



Public Sector Commission

ANNUAL REPORT

2024–2025

DELIVERING
FOR QUEENSLAND



Queensland
Government

Public Sector Commission annual report 2024–25

The annual report provides detailed information about the Public Sector Commission's financial and non-financial performance for 2024–25. It aligns to its [strategic plan 2024–28](#)¹ and the [2024–25 Service Delivery Statements](#)².

Additional annual reporting requirements are published on the [Queensland Government Open Data portal](#)³ including information about consultancies and the [Queensland Language Services Policy](#)⁴.

This annual report has been prepared for the Public Sector Commissioner to submit to Queensland Parliament, and to meet the needs of stakeholders including government agencies, business and industry, members of the community, media and employees.

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Interpreter service statement

The Public Sector Commission is committed to providing accessible information and services to Queenslanders from all cultural and linguistic backgrounds. To talk to someone about this annual report in your preferred language call 1800 512 451 and ask to speak with the Public Sector Commission.

More information

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An electronic version of this document is available on the [Public Sector Commission website](#)⁶.

Acknowledgement

We pay our respects to the Aboriginal peoples and Torres Strait Islander peoples of this land, their ancestors and their legacy. The foundations laid by these ancestors—the First Australians—give strength, inspiration and courage to current and future generations towards creating a better Queensland.

We recognise it is our collective efforts and responsibility as individuals, communities, and governments to ensure equality, recognition, and advancement of Aboriginal and Torres Strait Islander Queenslanders across all aspects of society and everyday life.

¹ https://psc.qld.gov.au/_data/assets/pdf_file/0022/3829/Public-Service-Commission-Strategic-Plan-2024-2028.pdf

² https://s3.treasury.qld.gov.au/files/Budget_2024-25_SDS_Department_of_the_Premier_and_Cabinet.pdf

³ <https://www.data.qld.gov.au/>

⁴ <https://www.publications.qld.gov.au/dataset/language-services-policy/resource/8600a6d0-2a8a-4f54-9c7b-ce4794101105>

⁵ <https://creativecommons.org/licenses/by/4.0/>

⁶ <https://www.psc.qld.gov.au/>

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Letter of compliance

12 September 2025

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

Dear Premier

I am pleased to submit for presentation to the Parliament the annual report 2024–25 and financial statements for the Public Sector Commission.

I certify that this annual report complies with:

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

A checklist outlining the annual reporting requirements is provided on pages 65–66 of this annual report.

Yours sincerely



David Mackie
Public Sector Commissioner
Public Sector Commission

Public Sector Commissioner's message

I am pleased to present the 2024–25 annual report for the Public Sector Commission (the Commission).

This year we have sharpened our focus as an independent strategic advisor and central agency steward valued by our public sector partners.

Our efforts position us to better support organisations to continually improve their workforce and workplaces, as we strive to develop Australia's finest public service; one that can deliver for our state today and into the future.

This report highlights our key achievements as we work to grow a public service of this calibre.

Public service is a craft that begins on a public servant's first day. We are proud to have created an induction program that introduces this skill and mindset. The craft of public service reflects the integrity, depth, complexity and purpose of the work we do, as well as the discipline and dedication required as we serve our communities.

The influence of chief executives is vital in shaping culture and enabling service delivery. Expectations change as society does, and we have responded—developing new chief executive performance expectations aligned to the *Public Sector Act 2022* (the Act) that promote contemporary, inclusive and accountable leadership practices

To deliver key priorities efficiently, we're collaborating across the sector and regional Queensland. Partnering with the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development, we've supported the Regional Collaborative Governance Model to address regional priorities through shared responsibility and teamwork.

Whether regional or suburban, the sector should reflect the communities it serves.

We will be working with the sector to identify how we can better support the implementation of equity and inclusion requirements in the Act. We have also revised the Preventing and responding to sexual harassment and related conduct directive (02/25), to reflect zero-tolerance for such behaviours in our workplaces. We want to be safe and respectful.

Mobility within the sector is a unique strength, offering opportunities to build capability. In support, we're developing a directive and new program which enables mobility opportunities for public servants.

Our suite of leadership development opportunities further builds the capability of established and emerging public sector leaders. In addition, we are paving the road for future leaders, working with the Department of the Premier and Cabinet to attract the best and brightest graduates to develop with us across Queensland Government.

The November 2024 amendments to the Act, increasing the independence of the Public Sector Commissioner, and by extension the Commission, prompted us to revisit our operating model. Our goal is to ensure our teams and working practices are focused on delivery. We have designed a model which will best deliver our 2025–26 priorities, including our team structure and strategies for engaging and collaborating with the sector.

I extend my sincere thanks to the Public Sector Commission team and the Queensland public service. Your contributions build a resilient, high-performing public sector, serving communities through challenges while upholding our values.

David Mackie

Public Sector Commissioner
Public Sector Commission

About us

The Commission is established under the *Public Sector Act 2022* (the Act) as an independent, central agency of the Queensland Government. The Commission's focus is on building and delivering a fair, equitable, high performing, apolitical and future-focussed public sector for Queensland.

Strategic plan 2024–28

Our strategic plan 2024–28 provides our vision, purpose and strategic objectives for the 2024–25 reporting period, as outlined below.

Our vision

An empowered organisation that positions the public sector workforce to serve Queensland now and into the future.

Our purpose

Provide workforce advice and services that support a fair, equitable, high-performing and apolitical public sector.

Our strategic objectives

1. Effective public sector system governance and stewardship.
2. Frameworks that support fairness, performance, integrity and employee engagement in the public sector.
3. A public sector workforce that consistently enacts the principles of equity, diversity, respect and inclusion.
4. Enhanced public sector workforce capability for future generations.
5. A capable and empowered organisation that is fit for the future.

Details of our performance against our strategic objectives can be found on pages 15–22 of this report.

Our responsibilities

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

- Provide system leadership and stewardship of the public sector.
- Build and maintain the capability and capacity of the public sector.
- Promote equity, diversity, respect and inclusion in the public sector.
- Enhance and promote a culture of integrity, ethical behaviour and decision-making across the public sector.
- Promote a culture of continuous improvement and support to public sector entities to identify and manage workforce issues.
- Build leadership capability and facilitating the development of a highly skilled chief executive service and senior executive service, including through the use of mobility arrangements.

- Support agencies to develop the capability of the public sector to serve the people of Queensland and the government efficiently and effectively.
- Promote the public sector principles.
- Report annually to the Premier on the application of the public sector principles within public sector entities.
- Enhance the public sector's leadership and management capabilities in relation to disciplinary matters.
- Facilitate the purposes of the chief executive service and the purposes of the senior executive service and senior officer positions.
- Support the Public Sector Governance Council (the council) to perform its functions under the Act. More information about the council can be found in Appendix 1: Public Sector Governance Council on page 39.
- Monitor and report to the council about the workforce profile of the public service.

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

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

Public service values

- Customers first
- Ideas into action
- Unleash potential
- Be courageous
- Empower people

Public sector principles

- **Service, integrity and public trust:** Act with integrity, transparency and a commitment to public good, reflecting the trust placed in us by the community.
- **Performance, innovation and collaboration:** Collaborate effectively to improve service delivery while focused on results and adaptability.
- **Fairness, equity and inclusion:** Fair, inclusive and equitable employment, supporting a respectful and future-ready workforce.

Our strategic risks and opportunities

Our public sector workforce—breadth and diversity

We will better use data and strategic workforce insights to enable more evidence-based decision making.

System stewardship

We will work collaboratively with both central and line agencies to ensure system stewardship is prioritised.

Program delivery

We will build Commission staff's capability to provide advice and implementation support that delivers on our strategic objectives as well as the objectives of the broader sector.

Responsiveness

We will improve our engagement with key stakeholders across and within the sector for improved outcomes.

Our services

The Commission provides a range of services to the public sector through six areas:

1. Strategic workforce analysis and planning

We collate, analyse and report on workforce data including employee demographics, conduct and performance data. We also administer and manage the Working for Queensland (W4Q) employee satisfaction survey.

2. Human resources (HR) policy and public administration

We develop, review and deliver directives, policies and guidelines and workforce strategies and support agencies to manage their workforces in line with these documents. We administer and provide advice on the Code of Conduct for the Queensland Public Service. We also administer the framework for corrupt conduct complaints made against public service employees engaged at the SES 3 and higher levels.

3. Capability and development

We develop and deliver the Queensland public sector leadership development series and advance the careers of First Nations employees through the Aboriginal and Torres Strait Islander Career Pathways service.

4. Leadership pathways

We establish professional standards and frameworks for leadership development and oversee and manage leadership performance assessments and development programs. We support chief executive recruitment processes.

5. Talent management

We improve the way the sector recruits, selects and retains the best public sector workforce. We also support and promote graduate entry into the public sector and work to promote the Queensland public sector as an employer of choice.

6. Diversity and inclusion

We develop and promote equity and diversity strategies and provide information and resources to improve sector workplaces and experiences including in relation to culture and inclusion, health, safety and wellbeing.

Even better public sector for Queensland

In 2024 the Commission released the Even better public sector for Queensland strategy 2024–2028⁷ (the strategy) and accompanying Even better public sector for Queensland action plan 2024 and 2025⁸ (action plan).

The strategy identifies the challenges facing the public sector with the action plan addressing some foundational work to ensure we have a public sector that is contemporary, responsive, culturally capable, fair, high performing and apolitical. Over the reporting period several actions were delivered:

1. Collaboration skills (Action 3)

Developed practical guidance based on research and the sector's existing success stories to support successful sector collaboration. Implementation will occur over 2025–26.

2. Engagement skills (Action 5)

Developed a plan for building practical skills in community engagement, facilitation and public communication across the sector. Implementation will occur in the next 12 months.

3. Approaches to capability development (Action 7)

Delivered a sector-wide plan that focuses on the development of the core expertise, roles and professions which are common across the sector and are critical to support the work of government. This action is being implemented through future work of the Commission.

4. Purpose-driven leadership (Action 10)

Developed new chief executive performance expectations which promote contemporary, inclusive and accountable leadership practices aligned to the Act. Implementation will occur in 2025–26.

The work that informed the development of the strategy and action plan was important and foundational. The Commission is considering and reviewing the actions, now that 12 months have elapsed, to ensure the actions we are delivering are focused on the most pressing needs of the sector and align to the Government's priorities for the community.

In 2025–26, the Commission will review its organisational priorities in light of the information gathered through this initial phase of action delivery and adjust its priorities. This is expected to result in a recalibration of some actions.

⁷ <https://psc.qld.gov.au/evenbetter/even-better-strategy>

⁸ <https://psc.qld.gov.au/evenbetter/focus-areas>

Office of the Special Commissioner, Equity and Diversity

During 2024–25 the Commission, in addition to the Commissioner and Commission staff, included the Special Commissioner, Equity and Diversity (Special Commissioner) as well as the Office of the Special Commissioner (the OSC).

The OSC was established to progress equity and diversity across the public sector and to support the work of the Special Commissioner. Initiatives supported by the Special Commissioner aimed to enhance policy, procedures and practice that improved employment outcomes for:

- women
- people with disability
- Aboriginal peoples and Torres Strait Islander peoples
- culturally and linguistically diverse people
- LGBTIQ+ people.

