



IGIS

OFFICE OF THE
INSPECTOR-GENERAL
OF INTELLIGENCE
AND SECURITY

ANNUAL REPORT 2025-26



Acknowledgement of Country

The Office of the Inspector-General of Intelligence and Security is located on Ngunnawal and Ngambri Country.

We acknowledge the Ngunnawal and Ngambri peoples as Traditional Custodians of these lands and waterways, and the continuation of the cultural, spiritual and educational practices of Aboriginal and Torres Strait Islander peoples across Australia.

We pay our respects to Elders past and present.



Artist statement

The artwork I have made to look like a network.

IGIS is in the centre, working with multiple agencies overseeing intelligence and security.

In the background I have included Ngunnawal and Ngambri Country, the Brindabella Ranges and the Murrumbidgee River. I have also included the sky (top left) – this is to pay respect to the local people and to represent reconciliation. It also represents earth, sky and waterways – a connection to traditional country.

The centre circle is IGIS; the U-shapes are the workers; the outer circles are the agencies IGIS works with – they are all different but all acknowledge the people working for them.

Overall the design represents IGIS's connection to the traditional owners of the lands you operate on and pays respect to the traditional owners.

About the artist

Indigenous artist Eddie Longford is a proud Wiradjuri man. He has spent the majority of his life on Ngunnawal, Ngambri and Wiradjuri Country. He is passionate about creating artwork that reflects the land that he grew up on and that holds great significance to his family.

His art pays homage to the Ngunnawal, Ngambri and Wiradjuri traditional owners by incorporating elements of their land into his work. Eddie's artistic style is a blend of contemporary Indigenous influences, drawing from traditional styles found throughout Australia, as well as non-traditional elements and vibrant colours, giving his pieces a unique and easily recognisable character. Eddie specialises in harmonising traditional hues with bold non-traditional shades, and he takes great pride in the meticulous detail of his work.

Acknowledgement

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Our purpose

We provide independent assurance to ministers, the parliament, and the public on whether Australia's intelligence and security agencies are acting with legality, with propriety and consistently with human rights.

About the Inspector-General of Intelligence and Security (IGIS)

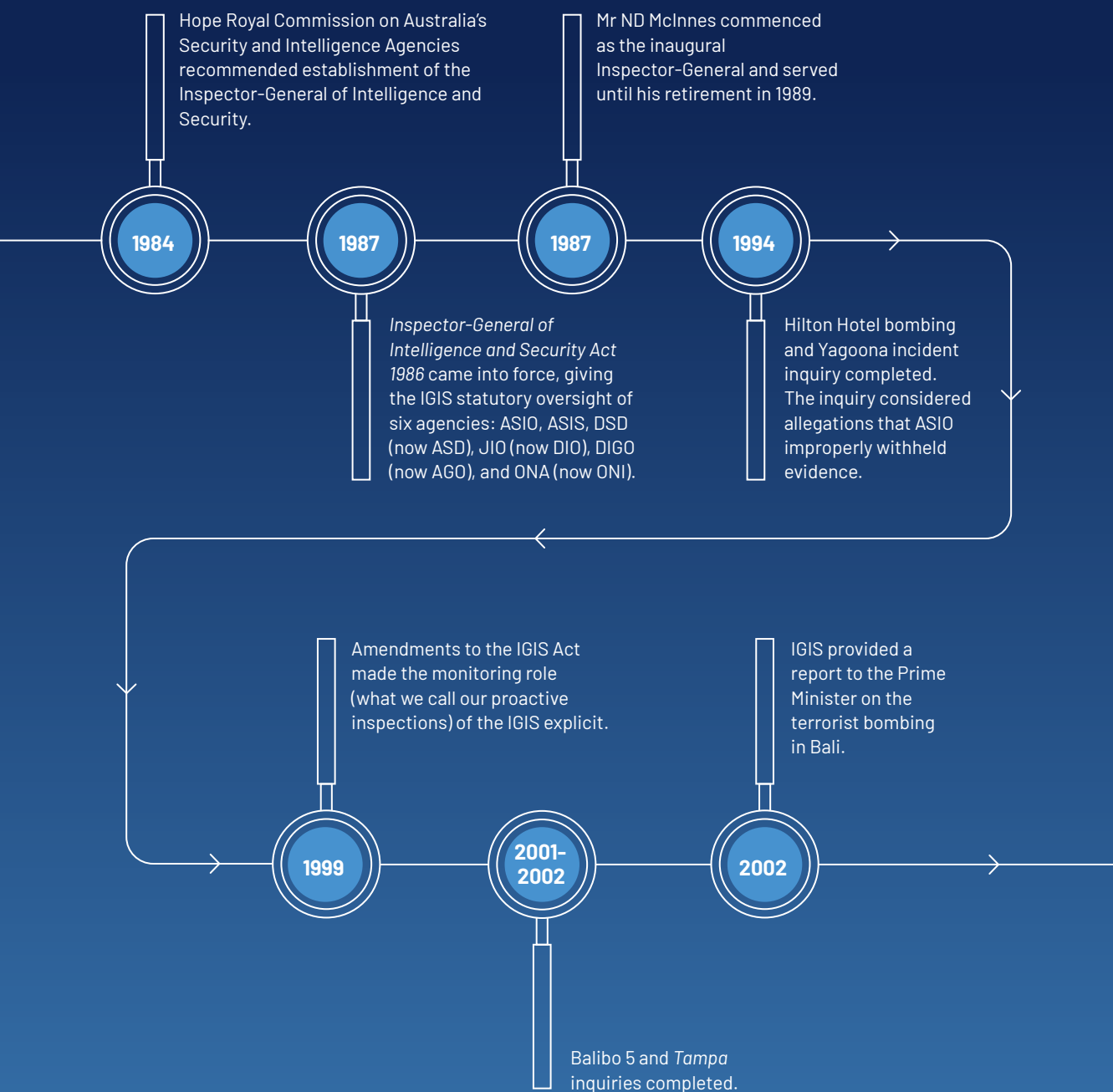
The role of the Inspector-General is to assist ministers in overseeing and reviewing the activities of the 10 agencies which make up the National Intelligence Community (NIC) (the intelligence agencies) for legality, propriety, and consistency with human rights.

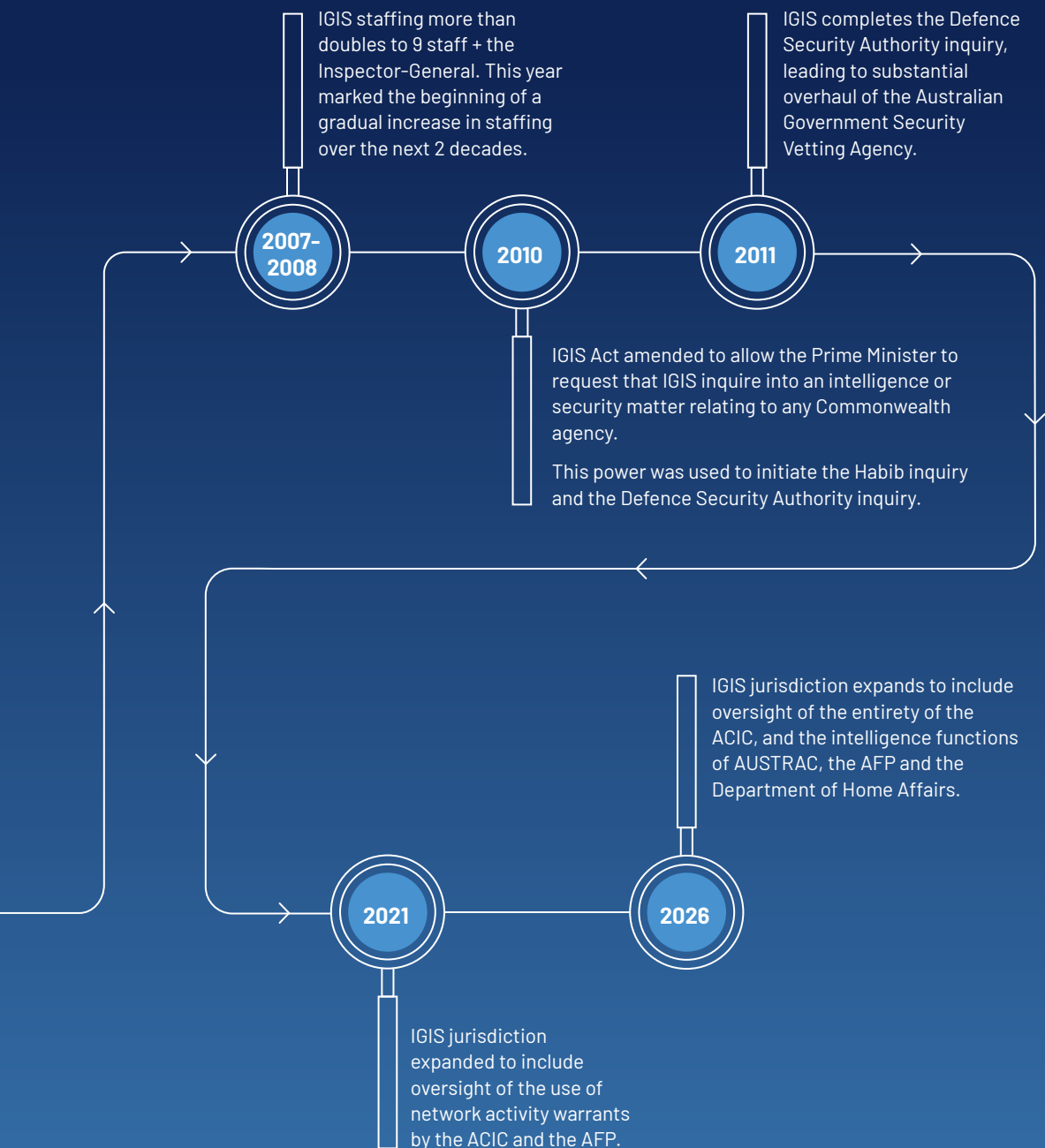
We provide independent assurance for the Prime Minister, the responsible ministers, parliament and the public as to whether the intelligence agencies are acting in accordance with these principles.

We do this by inspecting, inquiring into and reporting on agency activities. As set out in the *Inspector-General of Intelligence and Security Act 1986* (IGIS Act), the Inspector-General oversees the:

- Australian Criminal Intelligence Commission (ACIC)
- Australian Geospatial-Intelligence Organisation (AGO)
- Australian Secret Intelligence Service (ASIS)
- Australian Security Intelligence Organisation (ASIO)
- Australian Signals Directorate (ASD)
- Defence Intelligence Organisation (DIO)
- Office of National Intelligence (ONI)
- intelligence functions of the:
 - Australian Federal Police (AFP)
 - Australian Transaction Reports and Analysis Centre (AUSTRAC)
 - Department of Home Affairs.

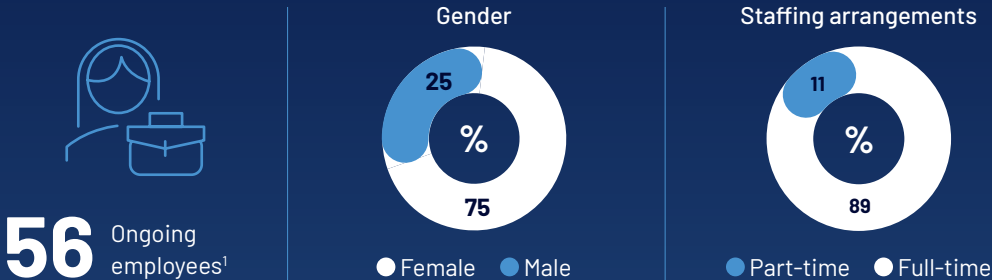
History of the IGIS





Year at a glance 2025–26

Staffing profiles as at 30 June 2026



Oversight activities



1. Total number of employees, including 2 employees on long-term leave, 2 employees on secondment and 3 SES staff.

2. Investigations into disclosable conduct alleged to have occurred in NIC agencies.

3. Referrals to the National Anti-Corruption Commission (NACC) relating to NIC agency conduct.

About this report

This report provides information on the activities, achievements and performance of the Office of the Inspector-General of Intelligence and Security (the Office) for the 2025–26 reporting period.

This report has been prepared in accordance with legislative requirements. These include the annual reporting requirements set out in the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the associated *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule) and *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*, section 35 of the *Inspector-General of Intelligence and Security Act 1986* (IGIS Act) and other legislation.

Guide to the report

Section One contains the Inspector-General's review of the reporting period and outlook for 2026–27.

Section Two outlines the functions and key activities of the Inspector-General and the Office.

Section Three contains the annual financial and non-financial performance details.

Section Four contains a review of the Office's oversight of the intelligence agencies within its jurisdiction.

Section Five reports on the Office's governance and accountability, including corporate governance, management of human resources, procurement and other relevant information.

Section Six contains a summary of the Office's financial management and the full audited financial statements.

Section Seven contains the annexures to this report. The annexures contain a range of additional information about the Office and an index to this report.



Contents

About the Inspector-General of Intelligence and Security (IGIS)	iii
Our purpose	iii
History of the IGIS	iv
Year at a glance 2025–26	vi
About this report	vii
Letter of transmittal	x

Section One: Review by the Inspector-General 1

Inspector-General's Review	2
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Section Two: Overview of key activities 5

Our approach	6
Organisational chart	7
Our key activities	8

Section Three: 2025–26 Performance 11

Statement by the accountable authority	12
Reporting framework	13
Performance review 2025–26	16
Financial Summary 2025–26	28

Section Four: Review of intelligence agencies 29

Overview	30
Intelligence agencies	33
Australian Criminal Intelligence Commission	33
Australian Geospatial-Intelligence Organisation	35
Australian Secret Intelligence Service	39
Australian Security Intelligence Organisation	45
Australian Signals Directorate	53
Defence Intelligence Organisation	61
Office of National Intelligence	64
Australian Federal Police	67
Department of Home Affairs and the Australian Transaction Reports and Analysis Centre	69



OFFICE OF THE
INSPECTOR-GENERAL
OF INTELLIGENCE
AND SECURITY

The Hon Michelle Rowland MP
Attorney-General
Parliament House
CANBERRA ACT 2600

Dear Attorney-General

Office of the Inspector-General of Intelligence and Security Annual Report 2025–2026

I am pleased to present the Office of the Inspector-General of Intelligence and Security annual report for the period 1 July 2025 to 30 June 2026.

