karinya House
- APY Lands.

Work health and safety

IPEA aims to maintain a healthy and safe environment for its employees, workers and visitors. This includes working to eliminate all preventable work-related injuries and illnesses and supporting employees' wellbeing.

Initiatives

In 2023–24, IPEA undertook the following activities to meet its obligations under the *Work Health and Safety Act 2011* (WHS Act):

- consulted with employees on WHS matters, including IPEA's consultative committee
- provided training for IPEA's health and safety representatives and first aid officers
- arranged mental health first aid training for 18 staff
- provided access to online WHS training and information
- offered workstation assessments and ergonomic equipment, including sit/stand workstations to all new starters and any other staff wanting an assessment
- provided access to an Employee Assistance Program including confidential counselling and access to a range of fact sheets, resources, webinars, podcasts and meditation apps to support mental health
- offered influenza vaccinations.

Comcare premium

IPEA's 2023–24 Comcare premium was 0.34% of its employee payroll.



Investigations and notices

In 2024, Comcare undertook a proactive monitoring and compliance activity (inspection) of IPEA, as part of the Comcare Regional Engagement Plan 2023–2024. Comcare confirmed IPEA meets the duties under the WHS Act relating to incident management (Part 5 of the WHS Act).

No investigations were conducted, and no notices were given in accordance with the WHS Act in the period 1 July 2023 to 30 June 2024.

Notifiable incidents

Between 1 July 2023 and 30 June 2024, 2 notifiable incidents occurred at IPEA that required reporting to Comcare in accordance with section 38 of the WHS Act. Both incidents resulted in an approved compensable physical injury claim. The compensable claims were resolved in this period.

Consultative and Work Health and Safety Committee

IPEA's Consultative and Work Health and Safety Committee was established under the *Independent Parliamentary Expenses Authority Act 2017*, and Part 5, Division 4 of the *Work Health and Safety Act 2011* and met on a quarterly basis.

The main functions of the committee are to provide a forum to consult on and discuss matters relating to the implementation and operations of IPEA's employee framework and health and safety matters at work. The committee provides an avenue for IPEA's executive to consult and communicate with employees on major changes. The committee is not a decision-making body. However, it may make recommendations to IPEA's executive for decision-making purposes.

During the APS-wide enterprise agreement bargaining, the committee played an integral role in communicating successfully the bargaining progress and common conditions to IPEA employees. The committee is working towards implementing new and updating existing policies in support of the new 2024–2027 enterprise agreement.



Financial performance

This section provides an overview of IPEA's financial performance from 1 July 2023 to 30 June 2024, for both departmental and administered activities. IPEA's financial statements are presented in Chapter 4 of this report. The Australian National Audit Office (ANAO) issued an unqualified audit opinion for the statements on 5 October 2024.

IPEA was established as a statutory authority under the *Independent Parliamentary Expenses Authority Act 2017*.

Departmental activities

Departmental resourcing includes assets, liabilities, revenues and expenses that IPEA controls directly and uses to produce outcomes on behalf of the government.

For 2023–24 IPEA recorded an operating loss of \$0.777 million compared to the 2023–24 budget position of a balanced operating result. The approved operating loss for 2023–24 was due to the anticipated savings from the implementation of the Parliamentary Expense Management System (PEMS) not being realised.

Operating expenses in 2023–24 were \$9.841 million and primarily consisted of employee benefits of \$7.503 million and supplier expenses of \$2.338 million. Own-source revenue was \$0.056 million which relates to ANAO for auditors' remuneration. Revenue from the government for 2023–24 was \$9.008 million.

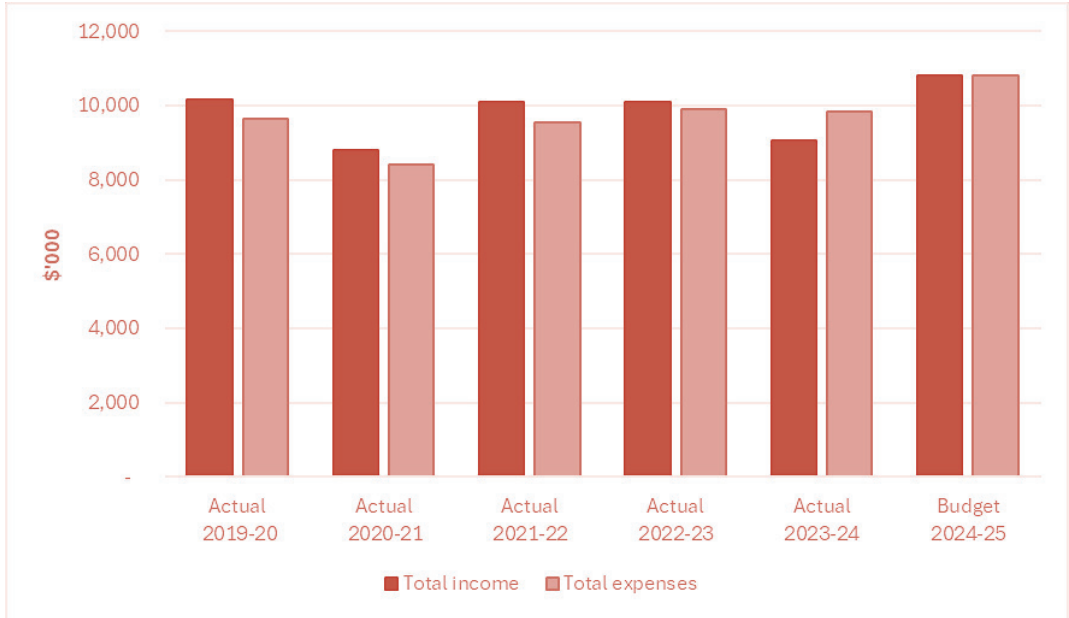
Table 9. Departmental resourcing

	30 June 2024 \$'000
Employee benefits	7,503
Suppliers	2,338
Total expenses	9,841
Own-source revenue	56
Net (cost of) services	(9,785)
Revenue from Government	9,008
Total comprehensive deficit	(777)



Figure 1 outlines IPEA’s departmental financial performance over the past 5 years and the current budget for 2024–25.

Figure 1. Departmental financial performance, 2019–20 to 2024–25



Administered activities

Administered items are assets, liabilities, revenues and expenses that are managed or overseen by IPEA on behalf of the government.

IPEA incurred \$69.495 million of expenses on behalf of the government on work-related travel expenses for current and former parliamentarians and MOP(S) Act staff and associated audit and systems costs.

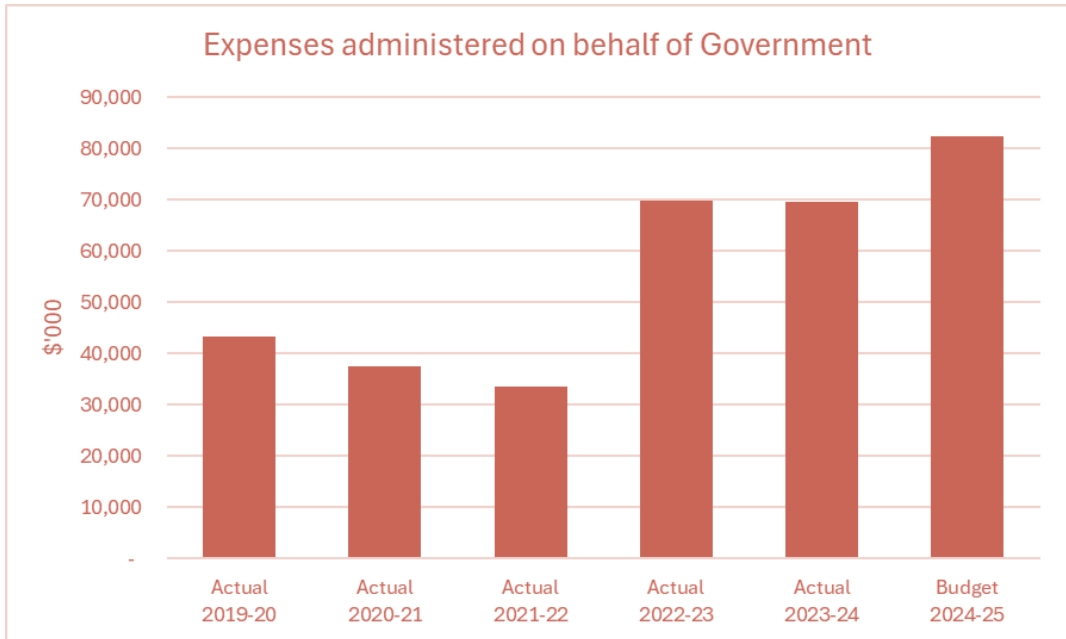
Table 10. Administered expenses

	30 June 2024 \$'000
Expenses administered on behalf of the Government	69,495



Figure 2 outlines IPEA's administered financial expenditure over the past 5 years and the budget for 2024–25. While travel expenditure for parliamentarians and their staff is variable and fluctuates year to year according to demand, the graph demonstrates the impact of the COVID-19 pandemic and travel restrictions on parliamentary travel expenses and the resumption of travel in 2022–23.