The Special Commissioner's appointment was time-limited, with the role concluding on 24 January 2025. The important work delivered by the OSC and Special Commissioner has established a clear foundation on which the sector can build.

The Commission continues to support agencies to progress an equity and diversity agenda by:

- providing advice and support to agencies on preparing their annual equity and diversity audits and plans
- annual monitoring and reporting on the gender pay gap
- supporting opportunities for executive women leaders to connect and share experiences
- monitoring progress against the Queensland public sector's diversity targets for women in leadership, Aboriginal peoples and Torres Strait Islander peoples, people with disability and culturally and linguistically diverse people.

More information

Visit our [website](https://psc.qld.gov.au/about-us)⁹ to learn more about our services and areas of expertise.

⁹ <https://psc.qld.gov.au/about-us>

Summary of financial performance

A comprehensive view of the Commission's financial performance for 2024–25 is provided in the financial statements section of this report.

Revenue

Total revenue for the Commission was \$23.99 million in 2024–25, an increase of \$3.84 million from the previous financial year. Appropriated revenue increased by \$4.42 million which was primarily due to additional funding received for the Complaints Clearinghouse program and appropriation deferred from the previous financial year.

Non-appropriated revenue, consisting of user charges, grants and contributions and other revenue decreased by \$0.57 million compared to 2023–24. This was primarily due to a decrease in cost recovery for recruitment and investigative services undertaken by the Commission on behalf of the government. Additionally, there has been a decrease in staff provided by sector agencies at no cost to the Commission.

Expenditure

Total expenditure for the Commission was \$23.99 million in 2024–25, an increase from the previous financial year of \$3.84 million.

Employee expenditure totalled \$15.94 million which is an increase of \$1.65 million from the previous financial year. This was primarily due to a combination of increases in the full-time equivalent employees during 2024–25 to support Complaints Clearinghouse program and enterprise bargaining arrangements.

Supplies and services expenditure increased by \$2.20 million from \$5.78 million the previous financial year. This was primarily due to additional program expenditure to support the Complaints Clearinghouse, the Even better public sector for Queensland strategy and other initiatives for the Commission.

Other expenses remained consistent with the previous year. Explanations for major variances between the Commission's financial performance and its 2024–25 budget are disclosed in Appendix 2: Financial statements on pages 42–63.

Financial position

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

Chief Finance Officer assurance

In accordance with the requirements of section 77(2)(b) of the *Financial Accountability Act 2009* (the FAA), the Chief Finance Officer has provided the Commissioner with a statement confirming, as required by section 54 of the *Financial and Performance Management Standard 2019*, the financial internal controls of the Commission are operating efficiently, effectively and economically.

The statement indicated no deficiencies or breakdowns in internal controls that would impact adversely on the Commission's financial governance or financial statements for the year.

Our performance

Contribution to the Queensland Government's objectives for the community

Under section 10 of the FAA, the Premier prepares and tables a statement of the Queensland Government's objectives for the community¹⁰.

These objectives reflect the government's vision for Queensland:

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

The Commission plays a key role in enabling and supporting agencies to deliver the objectives for the community by focussing on strategic priorities including:

- working with agencies to improve their workforces and workplaces
- delivering outcomes that support a culture of performance and integrity across the sector
- supporting agencies to deliver government priorities
- building the foundations and capabilities of the Commission to better support the sector.

Strategic objectives

This section reports on our performance in relation to our strategic plan 2024–28.

Strategic objective 1: Effective public sector system governance and stewardship

Supporting strategies:

- a. Advise the council on workforce management matters.
- b. Drive the delivery of the council priorities relating to workforce management.
- c. Facilitate recruitment and appointment of chief executives.
- d. Embed collaborative governance approaches in sector-wide leadership and workforce practice.
- e. Support affected departments to implement machinery of government changes.

Achievements:

- Provided strategic advice to the council, enhancing integrity, governance, accountability, transparency and effective decision-making across the sector.
- Provided updates to the council on the public sector workforce, including current state, size, composition, management strategies, trends, progress towards diversity targets, management of senior executive roles and public servant experiences, including keymetrics of sexual harassment, bullying and work demands.
- Improved workforce data collection systems to enable faster and more effective use of workforce data.
- Reviewed the W4Q survey to ensure alignment with the Act, and therefore, better alignment to the council priorities.

¹⁰ <https://www.qld.gov.au/about/how-government-works/our-priorities>

- Supported the recruitment, selection, onboarding and induction of high-calibre chief executive candidates who embody the values and priorities of the Queensland public sector.
- Supported the Chief Executive Service through:
 - the recruitment, selection, onboarding and induction of 10 chief executives
 - the movement of one chief executive following machinery of government changes
 - the separation of chief executives.
- Developed frameworks and resources to support chief executive success, including: chief executive performance expectations promoting contemporary, inclusive and accountable leadership practices and the chief executive handbook and accountability guide.
- Engaged with unions, employee networks and other stakeholders to ensure workforce policies and practices reflect diverse perspectives and priorities.
- Supported implementation of the Regional Collaborative Governance Model in partnership with the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development. The model is designed to address regional priorities and enhance collaboration and collective responsibility for delivery.
- Delivered the foundation phase for a Complaints Clearinghouse and developed tools in collaboration with agencies and integrity bodies to:
 - better report on the outcomes of customer complaints
 - improve complaint handling by identifying the different types of complaints and processing obligations.
- Supported the Strategic Workforce Council's (the SWC) 2024–25 priorities through regular meetings with a focus on capability building, resource sharing, performance and change management, psychosocial risk, standing offer arrangements, investigations practices, exit surveys, pay parity and incentives.
- Supported agencies to implement machinery of government changes by:
 - developing and publishing a Machinery of government handbook¹¹ providing strategic advice and guidance to departments on the principles and processes that apply to these transitions
 - facilitating cross-agency collaboration to prepare for machinery of government changes in the lead up to the October 2024 election
 - supported agencies to implement changes required following the general election.

¹¹ https://www.forgov.qld.gov.au/__data/assets/pdf_file/0021/533316/machinery-of-government-handbook-october-2024.pdf

Strategic objective 2: Frameworks that support fairness, performance, integrity and employee engagement in the public sector

Supporting strategies:

- a. Guide and monitor the application and implementation of the Act.
- b. Continuously improve the sector's human resource policies and directives to ensure they are contemporary, practical and relevant.
- c. Develop and implement sector-wide policies and directives that support a consistent employment framework.
- d. Design and implement strategies that enhance the sector's reputation as an employer of choice.
- e. Embed improved workforce analysis practices that provide insight on public sector performance.

Achievements:

- Supported agencies to manage their workforces in line with directives, policies, legal standards and ethical guidelines.
- Supported HR professionals across a broad range of public sector agencies to develop their understanding of the public sector employment framework and the Commission's broader work program, through hosting 10 HR professional meetings.
- Provided targeted advice to agencies in accordance with the Act about work performance matters and the establishment of new sector entities and their employment arrangements.
- Provided targeted advice to the sector on the employment and performance of senior and chief executives, including:
 - guidance on the lifecycle for these roles (attraction, recruitment, onboarding, development, retention, separation)
 - managing the framework for oversight of corrupt conduct complaints about senior public service employees (SES 3+) devolved by the Crime and Corruption Commission
 - introduction of the Chief HR Officers' mobility program.
- Developed and published three new directives made under the Act, in consultation with public sector organisations and key stakeholders, to uphold transparency, accountability and build the wellbeing of the public sector workforce:
 - Declaration of interests – public sector employees excluding chief executives (Directive 03/24)¹²
 - Independent medical examinations (Directive 02/24)¹³
 - Voluntary medical retirement (VMR) scheme (Directive 06/24)¹⁴.
- Developed and published two new directives in consultation with the Office of Industrial Relations, to support fair and responsive employment practices in the public sector:
 - Reproductive Health Leave (Directive 07/24)¹⁵
 - Employment Arrangements in the Event of a Health Pandemic (Directive 17/24)¹⁶.

¹² <https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/declaration-of-interests-public-sector-employees-excluding-chief-executives-directive-0324>

¹³ <https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/independent-medical-examinations-directive-0424>

¹⁴ <https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/voluntary-medical-retirement-vmr-scheme-directive-0624>

¹⁵ <https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/reproductive-health-leave-directive-0724>

¹⁶ <https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/employment-arrangements-in-the-event-of-a-health-pandemic-directive-1724>

- Amended the Preventing and responding to sexual harassment and related conduct at work (Directive 02/25)¹⁷ and developed associated training, to support the sector to build a shared understanding of positive workplace culture.
- Developed related resources and provided targeted advice on workforce policy and human resources issues, to assist public sector organisations to implement and embed new and existing directives.
- Designed an employer value proposition (EVP), informed by extensive market research, that will support the Queensland public sector to:
 - attract, recruit and develop talent
 - promote diverse career opportunities
 - foster pride in public service
 - strengthen workforce retention
 - showcase the sector as a great place to build a career.
- Supported transparency and accountability by:
 - preparing and publishing conduct and performance data¹⁸
 - providing W4Q data on equity, diversity, respect and inclusion in the Queensland public sector.
- Monitored implementation of the Act and directives by:
 - collecting quarterly data about employee conversion to permanency
 - improving understanding of how W4Q data can be used in workforce management and organisational development.
 - collecting annual entity data about the implementation of the Supporting employees affected by workplace change (Directive 01/22)¹⁹.
- Released the Conduct and Performance Excellence data²⁰, annual reporting of information related to work performance matters handled by each agency in accordance with section 128 of the Act.
- Began a program to improve the quality and consistency of non-frontline graduate programs across the sector by:
 - facilitating cross-agency collaboration, including partnership with the Department of the Premier and Cabinet (DPC)
 - drafting a policy framework with minimum agreed standards for sector-wide programs.

Strategic objective 3: A public sector workforce that consistently enacts the principles of equity, diversity, respect and inclusion

Supporting strategies:

- a. Design and implement programs of work so that the public sector workforce reflects the community's diversity.
- b. Provide career pathways for Aboriginal peoples and Torres Strait Islander peoples.
- c. Drive leadership and employee awareness, capability and commitment to workplace equity, diversity, respect and inclusion.

¹⁷ <https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/preventing-and-responding-to-sexual-harassment-and-related-conduct-at-work-directive-0225>

¹⁸ <https://www.forgov.qld.gov.au/recruitment-performance-and-career/employee-management-conduct-and-performance/conduct-and-performance/conduct-and-performance-data>

¹⁹ <https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/supporting-employees-affected-by-workplace-change-directive-0122>

²⁰ <https://www.forgov.qld.gov.au/recruitment-performance-and-career/employee-management-conduct-and-performance/conduct-and-performance/conduct-and-performance-data>

- d. Review and embed the application of equity, diversity, respect and inclusion principles in agency workforce management.
- e. Ensure workforce policies support reframing the relationship with Aboriginal peoples and Torres Strait Islander peoples.