This report has been prepared for the purposes of section 46 of the *Public Governance, Performance and Accountability Act 2013* and section 35 of the *Inspector-General of Intelligence and Security Act 1986*.

Each of the intelligence agencies within my jurisdiction has confirmed the components of the report that relate to them will not prejudice security, the defence of Australia, Australia's relations with other countries, law enforcement operations or the privacy of individuals.

The report is therefore suitable to be laid before each House of Parliament.

The report includes my Office's audited financial statements prepared in accordance with the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*.

As required by section 10 of the *Public Governance, Performance and Accountability Rule 2014*, I certify that my Office has prepared fraud risk assessments and a fraud control plan; that my office has fraud prevention, detection, investigation and reporting mechanisms that meet its needs; and that I have taken all reasonable measures to deal with fraud relating to my office. There have been no instances of fraud identified during the period.

Yours sincerely

Mr Michael Barnes
Inspector-General of Intelligence and Security
24 September 2026



Section One

Review by the
Inspector-General

Inspector-General’s Review



I am pleased to present our Annual Report for 2025–26. In accordance with section 35 of the *Inspector-General of Intelligence and Security Act 1986* (IGIS Act), this report provides details of our inquiry and inspection activities during the year, complaints handled and public interest disclosures received.

I commenced as Inspector-General in April 2026 after my predecessor the Hon Christopher Jessup KC completed his 5-year term. On behalf of the Office, I express my gratitude to Mr Jessup for his exemplary stewardship of the agency throughout his term. I look forward to building on the legacy of my predecessors and working with my staff to continue to improve our independent oversight of Australia’s intelligence agencies.

During the reporting period the Office completed 60 inspections and commenced 88 inspections. We received 145 complaints and closed 134. We completed 3 inquiries under the IGIS Act and 2 investigations under the *Public Interest Disclosure Act 2013* (PID Act). In addition to our inquiries, inspections and complaints-handling work, we made submissions to parliamentary committees, attended committee hearings, and provided comment on draft legislation. This work is core to delivering on our purpose.

Since my appointment, I have met with and established constructive professional relationships with the leadership of the intelligence agencies we oversee. This builds on the cooperative relationships my staff have established and maintained with their intelligence community colleagues. We are fortunate to have collaborative relationships with the agencies we oversee, but we understand the importance of maintaining our independence to ensure objectivity and integrity in our assurance to ministers, the parliament and the public.

The Office’s evolving operating context

It is widely accepted that we are in a more precarious and uncertain security setting than at any time since the end of the Cold War. Terrorism – ideological, religiously motivated violence – and state-sponsored espionage, cyber threats, foreign interference and transnational serious and organised crime all pose significant threats to the safety of the community and our institutions.

The National Intelligence Community (NIC) agencies have intrusive powers and capabilities that enable them to collect a huge array of information, to counteract foreign adversaries in Australia and overseas, to disrupt most planned terrorist activities and to gather information about foreign governments that allows our governments to make better-informed decisions.

If misused or improperly applied, these capabilities could do significant undeserved harm to individuals and institutions. It is that risk that requires the functioning of the NIC agencies to be regularly reviewed and scrupulously regulated, which demands that there is in place a comprehensive oversight architecture. This Office delivers this function.



To address the evolving security context and enable a comprehensive oversight architecture, on 4 June 2026, the Office's jurisdiction expanded to include oversight of the entirety of the Australian Criminal Intelligence Commission and of the intelligence functions of the Australian Federal Police, the Australian Transaction Reports and Analysis Centre, and the Department of Home Affairs. The government has pursued this reform through numerous proposed bills over the past decade. The *Strengthening Oversight of the National Intelligence Community Act 2025* ultimately gave legislative effect to this longstanding ambition. The Office has dedicated significant resources to developing an in-depth understanding of the functions and operations of these agencies to ensure an orderly transition.

Effectiveness of our oversight

In our annual report we are transparent about the number of activities we undertake and complete in the financial year. But it is not possible to provide details about the level of risk or the nature and complexity of the activity involved, due to the challenges of balancing accountability and openness with the requirement for secrecy.

As a public agency subject to the PGPA Act, we create performance measures; but secrecy creates a conundrum when it comes to quantifying our performance. Our new Corporate Plan 2026–2030 contains a significantly updated performance framework that more accurately reflects our expanded jurisdiction and changed operating environment. As we test this framework, we will move towards reflecting, as much as possible in the unclassified environment, the significance of certain activities in a qualitative way.

As we look ahead to 2026–27, our focus will continue to be on delivering independent oversight of the agencies in our jurisdiction.

I thank my staff for their diligence and commitment during a busy year. I particularly thank Deputy Inspector-General Paul Cronan for so effectively acting in the Inspector-General role in the interregnum between my predecessor's departure and my taking up the position some months later.



Michael Barnes

Inspector-General of Intelligence and Security



Section Two

Overview of key activities



Our approach



Independent and impartial

Independence is fundamental to the successful delivery of our purpose. This includes independence in selecting matters for inspection or inquiry and in reporting on those activities. We have direct access to agency premises and systems and can retrieve and check information independently. Our approach is impartial and our assessments are unbiased.

Astute and informed

We have a strong understanding of the agencies which make up the National Intelligence Community (NIC). This includes their operational planning, capabilities, risk management processes, and approach to compliance. We also ensure we have a sound understanding of the techniques and technologies used by the agencies to obtain, analyse and disseminate intelligence. Being well informed allows us to target our oversight resources to areas of significant risk or concern.



Measured

We appreciate the complex environment in which the NIC agencies operate and we understand that at times errors may occur. We identify errors and possible problems and encourage agencies to self-report breaches of legislation and policy. Our risk-based approach targets activities of high legal or propriety risk and activities with the potential to adversely affect the lives or rights of Australians. Our focus is on identifying serious, systemic or cultural problems in the activities of the NIC agencies so that they can address these issues.

Open

We share as much information as possible regarding our oversight and assurance activities with complainants, the public, the parliament and responsible ministers. The classified nature of the information we review restricts what we can release publicly. Nevertheless, we include as much information as possible about our oversight of NIC agency activities in our annual report, in unclassified inquiry and preliminary inquiry reports, and in responses to complaints. Classified information is provided to responsible ministers and the parliament.



Influential

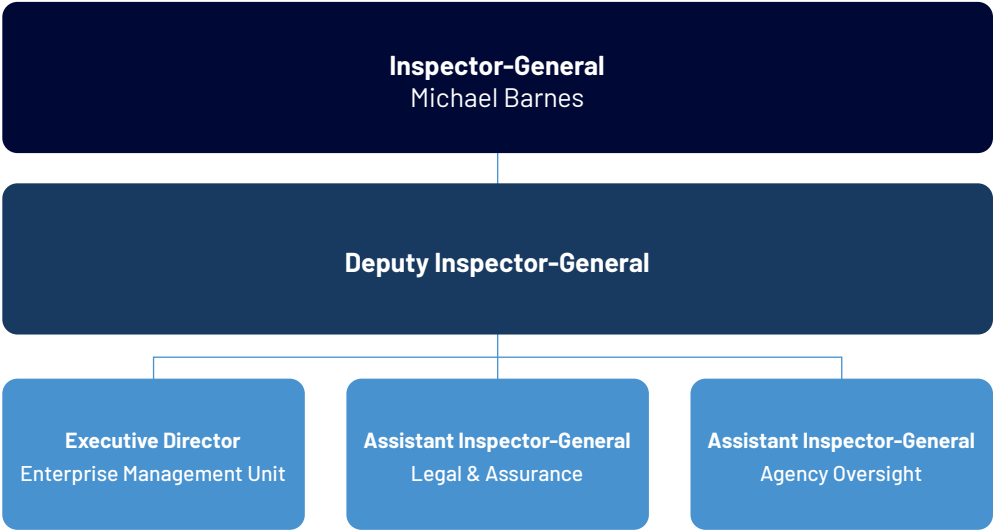
IGIS oversight is a key component of the oversight framework within which NIC agencies operate. Inspections, inquiries, and investigation of complaints and public interest disclosures make a positive contribution to compliance; they lead to effective changes in agency processes and foster a culture of compliance. We work cooperatively with other oversight and integrity bodies to avoid duplication. Our submissions to parliamentary committees contribute to informed debate about the activities of the agencies, as well as the laws and policies which guide those activities.

Organisational chart

Our structure

The transition to a new Inspector-General in April 2026 resulted in the Office having several accountable authorities over the 2025–26 reporting period. The former Inspector-General, the Hon Christopher Jessup KC, completed his 5-year term in January 2026. Prior to the commencement of Mr Michael Barnes as the new Inspector-General in April 2026, Mr Paul Cronan AM acted in the role of Inspector-General.

Figure 2.1: IGIS organisation structure at 30 June 2026



Our key activities

We deliver on our purpose through our key activities. The key activities reflect our role and responsibilities as set out in the IGIS Act. The Inspector-General is supported in undertaking these activities by our oversight, corporate, legal and governance teams.



Inquiries and preliminary inquiries

Conducting inquiries is a core function and the most formal activity we undertake to review the operations of the 10 agencies which make up the NIC. An inquiry can look proactively at an issue or an area of an agency activity that may pose a significant risk; or reactively in response to a complaint; or at the request of the Prime Minister, the Parliamentary Joint Committee on Intelligence and Security, the Attorney-General or the relevant responsible minister. When undertaking inquiries, we have powers similar to those of a royal commission, including the power to compel persons to answer questions and produce documents, and the power to take sworn evidence.

A preliminary inquiry into the actions of an NIC agency may be initiated either proactively at the Inspector-General's own motion or in response to a complaint. This process enables the Inspector-General to determine whether further inquiry into the action is necessary.

Risk-based proactive inspections

Conducting regular proactive and independent inspections provides assurance that NIC agencies are operating with legality, with propriety and in accordance with human rights.



Our inspections are carried out by inspection teams, each specialising in the oversight of at least 2 of the agencies. We undertake cross-agency inspections to review related activities where agencies work collaboratively or where they have similar legislative obligations.

Our inspections are prioritised according to risk, informed by our oversight inspection teams' knowledge of the individual agencies and the environment in which they operate. Impacts on Australian persons and on Australia's domestic and foreign relationships are key considerations in assessing risk.

In practice, this means our focus is often on:

- agency activities involving the most intrusive powers
- new or novel capabilities and activities
- areas where issues have previously been identified.

In addition to proactive inspections, the NIC agencies will self-report instances of potential non-compliance and provide us with advice as to the context in which the activities were conducted. We will independently review the matter and can make findings and recommendations if required. This self-reporting may also inform the proactive inspection schedule should we determine that a broader inspection is required. A classified summary report of key inspections and other activities is provided periodically to responsible ministers.





Managing complaints

As part of our scrutiny of the activities of NIC agencies and our public assurance role, we can inquire into complaints made about the agencies we oversee. We receive and, where appropriate, investigate complaints about the conduct of NIC agencies from a range of people – including current or former staff of the agencies and other people who have had dealings with the agencies.

Complaints are received through a range of channels and, depending on the complaint's seriousness, can be resolved without further action, be subject to a preliminary inquiry or proceed to an inquiry. Complaints may, for example, result in further engagement between an agency and the complainant, recommendations being made to the agency with respect to its conduct, and agencies updating policies and procedures where necessary. When the Inspector-General decides not to inquire into a complaint, the complainant is informed in writing. Details about individual complaints and their resolution are, in the main, not made public by the IGIS, due to our secrecy obligations and considerations of personal privacy.

Handling public interest disclosures



The Inspector-General can receive public interest disclosures (PIDs) about NIC agencies from current or former public officials, including members of intelligence agencies. For the purposes of the Inspector-General's PID jurisdiction, certain IGIS staff are authorised officers under the *Public Interest Disclosure Act 2013* (PID Act). These officers and the Inspector-General can receive disclosures of information and then determine if it is appropriate to allocate the handling of the disclosure to one or more of the agencies or to allocate the disclosure to the Inspector-General to investigate. The purpose of a PID investigation is to establish whether any instances of disclosable conduct have occurred.



Providing assurance to ministers, parliament and the public

The Inspector-General provides assurance to ministers, the parliament and, to the extent possible, the public that there is effective oversight and scrutiny of NIC agencies. Our program of inspections and conduct of inquiries into the activities and procedures of agencies, as well as the management of complaints and PIDs, contribute to this assurance.

A crucial element of assurance is communicating information about our role and our work. We accomplish this through a series of complementary activities, including making submissions to parliamentary inquiries and other reviews of national security matters, and providing comments on matters relating to oversight and accountability in draft legislation. We deliver presentations and participate in engagements with the public and experts across the national security community, the legal profession, oversight bodies and academia, in Australia and internationally.

We make public as much information as possible, including through the production of an annual report that includes details of inspection, inquiry, complaint and PID activities and findings for each agency. A classified summary report of key inspections and other activities is also provided periodically to each relevant responsible minister.

The IGIS's executive also regularly meets with each agency's senior officers and provides regular classified updates to the agencies' ministers on the key issues for each agency and the Inspector-General.





Section Three

2025–26
Performance



Statement by the accountable authority

As the Inspector-General and accountable authority for the Office of the Inspector-General of Intelligence and Security, I present the IGIS's annual performance statement for the financial year 2025–26, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and incorporating the additional requirements under section 35 of the *Inspector-General of Intelligence and Security Act 1986* (IGIS Act).