Figure 2. Administered financial performance, 2019–20 to 2024–25



Significant non-compliance with finance law

IPEA did not report any significant issues relating to non-compliance with the finance law to the Finance Minister under paragraph 19(1)(e) of the PGPA Act in 2023–24.

Asset management

IPEA did not own any assets in 2023–24. All assets used by IPEA during the period were provided as part of a purchaser provider arrangement with Finance.

Grants

IPEA did not manage any grant programs in 2023–24.



Procurement

IPEA's approach to purchasing is consistent with the Commonwealth Procurement Rules and the PGPA Act, which regulate how agencies govern and undertake procurement. Detailed policies and procedures relating to procurement are also outlined in the Accountable Authority Instructions and specific policy and procedure guides (such as those for travel and use of Commonwealth credit cards). All policies and procedures are reviewed periodically and updated as required.

All procurements over \$10,000 are published on the AusTender website, with no exemption being issued by IPEA's CEO on the basis that they would disclose exempt matters under the *Freedom of Information Act 1982*.

IPEA's standard contract and standing offer templates include provisions to allow the ANAO access to a contractor's premises.

Reportable contracts

Expenditure on reportable consultancy contracts

IPEA engages consultants when it requires specialist expertise or when independent review or assessment is required. Decisions to engage consultants are made in accordance with the PGPA Act and related regulations, including the Commonwealth Procurement Rules and relevant internal policies.

Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website.

Organisations receiving a share of reportable consultancy contract expenditure 2023–24

During 2023–24, no new consultancy contracts were entered into and no ongoing consultancy contract was active during the period.

Expenditure on reportable non-consultancy contracts

Table 11. Expenditure on reportable non-consultancy contracts (2023–24)

	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	9	344
Ongoing contracts entered into during a previous re-reporting period	16	2,393
Total	25	2,737

Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the reportable non-consultancy contracts' value is available on the AusTender website.



Organisations receiving a share of reportable non-consultancy contract expenditure 2023–24

Table 12. Organisations receiving a share of reportable non-consultancy contract expenditure (2023–24)

Name of Organisation	Organisation ABN	Expenditure \$'000 (GST inc.)
Corporate Travel Management Group Pty Ltd	52005000895	1,791
Morphit Pty Ltd	51156310922	218
Make Data Useful Pty Ltd	76634670321	114
BBG Services	83515740417	91
Tiddalik Services Pty Ltd	45661373940	87

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.

Initiatives to support small business

IPEA supports small and medium enterprise (SME) participation in the Australian Government procurement market. IPEA's measures to support SMEs include:

- using simplified contracts for low-risk procurements valued under \$80,000
- encouraging credit card use to expedite payments
- complying with the government's Supplier Pay-on-Time or Pay Interest Policy
- utilising Supply Nation, a non-profit organisation established to grow the Aboriginal and Torres Strait Islander business sector by promoting supplier diversity in Australia
- implementing the Indigenous Procurement Policy, noting that many Indigenous businesses are also SMEs
- direct engagement of SMEs for procurement valued at up to \$200,000 (including GST), providing value for money can be demonstrated.



Chapter 4.

Financial Statements



Independent auditor's report



INDEPENDENT AUDITOR'S REPORT

To the Special Minister of State

Opinion

In my opinion, the financial statements of the Independent Parliamentary Expenses Authority (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 Chief Executive Officer and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

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

Accountable Authority's responsibility for the financial statements

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



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

Auditor's responsibilities for the audit of the financial statements

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

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Australian National Audit Office

Fiona Sheppard
Senior Executive Director
Delegate of the Auditor-General
Canberra
5 October 2024



Statement by the Acting Chief Executive Officer and Chief Financial Officer

In our opinion, the attached financial statements for the period 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 Independent Parliamentary Expenses Authority will be able to pay its debts as and when they fall due.

Signed

Samantha Palmer
A/g Chief Executive Officer
3 October 2024

Signed

Andrew Cameron
Chief Financial Officer
3 October 2024



Statement of Comprehensive Income for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget 2024 \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits ¹	1.1A	7,503	7,324	6,878
Suppliers ²	1.1B	<u>2,338</u>	<u>2,563</u>	<u>2,186</u>
Total expenses		<u>9,841</u>	<u>9,887</u>	<u>9,064</u>
Own-source income				
Own-source revenue				
Resources received free of charge - ANAO		<u>56</u>	<u>56</u>	<u>56</u>
Total own-source revenue		<u>56</u>	<u>56</u>	<u>56</u>
Net (cost of) services		<u>(9,785)</u>	<u>(9,831)</u>	<u>(9,008)</u>
Revenue from Government - annual appropriation	2.1A	<u>9,008</u>	<u>10,029</u>	<u>9,008</u>
(Deficit)/Surplus ³		<u>(777)</u>	<u>198</u>	<u>-</u>
Total comprehensive income/(loss)		<u>(777)</u>	<u>198</u>	<u>-</u>

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

Budget Variances Commentary

The following commentary provides a comparison of the original budget as presented in the 2023-24 Portfolio Budget Statements (PBS) to the 2023-24 actuals.

Statement of Comprehensive Income

- Employee benefits were higher than budget due to the approved operating loss and costs associated with pay rises and one off payments in the new Enterprise Agreement.
- Higher than budgeted supplier expenses, mostly IT expenses, reflect the approved operating loss.
- Approved operating loss due to anticipated savings from the implementation of the Parliamentary Expense Management System (PEMS) not yet realised.



Statement of Financial Position as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget 2024 \$'000
ASSETS				
Financial assets				
Cash and cash equivalents		50	50	50
Appropriation receivable		4,928	5,756	4,694
Trade and other receivables ¹		36	190	95
Total financial assets		5,014	5,996	4,839
Non-financial assets				
Prepayments ²		95	26	112
Total non-financial assets		95	26	112
Total assets	6.1A	5,109	6,022	4,951
LIABILITIES				
Payables				
Trade creditors and accruals ³		51	332	349
Other payables ⁴	3.1A	221	209	182
Total payables		272	541	531
Provisions				
Employee provisions ⁵	4.1A	2,032	1,899	2,086
Total provisions		2,032	1,899	2,086
Total liabilities	6.1A	2,304	2,440	2,617
Net assets		2,805	3,582	2,334
EQUITY				
Contributed equity		557	557	557
Retained surplus		2,248	3,025	1,777
Total equity		2,805	3,582	2,334

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

Budget Variances Commentary

The following commentary provides a comparison of the original budget as presented in the 2023-24 Portfolio Budget Statements (PBS) to the 2023-24 actuals.

Statement of Financial Position

1. Trade and other receivables is lower than budget due to receipt of outstanding amounts.



2. Prepayments are lower than budget due to the timing of payments for subscriptions, software licences and memberships.
3. Trade creditors and accruals are lower than budget due to payments made to other government agencies for employee leave provisions.
4. Other payables for accrued salary and superannuation is higher than budget due to increased employee costs and days accrued.
5. Employee provisions are lower than budget due to the transfer in and out of staff with different leave balances, and the application of standard parameter adjustments on leave provisions.