Achievements:

- Delivered targeted support to the sector to implement the Act—with a focus on equity, diversity, respect, inclusion, recruitment and reframing relationships with First Nations peoples—to foster a more inclusive and equitable public sector.
- Delivered initiatives that improve equity and diversity outcomes—including providing superannuation on both paid and unpaid parental leave.
- Coordinated the Executive Women’s Network and other initiatives to advance gender equity and build the development of women in leadership in the Queensland public sector.
- Collaborated with strategic policy teams across the sector through active participation in the:
 - Disability Reform Implementation Interdepartmental Committee
 - Queensland Disability Reform Working Group
 - Interjurisdictional Disability Royal Commission Working Group
 - Senior Officers Group on Multicultural Affairs
 - Domestic and Family Violence Cross Agency Training, Change Management and Communications Working Group.
- Improved diversity and inclusion outcomes by driving audit and reporting processes against sector-wide targets for key diversity groups including:
 - people with disability
 - women in leadership
 - Aboriginal and Torres Strait Islander people
 - culturally and linguistically diverse people.
- Developed actions to ensure the workforce reflects the community it serves by:
 - supporting the LGBTIQ+ Steering Committee to deliver their annual work plan and continued co-delivery of commitments under the LGBTIQ+ Action Plan 2023–2025
 - engaging with peak employment advisory groups, Diversity Council Australia, Pride in Diversity and the Australian Network on Disability
 - providing whole-of-sector training in recognising and responding to domestic and family violence (DFV)
 - facilitating the second formal round of equity and diversity audit reporting for government owned corporations and prescribed entities.
- Facilitated career pathways for Aboriginal and Torres Strait Islander peoples by delivering the Aboriginal and Torres Strait Islander Career Pathways service²¹ (the service) to a total of 290 service users from 25 partner agencies (comprising 153 participants, 88 supervisors and 49 agency representatives). The service provided:
 - thirty-seven appointments into new mobility opportunities
 - six advancements to leadership positions (A08 or above) by Aboriginal and Torres Strait Islander participants.
- Facilitated four meetings with the Queensland First Nations Ambassadors for Change group to help improve the voice of Aboriginal and Torres Strait Islander peoples across policy development and strategic initiatives.

²¹ <https://www.forgov.qld.gov.au/recruitment-performance-and-career/career-development/aboriginal-and-torres-strait-islander-career-pathways-service>

- Created and published leadership content and a range of resources and tools to support:
 - supervisors and HR employees build culturally capable and safe workplaces
 - consistent implementation of workplace adjustments throughout the sector.
- Developed the foundations of a shared understanding of workplace cultures of respect and inclusion by:
 - partnering with Workplace Respect Pty Ltd to train 768 public sector employees from 55 public sector organisations, including the Commission, on preventing and responding to sexual harassment and related conduct at work
 - developing additional training for all employees on workplace respect, expected standards of conduct and appropriately responding to unlawful behaviour.
- Monitored diversity and inclusion targets using workforce data, providing evidence-based recommendations to increase accountability and drive measurable improvements in equity outcomes.
- Partnered with the Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism to support agencies to complete a Reframing the Relationship plan and their first auditing process as required by the Act.
- Embedded guiding principles in all new directives highlighting chief executive obligations under the Act for reframing the relationship with Aboriginal peoples and Torres Strait Islander peoples and promotion of cultural safety.
- Established a cultural learning knowledge circle with a range of cultural capability practitioners to co-design training, resources and guidelines to support engagement with Aboriginal and Torres Strait Islander peoples.
- Ensured workforce policy development and implementation included genuine and respectful engagement and co-design with Aboriginal and Torres Strait Islander employees.
- Released the W4Q survey²² for 2024, supporting public sector organisations to drive positive workplace change by enabling their employees to provide confidential feedback on their experiences.

Strategic objective 4: Enhanced public sector workforce capability for future generations

Supporting strategies:

- Enhance the sector's human resource management capability.
- Drive capability development for the senior executive service, senior officers and emerging leaders.
- Mature the sector's strategic workforce planning capability.
- Promote and strengthen understanding of the craft of public service.

Achievements:

- Delivered eight HR community of practice meetings, to share and embed the application of leadership competencies, adaptive leadership and crucial conversations training.
- Facilitated and brokered leadership and management capability development solutions including:
 - fifteen masterclasses and webinars as part of the 2024–25 Queensland public sector leadership development series to 10,102 participants

²² https://www.forgov.qld.gov.au/__data/assets/pdf_file/0026/566306/queensland-public-sector-2024-working-for-queensland-survey-report.pdf

- eight fully funded scholarships to the Public Sector Management Program (Graduate Certificate in Business, Public Administration), to emerging leaders and diversity target group employees
 - a capability development program for regional leaders, with training sessions located in regions.
- Updated the People Matters and Performance Conversations training programs to reflect the Positive performance management directive (Directive 02/24)²³ and continued delivery of these programs to 1,745 emerging leaders.
- Coordinated sector-wide ANZSOG scholarships for senior executive leadership capability development, including:
 - three Senior Executive participants in the Executive Fellows Program
 - four Senior Executive participants in the Executive Master of Public Administration
 - three Senior Officer participants in the Towards Strategic Leadership Program.
- Supported the Institute of Public Administration Australia (IPAA) Queensland to deliver their thought leadership program, including:
 - the annual Chief Executives and Emerging Leaders Breakfast attended by approximately 600 people
 - the annual Irene Longman Oration delivered by Professor Helen Sullivan
 - the Stewards on the Couch, Challenger and Mastercraft events series
 - development of knowledge resources and online content designed to challenge and promote thinking on emerging issues and contemporary practice in public sector leadership and public policy.
- Coordinated the Sector Workforce Planning Leadership Group (a sub-group of the SWC) to drive cross-sector collaboration, advance strategic workforce planning priorities and enhance workforce planning maturity, capabilities and resources.
- Developed and piloted an induction program to consistently introduce staff to the depth, complexity and purpose of the craft of public service. The pilot is expected to launch across the sector in 2026.

Strategic objective 5: A capable and empowered organisation that is fit for the future

Supporting strategies:

- a. Attract, retain and develop a capable workforce.
- b. Build a diverse and inclusive workforce where everyone feels safe, respected and included.
- c. Proactively manage and prioritise resources to deliver on the organisation's objectives.
- d. Apply best practice corporate governance and risk management approaches.

Achievements:

- Delivered micro learning opportunities and resources to enhance workforce skills, including digital literacy and adoption of the Queensland Government artificial intelligence tool, QChat.
- Provided capability development masterclasses to employees of the Commission, on topics including future-focused leadership and the neuroscience of driving outcomes.
- Engaged EQ Minds to deliver five workshops for staff to enable better understanding and management of individual and team health and wellbeing.

²³ <https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/positive-performance-management-directive-0224>

- Supported employees to mobilise across the public sector to learn through secondment opportunities and build the capability of the Commission.
- Held weekly virtual connection sessions and quarterly staff forums to communicate and share information across the Commission to support and nurture the workforce.
- Introduced a new governance structure to strengthen and support risk-based decision-making, prioritisation and delivery of key outcomes. The governance framework provides focused engagement and consideration of core areas such as risk, audit, people and culture, digital and priority initiative development and delivery.
- Enhanced the Commission's cultural capability and actively supported our Reframing the relationship plan by:
 - providing access to, and support for, Commission staff to participate in learning and development opportunities to expand their cultural capability including through the provision of the Australian Institute of Aboriginal and Torres Strait Islander Studies' Core Learning Program
 - celebrating significant days and events for Aboriginal peoples and Torres Strait Islander peoples
 - offering cultural immersion programs for participants from the Commission to strengthen their cultural awareness and capability
 - expanding our Cultural Capability intranet content to provide employees with accessible resources to support their capability.

Service delivery statements

Service standards	2024–25 Target/Est.	2024–25 Est. Actual
Effectiveness measures		
Overall participant satisfaction with the Commission leadership development offerings	85%	94%
Overall client satisfaction with specialist workforce services advice [^]	85%	92%
Overall stakeholder satisfaction with the Commission	85%	73%
Efficiency measures		
Cost per participant at Commission leadership development offerings	\$250	\$28.60
Cost per employee of conducting annual sector-wide employee opinion survey	\$3.00	\$3.35*
<p>Notes</p> <p>1. [^]In 2024–25, satisfaction was measured using a Microsoft Forms survey distributed following the completion of an enquiry. This was implemented to ensure that satisfaction was measured about the advice at the time the advice was provided.</p> <p>2. The 2024–25 Estimated Actual reflects all except one training course delivered as data was captured prior to end of reporting period. The wording of the service standard has been amended to more appropriately reflect the survey topic. It was previously worded 'Overall stakeholder satisfaction with the PSC's role in providing services for a high-performing public sector' in the 2024–25 Service Delivery Statements.</p> <p>3. Variance between 2024–25 Target/Estimate and 2024–25 Estimated Actual created by significant economies of scale gained by online training delivery and increase in training participation. Participation increased from 5,789 in 2023–24 (actual) to 7,788 in 2024–25 (YTD) but the unit cost of training has not changed. The cost per participant is therefore significantly lower than the 2024–25 Target/Estimate. Face-to-face programs will be offered in 2025–26 which will not yield such significant economies of scale and will result in a higher cost per participant.</p> <p>4. The variance between 2024–25 Target/Estimate and 2024–25 Estimated Actual is due to changes in the survey scope with fewer Hospital and Health Services participating in the 2024 survey.</p> <p>5. *An error appears on page 19 of the published SDS²⁴, in the efficiency measure on the cost per employee of conducting the annual sector-wide employee opinion survey. The 2024–25 estimated actual of \$2.56 published in the 2025–26 SDS has been corrected to \$3.35 in the 2024–2025 annual report.</p>		

²⁴ <https://budget.qld.gov.au/files/Budget-2025-26-SDS-Department-of-the-Premier-and-Cabinet.pdf>

Future direction

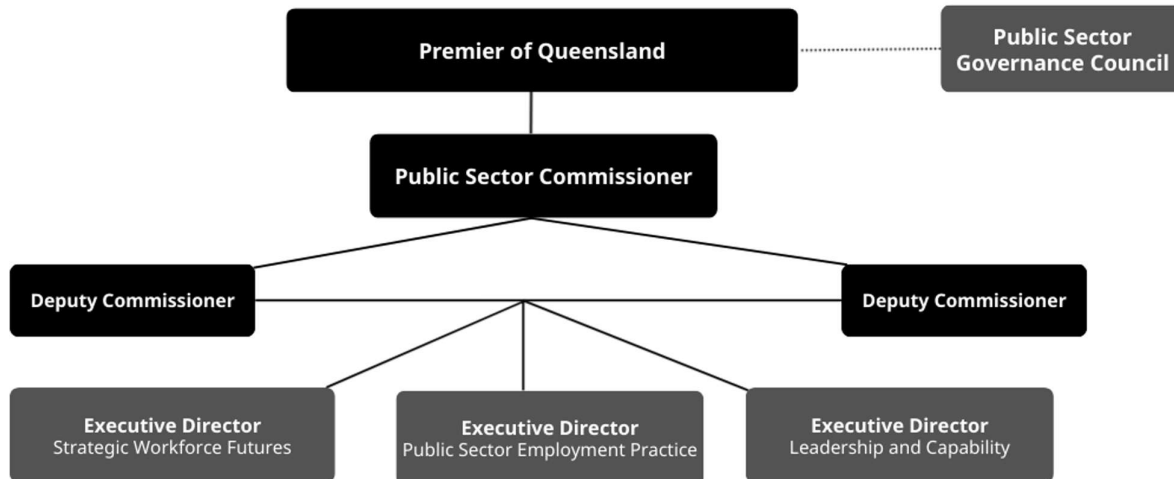
In 2025–26 the Commission will be implementing a new operating model. This model will position the Commission to better engage with and understand the needs of the public sector, with a new sector engagement and insights team. This approach will help the Commission to better align its services and the delivery of its functions to the needs of the sector. A refined service catalogue and engagement strategy will support the new operating model.