In my opinion, these annual performance statements are based on properly maintained records, accurately reflect the performance of the entity, and comply with subsection 39(2) of the PGPA Act.



Michael Barnes
Inspector-General of Intelligence and Security

Reporting framework

The Portfolio Budget Statements (PBS) set out the outcome that the government seeks from IGIS in meeting the objects of the IGIS Act

Inspector-General of Intelligence and Security Act 1986 (IGIS Act)

Portfolio Budget Statements

Office of the Inspector-General of Intelligence and Security outcome:

Independent assurance for the Prime Minister, senior ministers, Parliament and the public as to whether Australia's intelligence agencies act legally and with propriety by inspecting, inquiring into and reporting on their activities.

'Office of the Inspector-General of Intelligence and Security' is the only program identified in the PBS as contributing to this outcome.

Corporate Plan

IGIS purpose:

We provide independent assurance to ministers, the parliament, and the public on whether Australia's intelligence and security agencies under our jurisdiction are acting with legality, with propriety and consistently with human rights.

Annual Performance Statement

Reports against the performance framework.

How we measure our performance

As a statutory agency within the Attorney-General’s portfolio, during 2025–26 we planned and managed our performance and assessed our delivery of goals using performance measures and targets detailed on:

- pages 214 to 221 of the Attorney-General’s Portfolio Budget Statements 2025–26
- pages 16 to 21 of the IGIS Corporate Plan 2025–26.

Many of our 7 performance measures for 2025–26 contain several performance targets. To calculate the results for the individual measures, we have used the rating system shown in Table 3.1 and determined the overall result for each measure.

Table 3.1: Performance rating system

Rating	Measure result	Criterion result
 Met	Targets were 90% to 100% met	All of the measures were fully or near fully met
 Substantially met	Targets were 50% to 89% met	Most of the measures were fully or substantially met
 Partially met	Targets were 25% to 49% met	Half of the measures were fully or substantially met or most of the measures were partially met
 Not met	Targets were <25% met	Fewer than half of the measures were fully or substantially met, or most of the measures were not met

Results

The IGIS’s performance framework is set out in our Corporate Plan 2025–26 and the PBS. In preparing the annual performance statement, we draw data from our corporate record-keeping systems.

In 2025–26, the IGIS met 2 of its 5 objectives and identified room for improvement against the other 3 objectives. We met, or substantially met, all 7 performance measures identified in the Corporate Plan 2025–26. Underlying the IGIS’s assessed performance on each performance target are qualitative and quantitative data, evidence and explanations outlining the circumstances that contributed to each assessment. This data and reasoning inform the analysis provided for each objective.

The IGIS is confident that this approach has resulted in an accurate and meaningful representation of our performance against our objectives and that it accounts for the highly varied and complex nature of the inquiry, inspection, complaints and public interest disclosure (PID) work the Inspector-General undertakes.

Overall, the following broad observations can be made:

- The IGIS is fully compliant with all legislative requirements relating to our formal inquiry work, as set out in objective 1. The IGIS takes its formal inquiry powers and responsibilities very seriously.
- The IGIS continued to focus proactive oversight inspections on the most covert and intrusive activities of the agencies or on those activities with the greatest inherent likelihood of legislative or policy breaches occurring. Many of these matters were more complex than the initial subject scoping for the inspection plans.
- While there is room for improvement in how efficiently the IGIS can determine whether matters received fall within the definition of a complaint, our new assessment process provides a more rigorous examination of matters to ensure we are identifying the complainants deserving our immediate attention.
- While we made our best endeavours in addressing PIDs, more work can be done to ensure we are getting closer to the legislative timeframes set out in the *Public Interest Disclosure Act 2013* (PID Act) for allocation decisions and investigations.
- The IGIS continues to engage where it can in unclassified settings to ensure that others understand the nature of its work and its approach to oversight.

Performance review 2025–26

Objective 1: Inquiries		
 Through in-depth inquiries into specific issues or activities, provide assurance to ministers, parliament, and to the extent possible the public that operational activities of agencies are undertaken legally, with propriety and consistent with human rights obligations.		
Performance measure	Performance targets	Result
1.1 Conduct inquiries efficiently and effectively	The draft report for an inquiry is provided to the responsible minister and/or the head of the relevant agency and/or the Secretary of Defence in a timely manner following completion of information gathering. [IGIS Act, s 21]	 Met
	The final report for an inquiry, incorporating comments (or after the passing of a reasonable time without the receipt of comments) is provided to the responsible minister and/or the head of the relevant agency and/or the Secretary of Defence in a timely manner. [IGIS Act, s 22]	 Met
	The final report for an inquiry clearly identifies any findings and recommendations, and promotes meaningful reviews of policy, process, procedure, training or technology in an agency to improve legality and propriety. [IGIS Act, s 22]	 Met
	Overall assessment	 Met

Objective 1: Inquiries



Through in-depth inquiries into specific issues or activities, provide assurance to ministers, parliament, and to the extent possible the public that operational activities of agencies are undertaken legally, with propriety and consistent with human rights obligations.

Performance measure	Performance targets	Result
1.2 Conduct inquiries consistent with the IGIS Act	Before the commencement of an inquiry, the responsible minister and/or the head of the relevant agency and/or the Secretary of Defence (as required) is informed. [IGIS Act, s 15]	 Met
	When preparing a report, any opinions that are critical of an individual or agency's actions or activities are provided to the individual, agency head or responsible minister for comment before completion. [IGIS Act, s 17]	 Met
	The final report from an inquiry is provided to the agency head and responsible minister. [IGIS Act, s 22]	 Met
	Overall assessment	 Met

Analysis

During 2025–26, the IGIS met its objective to provide ministers, parliament and, to the extent possible, the public with assurance gained through in-depth inquiries into specific issues and activities that the operational activities of intelligence agencies are undertaken legally, with propriety and consistently with human rights.

Measure 1.1 is assessed as met.

In 2025–26, 3 inquiry reports were finalised.

Prior to the finalisation of an inquiry, the Inspector-General is, unless specific exceptions apply, required to provide a draft of the inquiry report to the relevant agency head. With respect to the 2 inquiry reports where drafts were completed in 2025–26, both were given to the relevant agency head within one day.

Following finalisation of an inquiry, the final inquiry report must be provided to the relevant agency head. For the 3 inquiries finalised in 2025–26, the final inquiry reports were provided to agency heads within one day of their finalisation.

The final inquiry reports for each of the 3 finalised inquiries contained clearly identified findings but made no recommendations.

Measure 1.2 is assessed as met.

In 2025–26, 2 inquiries were commenced.

Before the commencement of both inquiries, the responsible minister and head of agency were informed, in both cases on the same day.

With respect to the 2 inquiries undertaken over the course of 2025–26, one required consultation with 2 ministers and another required consultation with an individual in relation to critical opinions that the IGIS proposed to include in both inquiry reports.

Following finalisation of an inquiry, the final inquiry report must be provided to the relevant responsible minister. The final inquiry reports were provided to the responsible ministers within 10 days of their finalisation.

Section Four provides a detailed overview of the Inspector-General's inquiries during the reporting period.



Objective 2: Inspections



Through risk-based independent inspections, provide assurance to ministers, parliament and to the extent possible the public that operational activities of agencies are undertaken legally, with propriety and consistent with human rights obligations.

Performance measure	Performance targets	Result
2.1 Conduct inspections efficiently and effectively	Annual risk-based inspection plans are developed by July for each agency in jurisdiction and are updated throughout the year as additional issues are identified.	Met
	All inspection activities in the inspection plan are commenced during the annual cycle.	Substantially met
	Preliminary investigations into proactively reported compliance incidents are completed in a timely manner.	Substantially met
	Inspection outcomes, including findings and recommendations, are clearly communicated to the agency and promote meaningful reviews of policy, process, procedure, training or technology.	Met
	Overall assessment	Substantially met
2.2 Conduct inspections consistent with the IGIS Act	Responsible ministers are provided with a biannual report outlining the key inspection activities each year. [IGIS Act, s 25A]	Met
	Annual inspection plans are reviewed in accordance with key priorities and risks before being provided to agency heads in July. [IGIS Act, s 9A(1)]	Met
	Overall assessment	Met

Analysis

During 2025–26, the IGIS substantially met its objective to provide ministers, parliament and, to the extent possible, the public with assurance gained through risk-based independent inspections that the operational activities of Australia's intelligence agencies are undertaken legally, with propriety and consistently with human rights obligations.

Measure 2.1 is assessed as substantially met.

In 2025–26, 89 new proactive inspections were planned (including cross-agency inspections), 88 inspections were commenced and 60 inspections were completed (including 17 inspections carried over from 2024–25). Forty-seven inspections were not completed, and 46 will be carried over to the 2026–27 inspection cycle. The one inspection that was not commenced during 2025–26 has been deferred to the 2026–27 financial year. Over the reporting period, IGIS inspection work was impacted by several factors resulting in an increase in the number of inspections carried over into the next financial year. Factors included inspections of new and novel activities which have not previously been inspected and are complicated in nature, an increased requirement for complex legal advice to support oversight activity, and capacity constraints due to staff providing support for the implementation of the IGIS's expanded jurisdiction.

The IGIS continued to review compliance incidents in a largely timely manner during 2025–26. Following receipt from the relevant agency, over 51% were reviewed and finalised by the IGIS in less than 120 days (including 10% completed in less than 30 days). The length of time for finalisation of compliance incidents depends on the complexity of the issue. Upon receipt, all compliance incident reports undergo preliminary investigation and are prioritised on a risk basis. Their investigation is managed in line with the broader oversight program. Some delays may occur where additional information, consultation or legal advice is required, or an incident is deemed to be low risk and a lesser priority.

IGIS's Operational Subcommittee and Executive Board monitor any delays in the provision of information which can affect the outcome of a review. In 2025–26, the Executive Board paid particular attention to the time taken by intelligence agencies to obtain legal advice in relation to their own identified compliance incidents. It will continue to monitor this issue.

All inspection findings are communicated to agencies, and the work of the agencies to address the inspection recommendations is actively monitored by the IGIS.

Measure 2.2 is assessed as met.

Each agency head was provided with a risk-based annual inspection plan in June 2025, and responsible ministers were provided with biannual reports in August 2025 and February 2026.

Section Four provides a detailed overview of the Inspector-General's inspection activity during the reporting period.



Objective 3: Complaints



Investigate complaints made by the public, or by current or former staff of an intelligence agency, about the activities of an intelligence agency.

Performance measure	Performance targets	Result
3.1 Investigate complaints efficiently and effectively, and consistent with the IGIS Act	A timely decision is made after receipt of a matter that: - the matter is not within authority or - the complaint is within authority, but there will be no inquiry, or - there will be an inquiry. [IGIS Act, s 11]	 Substantially met
	Where there has been no, or no further, inquiry into a complaint the complainant has been informed in a timely manner. [IGIS Act, s 12]	 Met
	If a report is prepared under s 25B of the IGIS Act following the making of preliminary inquiries, the report is provided to the relevant minister or agency head in a timely manner. [IGIS Act, s 25B]	 Met
	Following an inquiry, a response relating to the inquiry is given to the complainant and to the responsible minister in a timely manner. [IGIS Act, s 23]	 Met
	The agency head, and the responsible minister, are informed at least once in the relevant year of the complaints where there were no, or no further, inquiries. [IGIS Act, s 12]	 Met
	Procedures on the handling of complaints are regularly reviewed to ensure our processes are robust.	 Substantially met
	Overall assessment	 Substantially met

Analysis

During 2025–26, the IGIS substantially met its objective to investigate complaints made by the public, or by current or former staff of an intelligence agency, about the activities of an intelligence agency.

Measure 3.1 is overall assessed as substantially met.

The IGIS received 145 complaints in 2025–26 that were within its jurisdiction. This number is significantly higher than it was in 2024–25, due to changes in the way the Office assesses whether correspondence received meets the legislative threshold for a complaint (this is set out in more detail in Section Four). In 2025–26, 134 complaints were closed (which included matters received in a previous reporting period).

The target relating to the timeliness of decisions after receipt of a matter was assessed as substantially met. Specifically:

- for the 348 matters determined to be out of jurisdiction, 74% were closed within 30 days
- for the 132 complaints that were closed without the need for a formal inquiry, 60% were closed within 90 days of receipt of the matter
- for the 2 complaints relating to formal inquiries, one was commenced within 90 days and one took more than 180 days to commence.

The IGIS considered 277 other matters requesting that the IGIS conduct an own-motion investigation into the Bondi terrorist attack, which were closed as contacts during this period.

The target relating to the review of complaints-handling procedures was assessed as substantially met. The IGIS undertook significant actions to review and improve its complaints-handling processes during the reporting period. This included embedding the changed assessment process into documented processes and monitoring through regular reporting whether the changed approach has been effective.

The remaining performance targets are assessed as met. Notably:

- for the 134 complaints that were finalised in the reporting period, 95% of complainants were provided with an outcome within 30 days, excluding one where the complainant could not be notified
- for the 2 formal inquiries completed, the complainants were provided with a written response within 14 days
- relevant ministers received a copy of the written response to complainants on the same day as the complainants
- agency heads were informed of complaints where there were no, or no further, inquiries, while responsible ministers were informed of the same through biannual ministerial letters.

The IGIS continues to review and improve its complaints-handling and triaging processes.



Objective 4: Public interest disclosures



Receive and, where appropriate, investigate authorised disclosures about suspected wrongdoing within an intelligence agency.