Statement of Changes in Equity

for the period ended 30 June 2024

	2024 \$'000	2023 \$'000	Original Budget 2024 \$'000
CONTRIBUTED EQUITY			
Opening balance			
Balance carried forward from previous period	<u>557</u>	<u>557</u>	<u>557</u>
Closing balance as at 30 June	<u>557</u>	<u>557</u>	<u>557</u>
RETAINED EARNINGS			
Opening balance			
Balance carried forward from previous period	<u>3,025</u>	<u>2,827</u>	<u>1,777</u>
Opening balance	<u>3,025</u>	<u>2,827</u>	<u>1,777</u>
Comprehensive income			
(Deficit)/Surplus for the period	<u>(777)</u>	<u>198</u>	<u>-</u>
Total comprehensive income	<u>(777)</u>	<u>198</u>	<u>-</u>
Closing balance as at 30 June	<u>2,248</u>	<u>3,025</u>	<u>1,777</u>
TOTAL EQUITY			
Opening balance			
Balance carried forward from previous period	<u>3,582</u>	<u>3,384</u>	<u>2,334</u>
Opening balance	<u>3,582</u>	<u>3,384</u>	<u>2,334</u>
Comprehensive income			
(Deficit)/Surplus for the period	<u>(777)</u>	<u>198</u>	<u>-</u>
Total comprehensive income	<u>(777)</u>	<u>198</u>	<u>-</u>
Closing balance as at 30 June ¹	<u>2,805</u>	<u>3,582</u>	<u>2,334</u>

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

Budget Variances Commentary

The following commentary provides a comparison of the original budget as presented in the 2023-24 Portfolio Budget Statements (PBS) to the 2023-24 actuals.

Statement of Changes in Equity

1. Overall equity for 2023-24 has decreased due to the approved operating loss for the financial year.



Cash Flow Statement

for the period ended 30 June 2024

	2024 \$'000	2023 \$'000	Original Budget 2024 \$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations ¹	9,836	10,007	9,008
Section 74 receipts ²	480	273	-
Net GST received	3	-	-
Other	151	1	-
Total cash received	10,470	10,281	9,008
Cash used			
Employees ³	7,585	7,570	6,878
Suppliers ⁴	2,405	2,438	2,130
Section 74 receipts transferred to the OPA	480	273	-
Total cash used	10,470	10,281	9,008
Net increase in cash held	-	-	-
Cash and cash equivalents at the beginning of the reporting period	50	50	50
Cash and cash equivalents at the end of the reporting period	50	50	50

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

Budget Variances Commentary

The following commentary provides a comparison of the original budget as presented in the 2023-24 Portfolio Budget Statements (PBS) to the 2023-24 actuals.

Statement of Comprehensive Income

- Appropriations drawn down were higher than budget due to the approved operating loss.
- Section 74 receipts are for transfers of employee leave entitlements and other payments from other government agencies.
- Employee payments were higher than budget as a result of the approved operating loss and increased costs associated with the new Enterprise Agreement.
- Higher than budget supplier payments reflect the approved operating loss and a reduction in trade creditors and an increase in prepayments.



Administered Schedule of Comprehensive Income for the period ended 30 June 2024

	Notes	2024 \$'000	Restated* 2023 \$'000	Original Budget 2024 \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits ¹	1.1A	850	974	1,995
Contractors ²		301	5,562	-
Travel - Parliamentary staff ³		40,114	35,940	39,009
Travel - Parliamentary entitlements ³		26,850	27,222	35,139
Fringe benefits tax ⁴	5.1	1,380	1,306	-
Total expenses		69,495	71,004	76,143
Net (cost of) services		(69,495)	(71,004)	(76,143)
(Deficit)		(69,495)	(71,004)	(76,143)

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

Restatement of 2022-23 Comparative Figures for Prior Period Error

* The prior year Fringe Benefits Tax (FBT) expense has been restated, as per AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, due to an incorrect split of administered FBT expense for parliamentarians between IPEA and the Department of Finance in 2022-23. Refer to note 5 for further information.

Budget Variances Commentary

The following commentary provides a comparison of the original budget as presented in the 2023-24 Portfolio Budget Statements (PBS) to the 2023-24 actuals.

Schedule of Comprehensive Income

1. Lower than budgeted employee expenses are due to lower staff numbers for the Audit and Assurance function and engagement of contractor resources.
2. Contractor expenses reflect the engagement of resources for the Audit and Assurance function and PEMS report development.
3. Travel expenditure for parliamentarians and their staff is variable and is driven by usage.
4. FBT incurred on parliamentary travel entitlements related to family and spouse travel in the 2023-24 FBT year.



Administered Schedule of Assets and Liabilities as at 30 June 2024

	Notes	2024 \$'000	Restated* 2023 \$'000	Original Budget 2024 \$'000
ASSETS				
Financial assets				
Cash and cash equivalents		10	10	10
Trade and other receivables ¹		327	941	184
Total financial assets		337	951	194
Non-financial assets				
Prepayment ²		162	410	770
Total non-financial assets		162	410	770
Total assets administered on behalf of Government	6.1B	499	1,361	964
LIABILITIES				
Payables				
Trade creditors and accruals ³		5,419	5,183	2,078
Other payables ⁴	5.2	1,102	1,676	428
Total payables		6,521	6,859	2,506
Provisions				
Employee provisions	4.1A	357	318	318
Travel provisions ⁵	4.1B	1,242	1,276	1,318
Total provisions		1,599	1,594	1,636
Total liabilities administered on behalf of Government	6.1B	8,120	8,453	4,142
Net (liabilities)		(7,621)	(7,092)	(3,178)

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

Restatement of 2022-23 Comparative Figures for Prior Period Error

* The prior year Fringe Benefits Tax (FBT) payables has been restated, as per AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, due to an incorrect split of administered FBT expense for parliamentarians between IPEA and the Department of Finance in 2022-23. Refer to note 5 for further information.

Budget Variances Commentary

The following commentary provides a comparison of the original budget as presented in the 2023-24 Portfolio Budget Statements (PBS) to the 2023-24 actuals.

Schedule of Assets and Liabilities

1. Trade and other receivables are higher than budget primarily due to the timing of Goods and Services Tax refund at year end.



2. Prepayments are lower than budget due to airline credits utilised during the year.
3. Trade creditors and accruals are higher than budget due to the timing of submission and certification of parliamentary travel claims at year end.
4. Other payables are higher than budget due to higher than expected FBT liabilities.
5. The travel provision for former prime ministers' travel at year end is \$1.032 million. A separate \$0.210 million provision relates to former parliamentarians who retire after 1 July 2017 being eligible to travel between their home base and Canberra for a maximum of three or four economy class return trips, depending on the number of electorate offices, within three months of retirement. This is lower than budget due to reduced forecast travel usage and the impact of higher interest rates.



Administered Reconciliation Schedule for the period ended 30 June 2024

	Notes	2024 \$'000	Restated* 2023 \$'000	Original Budget 2024 \$'000
Opening assets less liabilities as at 1 July		(7,092)	1,822	-
Net (cost of) services	5.3	(69,495)	(71,004)	(76,143)
Transfers (to)/from the Australian Government				
Appropriation transfers from Official Public Account				
Annual appropriations		40,454	35,777	41,004
Special appropriations				
<i>Parliamentary Business Resources Act 2017</i>		30,504	27,175	34,510
<i>Parliamentary Retirement Travel Act 2012</i>		100	82	629
Appropriation transfers to OPA				
Transfers to OPA		(2,092)	(944)	-
Closing assets less liabilities as at 30 June		(7,621)	(7,092)	-

Restatement of 2022-23 Comparative Figures for Prior Period Error

* The prior year Fringe Benefits Tax (FBT) expense has been restated, as per AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, due to an incorrect split of administered FBT expense for parliamentarians between IPEA and the Department of Finance in 2022-23. Refer to note 5 for further information.