Informed by this model, in 2025–26 the Commission will:

- evolve our engagement strategy and processes to better surface insights and foster cross-sector connection and improve collaboration capability
- ensure a capable, empowered workforce for the future and promote pride in public service by promoting the Queensland public sector as a great place to build a career
- continue to develop a pipeline of future leaders through publication of a sector-wide non-frontline graduate policy framework
- review the current leadership and capability development offerings to ensure Queensland continues to develop a home-grown public service, including collaboration and program delivery with regional areas
- deliver an onboarding program for new public sector employees
- work with the public sector to improve recruitment, selection and conflict of interest practices through a review of the directive and policies, and supporting whole-of-sector strategic HR priorities
- facilitate mobility opportunities in priority roles and functions, including SES and chief executives, and implement a new workforce mobility directive and procedure
- continue to strengthen the inclusiveness of workplaces across the sector through initiatives such as the Executive Women's Network and the Aboriginal and Torres Strait Islander Career Pathways service
- consider how we can support public sector agencies to implement the equity and diversity requirements of the Act
- continue to work with agencies to implement the Act and the *Public Sector Ethics Act 1994* (PSE Act), to improve their workforce and workplaces
- finesse processes, systems and technology used to collect data and agency insights to enhance analytics and inform workforce decisions, practices and outcomes.

Governance

Public Sector Commission organisational structure as at 30 June 2025



Executive Leadership Team (ELT)

The ELT meets monthly to oversee the strategic direction and management of the Commission and is responsible for:

- providing sound corporate governance in the delivery of business operations
- providing leadership and direction on the delivery of significant projects and initiatives, ensuring strategic alignment to the Commission's vision and purpose
- sharing information and manages relationships across the executive leadership of the organisation.

As at 30 June 2025, the members of the ELT were:

David Mackie, Queensland Public Sector Commissioner

The Public Sector Commissioner is responsible for the system leadership and stewardship of Queensland's public sector focusing on workforce performance, integrity, capability and culture. David Mackie has over 35 years of public sector experience, including a decade in chief executive roles and has led significant reforms, including the Integrity Reform Steering Committee following the 2022 review of culture and accountability in the Queensland public sector. David is focused on supporting the executive development of the senior executives from across the sector and supporting new talent in learning the craft of the public service.

Jenny Lang, Queensland Public Sector Deputy Commissioner

The Deputy Commissioner is responsible for the system leadership and stewardship of Queensland's public sector focused on effective governance and stewardship, and frameworks that support fairness, performance, integrity and employee engagement. With Jenny's strong legal background, she is focused on supporting the agencies to enact the Act and the PSE Act, while strengthening the sector through initiatives such as the Executive Women's Network and the Aboriginal and Torres Strait Islander Career Pathways service. Jenny currently chairs the Commission's Strategic Initiatives, Projects and Performance (SIPP) sub-committee.

Rhiannan Howell, Queensland Public Sector Deputy Commissioner

The Deputy Commissioner is responsible for the system leadership and stewardship of Queensland's public sector focused on driving cultural change and strengthening accountability across the Queensland public sector. Rhiannan has led major initiatives to improve workforce engagement, diversity, and inclusion, and advocates for ethical leadership and innovation, ensuring the sector remains responsive to emerging challenges. Rhiannan is focused on stewarding the Commission through the development of a refined operating model which is modernised and responsive to the sector's needs.

Suzi Woodrow-Read, Executive Director, Learning and Capability

Suzi leads initiatives to enhance leadership and workforce capability across the Queensland public sector. Her team focuses on leadership development, cross-sector collaboration, and career advancement for Aboriginal and Torres Strait Islander employees. Suzi is focused on ensuring the leadership and capability development solutions support a strong home-grown public service.

Sandra Lerch, Executive Director, Strategic Workforce Futures

Sandra leads Strategic Workforce Futures, focusing on talent acquisition, flexible work, diversity, workforce planning, and workforce data analysis. With extensive experience in state and federal public sectors, Sandra has contributed to major workforce reforms and independent reviews. Sandra is focused on supporting sector-wide approaches to strategic workforce planning and talent acquisition.

Kira Vardanega, Acting Executive Director, Public Sector Employment Practice

Kira leads the Public Sector Employment Practice team, providing advice and developing HR policies, directives and legislation. With policy and advisory experience across central and line agencies, Kira has led major system level reforms, including the review and development of the Act. Kira is focused on implementing the Act and the PSE Act, as well as creating the frameworks needed to enhance public sector capability and understanding of the Queensland public sector employment framework.

Senior Management Group

The Senior Management Group (SMG), includes the ELT plus directors from across the Commission and meets to:

- track progress in achieving strategic and operational goals, as well as advancing key projects
- encourage compliance and shared accountability with corporate governance policies, plans, and legislative obligations
- cultivate a unified understanding and joint responsibility for overseeing corporate functions, including human, financial, and information resources
- facilitate information sharing and strengthen collaboration across the Commission's leadership team.

Commission sub-committees

In 2025, the Commission introduced four new sub-committees which are intended to improve the effectiveness, efficiency and governance of the commission. The sub-committees meet regularly and report to the ELT:

1. SIPP sub-committee
2. Risk, Audit, Finance, and Full-time equivalent (RAFF) sub-committee
3. People and Culture (P and C) sub-committee
4. Strategy and Security (DSS) sub-committee.

The role of the SIPP sub-committee is to:

- consider the planning, delivery, and monitoring of strategic initiatives and projects including government election commitments
- recommend project delivery options to ELT for approval and ensure outcomes are achieved
- endorse final products prior to progression to ELT for approval
- monitor the services delivered by the Commission and help find efficiencies and improvements, and monitor sector feedback
- provide a portfolio view of the Commission's initiatives and projects to the ELT.

The role of the RAFF sub-committee is to:

- evaluate and enhance risk management processes and uplift the agency's risk capability
- oversee the implementation and monitoring of audit recommendations to ensure timely and effective resolution
- monitor and assess the effectiveness of the Commission's internal control systems to safeguard organisational integrity
- provide oversight of fraud prevention and detection measures to mitigate organisational risks
- monitor the agency's financial performance and resource allocation to ensure alignment with strategic objectives.

The role of the P and C sub-committee is to:

- foster a positive and inclusive organisational culture within the Commission
- enhance workforce capability through targeted development initiatives and strategic workforce planning
- support the agency's commitment to becoming an employer of choice by prioritising staff well-being and enabling employees to achieve their full potential
- oversee the development and implementation of effective internal communication and engagement strategies to strengthen connections with staff
- monitor workforce trends and provide recommendations to address emerging challenges and opportunities.

The role of the DSS sub-committee is to:

- guide the Commission's adoption and maturity of digital processes and ways of working
- ensure robust digital security practices within the Commission
- oversee the implementation of information technology resources and ensure that technology continues to support and enhance the Commission's operational objectives.

Public Sector Governance Council

In accordance with section 207 (2)(l) of the Act, the Commission provided support to the council, including secretariat services. Further details of the council, including its membership and meetings, can be found in Appendix 1: Public Sector Governance Council on page 39.

Ethics and values

The Commission actively supports and promotes an ethical workplace culture. Four ethical principles in the PSE Act, which are fundamental to good public administration, are embedded in the Code of Conduct for the Queensland Public Service:

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

The Code of Conduct applies to all our employees and guides our behaviour and how we undertake our work as a public sector agency. Employees can access the Code of Conduct and supporting resources through our intranet.

New employees are required to complete the new starter induction program which is aligned to the PSE Act and aids staff to understand policy requirements, employee obligations including their obligations under the Code of Conduct and expected workplace behaviours. Team leaders also incorporate these expectations into the ongoing cycle of employees' performance and development agreement reviews. Staff are required to complete mandatory training at regular intervals, including annual completion of Code of Conduct training.

As custodian of the PSE Act, the Commission also has an ongoing role to enhance and promote an ethical culture and ethical decision-making across the sector. One way we meet this responsibility is through the community of practice of ethical behaviour. During 2024–25, this community of practice met twice, and regular e-newsletters were sent to members with information on key or emerging ethical issues and best practice approaches.

The Commission also continued its internal research and analysis to support a review of the PSE Act to consider how relevant legislation and codes of conduct can be modernised and strengthened to address future challenges and ethics needs for the Queensland public sector.

Human rights

The Commission continues to respect, protect and promote the inherent dignity and worth of all Queenslanders, and build a culture of human rights within our agency and across the sector.

As a public sector agency, the Commission actively promotes and implements the *Human Rights Act 2019*.

Across the sector, the Commission continued to integrate human rights into the development of policy and programs and through interactions with stakeholders.

The Commission did not receive any human rights complaints in relation to our actions or activities during 2024–25.

The Commission did not receive any Charter of Victim's Rights complaints during 2024–25.

Risk management

In line with the FAA, the Public Sector Commissioner has implemented internal control and risk management systems. This has been accomplished through the adoption of a comprehensive risk management framework, which is overseen and endorsed by the Audit and Risk Management Committee (ARMC).

The Commission's approach to risk management is aligned with AS/NZS ISO 31000:2018 Risk Management—Principles and Guidelines, ensuring that risk management practices are seamlessly integrated into all aspects of business planning and decision-making.

Audit and risk management committee

The Commission shares a joint Audit and Risk Management Committee (ARMC) with DPC. The ARMC was established by the accountable officers as required under section 30(1) of the *Financial and Performance Management Standard 2019*. As required by section 30(2) of the Standard, the terms of reference outline the role of the committee.

During 2024–25, the ARMC observed its terms of reference, having due regard to QT's Audit Committee Guidelines Improving Accountability and Performance. The ARMC met four times during 2024–25, holding four standard committee meetings. In addition, the ARMC Chair met with the Commissioner once during the year to discuss ARMC matters.

Representatives from the Queensland Audit Office (QAO) and the Commission's internal audit service provider have standing invitations as observers to attend all standard committee meetings. Commission officers are invited to attend meetings as required.

Role

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

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

Key activities for 2024–25

- Endorsed both the strategic and annual internal audit plan and monitored the ongoing delivery of the internal audit program.
- Received and endorsed progressive updates to the Commission's refreshed risk management materials, including revised strategic risks.
- Monitored progress of the implementation status of internal audit recommendations.
- Received and considered external audit (QAO) and other external assurance provider reports and monitored the implementation status of agreed actions against recommendations made (refer to External Scrutiny section for further information).

- Endorsed the Commission's financial statements for 2023–24 and considered the ongoing financial position of the Commission.
- Endorsed the Information Security Management System attestation, acknowledging leadership through DPC, in support of the information technology control environment.
- Considered the ongoing performance management, information security, corporate governance, and risk management activities of the Commission.