Performance measure	Performance targets	Result
4.1 Public interest disclosures are handled efficiently and effectively, and consistent with the PID Act	After receipt of a disclosure, best endeavours are made to allocate the handling of the disclosure or decide not to allocate the disclosure within 14 days after the requirement arises. [PID Act, s 43(3), (4) and (11)]	 Partially met
	After a decision to allocate a disclosure to another agency, notice is provided in a timely manner to: • if relevant, the principal officer of the agency to which the disclosure is allocated, and • if reasonably practicable, the discloser. [PID Act, s 44]	 Met
	After a decision not to allocate a disclosure, the discloser is informed in a timely manner of: • the decision and the reasons for the decision, and • details of any action or proposed action to refer the conduct to be investigated under another law or power, or • any courses of action that might be open to the discloser under another law or power. [PID Act, s 44A]	 Met
	After the allocation of a disclosure to the Inspector-General, the discloser is informed in a timely manner that: • the disclosure will be investigated, and whether under the PID Act or the IGIS Act, or • the disclosure will not be investigated. [PID Act, ss 48, 49, 50]	 Met

Objective 4: Public interest disclosures



Receive and, where appropriate, investigate authorised disclosures about suspected wrongdoing within an intelligence agency.

Performance measure	Performance targets	Result
4.1 Public interest disclosures are handled efficiently and effectively, and consistent with the PID Act	After the allocation of a disclosure to the Inspector-General and decision to investigate the matter under the PID Act, the investigation is completed in a timely manner. [PID Act, ss 48, 49, 52]	 Substantially met
	After preparation of the report, a copy is given to the discloser in a timely manner. [PID Act, s 51(4)]	 Met
	Procedures on the handling of PIDs are regularly reviewed to ensure our processes are robust.	 Met
	Overall assessment	 Substantially met

Analysis

During 2025–26, the IGIS substantially met its objective to receive and, where appropriate, investigate disclosures about suspected wrongdoing within an intelligence agency in a timely manner.

Measure 4.1 is overall assessed as substantially met.

The performance target relating to allocation decisions is assessed as partially met. In the reporting period, the IGIS assessed 20 matters that resulted in a decision not to allocate a disclosure. Further information is provided in Section Four of this report. While best endeavours were made to meet the 14-day requirement as per the PID Act, the decisions not to allocate were made as follows:

- 6 within 31 to 60 days
- 4 within 61 to 90 days
- the remaining 10 in more than 91 days.

Likewise, the decisions to allocate 2 matters to the IGIS in the reporting period were made between 100 and 200 days after receipt.

There are a variety of factors that can make these allocation decisions complex. These include negotiating the intersection between the PID Act and the IGIS Act, seeking further information from disclosers, and undertaking complex preliminary inquiries with intelligence agencies under the IGIS Act before allocation decisions under the PID Act are made.

The performance target relating to PID investigations is assessed as substantially met. Two PID investigations relating to National Intelligence Community (NIC) agencies were finalised during the reporting period. One investigation was completed in 415 days and one investigation was completed in 350 days. This included one disclosure that was allocated to the Inspector-General for investigation by an intelligence agency.

Investigating PIDs that relate to other agencies is inherently more difficult and time consuming than investigations conducted internally. Given the seriousness and sensitivity with which the IGIS treats PID investigations, the volume of materials gathered and the logistical matters that can arise in obtaining information (including from disclosers), it can take an extended period for the IGIS to undertake and conclude an investigation. This is amplified because of the highly classified environment in which the NIC agencies operate.

With respect to PID investigations, the Office has undertaken a range of proactive actions to improve efficiency. These include updating delegations to streamline processes, reallocating resources, engagement with other Commonwealth integrity agencies, and review of internal handling processes.

All other performance targets are assessed as met. Of note:

- 90% of disclosers were informed of the decision to not allocate their matter within 30 days of their making the disclosure
- for the 2 matters allocated to the IGIS, the disclosers were informed of the decision within 15 days
- the disclosers in each of the completed PID investigations received a copy of the investigation report with classified information removed within 30 days
- there was considerable effort to strengthen the IGIS's disclosure processes in 2025–26, and this will continue into future reporting periods.

Objective 5: Assurance



Provide ministers, parliament and to the extent possible the public assurance that intelligence and security matters relating to Commonwealth agencies are open to scrutiny, in particular the activities and procedures of intelligence agencies.

Performance measure	Performance targets	Result
5.1 Provide effective and impartial advice on matters relating to the activities of intelligence agencies	Provide submissions to parliamentary inquiries, hearings and other reviews of national security matters.	Met
	Provide comments on matters relating to oversight and accountability in draft legislation.	Met
	Produce a publicly available annual report that provides as much information as possible of inspection, inquiry, complaint and PID activities and findings, with consideration for protective security requirements, for each agency.	Met
	Deliver presentations and engage with the public and experts across the national security community, the legal profession, oversight bodies, and academia in Australia and internationally.	Met
	IGIS executive participates in at least biannual meetings with each agency's senior officers to understand agency priorities and share oversight key issues and findings.	Met
	Provide regular updates to the agencies' ministers on the key issues for each agency and the Inspector-General.	Met
Overall assessment		Met

Analysis

During 2025–26, the IGIS met its objective to provide ministers, parliament and, to the extent possible, the public with assurance that the activities and procedures of intelligence agencies are open to scrutiny.

In 2025–26, the IGIS made submissions to several parliamentary inquiries, including on the Strengthening Oversight of the National Intelligence Community Bill 2025, review of the Australian Criminal Intelligence Commission reform package, and the draft Combating Antisemitism, Hate and Extremism Bill 2026. Staff from the Office regularly met with staff across government regarding various legislative reforms impacting the NIC.

The IGIS is working to expand its profile and engage with the NIC more broadly beyond our core functions. For example, the Office engages with the NIC via a regular PID community of practice and participating in other relevant cross-agency forums.

The Office regularly shares its knowledge and insights by presenting to national security and intelligence related forums and training programs both domestically and internationally.

With the passing of the *Strengthening Oversight of the National Intelligence Community Act 2025* (SONIC Act), and the consequent expansion of the IGIS's jurisdiction, the Office engaged proactively with all the new agencies within jurisdiction to make sure they were aware of the change and ready to work with the IGIS from 4 June 2026 to manage complaints and commence other oversight activities. Our externally facing website was updated to share information relevant to the extension of the IGIS's oversight powers to the new agencies.

In the reporting period, the IGIS participated in biannual meetings with 2 agencies and triannual meetings with the other 4 agencies (before the SONIC Act took effect) in our jurisdiction. Ongoing communication with the relevant minister's office included briefings and regular correspondence on the work of the Office.

Financial Summary 2025–26

Report on financial performance

The IGIS recorded a total comprehensive income surplus of \$4.69 million in 2025–26, representing a variance of \$5.28 million against the original budget. The surplus primarily reflects lower than budgeted employee and supplier expenditure due to staffing vacancies and the accounting treatment of leases under AASB 16.

Financial Position

The Office remained in a sound financial position at 30 June 2026 and continued to manage its resources prudently while supporting the expansion of its statutory oversight responsibilities. The operating surplus principally reflects staffing vacancies and lease accounting impacts rather than a reduction in operational activity. As workforce growth continues, expenditure is expected to align more closely with appropriated funding in future reporting periods.

Income

The *Strengthening Oversight of the National Intelligence Community Act 2025* expanded the Office’s independent assurance and oversight functions. To support these additional responsibilities, departmental appropriations increased by \$12.16 million over three years from 2024–25, with funded Average Staffing Levels (ASL) expected to increase to 80.

Recruitment progress was constrained by labour market shortages and security clearance requirements, resulting in an average ASL of 48 during 2025–26. This affected the use of appropriated funding and contributed to variances in both income and expenditure compared with budget.

Employee Benefits

Employee benefits expenses were \$3.60 million (27 per cent) lower than the original budget. The variance was primarily attributable to staffing levels remaining below the funded ASL, resulting in lower salary and related employment costs than forecast.

Employee benefits expenses totalled \$9.65 million, compared with a budget of \$13.25 million.

Suppliers

Supplier expenses were \$2.23 million (39 per cent) lower than the original budget. The variance was largely attributable to the application of AASB 16 Leases, which reduced rental expenditure reported as supplier costs. Lower staffing levels also contributed to reduced expenditure on travel, training and other operating costs.

Supplier expenses totalled \$3.46 million, compared with a budget of \$5.69 million.

Depreciation and Amortisation

Depreciation and amortisation expenses were \$0.26 million higher than the original budget. This increase reflects the recognition and depreciation of the right-of-use asset associated with leased accommodation under AASB 16 Leases.

Depreciation and amortisation expenses totalled \$0.85 million, compared with a budget of \$0.59 million.

Section Four

Review of intelligence agencies



Overview

This section provides an overview of Inspector-General of Intelligence and Security (IGIS) oversight activities throughout 2025–26. It includes details of the IGIS's work to assess the activities of intelligence agencies to ensure they act legally, with propriety and consistently with human rights.

Subject to security requirements, this section outlines both our proactive and reactive oversight work, with an emphasis on inquiries, inspections, complaints and public interest disclosures (PIDs).

Over the course of 2025–26, the IGIS:

- completed 3 inquiries under the *Inspector-General of Intelligence and Security Act 1986* (IGIS Act)
- completed 2 investigations under the *Public Interest Disclosure Act 2013* (PID Act)
- prepared 4 reports related to preliminary inquiries to be given to relevant agency heads
- commenced 88 inspections and completed 60
- reviewed 66 compliance incidents
- received 145 complaints and closed 134.

IGIS oversight of intelligence agencies can be broadly split into 2 categories – proactive and reactive. The IGIS's proactive oversight work includes the annual risk-based inspection programs delivered under section 9A of the IGIS Act, as well as inquiries (both preliminary and substantive). Reactive oversight occurs where the IGIS responds to notifications or engagement from the agencies or the public. It includes assessment of compliance matters self-identified by the agencies and disclosed to the IGIS, and receipt and assessment of complaints and PIDs under the IGIS Act.

The IGIS continues to identify a generally strong culture of compliance within the agencies. The level of cooperation from agencies that the IGIS receives is generally very good, as is the access to facilities, systems, information and people.

Expanded jurisdiction

The *Strengthening Oversight of the National Intelligence Community Act 2025* (SONIC Act) received Royal Assent on 4 December 2025. The SONIC Act amends the IGIS Act, the *Intelligence Services Act 2001* and other Commonwealth legislation to provide expanded oversight jurisdiction for the Inspector-General and the Parliamentary Joint Committee on Intelligence and Security (PJCIS).

The expanded jurisdiction provides both the Inspector-General and the PJCIS with:

- full oversight of the Australian Criminal Intelligence Commission (ACIC)
- oversight of the intelligence functions of the Australian Federal Police (AFP), the Australian Transaction Reports and Analysis Centre (AUSTRAC) and the Department of Home Affairs.

The Inspector-General's expanded jurisdiction took effect on 4 June 2026, with the ability to receive complaints, PIDs and compliance incident reports from that date. Our proactive inspection program for our expanded jurisdiction will commence on 1 July 2026.



New complaints approach

The IGIS's approach to assessing whether correspondence received by the Office is a complaint within jurisdiction changed from 1 July 2025. This change was brought about following an extensive review of complaint-handling processes in the previous reporting period. That review identified a preferred model for assessing complaints to ensure our practice operates consistently against the legislative test set out in the IGIS Act.

This has increased the counted number of complaints received by the IGIS over the course of 2025–26. This is explained in more detail under Complaints and public interest disclosures (page 73) later in this section. The change of approach to assessing whether correspondence meets the threshold of a complaint was communicated to all agencies under the IGIS's jurisdiction as at 1 July 2025. The reporting of complaint numbers assessed against the new approach versus the old approach was an undertaking given by the IGIS to the agencies to ensure full transparency around the apparent increase in complaint numbers.

Complaints and public interest disclosures

Our complaints and PID work requires us to work with those who have made a complaint or PID, as well as with the relevant intelligence agencies to which the complaint or PID relates.

In relation to both complaints and PIDs, the intelligence agencies provide information and documents to the IGIS in response to preliminary inquiries, inquiries and investigations. At the conclusion of each preliminary inquiry, inquiry and investigation, the intelligence agencies are notified of the Inspector-General's or delegate's decision to finalise the matter, and any findings or recommendations for their further consideration and action. Where required, formal reports are issued and provided to agency heads and responsible ministers.

Inspections

IGIS inspection work incorporates initial engagement with and briefings from the intelligence agencies (including relevant operational staff), review of material related to the subject of the inspection, follow-up engagement with the agency to seek clarification or responses based on the material reviewed, and preparation of a report under section 25A of the IGIS Act that outlines the conclusions, detailed inspection findings, and any recommendations of the IGIS. Given the breadth of activities conducted by the intelligence agencies, the IGIS takes a risk-based approach to our inspection activities. This means the IGIS focuses inspections on, without being limited to:

- matters that the IGIS is legislatively required to review or inspect
- the exercise or use of coercive or intrusive powers by an agency
- new and novel capabilities or activities
- high-risk or sensitive activities
- impact on the privacy of Australian persons
- activities that may be of key public interest
- activities that are jointly undertaken by the agencies.



In 2025–26, IGIS inspection work was impacted by several factors, resulting in an increase in the number of inspections carried over into the next financial year. Factors included inspections of new and novel activities which have not previously been inspected and were complicated in nature, an increased requirement for complex legal advice to be obtained to support oversight activity, and capacity impacts due to staff providing support for the implementation of the SONIC Act.

Given the complex operating environment of the intelligence agencies, the IGIS has continued to incorporate and focus on inspection areas where there is significant work being undertaken jointly by agencies. These cross-agency inspections allow inspection teams to review and assess work being undertaken from multiple points of view and provide additional assurance to relevant ministers.

Intelligence agencies

Australian Criminal Intelligence Commission

Key statistics



Agency overview

The ACIC's primary function is to protect Australia from serious criminal threats by collecting, assessing and disseminating intelligence and policing information. The ACIC is also responsible for ensuring there are systems and services that enable criminal intelligence and policing information to be shared across jurisdictions, including the provision of nationally coordinated criminal history checks.