Budget Variance Commentary

Administered Cash Transfers to and from the Official Public Account

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



Administered Cash Flow Statement for the period ended 30 June 2024

	2024 \$'000	2023 \$'000	Original Budget 2024 \$'000
OPERATING ACTIVITIES			
Cash used			
Employees ¹	811	706	1,995
Contractors ²	301	5,565	-
Travel ³	66,559	55,197	74,148
Fringe benefits tax	1,608	167	-
Net GST paid	(313)	455	-
Total cash used	68,966	62,090	76,143
Net cash (used by) operating activities	(68,966)	(62,090)	(76,143)
Net increase in cash held	(68,966)	(62,090)	(76,143)
Cash and cash equivalents at the beginning of the reporting period	10	10	10
Cash from Official Public Account			
Appropriations	71,058	63,034	76,143
Total cash from official public account	71,058	63,034	76,143
Cash to Official Public Account			
Appropriations ⁴	(2,092)	(944)	-
Total cash to official public account	(2,092)	(944)	-
Cash and cash equivalents at the end of the reporting period	10	10	10

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

Budget Variances Commentary

The following commentary provides a comparison of the original budget as presented in the 2023-24 Portfolio Budget Statements (PBS) to the 2023-24 actuals.

Cash Flow Statement

1. Lower than budgeted employee payments are due to lower staff numbers for the Audit and Assurance function and engagement of contractor resources.
2. Contractor payments reflect the engagement of resources for the Audit and Assurance function and PEMS report development.
3. Travel expenditure for parliamentarians and their staff is variable and is driven by usage.
4. Cash to the Official Public Account reflects the return of recovered and refunded travel costs.



Overview

Objectives of the Independent Parliamentary Expenses Authority

The Independent Parliamentary Expenses Authority (IPEA) is an Australian Government controlled entity. It is a not-for-profit entity. The objective of IPEA is to administer and advise on travel related work expenses and provide independent oversight of the work expenses administered by the Department of Finance for current and former parliamentarians and their staff through its auditing and reporting functions.

IPEA was established as a statutory authority by the *Independent Parliamentary Expenses Authority Act 2017* (IPEA Act) on 1 July 2017. These financial statements are for the period 1 July 2023 to 30 June 2024.

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

IPEA is structured to meet the following outcome:

Outcome 1: Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.

IPEA activities contributing toward these outcomes are classified as either departmental or administered. Departmental activities involve the use of assets, liabilities, income and expenses controlled or incurred by IPEA. Administered activities involve the management or oversight by IPEA, on behalf of the government, of items controlled or incurred by the government.

IPEA conducts the following activities on behalf of the government:

- Advising parliamentarians on travel expenses, allowances, and related expenses
- Monitoring parliamentarians' use of travel expenses, allowances, and related expenses
- Administering travel expenses, allowances, and related expenses, including processing of these claims
- Reporting on work expenses under the existing parliamentary work expenses framework
- Auditing of work expenses under the existing parliamentary work expenses framework and
- Making rulings about travel expenses and allowances, where authorised by a law to do so.

The Basis of Preparation

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

The financial statements have been prepared in accordance with:

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

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



New Accounting Standards

Adoption of New Australian Accounting Standard Requirements

There are no new and/or amending accounting standards assessed as likely to impact IPEA's financial statements in the 2023-24 financial year.

Taxation

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

Reporting of Administered activities

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

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

Events After the Reporting Period

There were no events following the reporting period that impact on IPEA's financial statements for the period ended 30 June 2024.



Notes to the financial statements:

1. Financial Performance

1.1. Expenses

1.1A: Employee benefits

	2024	2023
	\$'000	\$'000
Departmental		
Wages and salaries	5,878	5,711
Superannuation		
Defined contribution plans	547	507
Defined benefit plans	518	574
Leave and other entitlements	563	495
Other employee expenses	(3)	37
Total employee benefits	<u>7,503</u>	<u>7,324</u>
Administered		
Wages and salaries	643	527
Superannuation		
Defined contribution plans	68	69
Defined benefit plans	50	23
Leave and other entitlements	89	355
Total employee benefits	<u>850</u>	<u>974</u>

1.1B: Suppliers

	2024	2023
	\$'000	\$'000
Departmental		
Goods and services supplied or rendered		
Property related expenses	574	576
Professional services	288	483
Fees and charges	396	403
Insurances	39	43
IT services	603	683
Audit fees	56	56
Travel	76	53
Employee related expenses	113	166
Other	193	100
Total goods and services supplied or rendered	<u>2,338</u>	<u>2,563</u>



2. Funding

2.1. Appropriations

2.1A: Annual appropriations ('recoverable GST exclusive')

Annual Appropriations for 2024

	Annual Adjustments to Appropriation appropriation ¹		Total appropriation	Appropriation applied in 2024 (current and prior years)	Variance ^{2,3}
	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental					
Ordinary annual services	9,008	480	9,488	(10,316)	(828)
Total departmental	9,008	480	9,488	(10,316)	(828)
Administered					
Ordinary annual services					
Administered items	45,604	49	45,653	(40,503)	5,150
Total administered	45,604	49	45,653	(40,503)	5,150

1. Receipts were retained under section 74 of the PGPA Act.
2. Departmental variance in 2023-24 is due to the approved operating loss.
3. Administered variance in 2023-24 reflects lower than estimated levels of travel.

Annual Appropriations for 2023

	Annual Adjustments to Appropriation appropriation ¹		Total appropriation	Appropriation applied in 2023	Variance ^{2,3}
	\$'000	\$'000	\$'000	\$'000	\$'000
Departmental					
Ordinary annual services	10,029	273	10,302	(10,290)	12
Total departmental	10,029	273	10,302	(10,290)	12
Administered					
Ordinary annual services					
Administered items	39,795	63	39,858	(35,840)	4,018
Total administered	39,795	63	39,858	(35,840)	4,018

1. Receipts retained under section 74 receipt of the PGPA Act.
2. Departmental variance in 2022-23 is due to the operating surplus and the transfer of funds for employee provisions.
3. Administered variance in 2022-23 reflects lower than budgeted levels of travel.

Accounting Policy

Revenue from government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as revenue from government when the entity gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

**2.1B: Unspent Annual Appropriations ('Recoverable GST Exclusive')**

	2024 \$'000	2023 \$'000
Departmental		
Supply Act (No. 3) 2022-23 ^{1,2}	94	5,850
Supply Act (No. 3) 2022-23 - cash at bank	-	50
Appropriation Act (No.1) 2023-24	4,928	-
Appropriation Act (No.1) 2023-24 - cash at bank	50	-
Total departmental	5,072	5,900
Administered		
Appropriation Act (No. 1) 2020-21	-	15,439
Appropriation Act (No. 1) 2021-22 ³	15,047	15,057
Supply Act (No. 3) 2022-23	2,845	4,018
Supply Act (No. 3) 2022-23 - cash at bank	-	10
Appropriation Act (No. 1) 2023-24	1,722	-
Appropriation Act (No. 1) 2023-24 - cash at bank	10	-
Appropriation Act (No. 3) 2023-24	4,600	-
Total administered	24,224	34,524

- Supply Act (No. 3) 2022-23 unspent balance in 2023-24 comprises \$94k withheld under section 51 of the PGPA Act.
- Supply Act (No. 3) 2022-23 unspent balance for the prior year has been restated due to an error, as per AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, to include \$94k withheld under section 51 of the PGPA Act.
- Unspent appropriations under Appropriation Act (No. 1) 2021-22 will lapse on 1 July 2024 under section 39 of the FRR.

2.1C: Special Appropriations

	2024 \$'000	2023 \$'000
Administered		
<i>Parliamentary Business Resources Act 2017, s.59</i>	30,504	27,175
<i>Parliamentary Retirement Travel Act 2002, s.31</i>	100	82
Total special appropriations applied	30,604	27,257

- No entities spent money from the Consolidated Revenue Fund on behalf of IPEA.
- Special appropriations are limited by criteria/entitlement.

The following special appropriations had no transactions and budgets during the reporting period and comparative years:

- Parliamentary Entitlements Act 1990, s.11*
- Remuneration and Allowances Act 1990, s.8*
- Public Governance, Performance and Accountability Act 2013, s.77*



3. Financial Position

3.1. Payables

3.1A: Other payables

	2024	2023
	\$'000	\$'000
Departmental		
Salaries and wages	190	179
Superannuation	31	30
Total other payables	221	209

Settlement terms for suppliers were within 20 days (2023: 20 days).