Membership

The ARMC membership is as follows:

Name	Committee role	Position	Portion of the year in role	Number of meetings attended	Remuneration entitlement
Paul Cooper	Chair	External and Independent	July 2024 – June 2025	4	\$1380^
Karen Smith-Pomeroy	Member	External and Independent	July 2024 – June 2025	4	\$1260^
Dr Annette Quayle	Member	External and Independent	July 2024 – June 2025	4	\$1260^
Jenny Lang	Member	Deputy-Commissioner, the Commission	July 2024 – October 2024	0	Nil
Rhiannan Howell	Member	Deputy-Commissioner, the Commission	November 2024 – June 2025	3	Nil
Filly Morgan	Member	Associate Director-General, Governance and Engagement, DPC	July 2024 – March 2025	3	Nil
Megan Barry	Member	Deputy Director-General, Corporate Services, DPC	April 2025 – June 2025	1	Nil
Mike Kaiser	Attendee	Director-General, DPC	1 July 2024 – October 2024	1	Nil
David Mackie	Attendee	A/Director-General, DPC	November 2024 – December 2024	1	Nil
Damien Walker	Attendee	Director-General, DPC	January 2025 – June 2025	1	Nil
David Mackie	Attendee	Public Sector Commissioner, the Commission	July 2024 – October 2024 and January 2025 – June 2025	2	Nil
Jenny Lang	Attendee	A/Public Sector Commissioner, the Commission	August 2024 and November – December 2024	2	Nil

^Maximum entitlement per meeting attended.

Internal audit

Internal audit is a key component of the Commission's corporate governance approach, providing independent assurance and advice to the Public Sector Commissioner, senior management and the ARMC. During 2024–25, the internal audit service was managed by DPC's Director, Internal Audit and Risk Services who undertakes the role of the Commission's Head of Internal Audit, through a shared services arrangement with DPC. Delivery of the program is outsourced to a third-party provider, Ernst & Young.

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

Key achievements for 2024–25

- Developed a strategic and annual internal audit plan aligned to the Commission's revised strategic risks and presented the plan to the ARMC for endorsement and Commissioner for approval.
- Reviewed and re-assessed the annual internal audit plan throughout the year, recommending changes to the plan to support changing business priorities.
- Re-assessed the Internal Audit function's operating procedures to ensure alignment with new mandatory Global Internal Audit Standards.
- Monitored and reported on the status of implementation of internal audit and external assurance provider, including the QAO, recommendations to the ARMC.
- Supported management by providing advice on key business initiatives and policy development.

External scrutiny

External audits and reviews add value to the public sector through recommendations that improve business operations. Significant external audits and reviews were undertaken during 2024–25, with recommendations relevant to the Commission are outlined below.

QAO Report 11: 2024–25—State entities 2024

This report summarised the financial audit results across 236 Queensland Government entities. With new sustainability reporting to commence in 2025–26, the QAO provided an overview of climate related financial reporting requirements that agencies will need to consider moving forward. While no new recommendations were raised, the Commission is continuing to progress implementation of actions to address recommendations raised in previous State entities reports.

Office of the Information Commissioner (OIC) Report 01: 2024–25—Minimising Personal Information Held: Strategies to mitigate the risk of privacy breaches

The OIC audited a public sector agency's approach to the management of privacy risks through minimising the amount of customer personal information it collects and holds. In finalising this report, the OIC recommended that all Queensland government agencies identify key information holdings and management systems containing private information and take necessary steps to manage risk and appropriately dispose of such information.

The Commission continues to implement actions to address this recommendation.

OIC Report 4: 2024–25—Responding to access requests for government-held information

The OIC audited three large Queensland government agencies to examine factors contributing to increases in delays in responding to applications for information under the *Right to Information Act 2009* and the *Information Privacy Act 2009*.

In progressing their findings, the OIC raised 10 recommendations for all Queensland government agencies to consider, including how information management processes are designed monitored and managed for ease of response to community requests for information.

The Commission is considering the recommendations to determine any actions required across the department for information management process improvements.

Information systems and recordkeeping

During 2024–25, the Commission used the following core information systems to support its operations:

- SAP: Financial management system
- Aurion: Human resource management system
- HP Record Manager: Records management system
- ProMaster: Corporate card management system.

Electronic and physical documents were managed by individual business areas using HP Record Manager, ensuring consistent and effective records management across the organisation.

The Commission has implemented comprehensive policies and processes to support employees in key areas of recordkeeping, including:

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

These resources are designed to ensure employees understand their roles and responsibilities in managing records effectively and in compliance with legislative and policy requirements.

The Commission adhered to recordkeeping practices in alignment with the following legislative and policy frameworks:

- *Public Records Act 2002*
- Information Standard (Recordkeeping)
- Information Standard (Retention and Disposal of Public Records)
- *Information Privacy Act 2009*
- *Right to Information Act 2009*.

By maintaining robust systems and processes, the Commission ensures the integrity, security and accessibility of its records, supporting transparency, accountability and compliance with Queensland Government requirements.

Right to information and information privacy

The Commission received six Right to Information and Information Privacy applications in 2024–25 and collected \$278.75 in application and/or processing fees.

The Commission continued to comply with the *Right to Information Act 2009* and the *Information Privacy Act 2009*.

Consultancies

No consultants were engaged during 2024–25.

Overseas travel

During the 2024–25 financial year, approximately \$5,700 was spent on overseas travel to Wellington, New Zealand. The following staff undertook this travel:

- Public Sector Commissioner: attended the Public Sector Commissioners Conference
- Executive Director: participated in the ANZSOG Executive Masters of Public Administration program.

Interpreter services

No interpreter services were used in 2024–25.

Our people

Our *Strategic workforce plan 2022–2025* sets out our vision for building a high-performing, future-focused public sector for Queensland.

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

Workforce profile

Our workforce profile for 2024–25 is based on June 2025 minimum obligatory human resource information (MOHRI)	Full-time employee (FTE)
Total FTE for the Commission	83.03

Permanent separation rate was 6.01 per cent (5 FTE). No redundancy, retrenchment or early retirement packages were paid during this period.

Workforce profile data

Table 1: Gender

Gender*	Number (headcount)	Percentage of total workforce (calculated on headcount)
Woman	69	75.82%
Man	21	23.08%
Non-binary	1	1.10%
Another term	0	0.00%
Non-disclosed	0	0.00%

*where data is available

Table 2: Diversity and target group data

Diversity groups*	Number (headcount)	Percentage of total workforce (calculated on headcount)
Women	69	75.82%
Aboriginal Peoples and Torres Strait Islander Peoples	<5	<5
People with disability	11	12.09%
Culturally and linguistically diverse – Speak a language other than English at home [^]	6	6.59%

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

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

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

Leadership roles	Women (headcount)	Women as percentage of total leadership cohort (calculated on headcount)
Senior Officers (Classified, s122 and s155 combined)	9	56.25%
Senior Executive Service, High-level senior executives and Chief Executives (Classified, s122 and s155 combined)	5	62.50%

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

Health, safety and wellbeing

Dedicated to creating a healthy and safe workplace where employees can thrive, we:

- encouraged flexible work practices to achieve a healthy work-life balance
- provided free skin checks and flu vaccinations
- provided the opportunity for ergonomic assessments
- made monthly health and financial and superannuation information sessions available through TELUS Health and QSuper
- made health assessments and CareNow programs available to employees through TELUS Health
- provided access to the Employee Assistance Program, which offers free, professional and confidential counselling services
- raised awareness of DFV in the workplace and key prevention initiatives, such as Domestic and Family Violence Prevention Month
- participated in the Australian Red Cross Lifeblood, Queensland Government Blood Challenge
- provided access to five EQ Minds workshops, one in-person and four online, about strategies for increasing mental health and wellbeing.

Inclusion and diversity

With a strong commitment to creating an inclusive and diverse workforce, we:

- raised awareness of key initiatives, including Wear it Purple Day, Frocktober, NAIDOC Week, Disability Action Week, Domestic and Family Violence Prevention Month and International Women's Day
- created a Diversity and Awareness Hub on the internal intranet with a range of resources for cultural capability, inclusion and diversity and human rights
- offered employees a new training opportunity to build cultural capability
- actioned and supported commitments towards an inclusive, diverse and culturally capable workforce in the Queensland Multicultural Action Plan 2023–24, Disability Service Plan 2023–25 and Reframing the relationship plan
- enabled staff to participate on the whole of sector Inclusion and Diversity Community of Practice monthly meetings, to learn and contribute to sector progress
- supported panel members and panel chairs to conduct appropriate recruitment and selection practices in line with the Recruitment and selection (Directive 07/23)²⁵.

²⁵ <https://www.forgov.qld.gov.au/pay-benefits-and-policy/directives-policies-circulars-and-guidelines/recruitment-and-selection-directive-0723>

Capability development

To build our staff capability, we provided a range of learning and development opportunities aligned with these competencies and individual performance and development agreements, including attendance at:

- masterclasses and webinars delivered as part of the Queensland public sector Leadership Development series 2024–25
- the BiiG Network Innovation Conference
- IPAA Queensland offerings, including the CEO & Emerging Leaders Breakfast and Stewards on the Couch events
- the Mandarin public sector conference
- the Executive Women's Network.

Workforce engagement

Each year we ask our employees for their feedback through the W4Q survey to help us drive positive workplace improvements. In 2024:

- eighty-one employees responded to the survey
- employee engagement reached 66%, six percentage points higher than the sector average.

Our employees reported high levels of:

- psychological safety at work: six percentage points higher than the sector
- perceptions that people that are culturally and linguistically diverse are culturally safe: 10 points higher than the sector
- perception that Aboriginal and Torres Strait Islander people are culturally safe: 13 points higher than the sector
- flexibility to manage work and non-work interests: 15 percentage points higher than the sector
- workplace integrity: 12 percentage points higher than the sector
- senior leaders demonstrating honesty and integrity: 10 percentage points higher than the sector.

Open data publication of information

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

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

- details of all awarded contracts exceeding \$10,000
- the Gifts and Benefits Register
- engagement of interpreter services, as per the Queensland Language Services Policy
- annual expenditure on consultants
- annual expenditure on overseas travel
- Charter of Victims' Rights.

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

Appendix 1:

Public Sector Governance Council

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

The Commission provides the secretariate support to the council.

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

- Director-General, DPC (Chairperson)
- Under-Treasurer
- Public Sector Commissioner
- two community representative members (Ms Angela Leitch and Dr A J Brown) appointed by the Governor in Council consistent under section 242 of the Act
- two chief executive members (Ms Belinda Drew and Ms Sally Stannard) appointed by the Chairperson consistent with s.246(3) of the Act.

The following table outlines the members of the group and achievements for this period.

Public Sector Government Council	
Act or instrument	<i>The Public Sector Act 2022</i>
Functions	<p>Monitoring and promoting:</p> <ul style="list-style-type: none"> • encourage excellence, innovation and high performance • foster a culture of integrity • oversee implementation of policies and programs • promote seamless and integrated policy advice and policy implementation • oversee the implementation of changes to machinery of government and resourcing decisions <p>Reporting and advisory, including monitoring and reporting to the Minister about:</p> <ul style="list-style-type: none"> • workforce profile of the public sector • the performance of the public sector and matters relating to public sector administration and workforce management
Achievements	<ul style="list-style-type: none"> • Oversaw the implementation of the Even better public sector for Queensland strategy 2024–2028. • Tracked and analysed the size and composition of the public sector workforce. • Provided support for the recruitment and management of Senior Executive Service (SES) roles. • Reviewed and assessed the outcomes of the W4Q survey. • Contributed to the enhancement of data collection systems. • Assisted in strengthening workforce capability, inclusion, and engagement across government agencies.