On 4 June 2026, the SONIC Act expanded the IGIS's jurisdiction to incorporate the entirety of the ACIC's functions. Prior to the SONIC Act, the IGIS's oversight responsibility for the ACIC was limited to its network activity warrant (NAW) regime under the *Surveillance Legislation Amendment (Identify and Disrupt) Act 2021*.

Responsible minister: Minister for Home Affairs

Australian Criminal Intelligence Commission

Inspections and compliance incidents

Inspections

In the reporting period, the IGIS undertook 2 inspections regarding the ACIC's use of NAWs, examining records and policies relating to the applications for, exercise of and conclusion of all relevant NAWs.

The IGIS did not identify any matters of concern regarding legality or propriety in the course of these inspections.

Compliance incidents

The ACIC did not report any compliance incidents to the IGIS in 2025–26.

Complaints

The IGIS received one complaint about the ACIC in 2025–26.

The complaint included allegations in relation to how the ACIC handled a submission relating to NAWs. At the conclusion of the reporting period no complaints about the ACIC remained open.



Australian Geospatial-Intelligence Organisation

Key statistics



8

Inspections
commenced



5

Inspections
completed



5

Compliance
incidents reported



2

Ministerial letters
sent to relevant
minister



2

Senior-level
meetings held



0

Inquiries
commenced



0

Complaints
received



0

Complaints
closed

Agency overview

AGO is Australia's national geospatial-intelligence agency, producing geospatial intelligence to describe, assess and visually depict physical features and geographically referenced activities in the air, land, maritime and space domains. AGO provides unique insights to support strategic policy advice and Australian Government decision-making. AGO is part of the Defence Intelligence Group and supports and assists the conduct of Australian Defence Force operations. AGO also directly assists Commonwealth and state bodies responding to security threats and natural disasters. AGO's activities are governed by the *Intelligence Services Act 2001* (IS Act), alongside ministerial directions, ministerial authorisations and Rules to Protect the Privacy of Australians (Privacy Rules).

Responsible minister: Minister for Defence

Australian Geospatial-Intelligence Organisation

In 2025–26, the IGIS's oversight of AGO consisted of:

- inspections of AGO's activities pursuant to section 9A of the IGIS Act
- finalising independent review of 2 compliance incident reports received from AGO
- 2 scheduled meetings between the Inspector-General, the IGIS's senior leadership team, the Director of AGO and AGO senior executives
- 2 letters from the Inspector-General to the Minister for Defence providing updates on key outcomes of the IGIS's oversight activities relating to AGO.

The IGIS made the following findings with respect to its oversight of AGO in 2025–26:

- 2 propriety findings in relation to 2 proactive scheduled inspections.

The IGIS implemented a risk-based approach to its inspections of AGO, with a focus on areas of high risk or sensitivity. In 2025–26, the IGIS implemented thematic inspections on operational areas that had not previously been subject to inspection.

Inspections

The IGIS commenced 8 proactive inspections of AGO activities in 2025–26. Of these, 3 are complete and 5 remained underway as at 30 June 2026.

The IGIS completed 5 inspections in 2025–26, including 2 inspections that were carried over from 2024–25. Of these completed inspections, none identified any legality concerns and 3 did not identify any propriety concerns. The focus of these 3 inspections was:

- application of AGO's Privacy Rules made under the IS Act
- AGO's use of artificial intelligence
- AGO's operational activities.

The IGIS identified issues related to propriety in 2 of the 5 completed inspections. A high-level summary of these inspections' findings and recommendations is provided below.

Of the inspections listed above, the IGIS provided findings and recommendations based on compliance errors, omissions and observations. These recommendations included the need to update, and improve the clarity of, AGO's internal policies and procedures, and the need to promote stronger record-keeping practices.

Respect@Work

In 2024–25, the IGIS commenced a cross-agency inspection of compliance with the *Anti-Discrimination and Human Rights Legislation Amendment (Respect@Work) Act 2022* (Respect@Work legislation). The IGIS finalised its review of AGO's implementation of the Respect@Work positive duty obligations in 2025–26. The IGIS identified one propriety concern relating to AGO's implementation of measures to comply with the Respect@Work requirements. For details see Snapshot: AGO and DIO Respect@Work (page 38).

AGO's management of foreign intelligence collection data

The IGIS reviewed AGO's management of foreign intelligence collection data. This inspection commenced in 2024–25 and was finalised in 2025–26. The IGIS identified one propriety finding in relation to non-compliance with standard operating procedures (SOPs). The IGIS also made one compliance observation in relation to the appropriateness of guidance material. Recommendations from this inspection related to compliance with SOPs and comprehensiveness of guidance material. The IGIS was satisfied that these findings are administrative in nature.



Rules to Protect the Privacy of Australians

AGO's communication and retention of intelligence information about Australian persons is regulated by Privacy Rules issued by the Minister for Defence. In 2025–26, the IGIS inspected AGO's application of the Privacy Rules and identified no legality or propriety concerns. The IGIS made 4 recommendations focused on improving policies and guidance for analysts, and on timely record-keeping. As this is an annual inspection, AGO's application of the Privacy Rules will be inspected again in 2026–27.

In 2025–26, the IGIS was consulted on proposed updates to AGO's Privacy Rules as required under section 15 of the IS Act. The IGIS provided information relevant to the proposed updates, including the effect that the new rules may have on the IGIS's oversight of AGO's adherence to the rules. As at 30 June 2026, the Minister for Defence had not remade the Privacy Rules.

Compliance incidents

The IGIS independently reviews all compliance incidents reported by AGO. These reports may include non-compliance with legislation, the Privacy Rules or internal policies and procedures. The IGIS's review of compliance incident reports includes consideration of AGO's remediation action or legal advice relied upon by AGO.

In 2025–26, AGO reported 5 compliance incidents to the IGIS. The IGIS has completed its independent review of 2 compliance incident reports, with 3 ongoing at the end of 2025–26. None of the finalised compliance incidents involved legality or propriety concerns. Themes, findings and recommendations relating to the 2 finalised incidents are outlined below.

Non-compliance with internal policies

In 2025–26, AGO reported 2 separate compliance incidents to the IGIS concerning non-compliance with internal AGO policies. The IGIS found that the 2 compliance incident reports amounted to 3 instances of non-compliance with internal AGO policies for publishing, distribution and record-keeping. The IGIS found no systemic issues and is satisfied that these incidents are administrative in nature. The IGIS made one recommendation regarding timeliness of record-keeping. The IGIS was satisfied that the remediation actions undertaken by AGO were sufficient.

Complaints

There were no complaints received about AGO in 2025–26. At the conclusion of the reporting period no complaints about AGO remained open.



Snapshot: AGO and DIO Respect@Work

The Respect@Work legislation came into effect on 12 December 2022. This legislation introduced a positive duty requiring employers to take reasonable and proportionate measures to eliminate sex discrimination, sex-based harassment, sexual harassment, victimisation, and conduct creating a workplace environment that is hostile based on sex.

The IGIS's review of the implementation of Respect@Work by AGO and the Defence Intelligence Organisation (DIO) was conducted jointly due to their connection to the Department of Defence. The IGIS review focused on whether the agencies were operating in line with their legislated obligations and policy requirements related to the Respect@Work legislation and whether there were any propriety or human rights concerns. AGO and DIO personnel policies are determined by the broader Department of Defence, which limits their ability to enact independent policy change in this area. As the Department of Defence falls under the jurisdiction of the Australian Human Rights Commission (AHRC), the IGIS consulted with the AHRC on this matter.

The IGIS made one propriety finding for each agency regarding this inspection, determining that AGO and DIO had not taken sufficient action, independent of the Department of Defence, to satisfy the requirements of the Respect@Work legislation. Both agencies have accepted the findings.

The IGIS recommended that AGO and DIO assess what measures could be implemented to increase compliance with the Respect@Work legislation. Since the inspection's conclusion, DIO and AGO have collaborated with the broader Department of Defence to discuss and implement mitigation measures.

Australian Secret Intelligence Service

Key statistics



22

Inspections
commenced



11

Inspections
completed



9

Compliance
incidents reported



2

Ministerial letters
sent to relevant
minister



3

Senior-level
meetings held



0

Inquiries
commenced



13

Complaints
received



15

Complaints
closed

Agency overview

As Australia's foreign human intelligence collection agency, ASIS's primary function is to obtain and communicate intelligence – not readily available by other means – about the capabilities, intentions and activities of individuals or organisations outside Australia. ASIS communicates secret intelligence in accordance with government requirements, conducts counter-intelligence activities, and liaises with foreign intelligence and security services. The activities of ASIS are regulated by the legislative requirements of the IS Act, a series of ministerial directions, ministerial authorisations, and the Privacy Rules.

Responsible minister: Minister for Foreign Affairs

Australian Secret Intelligence Service

In 2025–26, the IGIS's oversight of ASIS consisted of:

- finalising one complaint-related inquiry
- finalising a report in relation to a complaint following preliminary inquiries
- inspections of ASIS's activities pursuant to section 9A of the IGIS Act
- finalising one own-motion preliminary inquiry relating to ASIS, which is reported on in 'Cross-agency activities' later in this section
- finalising independent review of 3 compliance incident reports received from ASIS

- 3 scheduled meetings between the Inspector-General, the IGIS's senior leadership team and ASIS senior executives
- 2 letters from the Inspector-General to the Minister for Foreign Affairs providing updates on key outcomes of the IGIS's oversight activities relating to ASIS.

The IGIS made the following findings with respect to its oversight of ASIS in 2025–26:

- no legality or propriety findings in proactive inspections
- in relation to the IGIS's independent review of compliance incidents reported by ASIS:
 - one legality finding
 - one potential legality finding.

The IGIS implemented a risk-based approach to its inspections of ASIS, given the breadth of ASIS's functions under section 6 of the IS Act.

Inquiries

During the reporting period, the former Inspector-General completed an inquiry into a complaint. The inquiry looked into a number of workplace related matters, including whether ASIS had complied with relevant workplace health and safety obligations. This inquiry commenced in the 2023–24 reporting period as a result of a complaint made to the IGIS in the 2022–23 reporting period. Prior to the commencement of the complaint, the IGIS made preliminary inquiries of ASIS to determine whether further inquiry was warranted. In conducting the inquiry, the IGIS was provided with a large number of documents from ASIS which required careful consideration.

The former Inspector-General concluded the inquiry in early 2026. The Inspector-General made no findings of legality or propriety concerns in relation to ASIS; nor did he make any recommendations to ASIS. While there were a number of allegations the Inspector-General determined did not raise legality or propriety concerns, one aspect of the inquiry was closed on the basis that the Inspector-General was satisfied the complainant was aware of the issue more than 12 months before raising it with the IGIS. With respect to closing this aspect of the complaint, the Inspector-General reached this decision because he deemed that to reach a conclusion on the issues raised, he would have needed to consider it at the time the alleged failings occurred.

Inspections

The IGIS commenced 22 proactive scheduled inspections of ASIS activities in 2025–26. Of these, 8 are complete and 14 remain underway.

The IGIS's inspection of ASIS's activities in relation to section 13A of the IS Act was initially scheduled for 2024–25. Section 13A of the IS Act provides for ASIS cooperation with and assistance to other bodies in connection with the performance of ASIS's functions. This inspection was postponed as the IGIS was not able to access sufficient information to provide reasonable assurance of ASIS's activities. Due to historical record-keeping practices, ASIS was unable to identify all relevant records; as a result, the IGIS could not review sufficient information to undertake oversight of ASIS's activities. Following this outcome, the Inspector-General exercised his discretion under section 25A of the IGIS Act to prepare a report for the Minister for Foreign Affairs. The IGIS's rescheduled inspection of ASIS's activities under section 13A commenced as planned in 2025–26 and remains ongoing. The findings of that inspection will be reported in the 2026–27 Annual Report.



The IGIS completed 11 inspections in 2025–26. This includes completion of 3 inspections that commenced in 2024–25. The IGIS did not identify any legality or propriety concerns in any of these inspections, which looked into the following matters:

- ministerial submissions (4 inspections)
- activities under Schedules 2 and 3 of the IS Act
- operational files related to ASIS's activities overseas (4 inspections)
- ASIS's engagement with vulnerable persons
- one cross-agency inspection, which is reported on in 'Cross-agency activities' later in this section.

Although none of the completed inspections of ASIS in 2025–26 identified any legality or propriety concerns, the IGIS provided ASIS with recommendations based on compliance observations identified. These recommendations are aimed at improving the clarity and effectiveness of ASIS's internal policies and procedures, promoting stronger compliance practices within ASIS, and improving record-keeping standards.



Snapshot: ASIS's activities under Schedules 2 and 3 of the IS Act

Schedule 2 of the IS Act permits ASIS officers to be provided with weapons or with training in the use of weapons or self-defence techniques. Schedule 3 of the IS Act permits ASIS officers to be provided with weapons or with training in the use of force, for the purposes of activities undertaken by ASIS outside of Australia. ASIS is uniquely positioned within Australia's intelligence community in this regard; staff of no other Australian intelligence agency are permitted to be provided with weapons or training in the use of force. This reflects the danger ASIS staff may face when called upon to operate – sometimes at short notice – in dangerous or volatile environments overseas.

The IGIS reviews ASIS's policies and procedures governing its permitted activities under Schedules 2 and 3 annually, as well as any relevant agency records. The IGIS acknowledges the public interest in this matter and is committed to providing transparency about its oversight of ASIS's compliance with the IS Act and relevant internal policies and procedures.

The IGIS's inspection of ASIS's activities under Schedules 2 and 3 in 2025–26 identified no instances of non-compliance with legislation, and no propriety concerns. In the course of this inspection, the IGIS initially identified that some information was incomplete or missing; however, ASIS was able to resolve this issue and provide the IGIS with full records as required. Overall, ASIS's records relating to its activities under Schedules 2 and 3 were comprehensive. The IGIS was satisfied that ASIS's activities under Schedules 2 and 3, for the time period inspected, were appropriate and proportionate. The IGIS remains satisfied that an ongoing requirement exists for a small number of ASIS officers to be provided with weapons, trained in self-defence, trained in the use of force, or a combination of all 3. Similarly, the IGIS remains satisfied that ASIS's internal governance frameworks relating to its Schedules 2 and 3 activities are appropriate and fit for purpose.