4. Assets and Liabilities Administered on Behalf of Government

4.1. Employee Provisions

4.1A: Employee provisions

	2024 \$'000	2023 \$'000
Departmental		
Leave	2,032	1,899
Total employee provisions	2,032	1,899
Administered		
Leave	357	318
Total employee provisions	357	318

Accounting policy

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

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

Leave

The liability for employee benefits includes provision for annual leave and long service leave. The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including IPEA's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to the shorthand method as at 30 June 2024. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Superannuation

IPEA's staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government. The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme. The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes. IPEA makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the government. The entity accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June 2024 represents outstanding contributions.

4.1B: Administered provisions

	2024 \$'000	2023 \$'000
Post retirement travel - parliamentarians	210	268
Parliamentary retirement travel - former prime ministers	1,032	1,008
Total employee provisions	1,242	1,276

These provisions are based on actuarial assessment of future travel and entitlements for former prime ministers and spouses and retiring parliamentarians.



4.2. Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity. IPEA has determined the key management personnel to be the Members of the Authority, Chief Executive Officer, Branch Manager - Travel, Education and Advice, Branch Manager - Transparency, Assurance and Legal, and the Branch Manager - Corporate, Governance and Strategy. Key management personnel remuneration is reported in the table below:

4.2: Key management personnel remuneration

	2024 \$'000	2023 \$'000
Short-term employee benefits	1,305	1,306
Post-employment benefits	221	186
Other long-term employee benefits	40	58
Total key management personnel remuneration expenses ^{1,2,3}	1,566	1,550

The total number of key management personnel that are included in the above table is 12 (2023:13).

1. The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set out by the Remuneration Tribunal and are not paid by IPEA.
2. The President of the Remuneration Tribunal is an ex officio member of IPEA, and under the *Independent Parliamentary Expenses Authority (President of the Remuneration Tribunal Fees and Allowances) Rule 2017* does not receive remuneration from IPEA.
3. Member of the Authority, the Hon Gary Gray AO was appointed Ambassador to Ireland in July 2020 and does not receive separate remuneration from IPEA.

4.3. Related Party Disclosures

Related party relationships:

IPEA is an Australian government controlled entity. Related parties to IPEA are the Key Management Personnel and their close family members, Cabinet Ministers and other Australian government entities.

Transactions with related parties:

Given the breadth of government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of taxes, receipt of a Medicare rebate or higher education loans. These transactions have not been separately disclosed in this note.

Giving consideration to relationships with related parties, and transactions entered into during the reporting period by IPEA, it has been determined that there are no related party transactions to be separately disclosed.



5. Restatement of 2022-23 Comparative Figures for Prior Period Error

In the 2023-24 financial year, IPEA identified an error relating to administered balances reported in prior financial periods resulting in the restatement of comparatives for the 2022-23 administered financial statements. The error relates to an incorrect split of administered FBT expense for parliamentarians between IPEA and the Department of Finance. This has resulted in the restatement of \$1.316 million in Fringe Benefits Tax expense, other payables and net cost of services as shown in notes 5.1, 5.2 and 5.3 below.

5.1. Administered Restatement of Schedule of Comprehensive Income

	Original Balance	Adjustment	Restated Balance
	2023	2023	2023
	\$'000	\$'000	\$'000
NET COST OF SERVICES			
Expenses			
Employee benefits	974	-	974
Contractors	5,562	-	5,562
Travel - Parliamentary staff	35,940	-	35,940
Travel - Parliamentary entitlements	27,222	-	27,222
Fringe benefits tax	(10)	1,316	1,306
Total expenses	<u>69,688</u>	<u>1,316</u>	<u>71,004</u>
Net (cost of) services	<u>(69,688)</u>	<u>(1,316)</u>	<u>(71,004)</u>
(Deficit)	<u>(69,688)</u>	<u>(1,316)</u>	<u>(71,004)</u>

5.2. Administered Restatement of Schedule of Assets and Liabilities

	Original Balance 2023 \$'000	Adjustment 2023 \$'000	Restated Balance 2023 \$'000
ASSETS			
Financial assets			
Cash and cash equivalents	10	-	10
Trade and other receivables	941	-	941
Total financial assets	<u>951</u>	<u>-</u>	<u>951</u>
Non-financial assets			
Prepayment	410	-	410
Total non-financial assets	<u>410</u>	<u>-</u>	<u>410</u>
Total assets administered on behalf of Government	<u>1,361</u>	<u>-</u>	<u>1,361</u>
LIABILITIES			
Payables			
Trade creditors and accruals	5,183		5,183
Other payables	360	1,316	1,676
Total payables	<u>5,543</u>	<u>1,316</u>	<u>6,859</u>
Provisions			
Employee provisions	318	-	318
Travel provisions	1,276	-	1,276
Total provisions	<u>1,594</u>	<u>-</u>	<u>1,594</u>
Total liabilities administered on behalf of Government	<u>7,137</u>	<u>1,316</u>	<u>8,453</u>
Net (liabilities)	<u>(5,776)</u>	<u>(1,316)</u>	<u>(7,092)</u>



5.3. Administered Restatement of Reconciliation Schedule

	Original Balance	Adjustment	Restated Balance
	2023	2023	2023
	\$'000	\$'000	\$'000
Opening assets less liabilities as at 1 July	1,822	-	1,822
Net (cost of) services	(69,688)	(1,316)	(71,004)
Transfers (to)/from the Australian Government			
Appropriation transfers from Official Public Account			
Annual appropriations	35,777	-	35,777
Special appropriations			
<i>Parliamentary Business Resources Act 2017</i>	27,175	-	27,175
<i>Parliamentary Retirement Travel Act 2012</i>	82	-	82
Appropriation transfers to OPA			
Transfers to OPA	(944)		(944)
Closing assets less liabilities as at 30 June	<u>(5,776)</u>	<u>(1,316)</u>	<u>(7,092)</u>



6. Other information

6.1. Current/non-current distinction for assets and liabilities

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

	2024 \$'000	2023 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	50	50
Trade and other receivables	36	190
Appropriation receivables	4,928	5,756
Prepayments	95	26
Total no more than 12 months	5,109	6,022
Total assets	5,109	6,022
Liabilities expected to be settled in:		
No more than 12 months		
Trade creditors and accruals	51	332
Other payables	221	209
Employee provisions	811	778
Total no more than 12 months	1,083	1,319
More than 12 months		
Employee provisions	1,221	1,121
Total more than 12 months	1,221	1,121
Total liabilities	2,304	2,440

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

	2024 \$'000	2023 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	10	10
Trade and other receivables	327	941
Prepayment	162	410
Total no more than 12 months	499	1,361
Total assets	499	1,361
Liabilities expected to be settled in:		
No more than 12 months		
Trade creditors and accruals	5,419	5,183
Other Payables	1,102	1,676
Employee provisions	139	130
Travel Provisions	47	38
Total no more than 12 months	6,707	7,027
More than 12 months		
Employee provisions	218	188
Travel Provisions	1,195	1,238
Total more than 12 months	1,413	1,426
Total liabilities	8,120	8,453

6.2. Contingent Assets and Liabilities

IPEA has no contingent assets or liabilities (2023: Nil).



Chapter 5.

Other mandatory information



Appendix A - Workforce characteristics

Appendix A provides a comprehensive picture of IPEA's workforce including employee numbers, work classifications, gender, locations and employment types.

All of IPEA's workforce is located in the Australian Capital Territory (ACT).

Table A1. All employees as at 30 June 2024

	Man/Male		Woman/Female		Non-binary		Prefers not to answer		Uses a different term		Total	
	Part time	Total	Full time	Part time	Full time	Part time	Full time	Part time	Full time	Part time	Total	Total
Ongoing	18	18	24	13	37	-	-	-	-	-	-	55
Non-ongoing	2	3	2	1	3	-	-	-	-	-	-	6
Total	20	21	26	14	40	-	-	-	-	-	-	61

Table A2. All employees as at 30 June 2023

	Man/Male		Woman/Female		Non-binary		Prefers not to answer		Uses a different term		Total	
	Part time	Total	Full time	Part time	Full time	Part time	Full time	Part time	Full time	Part time	Total	Total
Ongoing	16	16	29	8	37	-	-	-	-	-	-	53
Non-ongoing	2	4	5	-	5	-	-	-	-	-	-	11
Total	18	4	22	34	8	42	-	-	-	-	-	64

Table A2: One casual employee is included as a non-ongoing employee.