	<ul style="list-style-type: none">Supported the development and implementation of machinery of government practices.				
Financial reporting	Not exempted from audit by the Auditor-General and transactions of the entity are accounted for in the financial statements.				
Remuneration: Community members may be eligible to receive up to \$15,000 (inclusive of GST).					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Chair	Mike Kaiser, Director-General, DPC	3 meetings	n/a	n/a	n/a
Chair	Damian Walker, Director-General, DPC	2 meetings	n/a	n/a	n/a
Chair	David Mackie, Director-General, DPC	1 meeting	n/a	n/a	n/a
Member	David Mackie, Public Sector Commissioner, the Commission	4 meetings	n/a	n/a	n/a
Member	Paul Williams, Under Treasurer, Queensland Treasury (QT)	2 meetings	n/a	n/a	n/a
Member	Michael Carey, Under Treasurer, QT	1 meeting	n/a	n/a	n/a
Member	Rachel Crossland, A/Under Treasurer, QT	1 meeting	n/a	n/a	n/a
Member	Jasmina Joldic, Director-General, Department of Justice and Attorney-General	3 meetings	n/a	n/a	n/a
Member	Sally Stannard, Director-General, Department of Transport and Main Roads	5 meetings	n/a	n/a	n/a

Public Sector Government Council continued					
Position	Name	Meetings/sessions attendance	Approved annual, sessional or daily fee	Approved sub-committee fees if applicable	Actual fees received
Member	Jenny Lang, A/Public Sector Commissioner, the Commission	1 meeting	n/a	n/a	n/a
Member	Belinda Drew, Director-General, Department of Families, Seniors, Disability Services and Child Safety	1 meeting	n/a	n/a	n/a
Community member	Dr AJ Brown (AJ), Professor of Public Policy and Law, Griffith University	5 meetings	n/a	\$15,000 (inc GST)	\$3,750 (inc GST) ²⁶
Community member	Ms Angela Leitch (AL), Deputy Vice Chancellor (Indigenous Australians), Queensland University of Technology	5 meetings	n/a	\$15,000 (inc GST)	\$11,250 (exc GST) ²⁷
No. scheduled meetings/sessions	6 meetings were scheduled				
Total out of pocket expenses	n/a				

²⁶ Payments made are for meetings attended and invoiced within the reporting period. Invoices from this vendor include GST

²⁷ Payments made are for meetings attended and invoiced within the reporting period. Invoices from this vendor exclude GST

Appendix 2: Financial statements

Public Sector Commission Financial Statements for the year ended 30 June 2025

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**Public Sector Commission
Statement of Comprehensive Income
for the year ended 30 June 2025**

	Note	2025 Actual \$'000	2024 Actual \$'000	2025 Original Budget \$'000	Budget Variances \$'000	Variance Note
OPERATING RESULT						
Income						
Appropriation revenue	B1-1	21,881	17,466	25,701	(3,820)	1
User charges and fees		256	264	207	49	2
Grants and other contributions	B1-2	1,144	1,462	896	248	3
Other revenue		706	952	326	380	4
Total Income		23,987	20,144	27,130	(3,143)	
Expenses						
Employee expenses	B2-1	15,942	14,288	18,222	(2,280)	5
Supplies and services	B2-2	7,982	5,784	8,841	(859)	6
Grants and subsidies		-	21	-	-	
Depreciation and amortisation expense		13	4	7	6	
Other expenses	B2-3	50	46	60	(10)	
Total Expenses		23,987	20,144	27,130	(3,143)	
Operating Result for the Year		-	-	-	-	
TOTAL COMPREHENSIVE INCOME		-	-	-	-	

The accompanying notes form part of these financial statements.

Explanation of major budget variances

1. The variance is primarily due to deferral of appropriation funding received in 2024-25 to 2025-26, for the Complaints Clearinghouse (\$2.876M) to be transferred to the Department of Customer Services, Open Data and Small and Family Business and the net effect of appropriation funding deferrals in 2024-25 for committed initiatives supporting the sector (\$0.941M).
2. The variance is due to higher than budget contract management fees for capability development programs (\$0.033M) and fees for provision of Employee Long Service Leave Entitlement Report (ELSLER) Data (\$0.015M).
3. The variance is primarily due to services received free of charge for staff seconded from other departments (\$0.236M).
4. The variance is primarily due to cost recoveries of Director-General recruitment processes and appointments (\$0.160M), reimbursement for investigations and other services on behalf of the government (\$0.105M) and higher than budgeted employee expenses reimbursement for the Institute of Public Administration Australia (IPAA) (\$0.094M).
5. The variance is primarily due to vacancies resulting in savings across the Public Sector Commission (\$1.232M) and the Complaints Clearinghouse (\$1.168M), offset by expense recorded for services received free of charge for staff seconded from other departments (\$0.236M).
6. The variance is primarily due to completion of the Office of the Special Commissioner (\$0.129M) function and savings for the Complaints Clearinghouse (\$1.708M), and offset by committed 2024-25 initiatives.

**Public Sector Commission
Statement of Financial Position
As at 30 June 2025**

		2025	2024	2025	Budget	Variance
	Note	Actual	Actual	Original	Variances	Note
		\$'000	\$'000	\$'000	\$'000	
Current Assets						
Cash and cash equivalents	C1	5,814	2,157	1,842	3,972	7
Receivables	C2	727	863	419	308	8
Other current assets	C3	780	675	451	329	9
Total Current Assets		7,321	3,695	2,712	4,609	
Non-current Assets						
Plant and equipment	C4	72	71	39	33	
Total Non-current Assets		72	71	39	33	
Total Assets		7,393	3,766	2,751	4,642	
Current Liabilities						
Payables	C5	5,937	2,342	1,371	4,566	10
Accrued employee benefits	C6	472	440	415	57	
Total Current Liabilities		6,409	2,782	1,786	4,623	
Total Liabilities		6,409	2,782	1,786	4,623	
Net Assets		984	984	965	19	
Equity						
Contributed equity		709	709	690	19	
Accumulated surplus		275	275	275	-	
Total Equity		984	984	965	19	

The accompanying notes form part of these financial statements.

Explanation of major budget variances

7. For variance explanation, refer to Budget to Actual comparison in the Statement of Cash Flow C1.
8. The variance is primarily due to timing of payments for trade debtors (\$0.140M), annual leave (\$0.095M), long service leave (\$0.056M), and GST (\$0.016M).
9. The variance is due to higher accrued revenue primarily for wages reimbursement (\$0.443M) offset by lower prepaid expenses (\$0.112M).
10. The increase is primarily due to appropriation payable for funding deferrals to 2025-26 and outyears (\$5.255M) for the Commission and the Complaints Clearinghouse transfer (refer Note 1) in 2025-26 and projects not completed prior to 30 June 2025. This is offset by lower than anticipated other payables (\$0.687M).

**Public Sector Commission
Statement of Changes in Equity
for the year ended 30 June 2025**

	Note	2025 \$'000	2024 \$'000
Contributed equity			
Balance as at 1 July		709	1,002
Appropriated equity injections	C7	-	45
Transfer out to other Queensland Government entities		-	(338)
Balance at 30 June		709	709
Accumulated surplus			
Balance as at 1 July		275	275
Operating result		-	-
Balance at 30 June		275	275
Total		984	984

The accompanying notes form part of these financial statements.

**Public Sector Commission
Statement of Cash Flows
As at 30 June 2025**

		2025	2024	2025	Budget	Variance
	Note	Actual	Actual	Original	Variances	Note
		\$'000	\$'000	Budget	\$'000	
Cash flows from operating activities						
<i>Inflows:</i>						
Service appropriation receipts		25,552	17,179	25,701	(149)	
User charges and fees		193	167	201	(8)	
Grants and other contributions		979	915	895	84	
GST input tax credits from ATO		846	659	355	491	
GST collected from customers		176	231	96	80	
Other		1,179	501	326	853	11
<i>Outflows:</i>						
Employee expenses		(16,264)	(14,063)	(18,160)	1,896	12
Supplies and services		(7,794)	(5,986)	(9,089)	1,295	13
Grants and subsidies		(14)	(7)	-	(14)	
GST paid to suppliers		(853)	(656)	(355)	(498)	13
GST remitted to ATO		(216)	(171)	(96)	(120)	
Other		(78)	(23)	(60)	(18)	
Net cash provided by (used in) operating activities	CF1	3,706	(1,254)	(186)	3,892	
Cash flows from investing activities						
<i>Outflows:</i>						
Payments for plant and equipment		(14)	(45)	(2)	(12)	
Net cash provided by (used in) investing activities		(14)	(45)	(2)	(12)	
Cash flows from financing activities						
<i>Inflows:</i>						
Equity injections		(35)	159	-	(35)	
Net cash provided by (used in) financing activities		(35)	159	-	(35)	
Net increase (decrease) in cash and cash equivalents		3,657	(1,140)	(188)	3,845	
Cash and cash equivalents - opening balance		2,157	3,297	2,030	127	
Cash and cash equivalents - closing balance	C1	5,814	2,157	1,842	3,972	

The accompanying notes form part of these financial statements.

Explanation of major budget variances

11. The increase in other inflows is due to timing of payments received.
12. The decrease in employee expenses outflows is primarily due to vacancies resulting in savings across the Commission (\$1.232M) and the Complaints Clearinghouse (\$1.168M). This is offset by Director-General recruitments (\$0.237M) and other employment related expenses incurred 2024-25.
13. The decrease in supplies and services outflows is primarily due to lower payments for the Complaints Clearinghouse (\$1.708M) and the Office of the Special Commissioner (\$0.129M) functions. This is offset by expenses incurred for committed 2024-25 initiatives.

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2025**

CF1 Reconciliation of Operating Result to Net Cash Provided by Operating Activities	2025 \$'000	2024 \$'000
Operating surplus/(deficit)	-	-
Non-cash items included in operating results:		
Depreciation and amortisation expense	13	4
Change in assets and liabilities:		
(Increase)/decrease in receivables	135	(497)
(Increase)/decrease in other current asset	(105)	(44)
Increase/(decrease) in payables	3,631	(846)
Increase/(decrease) in accrued employee benefits	32	129
Net cash provided by (used in) operating activities	3,706	(1,254)

Section A: Notes about the Commission and this Financial Report

A1 Basis of Financial Statement Preparation

A1-1 General Information

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

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

A1-2 Compliance with the Prescribed Requirements

The Public Sector Commission has prepared these general-purpose financial statements:

- in compliance with section 38 of the *Financial and Performance Management Standard 2019*
- in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities requirements
- in accordance with the minimum reporting requirements mentioned in the Financial Reporting Requirements for Queensland Government entities for reporting periods beginning on or after 1 July 2024 on an accrual basis (except for the statement of cash flows which is prepared on a cash basis) in accordance with Australian Accounting Standards and Interpretations applicable to not-for-profit entities.

A1-3 Presentation

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

Comparative information reflects the audited 2023-24 financial statements.