The IGIS will again conduct an annual review of ASIS's activities under Schedules 2 and 3 in 2026–27.

Rules to Protect the Privacy of Australians

The Minister for Foreign Affairs publishes written Privacy Rules to regulate ASIS's communication and retention of intelligence information about Australian persons. The IGIS does not conduct a specific inspection to assess ASIS's compliance with the Privacy Rules (see below); rather, the IGIS considers ASIS's compliance with the Privacy Rules in all relevant inspections conducted across the financial year.

In 2025–26, the IGIS continued to regard ASIS as having a strong compliance culture with respect to the Privacy Rules. Although 2 finalised compliance incidents related to non-compliance with the Privacy Rules, the IGIS does not assess these incidents as being indicative of systemic compliance issues within ASIS.

Compliance incidents

The IGIS provides independent review of all compliance incidents reported by ASIS that relate to non-compliance with internal policies and procedures, legislation, or the Privacy Rules. During the course of its review of compliance incidents, the IGIS may choose to seek additional information from ASIS or conduct further investigation if required. In assessing compliance incidents, the IGIS will review any remediation action undertaken by ASIS and any legal advice on which ASIS has relied, if relevant. The IGIS has the discretion to provide recommendations to assist ASIS in remediating the compliance incident and/or minimising the risk of the incident recurring.

In 2025–26, ASIS provided 9 compliance incident notifications to the IGIS, 4 of which remained under assessment and 3 of which were awaiting additional information from ASIS before review commenced. The IGIS's review of one compliance incident notified in 2024–25 was also finalised. Two of the finalised compliance incidents identified legislative concerns. None of the finalised compliance incidents identified propriety concerns.

Themes, findings and recommendations relating to the 3 finalised incidents are outlined below.

Part 478.1 of the *Criminal Code Act 1995*

In 2024–25, ASIS notified the IGIS of an 'inconsistency' related to its use of foreign intelligence collection data as compared with other relevant agencies. Following an extensive investigation, the IGIS considered this to be of a serious nature and concluded that ASIS's historical practices may amount to a breach of Part 478.1 of the Criminal Code. Specifically, the IGIS found that ASIS had used information which may have amounted to unauthorised access to restricted data within the terms of the Criminal Code.

The IGIS advised ASIS of this outcome and made additional observations regarding the management of compliance matters more broadly in ASIS, as well as the need to consider seeking legal advice when undertaking new or novel activities. ASIS has implemented a series of internal changes to appropriately manage future access to restricted data; the IGIS has no ongoing concerns about ASIS's activities in this space.

In relation to this matter, the Inspector-General chose to prepare a report for the minister responsible for ASIS – the Minister for Foreign Affairs – pursuant to section 25A of the IGIS Act.

Non-compliance with the Privacy Rules

The IGIS identified 2 instances during 2025–26 where ASIS failed to comply with the Privacy Rules. The first instance is covered directly below under the heading ‘Section 15(1A) of the IS Act’. In the other instance, an incorrect presumption of nationality occurred, resulting in ASIS communicating intelligence in relation to an Australian person without the application of a Privacy Rule as required. The IGIS determined that this incident amounted to one instance of non-compliance with ASIS internal policy and one instance of non-compliance with the Privacy Rules. The IGIS was satisfied with the remediation action and corrective steps taken by ASIS in relation to this incident and therefore made no recommendations.

Section 15(1A) of the IS Act

ASIS notified the IGIS of an incident where it failed to record application of the Privacy Rules when communicating intelligence information about an Australian person in an intelligence report. ASIS assessed that the incident amounted to one instance of non-compliance with policy. The IGIS disagreed with ASIS’s assessment and determined that the incident amounted to one instance of non-application of the Privacy Rules of a nature that constituted one instance of non-compliance with section 15(1A) of the IS Act.

Under section 15(1A), ASIS is required to apply its Privacy Rules when communicating intelligence information concerning Australian persons. ASIS failed to apply the Privacy Rules when it communicated, via an intelligence report, intelligence information concerning an Australian person, which therefore amounted to one instance of non-compliance with section 15(1A). The IGIS provided recommendations related to the specific circumstances of this incident, which ASIS has accepted. The IGIS did not consider this incident to be reflective of wider systemic issues within ASIS.

Other reviews

Section 32B of the IGIS Act

In accordance with section 32B of the IGIS Act, the minister responsible for ASIS is required to give the Inspector-General a copy of any direction or guideline by the minister as soon as practicable after that direction or guideline is given to the Director-General of ASIS. In May 2026, the IGIS identified that a direction issued under section 8(1) of the IS Act by the Minister for Foreign Affairs to the Director-General of ASIS on 11 August 2025 was not provided to the Inspector-General as required. The IGIS has requested that ASIS undertake a review of all extant directions and guidelines to ensure compliance with section 32B and will include the findings on this matter in the Annual Report for 2026–27.

Complaints

The IGIS received 13 complaints about ASIS in 2025–26. Complaints received during the reporting period included allegations related to:

- agency misconduct and surveillance
- recruitment and organisational suitability assessments.

The Inspector-General commenced one preliminary inquiry with respect to one of these complaints.



In this reporting period, the Inspector-General:

- prepared one report to ASIS under section 25B of the IGIS Act at the conclusion of a preliminary inquiry (see below)
- completed one inquiry (as detailed earlier in this subsection)
- closed 15 complaints, including 6 complaints from a previous reporting period.

At the conclusion of the reporting period, 6 complaints about ASIS remained open, including 2 received in a previous reporting period.

Preliminary inquiry report made under section 25B of the IGIS Act

After making a preliminary inquiry the Inspector-General may prepare a report to an agency, including conclusions and recommendations, under section 25B of the IGIS Act.

At the conclusion of a preliminary inquiry into a complaint about an employment-related matter, the former Inspector-General issued a section 25B report to ASIS which made 3 recommendations. The recommendations were about the development of pathways and processes to facilitate access to information and support for former employees. ASIS has accepted these recommendations and had fully implemented the recommendations shortly after the end of the reporting period.

Australian Security Intelligence Organisation

Key statistics



22

Inspections
commenced



12

Inspections
completed



26

Compliance
incidents reported



2

Ministerial letters
sent to relevant
minister



3

Senior-level
meetings held



2

Inquiries
commenced



97

Complaints
received



89

Complaints
closed

Agency overview

ASIO's primary function is to protect Australia, its people and its interests from threats to security.

ASIO's functions include collecting and communicating security intelligence, providing advice to ministers and Commonwealth agencies on security matters and protective security, furnishing security assessments, undertaking security vetting and security clearance related activities, and collecting and communicating foreign intelligence. In addition to the *Australian Security Intelligence Organisation Act 1979* (ASIO Act), ASIO is bound by Minister's Guidelines that set out principles that govern its work; provide guidance on obtaining, correlating and evaluating intelligence; set out requirements for the collection and handling of personal information; and incorporate the current definition of politically motivated violence. Although the Minister for Home Affairs is the minister responsible for ASIO, the Attorney-General exercises certain powers and functions under the ASIO Act, including the power to authorise warrants and special intelligence operations (SIOs).

Responsible minister: Minister for Home Affairs

Australian Security Intelligence Organisation

In 2025–26, the IGIS's oversight of ASIO consisted of:

- commencing 2 inquiries, completing 2 and progressing a further 2 commenced in a previous reporting period
- finalising a report in relation to a complaint following preliminary inquiries as a precursor to one of the inquiries commenced in this period
- inspections of ASIO's activities pursuant to section 9A of the IGIS Act
- finalising one own-motion preliminary inquiry relating to ASIO, which is reported on in 'Cross-agency activities' later in this section
- independent review of 11 compliance incident reports received from ASIO
- 3 scheduled meetings between the Inspector-General, the Director-General of Security, the IGIS's senior leadership team and ASIO senior executives (in July and October 2025 and March 2026)
- 2 letters from the Inspector-General to the Minister for Home Affairs providing updates on key outcomes of the IGIS's oversight activities relating to ASIO.

The IGIS implemented a risk-based approach to its inspections of ASIO, given the breadth of ASIO's functions under section 17 of the ASIO Act.

The IGIS made the following findings with respect to its oversight of ASIO in 2025–26:

- a legality finding with respect to one inspection
- a propriety finding with respect to one inspection.

In reviewing ASIO's own assessment of its compliance incidents, the IGIS agreed with ASIO's findings of:

- legislative non-compliance, as identified in 9 compliance incident reports
- non-compliance with the Minister's Guidelines, as identified in one compliance incident report
- one instance where ASIO investigated the issue and determined that it did not result in legislative non-compliance.

These findings and recommendations are detailed below under the relevant headings.

Inquiries

During this reporting period, the former Inspector-General commenced 2 inquiries. Both were initiated in relation to complaints made to the Office. One complaint was made in 2023–24 and the other in 2024–25. These inquiries were ongoing at the end of this reporting period.

The IGIS progressed another inquiry during this reporting period which was ongoing as at 30 June 2026. This inquiry was initiated in 2024–25 in response to complaints from 8 complainants.

The IGIS completed one inquiry which was commenced in 2024–25 on an own-motion basis. The inquiry related to ASIO's foreign intelligence collection activities.

One additional inquiry into a complaint was completed this reporting period and is reported on below.





Snapshot: Completed inquiry into ASIO

The inquiry came about as a result of a complaint made in 2023–24. The complaint included allegations about ASIO having been involved, directly or indirectly, in the complainant's detention and mistreatment in a foreign country. The inquiry found that ASIO did not engage in any conduct that could amount to such involvement, and found no issue of legality or propriety in relation to that aspect of the complaint.

The complainant also made allegations about ASIO's activities in relation to a temporary exclusion order (TEO) previously issued by a former Minister of Home Affairs under the *Counter-Terrorism (Temporary Exclusion Orders) Act 2019* (TEO Act).

The inquiry found that ASIO's activities were compliant with its legislative function under the TEO Act. However, the inquiry did find that ASIO fell short of the standard of propriety expected of it in producing such assessments under the TEO Act.

This finding had been previously communicated to ASIO in the context of an inspection under section 9A of the IGIS Act into the TEO regime. In that inspection it was found that ASIO's assessments under section 10(2)(b) of the TEO Act, which included the specific assessment of the complainant to whom this inquiry relates, lacked the analytical rigour observed in other ASIO assessments. In particular, ASIO did not comprehensively document its evaluation of all material used in making assessments which supported issuing a TEO.

The former Inspector-General was satisfied with the steps ASIO took to address its practices following the previous inspection. In the context of this inquiry, the Inspector-General was also satisfied that the deficiency in procedure did not have a material impact on the assessment outcome. Therefore, it was concluded as part of the inquiry that there was no need to recommend that ASIO take further action.

Inspections

The IGIS commenced 22 inspections of ASIO activities in 2025–26.

Of the 22 inspections, 14 remained underway at the end of the financial year. Two of these inspections are cross-agency inspections.

The IGIS's findings on the 14 continuing inspections will be reported in 2026–27.

The IGIS completed 12 inspections in 2025–26. In addition to the 8 inspections commenced and completed in 2025–26, the IGIS completed 4 inspections commenced in 2024–25.

Of the 12 inspections completed in 2025–26, 10 did not identify any issues of legality or propriety. These inspections related to the following matters:

- industry assistance and access
- temporary exclusion orders
- foreign intelligence collection warrants
- ASIO's investigation of, and interactions with, minors

- case inspection
- technical collection and retention
- warrants
- management of human sources
- security assessments
- internal security.

The IGIS identified issues relating to legality (see ‘Top Secret-Privileged Access function’ below) and propriety (see ‘Non-warranted surveillance devices’ below) in 2 of the 12 completed inspections. High-level descriptions of the findings and recommendations appear further below.

In some instances, the IGIS made recommendations based on compliance observations and directed to improving the clarity of, and compliance with, ASIO’s internal policies and procedures, or to promoting stronger compliance practices, particularly with regard to the quality of record-keeping.

Top Secret-Privileged Access function

In April 2025, the IGIS conducted an inspection of ASIO’s Top Secret-Privileged Access Vetting Authority (the Authority). The purpose of this inspection was to provide assurance that the policies and procedures of the Authority are effective and appropriate and that the activities of the Authority are compliant with the requirements of Part IVA of the ASIO Act. In particular, the inspection focused on the effectiveness of policies and procedures relating to internally reviewable prejudicial security clearance decisions. Through this inspection, one instance of non-compliance with section 82J(1) of the ASIO Act was identified. In this instance, the Authority took longer than the prescribed 14 days to provide notice in writing to the sponsoring agency that an internally reviewable decision had been made by the Authority. No recommendations were made to ASIO as a result of this inspection.

Non-warranted surveillance devices

In March 2025, the IGIS conducted an inspection of ASIO’s non-warranted technical surveillance capabilities, including optical surveillance. This inspection followed up on recommendations made by the IGIS after concerns about some activities relating to these capabilities were identified in a previous inspection, as reported in the 2022–23 Annual Report. The purpose of this inspection was to review the effectiveness and appropriateness of ASIO’s remediation of these issues and provide assurance that the use of these capabilities is lawful and proper.

During this inspection, the IGIS observed that ASIO had made substantial improvements in its management of non-warranted surveillance capabilities, and noted the significant work undertaken to implement the recommendations of the previous IGIS inspection.

The IGIS identified one propriety concern relating to documentation of decisions but noted that this issue had been observed elsewhere in the organisation and was not specific to the use of these capabilities.

Other reviews required under legislation

In addition to the proactive scheduled inspection program, the IGIS also reviews ASIO's use of certain powers under the ASIO Act following notification to the Inspector-General.