Table A3. Australian Public Service Act 1999 ongoing employees as at 30 June 2024

Classification	Man/Male		Woman/Female		Non-binary		Prefers not to answer		Uses a different term		Total
	Full time	Part time	Full time	Part time	Full time	Part time	Full time	Part time	Full time	Part time	
SES3	-	-	-	-	-	-	-	-	-	-	-
SES2	-	-	-	-	-	-	-	-	-	-	-
SES1	2	-	1	-	-	-	-	-	-	-	3
EL2	1	-	4	1	5	-	-	-	-	-	6
EL1	4	-	6	4	10	-	-	-	-	-	14
APS6	4	-	6	3	9	-	-	-	-	-	13
APS5	4	-	4	3	2	5	-	-	-	-	9
APS4	2	-	2	2	4	-	-	-	-	-	6
APS3	1	-	1	1	1	-	-	-	-	-	2
APS2	-	-	-	-	-	-	-	-	-	-	-
APS1	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	18	-	18	22	13	36	-	-	-	-	53

Table A3: The CEO as a statutory appointment is not employed under the Australian Public Service Act 1999, and not included in this table.



Table A4. Australian Public Service Act 1999 non-ongoing employees as at 30 June 2024

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



Table A5. Australian Public Service Act 1999 ongoing employees as at 30 June 2023

Classification	Man/Male		Woman/Female		Non-binary		Prefers not to answer		Uses a different term		Total
	Full time	Part time	Full time	Part time	Full time	Part time	Full time	Part time	Full time	Part time	
SES 1	1	-	2	-	-	-	-	-	-	-	3
EL 2	1	-	4	-	-	-	-	-	-	-	5
EL 1	4	-	8	2	-	-	-	-	-	-	14
APS 6	3	-	7	1	-	-	-	-	-	-	11
APS 5	4	-	3	3	-	-	-	-	-	-	10
APS 4	1	-	3	1	-	-	-	-	-	-	5
APS 3	2	-	2	1	-	-	-	-	-	-	5
APS 2	-	-	-	-	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	16	-	16	8	29	8	37	-	-	-	53

Table A5: The CEO as a statutory appointment is not employed under the Australian Public Service Act 1999, and not included in this table.



Table A6. Australian Public Service Act 1999 non-ongoing employees as at 30 June 2023

Classification	Man/Male		Woman/Female		Non-binary		Prefers not to answer		Uses a different term		Total	
	Full time	Part time	Full time	Part time	Full time	Part time	Full time	Part time	Full time	Part time	Full time	Part time
SES 1	-	-	-	-	-	-	-	-	-	-	-	-
EL 2	-	-	1	-	-	-	-	-	-	-	-	1
EL 1	-	-	-	-	-	-	-	-	-	-	-	-
APS 6	2	-	2	-	-	-	-	-	-	-	-	2
APS 5	-	-	1	-	1	-	-	-	-	-	-	1
APS 4	-	-	-	-	-	-	-	-	-	-	-	-
APS 3	1	-	1	-	-	-	-	-	-	-	-	1
APS 2	-	3	3	-	3	-	-	-	-	-	-	6
APS 1	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	3	3	6	5	5	-	-	-	-	-	-	11



Table A7. Australian Public Service Act 1999 employees by full time and part time status as at 30 June 2024

Classification	Ongoing			Non-ongoing			Total
	Full time	Part time	Total Ongoing	Full time	Part time	Total Non-ongoing	Total
SES 1	3	-	3	-	-	-	3
EL 2	5	1	6	-	-	-	6
EL 1	10	4	14	1	-	1	15
APS 6	10	3	13	-	-	-	13
APS 5	7	2	9	-	-	-	9
APS 4	4	2	6	-	-	-	6
APS 3	1	1	2	2	1	3	5
APS 2	-	-	-	1	1	2	2
APS 1	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	40	13	53	3	1	6	59

Table A8. Australian Public Service Act 1999 employees by full time and part time status as at 30 June 2023

Classification	Ongoing			Non-ongoing			Total
	Full time	Part time	Total Ongoing	Full time	Part time	Total Non-ongoing	Total
SES 1	3	-	3	-	-	-	3
EL 2	5	-	5	1	-	1	6
EL 1	12	2	14	-	-	-	14
APS 6	10	1	11	1	1	2	13
APS 5	7	3	10	1	-	1	11
APS 4	4	1	5	-	-	-	5
APS 3	4	1	5	1	-	1	6
APS 2	-	-	-	3	3	6	6
APS 1	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total	45	8	53	7	4	11	64



Table A9. Australian Public Service Act 1999 employment arrangements (2023–24)

	SES	Non-SES	Total
SES s24(1) Determination	3	-	3
IPEA Enterprise Agreement 2018–2021	-	56	56
Public Service (Subsection 24(1) Independent Parliamentary Expenses Authority Non-SES Employees) Amendment Determination 2022/01	-	56	56
Public Service (Subsection 24(1) Independent Parliamentary Expenses Authority Non-SES Employees) Amendment Determination 2023-01	-	56	56
Public Service (Subsection 24(1) Independent Parliamentary Expenses Authority Non-SES Employees) Amendment Determination 2024-01	-	56	56
IPEA Enterprise Agreement 2024–2027	-	56	56
Total	3	56	59

Table A10. Australian Public Service Act 1999 employment salary ranges by classification level (Minimum/Maximum) (2023–24)

	Minimum Salary	Maximum Salary
SES 3	-	-
SES 2	-	-
SES 1	\$241,818	\$271,165
EL 2	\$146,311	\$182,263
EL 1	\$119,841	\$154,607
APS 6	\$92,583	\$120,631
APS 5	\$84,154	\$94,425
APS 4	\$75,462	\$86,128
APS 3	\$66,902	\$77,172
APS 2	\$60,186	\$68,877
APS 1	\$52,415	\$60,450
Other	-	-
Minimum/Maximum range	\$52,415 - \$241,818	\$60,450 - \$271,165

In 2023–2024, IPEA did not pay performance pay to any employees employed under Australian Public Service Act.

Australian Public Service Act Indigenous Employment (2023-24)

In 2023–24, none of IPEA’s employees identified as Indigenous.



Appendix B – Other remuneration

Table B1. Information about remuneration for key management personnel (2023–24)

Name	Position title	Short-term benefits				Post employment benefits		Other long-term benefits		Termination benefits	Total remuneration
		Base salary	Bonuses	Other benefits and allowances	Superannuation contributions	Long service leave	Other long-term benefits				
Jillian Segal	IPEA Authority Chair	82,960	-	-	9,126	-	-	-	-	-	92,086
Anwyn Godwin	IPEA CEO	315,058	-	3,073	51,427	14,801	-	-	-	-	384,359
Julianne Jaques	IPEA Authority Member	41,480	-	-	4,563	-	-	-	-	-	46,043
Dennis Cowdroy	IPEA Authority Member	41,480	-	-	4,368	-	-	-	-	-	45,848
Nicole Pearson	Branch Manager Transparency, Assurance and Legal	273,342	-	-	49,018	9,794	-	-	-	-	332,154
Michael Frost	Branch Manager Corporate, Governance and Strategy	212,199	-	-	42,200	8,063	-	-	-	-	262,462
Marco Spaccavento	Branch Manager Travel, Education and Advice	211,062	-	1,408	41,699	5,792	-	-	-	-	259,961
Judith Winternitz	A/g* Branch Manager Transparency, Assurance and Legal	67,933	-	-	11,407	1,024	-	-	-	-	80,364
Jaun-Claire Witcombe	A/g* Branch Manager Travel, Education and Advice	43,264	-	-	6,306	694	-	-	-	-	50,264
Andrew Cameron	A/g* Branch Manager Corporate, Governance and Strategy	11,651	-	-	1,099	-	-	-	-	-	12,750
Total		1,300,429	-	4,481	221,213	40,168	-	-	-	-	1,566,291

*A/g denotes "Acting" arrangement. For 2023–24, there are no senior executives or other highly paid staff who are not disclosed in the KMP disclosure.