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

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

A1-4 Basis of Measurement

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

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

A1-5 Authorisation of Financial Statements for Issue

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

A1-6 Accounting Estimates and Judgement

Reference should be made to the respective notes for more information on critical judgements, estimates and assumptions about the estimated uncertainty and the potential this could have to materially impact on the carrying amount of the Commission's assets and liabilities in the next reporting period. These are as follows:

Note C4 Plant and equipment and depreciation expense

Note D2 Financial risk disclosures

The value of goods and services received free or below fair value have been reflected in the Commission's financial results if the value of the goods and services can be reliably determined and the goods and services would have been purchased if not donated.

A2 Objectives and Principal Activities of the Commission

The Public Sector Commission's vision is an empowered organisation that positions the public sector workforce to serve Queensland now and into the future. The Commission's independent role is to support public sector agencies to continually improve their workforce and workplaces.

The Commission's strategic objectives are:

- Effective public sector system governance and stewardship
- Frameworks that support fairness, performance, integrity and employee engagement in the public sector
- A public sector workforce that consistently enacts the principles of equity, diversity, respect and inclusion
- Enhanced public sector workforce capability for future generations
- A capable and empowered organisation that is fit for the future.

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

- Providing dedicated and focused support to the sector to implement the Public Sector Act 2022 requirements, including equity, diversity, respect and inclusion; recruitment and selection; and reframing the relationship with First Nations people
- Leading implementation of the Even better public sector for Queensland strategy 2024-2028
- Providing strategic advice to the Public Sector Governance Council
- Driving improved diversity and inclusion outcomes through audit processes and by reporting against sector-wide targets for key diversity groups including people with disability
- Supporting agencies to promote respectful and inclusive workplace cultures including through a new sexual harassment framework, to support safe and inclusive workplaces for all employees
- Continuing to support the delivery of initiatives that improve equity and diversity outcomes such as the provision of superannuation on both paid and unpaid parental leave and the provision of reproductive health leave
- Delivering the foundation phase of a Complaints Clearinghouse and work with agencies adopting a continuous improvement approach to complaints handling
- Continuing to coordinate the Executive Women's Network and other initiatives to support the development of women in leadership in the Queensland public sector
- Expanding the Aboriginal and Torres Strait Islander career pathways program to develop and support more First Nations employees into management and leadership positions, and increase sector-wide cultural capability development activities
- Providing program management oversight to the implementation of the Regional Collaborative Governance Model, in partnership with the Department of Natural Resources and Mines, Manufacturing and Regional and Rural Development.

Section B: Notes about our Financial Performance

B1 Revenue

B1-1 Appropriation Revenue

Reconciliation of Payments from Consolidated Fund to Appropriation Revenue Recognised in Operating Result

	2025	2024
	\$'000	\$'000
Original budgeted appropriation revenue	25,701	18,371
Lapsed appropriation revenue	(149)	(1,069)
Transfers to equity	-	(123)
Total appropriation received (Cash)	25,552	17,179
Plus: Opening balance of deferred appropriation payable to Consolidated Fund	1,585	1,872
Less: Closing balance of deferred appropriation payable to Consolidated Fund	(5,256)	(1,585)
Net Appropriation Revenue	21,881	17,466
Appropriation Revenue recognised in Statement of Comprehensive Income	21,881	17,466

Appropriations provided under the *Appropriation Act 2024* are recognised as revenue when received. Where the Commission has an obligation to return unspent (or unapplied) appropriation receipts to Consolidated Fund at year end (a deferred appropriation repayable to Consolidated Fund), a liability is recognised with a corresponding reduction to appropriation revenue, reflecting the net appropriation revenue position with Consolidated Fund for the reporting period.

B1-2 Grants and Other Contributions

Contributions from Queensland government departments	877	1,018
Services received at below fair value ⁽¹⁾	267	444
Total	1,144	1,462

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

Contributions from Queensland Government departments are related party transactions.

⁽¹⁾ The Commission recognises goods/services received below fair value only if the services would have been purchased if they had not been donated and their value can be measured reliably. Where this is the case, an equal amount is recognised as revenue with a corresponding expense.

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

- Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism supporting the First Nations Leadership Reform.
- Queensland State Archives for storage facilities as part of an ongoing arrangement.

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2025**

B2 Expenses

B2-1 Employee Expenses	2025	2024
	\$'000	\$'000
Employee benefits		
Wages and salaries	11,928	10,668
Employer superannuation contributions	1,690	1,479
Long service leave levy	284	240
Annual leave levy	1,250	1,093
Termination benefits	189	-
Other employee benefits	512	734
Employee related expenses		
Workers' compensation premium	61	49
Fringe benefits tax	28	25
Total	15,942	14,288
Number of Full Time Equivalent (FTE) Employees ⁽¹⁾	84	83

⁽¹⁾This number is based upon the fortnight ending 27 June 2025.

Wages and salaries are recognised based on the period where service has been received. Sick leave is non-vesting with expenses recognised when leave is taken.

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

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

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

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

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

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

B2-2 Supplies and Services

Information technology bureau services	1,504	1,220
Office Accommodation and other building services ⁽¹⁾	1,733	1,491
Conference, workshop & training costs	1,105	852
Consultancies and contractors	2,712	1,360
Outsourced corporate support	305	367
Other	623	494
Total	7,982	5,784

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

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2025**

B2-2 Supplies and Services (cont'd)

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

B2-3 Other Expenses	2025 \$'000	2024 \$'000
External audit fees	41	37
Other	9	9
Total	50	46

Total audit fees payable to the Queensland Audit Office (QAO) relating to the 2024-25 financial year are quoted to be \$40,560 (2023-24: \$36,500). There are no non-audit services included in the amount.

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

Section C: Notes about our Financial Position

C1 Cash and Cash Equivalents

Imprest accounts	1	1
Cash at bank	5,813	2,156
Total cash and cash equivalents	5,814	2,157

For the purposes of the statement of financial position and the statement of cash flows, cash assets include all cash and cheques receipted but not banked at 30 June 2025.

C2 Receivables

Trade debtors	191	540
Long service leave reimbursements	160	77
Annual leave reimbursements	306	251
	657	868
GST receivable/(payable)	68	(5)
Other receivables	2	-
Total current receivables	727	863

Receivables are recognised at amortised cost.

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

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

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

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

**Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2025**

C3 Other Current Assets	2025	2024
	\$'000	\$'000
Prepayments	337	472
Contract assets	443	203
Total Other Current Assets	780	675

C4 Plant and Equipment and Depreciation Expense

Plant and equipment:

At cost	95	81
Less: Accumulated depreciation	(23)	(10)
Total plant and equipment	72	71

Represented by movements in carrying amount:

Plant and equipment:

Carrying amount at 1 July	71	10
Acquisitions	14	74
Transfer out to other Queensland Government entities	-	(9)
Depreciation	(13)	(4)
Total carrying amount at 30 June	72	71

C4-2: Recognition and Measurement

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

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

C4-3: Depreciation Expense and Impairment

Depreciation expense

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

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

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

Key estimate: Plant and equipment is depreciated on a straight-line basis between 10-33.33% (2023-24: 12.50-25%). The estimation of useful life and resulting depreciation rates are based on a number of factors including the Commission's past experience, the planned replacement program and expected usage, wear and tear, obsolescence and fiscal capacity. Useful lives are reviewed on an annual basis.

C4-3: Depreciation Expense and Impairment (cont'd)

Impairment

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

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

No items of plant and equipment were impaired at 30 June 2025.

C5 Payables	2025	2024
	\$'000	\$'000
Current		
Trade creditors and accruals	681	757
Deferred appropriation refundable to Consolidated Fund	5,256	1,585
Total Current Payables	5,937	2,342

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

C6 Accrued Employee Benefits

Current

Annual leave levy payable	342	362
Long service leave levy payable	82	78
Accrued salaries and wages	48	-
Total Current Accrued Employee Benefits	472	440

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

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

C7 Appropriations Recognised in Equity

Reconciliation of payments from consolidated fund to equity adjustment	2025	2024
	\$'000	\$'000
Original budgeted equity adjustment appropriation	-	36
Lapsed equity adjustment	(36)	-
Unforeseen expenditure	-	123
Equity adjustment receipts (payment)	(36)	159
Less: Opening balance of equity adjustment receivable	-	(78)
Plus: Opening balance of equity adjustment payable	36	-
Less: Closing balance of equity adjustment payable	-	(36)
Equity adjustment recognised in contributed Equity	-	45

Section D: Notes about our Risks and other Accounting Uncertainties

D1 Contingencies

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

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

D2 Financial Risk Disclosures

D2-1 Financial Instruments Categories

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

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

D2-1 Categorisation of Financial Instruments

	Note	2025 \$'000	2024 \$'000
Financial Assets			
Cash and cash equivalents	C1	5,814	2,157
Receivables	C2	727	863
Total financial assets		6,541	3,020
Financial Liabilities			
Payables	C5	5,937	2,342
Total financial liabilities		5,937	2,342

D2-2 Financial Risk Management

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

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

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

Credit risk

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

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

Liquidity risk

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

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

This is achieved by ensuring that minimum levels of cash are held within the various bank accounts so as to match the expected duration of the employee and supplier liabilities.

D2-2 Financial Risk Management (cont'd)

Market risk

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

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

D3 Events After the Balance Date

There are no matters of significance to the financial statements which occurred after 30 June 2025.

Section E: Other information

E1 Key Management Personnel (KMP)

E1-1 Details of Key Management Personnel

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

The following details for non-ministerial KMP include those positions that had authority and responsibility for planning, directing, and controlling the activities of the Commission during 2024-25 and 2023-24. Further information on these positions can be found in the body of the Annual Report under the section relating to Executive Management.

Position	Responsibilities
Public Sector Commissioner, Public Sector Governance Council Member	The Public Sector Commissioner is responsible for the system leadership and stewardship of Queensland's public sector focusing on workforce performance, integrity, capability and culture.
Deputy Commissioner (includes two roles)	The Deputy Commissioner is responsible for the system leadership and stewardship of Queensland's public sector, incorporating: <ul style="list-style-type: none"> • an effective public sector system of governance and stewardship; • frameworks that support fairness, performance, integrity and employee engagement in the public sector; • a public sector workforce that consistently enacts the principles of equity, diversity, respect and inclusion; • an enhanced public sector workforce capability for future generations.
Executive Director	The Executive Director is responsible for implementing the Foundation Stage of the Complaints Clearinghouse.
Executive Director	The Executive Director is responsible for sector-wide strategies and services in workforce futures, strategic talent acquisition and mobility, diversity and inclusion, organisational improvement and analysis of workforce data.
Executive Director	The Executive Director is responsible for developing and implementing the strategies for a <i>Public Sector of Excellence</i> , supporting agencies to develop highly capable leaders, and building sector-wide capability in collaboration and place-based service delivery.
Executive Director	The Executive Director is responsible for delivery of sector-wide workforce legislation and policy including the implementation of public sector workforce reforms, the performance and conduct framework, and Chief and Senior Executive policy and employment.
Special Commissioner, Equity and Diversity ⁽¹⁾	The Special Commissioner is responsible for implementing and supporting the Inclusion and Diversity Strategy 2021-25 and progressing the Equity and Diversity work plan approved by the Premier.
Assistant Commissioner ⁽²⁾	The Assistant Commissioner is responsible for supporting the development of options for a Complaints Clearinghouse.