Special intelligence operations

SIO powers allow ASIO to seek authorisation from the Attorney-General to undertake activities, in support of its functions, that would otherwise be unlawful. The ASIO Act requires ASIO to notify the Inspector-General as soon as practicable after an authority is given. The ASIO Act also requires the Director-General of Security to provide the Attorney-General and the Inspector-General a written report on each SIO. The IGIS reviews each report relating to authorisations granted immediately following notification to the Inspector-General.

In June 2025, the Inspector-General commenced an own-motion inquiry into matters relating to an SIO. This inquiry remains ongoing and will be reported on in 2026-27.

Compulsory questioning

ASIO's compulsory questioning powers, including provisions relating to the IGIS's oversight of the questioning or apprehension of a person, are contained in Part III, Division 3 of the ASIO Act. The IGIS was not notified of any use of ASIO's compulsory questioning powers; therefore, the Inspector-General did not attend any questioning sessions during 2025-26.

Use of force

Warrants issued under the ASIO Act must explicitly authorise the use of force necessary and reasonable to undertake the actions specified in the warrant. Under section 31A of the ASIO Act, when force is used against a person in the execution of a warrant, ASIO must notify the Inspector-General in writing as soon as practicable. The IGIS did not receive any use-of-force notifications in 2025-26.

Compliance incidents

The IGIS independently reviews all compliance incidents that ASIO reports. In doing so, the IGIS may seek additional information or undertake further reviews. The IGIS's review includes consideration of ASIO's remediation action, which frequently entails amendments to ASIO's internal policies and procedures to provide greater clarity for ASIO officers. As an additional assurance measure, the IGIS conducts periodic inspections to confirm that implementation of proposed remediation action has occurred and to review the effectiveness of this action.

Currently matters that do not meet ASIO's threshold for reporting to the IGIS are included in ASIO's periodic compliance reports, and a copy of each report is provided to the Inspector-General. ASIO also reports certain matters to the IGIS on propriety grounds. As with other compliance incidents, the IGIS reviews these matters and may seek additional information, undertake further investigation and provide additional recommendations.

In 2025–26, ASIO provided:

- 5 notifications of potential compliance incidents at the start of ASIO's internal investigation for which ASIO has not yet finalised its investigation or provided a report to the IGIS
- 21 reports at the conclusion of ASIO's investigation of an incident. This included one instance where on further assessment ASIO determined that it was compliant; following review, the IGIS agreed with this assessment.

The IGIS reviewed matters of legislative non-compliance reported by ASIO. These incidents and the IGIS's findings, where the matter was finalised in the reporting period, are outlined below. Fourteen incidents remained under assessment by the IGIS at the end of 2025–26 and will be reported on in 2026–27.

Telecommunications (Interception and Access) Act 1979

Non-compliance with section 63(1)(a) of the Telecommunications (Interception and Access) Act 1979 (TIA Act) – communication of lawful intercept in error: Section 63 of the TIA Act prohibits lawfully or unlawfully intercepted information from being used, recorded or communicated to another person, except in certain circumstances. ASIO notified the IGIS of an incident where lawfully intercepted information was communicated to another Australian intelligence agency not in connection with ASIO's functions or for the purpose of the other agency's functions. ASIO assessed the incident to be non-compliant with section 63(1)(a) of the TIA Act, and requested that the other agency delete the relevant information. Following review, the IGIS agreed with this assessment and ASIO's remediation.

Non-compliance with section 175 of the TIA Act – errors in telecommunications data authorisations: Section 175 of the TIA Act empowers ASIO personnel to authorise the disclosure of historical telecommunications data by telecommunications carriers or carriage service providers in connection with the performance of ASIO's functions. The ASIO personnel who can give an authorisation are described by section 175 as an eligible person. ASIO notified the IGIS of 2 incidents of non-compliance.

In the first incident, data was requested by a person who was not an eligible person. The error was identified by ASIO when it began receiving results from the carrier. ASIO assessed the incident to be non-compliant with section 175 of the TIA Act, and the relevant data was deleted. Following review, the IGIS agreed with this assessment and ASIO's remediation.

In the second incident, an authorisation given by an eligible person contained errors. These errors led to the eligible person authorising disclosure of information not connected to the performance of ASIO's functions. ASIO assessed the incident to be non-compliant with section 175 of the TIA Act, and the relevant data was deleted. Following review, the IGIS agreed with this assessment and ASIO's remediation.

Non-compliance with section 184 of the TIA Act – errors in notifications to carrier: Section 184 of the TIA Act provides that where a person makes an authorisation under Division 3 of Part 4-1 of the TIA Act, an ASIO employee or ASIO affiliate must notify the person from whom the disclosure is sought. ASIO notified the IGIS of 3 incidents where the notification of an authorisation made under section 175 of the TIA Act contained an error. In all 3 incidents, the error occurred due to manual processes for transcribing information between different IT systems. ASIO assessed all incidents to be non-compliant with section 184 of the TIA Act, and the relevant data was deleted. Following review, the IGIS agreed with these assessments and ASIO's remediations.

Australian Security Intelligence Organisation Act 1979

Non-compliance with section 82L(5) of the ASIO Act: Subdivision A of Division 3 of Part IVA of the ASIO Act deals with internal review of certain security clearance decisions. Section 82L(5) of the ASIO Act requires ASIO to give the affected person, and the sponsoring agency for the security clearance in relation to which the decision was made, notice in writing of the internal reviewer's decision and reason for the decision within 14 days of the internal reviewer making the decision. ASIO notified the IGIS of an incident involving 7 separate security clearance decision outcomes where the sponsoring agency was not given reasons for the decisions within the required 14 days. ASIO assessed that this incident involved multiple instances of non-compliance with section 82L(5) of the ASIO Act. Following review, the IGIS agreed with this assessment and ASIO's remediation.

Minister's Guidelines to ASIO

Non-compliance with section 2.6 of the Minister's Guidelines – case reviews: Section 2.6 of the Minister's Guidelines requires ASIO to review ongoing investigations no less than annually. ASIO notified the IGIS of an incident where the required review occurred outside the 12-month timeframe. ASIO considered this incident to be non-compliant with section 2.6 of the Minister's Guidelines and, following review, the IGIS agreed with this assessment.

Crimes Act 1914

Non-compliance with the Crimes Act – assumed identities: Part IAC of the Crimes Act enables ASIO officers to create and use assumed identities for the purpose of performing ASIO's functions. ASIO notified the IGIS of an incident where there was an error in the request for assumed identity evidence. ASIO assessed that the incident was non-compliant with section 15KI(4)(b) of the Crimes Act. Following review, the IGIS agreed with this assessment and ASIO's remediation.

Telecommunications Act 1997

Non-compliance with section 317MAB of the Telecommunications Act 1997: Division 3 of Part 15 of the Telecommunications Act enables ASIO to give a technical assistance notice (TAN) that requires a designated communications provider to do one or more specified acts or things directed at giving help to ASIO in relation to safeguarding national security. Section 317MAB(1) of the Telecommunications Act requires ASIO to notify the IGIS within 7 days when a TAN is given to a provider. ASIO notified the IGIS of an incident where such a notification to the IGIS did not occur. ASIO assessed that the incident was non-compliant with section 317MAB(1) of the Telecommunications Act and subsequently made the appropriate notification to the IGIS. Following review, the IGIS agreed with this assessment and ASIO's remediation.

Compliance incidents carried over from 2023–24 and 2024–25

Two compliance incidents that were reported during 2023–24 remain under consideration by the IGIS. One of these incidents will be considered in the SIO inquiry reported on above, and the other has been paused while additional information is obtained from ASIO. Two compliance incidents that were reported during 2024–25 remain under consideration by the IGIS. One of them has been paused while legal advice is obtained.



Complaints

The IGIS received 97 complaints about ASIO in 2025–26. Complaints received during the reporting period covered a range of matters, including allegations related to:

- agency misconduct and surveillance
- visa and citizenship processes
- the Bondi attack
- lack of response by the agency to contact or correspondence
- data breaches or information sharing
- processes for conducting security assessments for government functions.

The Inspector-General commenced preliminary inquiries with respect to 29 of these complaints.

In this reporting period, the Inspector-General:

- prepared one report to ASIO under section 25B of the IGIS Act at the conclusion of a preliminary inquiry (see below)
- commenced 2 inquiries, completed one inquiry (as detailed above) and progressed an additional inquiry
- closed 89 complaints, including 16 complaints from a previous reporting period.

At the conclusion of the reporting period, 40 complaints about ASIO remained open, including 16 received in a previous reporting period.

Preliminary inquiry report made under section 25B of the IGIS Act

After making a preliminary inquiry the Inspector-General may prepare a report to an agency, including conclusions and recommendations, under section 25B of the IGIS Act.

The former Inspector-General issued a section 25B report to ASIO following the conclusion of a preliminary inquiry into a complaint made by a member of the public. The complainant had raised concerns about ASIO's actions in relation to security assessments. This matter contained some unique and complex issues, necessitating lengthy and comprehensive preliminary inquiry. The Inspector-General captured his conclusions and reasoning for commencing an inquiry in the report; this was one of the 2 inquiries commenced in this reporting period. The report was provided to ASIO at the same time as the notice of the commencement of the inquiry. No recommendations were made to ASIO in the report.



Australian Signals Directorate

Key statistics



20

Inspections
commenced



18

Inspections
completed



13

Compliance
incidents reported



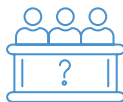
2

Ministerial letters
sent to relevant
minister



3

Senior-level
meetings held



0

Inquiries
commenced



25

Complaints
received



22

Complaints
closed

Agency overview

ASD, which encompasses the Australian Cyber Security Centre, is the Australian Government agency responsible for foreign signals intelligence and cyber security. ASD collects and analyses electronic signals in order to inform Australian Government stakeholders; protect and ensure the security of Australian networks and information; and disrupt threats against Australia's interests. ASD's activities are regulated by a series of ministerial directions, ministerial authorisations and Privacy Rules, in addition to legislation.

Since 2022, ASD has been progressing REDSPICE (Resilience, Effects, Defence, Space, Intelligence, Cyber, Enablers) to expand and develop its capabilities in response to the deteriorating strategic circumstances in Australia's region. As the types and scale of ASD's activities develop, the IGIS is adapting its oversight activities to ensure they are targeted towards the activities that utilise the most intrusive powers; are new or novel capabilities; and are in areas where issues have previously been identified.

Responsible minister: Minister for Defence

Australian Signals Directorate

In 2025–26, the IGIS's oversight of ASD consisted of:

- finalising one inquiry pursuant to section 17 of the IGIS Act
- inspections of ASD activities pursuant to section 9A of the IGIS Act
- finalising one own-motion preliminary inquiry relating to ASD, which is reported on in 'Cross-agency activities' later in this section
- at the conclusion of a complaint-related preliminary inquiry, making a section 25B report that was provided to ASD
- finalising the independent review of 16 compliance incident reports received from ASD
- 3 scheduled meetings between the Inspector-General, the IGIS's senior leadership team, the Director-General of ASD and ASD senior executives
- 2 letters from the Inspector-General to the Minister for Defence providing updates on key outcomes of the IGIS's oversight activities relating to ASD.

With respect to its oversight of ASD in 2025–26, the IGIS made no legality or propriety findings in relation to the completed proactive inspection activities.

In reviewing ASD's own assessments of its compliance incidents:

- the IGIS agreed with ASD's findings of:
 - legislative non-compliance in 5 compliance incident reports. In one of these incidents, the IGIS also made a propriety finding in relation to ASD's management of the incident
 - legislative compliance in 9 compliance incident reports.
- the IGIS disagreed with ASD's findings that:
 - one incident had been compliant with legislation. For this incident the IGIS made a finding of legislative non-compliance
 - legislative non-compliance had occurred in one incident. For this incident the IGIS instead made a propriety finding.

These findings and recommendations are detailed further below.

Inquiries

In 2025–26, the IGIS completed one inquiry into ASD, which commenced in 2024–25 on an own-motion basis. The inquiry related to ASD's foreign intelligence collection activities conducted under a legal authorisation and its adherence to specified legislation. The IGIS found that ASD had complied with the legal authorisation and legislation, and no recommendations were made.



Inspections

The IGIS commenced 20 proactive inspections of ASD's activities in 2025–26.

Of these 20 inspections, 7 remain underway, including a cross-agency inspection. The IGIS will report on these inspections in 2026–27.

The IGIS completed 18 proactive inspections in 2025–26. This includes completion of 5 inspections that commenced in 2024–25. In all proactive inspections completed, the IGIS did not identify any legality or propriety concerns. These inspections covered the following matters:

- the accuracy of information communicated by ASD in ministerial submissions, and the legality and propriety of activities undertaken in reliance on a ministerial authorisation (5 inspections)
- ASD's application of the Privacy Rules made under section 15 of the IS Act (5 inspections)
- ASD's assessment of nationality and actions when overturning the presumption of nationality, under the Privacy Rules (5 inspections)
- ASD's activities conducted under a specified legal authorisation
- examination of a warranted collection activity (this was a cross-agency inspection)
- ASD's processes for the responsible release of cyber vulnerabilities.

In a number of inspections, the IGIS made compliance-related recommendations directed at:

- improving the clarity of, and compliance with, ASD's internal policies and procedures
- promoting stronger compliance practices, particularly with regard to improving the quality of record-keeping.

These matters were not considered to be sufficiently systemic or serious to rise to the level of a propriety finding.

A summary is included below of the IGIS's comments on the extent of compliance by ASD with the Privacy Rules.

Rules to Protect the Privacy of Australians

The Minister for Defence issues Privacy Rules to regulate the communication and retention by ASD of intelligence information about Australian persons. In 2025–26, the IGIS completed 5 inspections of ASD's application of the Privacy Rules and identified no legality or propriety concerns. Each inspection involved the review of a sample of disseminations of intelligence concerning Australian persons in a period. The inspections confirmed that ASD had comprehensive policies and procedures in place to manage the communication and retention of intelligence information concerning Australian persons. The IGIS will continue its regular review of ASD's implementation of the Privacy Rules in 2026–27.