Appendix C – Entity resource summary

Table C1. Entity resource statement 2023–2024

	Current available appropriation (a)	Payments made (b)	Balance remaining (a)-(b)
	\$'000	\$'000	\$'000
Departmental			
Annual appropriations - ordinary annual services	9,058	4,080	4,978
Prior year appropriations available - ordinary annual services ¹	5,850	5,756	94
Total departmental annual appropriations	14,908	9,836	5,072
Total departmental resourcing	14,908	9,836	5,072
Administered			
Annual appropriations - ordinary annual services	45,614	39,282	6,332
Prior year appropriations available - ordinary annual services	19,064	1,172	17,892
Total administered annual appropriations	64,678	40,454	24,224
Total administered special appropriations	35,139	30,604	4,535
Total administered resourcing	99,817	71,058	28,759
Total resourcing and payments for Independent Parliamentary Expenses Authority	114,725	80,894	33,831

1. Unspent balance comprises \$94k withheld under section 51 of the PGPA Act.



Expenses for outcome 1			
Outcome 1: Support for current and former parliamentarians and others as required by the Australian Government through the delivery of, independent oversight and advice on, work resources and travel resources.	Budget* 2023-24 \$'000	Actual expenses 2023-24 \$'000	Variation 2023-24 \$'000
	(a)	(b)	(a) - (b)
Program 1.1: Independent Parliamentary Expenses Authority – Travel Oversight and Reporting			
Administered expenses			
Ordinary annual services (Appropriation Act No. 1)	45,604	40,454	5,150
Special appropriations			
<i>Parliamentary Business Resources Act 2017</i>	34,510	30,504	4,006
<i>Parliamentary Retirement Travel Act 2002</i>	629	100	529
Administered total	80,743	71,058	9,685
Departmental expenses			
Departmental appropriation			
Ordinary annual services (Appropriation Act No. 1)	9,008	9,836	(828)
Expenses not requiring appropriation in the Budget year ¹	56	56	-
Departmental total	9,064	9,892	(828)
Total expenses for program 1.1	89,807	80,950	8,857
Total expenses for outcome 1	89,807	80,950	8,857
	Budget 2023-24	Actual 2023-24	Variation
Average staffing level (number)	65	57.5	7.5

* Full-year budget, including any subsequent adjustment made to the 2023–24 budget at Additional Estimates.

1. Expenses not requiring appropriation in the Budget year are made up of audit fees.



Appendix D

Disability reporting mechanisms

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

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

Sustainability report – climate action in government operations

APS Net Zero 2030 is the Government's policy for the Australian Public Service (APS) to reduce its greenhouse gas emissions to net zero by 2030, and transparently report on its emissions. As part of the Net Zero in Government Operations Strategy, non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2023–24 period. Results are presented based on Carbon Dioxide Equivalent (CO₂-e) emissions. Greenhouse gas emissions have been calculated in line with the Australian Public Service Emissions Reporting Framework, consistent with the whole-of-Australian government approach as part of the APS Net Zero 2030 policy. Not all data sources were available at the time of the report and amendments to data may be required in future reports.

Reporting on refrigerants is optional for 2023–24 and will be phased in over time as emissions reporting matures.

Through a Memorandum of Understanding with Finance, IPEA operates from Finance's building located at 1 Canberra Avenue, Forrest, Canberra ACT 2603. Finance will report in its annual report IPEA's energy usage and related greenhouse gas emissions.

IPEA does not maintain fleet vehicles. It reports on only the greenhouse gas emissions of flights, accommodation and vehicle rentals from its staffs' work-related travel.

**Table D1. 2023–24 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	0.000	N/A	0.000
Natural Gas	0.000	N/A	N/A	0.000
Solid Waste*	N/A	N/A	0.000	0.000
Refrigerants*†	0.000	N/A	N/A	0.000
Fleet and Other Vehicles	N/A	N/A	N/A	N/A
Domestic Com-mercial Flights	N/A	N/A	9.610	9.610
Domestic Hire Car*	N/A	N/A	10.861	10.861
Domestic Travel Accommodation*	N/A	N/A	3.380	3.380
Other Energy	0.000	N/A	0.000	0.000
Total t CO2-e	0.000	0.000	23.852	23.852

Note: the table above presents emissions related to electricity usage using the location-based accounting method. CO2-e = Carbon Dioxide Equivalent.

*indicates emission sources collected for the first time in 2023–24. The quality of data is expected to improve over time as emissions reporting matures.

†indicates optional emission source for 2023–24 emissions reporting.



Table D2. 2023–24 electricity greenhouse gas emissions

Emission Source	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e	Percentage of electricity use
Electricity (Location-Based Approach)	0.000	0.000	0.000	100%
Market-based electricity emissions	0.000	0.000	0.000	N/A
Total renewable electricity	-	-	-	N/A
Mandatory renewables¹	-	-	-	N/A
Voluntary renewables²	-	-	-	N/A

Note: the table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods. CO₂-e = Carbon Dioxide Equivalent.

1. Mandatory renewables are the portion of electricity consumed from the grid that is generated by renewable sources. This includes the renewable power percentage.
2. 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).

Environmental Performance

In 2023–24, IPEA was located at One Canberra Avenue, Forrest, ACT, where all facilities and environmental management activities were provided and undertaken by Finance through a Memorandum of Understanding. Further information on environmental performance is available in the Department of Finance 2023–24 Annual Report, available on transparency.gov.au

Emissions from electricity consumed by electric and plug-in hybrid vehicles has only been reported for electricity directly purchased by Independent Parliamentary Expenses Authority. Emissions associated with electricity consumption from public charging stations has not been reported for 2023–24.

Electricity and Solid Waste data was unable to be separated from Department of Finance’s data and has been included in Department of Finance’s annual report.

Advertising and market research

During the 2023–24 period, IPEA did not conduct advertising campaigns.



List of requirements

PGPA Rule Reference	Part of Report	Description	Requirement
17AD(g)	Letter of transmittal		
17AI	Pg 4	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory
17AD(h)	Aids to access		
17AJ(a)	Pg 3	Table of contents (print only).	Mandatory
17AJ(b)	Pg 101	Alphabetical index (print only).	Mandatory
17AJ(c)	Pg 98	Glossary of abbreviations and acronyms.	Mandatory
17AJ(d)	Pg 91	List of requirements.	Mandatory
17AJ(e)	Pg 5	Details of contact officer.	Mandatory
17AJ(f)	Pg 2	Entity's website address.	Mandatory
17AJ(g)	Pg 2	Electronic address of report.	Mandatory
17AD(a)	Review by accountable authority		
17AD(a)	Pg 7	A review by the accountable authority of the entity.	Mandatory
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	Pg 10	A description of the role and functions of the entity.	Mandatory
17AE(1)(a)(ii)	Pg 10	A description of the organisational structure of the entity.	Mandatory
17AE(1)(a)(iii)	Pg 10	A description of the outcomes and programmes administered by the entity.	Mandatory
17AE(1)(a)(iv)	Pg 10	A description of the purposes of the entity as included in corporate plan.	Mandatory
17AE(1)(aa)(i)	Pg 10 and 25	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)	Pg 10 and 25	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	Pg 10	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)	Pg 12	An outline of the structure of the portfolio of the entity.	Portfolio departments mandatory



PGPA Rule Reference	Part of Report	Description	Requirement
17AE(2)	Not applicable	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, mandatory
17AD(c)	Report on the Performance of the entity		
	Annual performance Statements		
17AD(c)(i); 16F	Pg 14	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory
17AD(c)(ii)	Report on Financial Performance		
17AF(1)(a)	Pg 46	A discussion and analysis of the entity's financial performance.	Mandatory
17AF(1)(b)	Pg 86	A table summarising the total resources and total payments of the entity.	Mandatory
17AF(2)	Not applicable	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, mandatory.
17AD(d)	Management and Accountability		
17AG(2)(a)	Pg 33	Information on compliance with section 10 (fraud systems).	Mandatory
17AG(2)(b)(i)	Pg 4	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared.	Mandatory
17AG(2)(b)(ii)	Pg 4	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)	Pg 4	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)	Pg 25	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory



PGPA Rule Reference	Part of Report	Description	Requirement
17AG(2)(d) – (e)	Pg 48	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
17AG(2A)(a)	Pg 32	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory
17AG(2A)(b)	Pg 32	The name of each member of the entity's audit committee.	Mandatory
17AG(2A)(c)	Pg 32	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory
17AG(2A)(d)	Pg 32	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory
17AG(2A)(e)	Pg 32	The remuneration of each member of the entity's audit committee.	Mandatory
17AG(3)	Pg 35	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory
17AG(3)(a)	Pg 35	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)	Not applicable	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)	Not applicable	Information on any capability reviews on the entity that were released during the period.	If applicable, mandatory
17AG(4)(a)	Pg 39	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory
17AG(4)(aa)	Pg 78	Statistics on the entity's employees on an ongoing and non ongoing basis, including the following: Statistics on full time employees Statistics on part time employees Statistics on gender Statistics on staff location.	