⁽¹⁾ Role ceased 24 January 2025

⁽²⁾ Role ceased 17 May 2024

E1 Key Management Personnel (KMP)

E1-1 Details of Key Management Personnel (cont'd)

Under the *Public Sector Act 2022*, the Public Sector Governance Council provides system leadership and stewardship of the public sector and oversees public sector governance. Two remunerated community representative members have continued to be appointed under section 242 of the *Public Sector Act 2022* and have been paid \$15,000 each for 2024-25 (2023-24: \$7,500 each). They are not Key Management Personnel of the Commission.

Further information on the Public Sector Governance Council, please refer to the Public Sector Commission Annual Report 2024-25 under the Governance section.

E1-2 Remuneration Policies

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

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

Remuneration expenses for KMP comprise the following components:

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

There was one termination payment \$64,830 in 2024-25 (2023-24: nil).

The remuneration package for the Commissioner or other KMP does not provide for any performance or bonus payments.

Public Sector Commission
Notes to the Financial Statements
for the year ended 30 June 2025

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

E1-3 Non-Ministerial KMP Remuneration Expense

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

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

Previous Year (1 July 2023 - 30 June 2024)	Short Term Employee Expenses		Long Term Employee Expenses	Post Employee Expenses	Termination Benefits	Total Expenses
Position	Monetary Expenses \$'000	Non- Monetary Benefits \$'000	\$'000	\$'000	\$'000	\$'000
Public Sector Commissioner	635	11	15	73	-	734
Deputy Commissioner	290	11	7	40	-	348
Special Commissioner	261	11	7	34	-	313
Executive Director	202	11	5	30	-	248
Executive Director	210	11	5	30	-	256
Executive Director	218	11	6	31	-	266
A/Executive Director (20 May 2024 - 30 June 2024)	25	-	1	3	-	29
Assistant Commissioner (23 October 2023 - 17 May 2024)	134	7	3	17	-	161
Total Remuneration	1,975	73	49	258	0	2,355

E2 Related Party Transactions

There were no transactions with related parties of the Commission's KMP during 2024-25 and 2023-24.

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

Note B1-1 Appropriation Revenue

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

User Charges and Fees

User charges and fees include related party transactions of \$0.167M received by the Commission in 2024-25. 100% of the fees are for the provision of workforce reporting data to Queensland Treasury for determining the actuarial review of employee long service leave entitlements (2023-24: 97%) and nil% fees as coordinator of the Public Sector Management Program (PSMP) delivered by the Queensland University of Technology (2023-24: 3%).

Note B1-2 Grants and Other Contributions

All grants and contributions received by the Commission in 2024-25 and 2023-24 are from Queensland Government departments. No transactions are individually significant to disclose.

Other Revenue

Other revenue includes related party transactions of \$0.284M received by the Commission in 2024-25 (2023-24: \$0.639M) from various Queensland Government departments for Director-General recruitment costs recoveries and recoveries for costs incurred for investigation services. No transactions are individually significant to disclose.

Note B2-1 Employee Expenses

Employee expenses include related party transactions of \$0.516M in 2024-25 (2023-24: \$0.7M). Material transactions include secondments from Department of Women, Aboriginal and Torres Strait Islander Partnerships and Multiculturalism for Career Pathways (\$0.252M) and graduates from Department of the Premier and Cabinet's Policy Futures Graduate Program (\$0.102M).

Note B2-2 Supplies and Services

Supplies and services include related party transactions of \$2.790M in 2024-25 (2023-24: \$2.491M). The material transaction below for Department of Housing and Public Works primarily relate to the property rent and utilities and the rental fees for car parks (charged at market rates). The other material transaction relates to the Service Level Agreement expenses for corporate support provided by the Department of the Premier and Cabinet.

Department Name	2024-25 \$'000	2023-24 \$'000
Department of Housing and Public Works	1,702	1,470
Department of the Premier and Cabinet	832	686

Note B2-3 Other Expenses

The majority of other expenses incurred by the Commission in 2024-25 and 2023-24 are from Queensland Government departments. No transactions are individually significant to disclose.

E3 New Accounting Standards or Change in Accounting Policy

The Commission did not voluntarily change any of its accounting policies during 2024-25.

E3-1 Accounting Standards Early Adopted

No Australian Accounting Standards have been early adopted for 2024-25 by the Commission.

E3-2 Accounting Standards Applied for the First Time and Changes to Policies

No new accounting standards, interpretations or policies that apply to the Commission for the first time in 2024-25 had any material impact on the financial statements.

E3-3 Future impact of Accounting Standards not yet effective

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

AASB 18 Presentation and Disclosure in Financial Statements

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

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

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

E4 Taxation

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

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

E5 Climate Risk Disclosure

Whole-of Government Climate Reporting

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

The Queensland Sustainability Report (QSR) outlines how the Queensland Government measures, monitors and manages sustainability risks and opportunities, including governance structures supporting policy oversight and implementation. To demonstrate progress, the QSR also provides time series data on key sustainability policy responses. The QSR is available via Queensland Treasury's website at <https://www.treasury.qld.gov.au/programs-and-policies/queensland-sustainability-report>.

Climate Risk Assessment

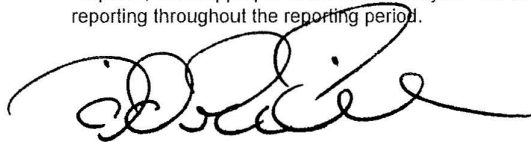
The Commission has not identified any material climate related risks relevant to the financial report at the reporting date, however, constantly monitors the emergence of such risks under the Queensland Government's Climate Transition Strategy.

Certificate of the Public Sector Commission

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

- a) the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b) the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Public Sector Commission for the financial year ended 30 June 2025 and of the financial position of the Commission at the end of that year.

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



David Mackie
Public Sector Commissioner
25 August 2025



Michael Phillips CPA
Chief Finance Officer
25 August 2025

INDEPENDENT AUDITOR'S REPORT

To the Accountable Officer of the Public Sector Commission

Report on the audit of the financial report

Opinion

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

The financial report comprises the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, and statement of cash flows for the year then ended, notes to the financial statements including material accounting policy information, and the management certificate.

In my opinion, the financial report:

- a) gives a true and fair view of the department's financial position as at 30 June 2025, and its financial performance for the year then ended; and
- b) complies with the *Financial Accountability Act 2009*, the Financial and Performance Management Standard 2019 and Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with the *Auditor-General Auditing Standards*, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

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

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

Key audit matters

I have determined that there are no key audit matters to communicate in our report.

Responsibilities of the accountable officer for the financial report

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

The Accountable Officer is also responsible for assessing the department's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless it is intended to abolish the department or to otherwise cease operations.

Auditor's responsibilities for the audit of the financial report

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

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

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

This description forms part of my auditor's report.

Statement

In accordance with s.40 of the *Auditor-General Act 2009*, for the year ended 30 June 2025:

- a) I received all the information and explanations I required.
- b) I consider that, the prescribed requirements in relation to the establishment and keeping of accounts were complied with in all material respects.

Prescribed requirements scope

The prescribed requirements for the establishment and keeping of accounts are contained in the *Financial Accountability Act 2009*, any other Act and the Financial and Performance Management Standard 2019. The applicable requirements include those for keeping financial records that correctly record and explain the department's transactions and account balances to enable the preparation of a true and fair financial report.



Rachel Vagg
Auditor-General

27 August 2025

Queensland Audit Office
Brisbane

Glossary

ANZSOG	Australia and New Zealand School of Government
ARMC	Audit and Risk Management Committee
DFV	Domestic and family violence
DPC	Department of the Premier and Cabinet
DSS	Strategy and Security sub-committee
ELT	Executive Leadership Team
EVP	Employee value proposition
FAA	<i>Financial Accountability Act 2009</i>
FPMS	<i>Financial and Performance Management Standard 2019</i>
FTE	Full-time equivalent
GST	Goods and Services Tax
HR	Human resources
IPAA	Institute of Public Administration Australia
MOHRI	Minimum Obligatory Human Resource Information
P and C	People and Culture sub-committee
PSE Act	<i>Public Sector Ethics Act 1994</i>
QAO	Queensland Audit Office
RAFF	Risk, Audit, Finance, and Full-time equivalent sub-committee
SES	Senior executive service
SIPP	Strategic Initiatives, Projects and Performance sub-committee
SMG	Senior Management Group
SWC	Strategic Workforce Council
the Act	<i>Public Sector Act 2022</i>
the Commission	Public Sector Commission
the council	Public Sector Governance Council
the sector	Queensland public sector
W4Q	Working for Queensland
OSC	Office of the Special Commissioner
OIC	Office of the Information Commissioner

Annual report compliance checklist

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister/s	ARRs – section 7	5
Accessibility	Table of contents	ARRs – section 9.1	3
	Glossary		64
	Public availability	ARRs – section 9.2	2
	Interpreter service statement	<i>Queensland Government Language Services Policy</i> ARRs – section 9.3	2
	Copyright notice	<i>Copyright Act 1968</i> ARRs – section 9.4	2
	Information Licensing	<i>QGEA – Information Licensing</i> ARRs – section 9.5	2
General information	Introductory Information	ARRs – section 10	6–12
Non-financial performance	Government’s objectives for the community and whole-of-government plans/specific initiatives	ARRs – section 11.1	15–22
	Agency objectives and performance indicators	ARRs – section 11.2	15–22
	Agency service areas and service standards	ARRs – section 11.3	23
Financial performance	Summary of financial performance	ARRs – section 12.1	13–14
Governance – management and structure	Organisational structure	ARRs – section 13.1	25
	Executive management	ARRs – section 13.2	25–26
	Government bodies (statutory bodies and other entities)	ARRs – section 13.3	28, 39–41
	Public Sector Ethics	<i>Public Sector Ethics Act 1994</i> ARRs – section 13.4	28
	Human Rights	<i>Human Rights Act 2019</i> ARRs – section 13.5	28
	Queensland public service values	ARRs – section 13.6	9
Governance – risk management and accountability	Risk management	ARRs – section 14.1	29
	Audit committee	ARRs – section 14.2	29–30
	Internal audit	ARRs – section 14.3	31
	External scrutiny	ARRs – section 14.4	31–32
	Information systems and recordkeeping	ARRs – section 14.5	32–33

Summary of requirement		Basis for requirement	Annual report reference
	Information Security attestation	ARRs – section 14.6	Not applicable
Governance – human resources	Strategic workforce planning and performance	ARRs – section 15.1	34–35
	Early retirement, redundancy and retrenchment	Directive No.04/18 <i>Early Retirement, Redundancy and Retrenchment</i> ARRs – section 15.2	34
Open data	Statement advising publication of information	ARRs – section 16	38
	Consultancies	ARRs – section 31.1	33
	Overseas travel	ARRs – section 31.2	33
	Queensland Language Services Policy	ARRs – section 31.3	33
	Charter of Victims' Rights	VCSVRB Act 2024 ARRs – section 31.4	28, 38
Financial statements	Certification of financial statements	FAA – section 62 FPMS – sections 38, 39 and 46 ARRs – section 17.1	61
	Independent Auditor's Report	FAA – section 62 FPMS – section 46 ARRs – section 17.2	62–63

FAA *Financial Accountability Act 2009*

FPMS *Financial and Performance Management Standard 2019*

ARRs *Annual report requirements for Queensland Government agencies*