PGPA Rule Reference	Part of Report	Description	Requirement
17AG(4)(b)	Pg 79	<p>Statistics on the entity’s APS employees on an ongoing and non ongoing basis; including the following:</p> <p>Statistics on staffing classification level</p> <p>Statistics on full time employees</p> <p>Statistics on part time employees</p> <p>Statistics on gender</p> <p>Statistics on staff location</p> <p>Statistics on employees who identify as Indigenous.</p>	Mandatory
17AG(4)(c)	Pg 38	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)	Pg 38	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)	Pg 84	The salary ranges available for APS employees by classification level.	Mandatory
17AG(4)(c)(iii)	Pg 38	A description of non salary benefits provided to employees.	Mandatory
17AG(4)(d)(i)	Not applicable	Information on the number of employees at each classification level who received performance pay.	If applicable, mandatory
17AG(4)(d)(ii)	Not applicable	Information on aggregate amounts of performance pay at each classification level.	If applicable, mandatory
17AG(4)(d)(iii)	Not applicable	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, mandatory
17AG(4)(d)(iv)	Not applicable	Information on aggregate amount of performance payments.	If applicable, mandatory
Assets Management			
17AG(5)	Not applicable	An assessment of effectiveness of assets management where asset management is a significant part of the entity’s activities.	If applicable, mandatory
Purchasing			
17AG(6)	Pg 49	An assessment of entity performance against the <i>Commonwealth procurement rules</i> .	Mandatory



PGPA Rule Reference	Part of Report	Description	Requirement
Reportable consultancy contracts			
17AG(7)(a)	Pg 49	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)	Pg 49	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)	Pg 49	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)	Pg 49	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
Reportable non-consultancy contracts			
17AG(7A)(a)	Pg 49	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)	Pg 50	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



PGPA Rule Reference	Part of Report	Description	Requirement
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	Pg 49	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory
Australian National Audit Office Access Clauses			
17AG(8)	Not applicable	If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor General with access to the contractor’s premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, mandatory
Exempt contracts			
17AG(9)	Not applicable	If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters.	If applicable, mandatory
Small business			
17AG(10)(a)	Pg 50	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)	Pg 50	An outline of the ways in which the procurement practices of the entity support small and medium enterprises.	Mandatory
17AG(10)(c)	Not applicable	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



PGPA Rule Reference	Part of Report	Description	Requirement
Financial Statements			
17AD(e)	Pg 51	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory
Executive Remuneration			
17AD(da)	Pg 86	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2 3 of the Rule.	Mandatory
17AD(f) Other Mandatory Information			
17AH(1)(a)(i)	Not applicable	If the entity conducted advertising campaigns, a statement that <i>“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”.</i>	If applicable, mandatory
17AH(1)(a)(ii)	Pg 90	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, mandatory
17AH(1)(b)	Not applicable	A statement that <i>“Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity’s website]”.</i>	If applicable, mandatory
17AH(1)(c)	Pg 88	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory
17AH(1)(d)	Pg 36	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)	Not applicable	Correction of material errors in previous annual report.	If applicable, mandatory
17AH(2)	Pg 88	Information required by other legislation.	Mandatory



Glossary

This section provides an explanation of distinct terms, abbreviations and acronyms in this report.

Term	Meaning
Accountable Authority Instructions	Instructions issued to manage the affairs of an entity to promote the efficient, effective, economical and ethical use of Commonwealth resources.
Administered items	Items that are usually managed by an entity on behalf of the government. Entities do not have control over these items, which are normally related to activities governed by eligibility rules and conditions established by legislation (for example, grants, subsidies and benefit pay-ments).
Appropriation	Public monies the parliament authorises the Australian Government to withdraw from the Consolidated Revenue Fund for specified purposes.
Assurance operations	Assurance operations refers to the totality of assurance investigations undertaken by IPEA including all types of checks and assessments (including post payment checks, preliminary assessments and assurance reviews).
Assurance reviews	An assurance review determines if there has been misuse of parliamentary expenses by detailed assessments of the use of specific expenses against the parliamentary business resources framework.
AusTender	The central web-based facility for the publication of Australian Government procurement information, including business opportunities, annual procurement plans and procurement plans awarded.
Comcare	The Australian Government's workers' compensation insurer.
Commonwealth Procurement Rules	Rules representing the government policy framework under which Commonwealth entities undertake their own procurement in line with both Australia's international obligations and good practice. They enable agencies to design processes that are robust and transparent, and instil confidence in the Australian Government's procurement.
Enterprise agreement	An employment agreement made directly between an employer and employees.
Fraud	Dishonestly obtaining a benefit, or causing a loss, by deception or other means. Accountable authorities of Commonwealth entities must take all reasonable measures to prevent, detect and deal with fraud in accordance with section 10 of the <i>Public Governance, Performance and Accountability Rule 2014</i> .
Headcount	The actual number of employees employed in an agency.
Memorandum of Understanding	A document that describes the general principles of an agreement between parties, but does not amount to a substantive contract.
Non-ongoing staff member	A person engaged as an employee under section 22 (2) (b) of the <i>Public Service Act 1999</i> .
Ongoing staff member	A person engaged as an ongoing employee under section 22 (2)(a) of the <i>Public Service Act 1999</i> .



Term	Meaning
Outcome	The government's objectives in each portfolio area. Outcomes are desired results, impacts or consequences for the Australian community influenced by the actions of the Australian Government. Actual outcomes are the results or impacts actually achieved.
Portfolio Budget Statements	Statements that inform parliamentarians and the public of the proposed allocation of resources to government outcomes. They also assist the Senate standing committees with their examination of the government's budget. Portfolio Budget Statements are tabled in Parliament on budget night and published as budget-related papers.
Post payment checks	Post payment checks are ongoing systematic sampling checks of transactions using parliamentary expenses to follow up and provide further assurance of appropriate use of the expenses.
Preliminary assessments	A preliminary assessment is a desktop analysis which reviews information held by or accessible to IPEA to determine whether parliamentary expenses have been used for specific activities by parliamentarians and/or their staff.
Programs	Action taken by the government to deliver the stated outcomes.
Resource Management Framework	Governs how the Commonwealth public sector uses and manages public resources. The PGPA Act is the foundation of the framework.
Risk management	The systematic application of management through policies, procedures and practices to clearly identify, analyse, evaluate, treat and monitor risks associated with those opportunities. Risk is broadly defined as the effect of uncertainty on objectives or the impacts of unforeseen events or undesirable outcomes.
Service Delivery Office	A service provider under the whole-of-government Shared Services Program providing payroll and finance services to IPEA.



Abbreviation or acronym	Meaning
A/g	Acting
ANAO	Australian National Audit Office
APS	Australian Public Service
ASL	Average Staffing Level
A&RC	Audit and Risk Committee
CEO	Chief Executive Officer
EL	Executive Level
FOI	Freedom of Information
GST	Goods and Services Tax
ICT	Information and Communications Technology
IPEA	Independent Parliamentary Expenses Authority
IPEA Act	<i>Independent Parliamentary Expenses Authority Act 2017</i>
IPEAns	IPEA's employees
IPS	Information Publication Scheme
MOG	Machinery of Government
MOU	Memorandum of Understanding
MOP(S) Act	<i>Members of Parliament (Staff) Act 1984</i>
PBR Act	<i>Parliamentary Business Resources Act 2017</i>
PBS	Portfolio Budget Statements
PEMS	Parliamentary Expenses Management System
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
Privacy Act	<i>Privacy Act 1988</i>
SES	Senior Executive Service
SLS	Service Level Standards



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