In 2025–26, the Minister for Defence consulted the IGIS on proposed updates to ASD's Privacy Rules as required under section 15 of the IS Act. The IGIS provided information relevant to the proposed updates, including information about the effect that the new rules might have on the IGIS's oversight of ASD's adherence to the rules. As at 30 June 2026, the Minister for Defence had not remade the Privacy Rules.





Snapshot: Overturned presumptions of nationality

The Privacy Rules issued by the Minister for Defence include principles for making reasonable assumptions about foreign or Australian nationality, based on available information. When ASD receives additional information about a relevant individual, it must reconsider its presumption about their nationality. Under the Privacy Rules, ASD must report to the IGIS when it determines that a person relevant to intelligence activities who was previously presumed to be foreign is an Australian person. This is known as overturning a presumption of nationality (OPN).

This report must also include the measures taken by ASD to protect the privacy of the individual.

For each OPN report provided by ASD, the IGIS reviews all available information to confirm that ASD's initial presumption of foreign nationality was reasonable based on the information available at the time. This review includes whether there was evidence available to ASD indicating that the person could be Australian, and whether ASD acted in a timely and appropriate manner in response to receiving this information.

In 2025–26, ASD provided reports of 21 instances when it overturned the presumption of foreign nationality. The IGIS reviewed the circumstances surrounding 15 instances in 2025–26, including 3 instances reported by ASD in 2024–25. In each of the 15 instances reviewed, the IGIS determined that the initial presumption of foreign nationality was reasonable, and that ASD took appropriate measures to protect the privacy of Australian persons.

In considering ASD's management of OPNs, the IGIS recommended that ASD expand its guidance material to staff to improve clarity around who is responsible for overturning presumptions of nationality in different circumstances, the point in time at which the presumption of nationality is overturned, and when this information is shared with partner agencies. The IGIS will continue to review OPNs as part of its 2026–27 inspection schedule.

The reviews of 9 instances remain underway as at 30 June 2026 and will be reported on in 2026–27.

Compliance incidents

The IGIS independently reviews all compliance incidents reported by ASD. In conducting these reviews, the IGIS considers ASD's remediation action in response to the incident and may seek additional information, including capability briefings.

The IGIS's review of compliance incidents takes place at the end of ASD's internal investigation and includes reviewing incidents ASD has assessed to be compliant and those it has assessed to be non-compliant with legislation.



In 2025–26, ASD provided:

- 13 notifications of potential compliance incidents at the start of ASD's internal investigation
- 20 reports at the conclusion of ASD's investigation of an incident. These included reports on incidents that were initially notified to the IGIS in previous years but which the ASD investigation concluded in the reporting period.

In 2025–26, the IGIS completed its review of 16 reports: 7 from the reporting period and 9 provided during the previous reporting period. An overview of these incidents and the IGIS's findings is provided below.

At the end of the reporting period, 14 incidents, including one reported in 2024–25, remained under review by the IGIS. These will be reported on in 2026–27.

Telecommunications (Interception and Access) Act 1979

Non-compliance with section 7(1) and section 63(1) of the TIA Act: ASD reported to the IGIS:

- 2 separate reports capturing multiple incidents where ASD was non-compliant with both section 7(1) and section 63(1) of the TIA Act
- a third report capturing one incident where ASD was non-compliant with section 7(1) of the TIA Act.

The first report involved 5 incidents which resulted in 3 contraventions of section 7(1)(a) of the TIA Act by intercepting a communication passing over a telecommunications system, and 2 contraventions of section 7(1)(c) of the TIA Act by enabling the interception of a communication passing over a telecommunications system. The 3 contraventions of section 7(1)(a) resulted in 3 corresponding contraventions of section 63(1) by communicating or making a record of information intercepted in contravention of section 7(1). The IGIS notes that these incidents occurred following changes to the authorisation for the activities that would previously have made such activities legal.

The second report involved one incident resulting in one contravention of section 7(1)(c) by enabling the interception of a communication passing over a telecommunications system. This incident also occurred following the same changes to the authorisation for these activities that would previously have made such activities legal.

ASD assessed that the above incidents occurred due to the lack of sufficient guidance for staff in ASD's business processes to adhere to the new authorisation. ASD updated the guidance material relied upon by staff when intercepting or enabling interception under section 7(1) of the TIA Act and implemented technical controls to mitigate future recurrence.

The third report involved one incident resulting in one contravention of section 7(1)(a) by intercepting a communication passing over a telecommunications system, and one corresponding contravention of section 63(1) by communicating or making a record of information intercepted in contravention of section 7(1). This incident occurred due to an administrative error in the authorisation for the activity, which was managed by a partner agency. In reviewing this incident, the IGIS assessed that the incident occurred as a result of circumstances outside of ASD's control and that ASD had acted promptly and appropriately to remediate the situation.



Non-compliance with section 63(1) of the TIA Act and propriety concerns: ASD notified the IGIS of one contravention of section 63(1) of the TIA Act when data lawfully collected by a partner agency was inadvertently and unlawfully forwarded to ASD and ingested into ASD systems. ASD explained that this forwarding occurred due to a system misconfiguration outside of its control.

In reviewing this incident, the IGIS agreed that ingestion of the data into ASD's systems was outside of ASD's control. However, the former IGIS wrote to the Director-General about concerns regarding ASD's management of the incident. While the IGIS observed that ASD did treat the incident seriously and did take a range of actions in response, the IGIS did not consider that ASD took sufficient action in relation to making the non-compliant data inaccessible to ASD analysts in a timely manner, or sufficiently documenting the reasons for its approach and decision-making.

The IGIS made 4 recommendations related to:

- ensuring documentation of decisions
- developing principles for the management of non-compliant data
- ensuring responsible ministers and partner agencies received updated information about ASD's response to this incident.

ASD has commenced addressing these recommendations and the IGIS will conduct follow-up actions in 2026-27.

Other legislation and propriety concerns

Non-compliance with section 41BD(4) of the IS Act: ASD notified the IGIS of one potential instance of non-compliance with section 41BD(4) of the IS Act, which provides that ASD must not communicate limited-use information to a state body without the requisite state consent. Following ASD's investigation of the incident, ASD assessed that the incident was compliant with section 41BD(4) of the IS Act, due to its assessment that a specified entity was not a state body. The IGIS reviewed the incident and disagreed with ASD's assessment; the IGIS concluded that the incident constituted a contravention of section 41BD(4) of the IS Act. The IGIS made 2 recommendations in relation to this incident regarding ASD's policies and procedures to guide limited-use obligations. The IGIS will review ASD's response to this incident in 2026-27.

Non-compliance with section 13(1)(c) of the IS Act: In a 2024-25 IGIS inspection of ASD's human rights assessments (HRAs), one instance of potential non-compliance with section 13(1)(c) of the IS Act was observed. Upon receipt of the inspection findings, ASD sought legal advice concerning the issue of potential legality, which concluded that ASD had contravened section 13(1)(c). ASD assessed that the contravention occurred through an administrative oversight. The IGIS investigated this instance of non-compliance in 2025-26 and agreed with this assessment and that ASD had taken reasonable steps to prevent similar instances from occurring.



Propriety concern

ASD notified the IGIS of an incident that it concluded constituted an offence under Part 10.7 of the Criminal Code, on the basis that it had undertaken an activity that caused unauthorised access to, or modification of, restricted data. The IGIS disagreed with this conclusion, specifically with regard to the fault element of the offence, finding that this incident did not constitute the relevant offence. The IGIS nonetheless concluded that the incident constituted a propriety concern, as it had occurred due to a deficient understanding within parts of ASD about the application of specific legislation. In response to the incident, ASD updated its training material and directed staff to seek advice in specific circumstances.

Complaints

The IGIS received 25 complaints about ASD in 2025–26. Complaints received during the reporting period covered a wide range of matters, including allegations related to:

- agency misconduct and surveillance
- lack of response by the agency to contact or correspondence
- corruption
- employment grievances
- recruitment and organisational suitability assessments.

The Inspector-General commenced preliminary inquiries with respect to 3 of these complaints.

In this reporting period, the Inspector-General:

- prepared one report to ASD under section 25B of the IGIS Act at the conclusion of a preliminary inquiry (see below)
- closed 22 complaints, including 4 complaints from a previous reporting period.

At the conclusion of the reporting period 8 complaints about ASD remained open, including one received during a previous reporting period.



Snapshot: Preliminary inquiry with report made under section 25B of the IGIS Act

After making a preliminary inquiry the Inspector-General may prepare a report to an agency, including conclusions and recommendations, under section 25B of the IGIS Act.

During this reporting period, at the conclusion of a preliminary inquiry into a complaint, the former Inspector-General issued a report to ASD which made 3 recommendations.

The complaint included allegations regarding ASD's handling of employment-related matters. Initially the Inspector-General submitted a draft report to ASD proposing to make recommendations regarding certain aspects of ASD's complaint-handling processes. However, subsequent to receiving the draft report, ASD provided the Inspector-General with additional documents relevant to the Office's consideration of this matter. The Inspector-General decided not to make the proposed recommendations.

Instead, the Inspector-General made 3 recommendations in the final report to ASD about how it responds to requests for information made by the Office. These all related to ensuring ASD provides all information relevant to a matter which is under consideration by the Office. ASD has accepted all of these recommendations and advised that its internal processes have changed in response to them.

Defence Intelligence Organisation

Key statistics



6

Inspections commenced



6

Inspections completed



2

Compliance incidents reported



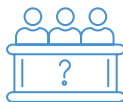
2

Ministerial letters sent to relevant minister



2

Senior-level meetings held



0

Inquiries commenced



5

Complaints received



4

Complaints closed

Agency overview

DIO is the Department of Defence's all-source intelligence assessment agency. Its role is to provide well-judged, clear and timely insights into defence and security related matters that affect Australia's national interests. DIO's assessments must enable ministers, policy advisors, capability managers and military commanders to make informed decisions. The functions of DIO are set out in its mandate issued by the Minister for Defence.

Responsible minister: Minister for Defence

Defence Intelligence Organisation

In 2025–26, the IGIS's oversight of DIO consisted of:

- inspections of DIO's activities pursuant to section 9A of the IGIS Act
- completing one own-motion preliminary inquiry relating to DIO, which is reported on in 'Cross-agency activities' later in this section
- 2 scheduled meetings between the Inspector-General, the IGIS's senior leadership team, the Chief of Defence Intelligence and DIO senior executives held in December 2025 and June 2026
- 2 letters from the Inspector-General to the Minister for Defence providing updates on key outcomes of the IGIS's oversight activities relating to DIO.

The IGIS's oversight of DIO in 2025–26 identified one propriety finding in the completed inspection activities.

Inspections

The IGIS commenced 6 inspections of DIO's activities in 2025–26. Of these 6 inspections, 3 were completed during the reporting period and 3 remained underway and will be reported on in the 2026–27 Annual Report.

Overall, the IGIS completed 6 inspections in 2025–26. This includes 3 inspections that commenced in 2024–25. In 5 of the inspections completed, the IGIS did not identify any issues of legality or propriety. These inspections covered the following matters:

- the application of DIO's Privacy Rules made under the IS Act
- the accuracy of information communicated in ministerial submissions
- DIO's conduct of HRAs when engaging with international partners
- the Combined Intelligence Centre – Australia.

The IGIS identified issues related to propriety in one of the inspections completed. A high-level summary of this finding and IGIS's recommendation is provided below.

In conducting the above inspections, in some instances the IGIS made recommendations based on compliance observations that are directed to ensuring there are appropriate DIO policies in place to guide DIO's activities or to promote stronger compliance practices, particularly regarding the quality of record-keeping. While no issues of legality or propriety were identified by the IGIS, overviews of DIO's conduct of HRAs and the Combined Intelligence Centre – Australia are provided below.

Respect@Work

In 2024–25, the IGIS commenced a cross-agency inspection of compliance with the Respect@Work legislation. The IGIS finalised its review of DIO's implementation of the Respect@Work positive duty obligations in 2025–26. The IGIS identified one propriety concern relating to DIO's implementation of measures to comply with the Respect@Work requirements. For details see Snapshot: AGO and DIO Respect@Work (page 38).

Conduct of human rights assessments

The IGIS conducted an inspection to review DIO's consideration of human rights when engaging with international partners, particularly the creation, maintenance and use of HRAs. This inspection followed a separate internal DIO review of aspects of its engagement with international partners.

The inspection found no issues of legality or propriety with regard to how DIO was conducting HRAs; however, the IGIS made 4 recommendations that focused on improving DIO's HRA frameworks for the consideration of risks associated with engaging international partners, and on improving DIO's record-keeping practices.

The IGIS will review DIO's actions in response to these recommendations during a future inspection.



Combined Intelligence Centre – Australia

The Combined Intelligence Centre – Australia (CIC-A) is a joint program with international partners that was established in 2023. This was the first IGIS inspection of the CIC-A, and the Office reviewed the program to ensure the CIC-A's activities were within the remit of DIO's mandate, that DIO's extant policies and procedures were appropriate for CIC-A activities, and that DIO's analytical integrity policies were adhered to.

During the inspection, the IGIS identified adherence to DIO's policies and procedures, including those related to analytic integrity. Further, the IGIS observed that a number of CIC-A specific procedures had been developed to support the joint nature of the CIC-A. Overall, the IGIS had no concerns about the activities of the CIC-A and the analytic products it produced.

Rules to Protect the Privacy of Australians

Under section 15 of the IS Act, the Minister for Defence makes Privacy Rules to regulate the communication and retention by DIO of intelligence information about Australian persons.

In 2025–26, the IGIS undertook one inspection of DIO's application of the Privacy Rules and identified no legality or propriety concerns. The inspection found that DIO staff generally had a strong compliance culture associated with application of the Privacy Rules. The inspection made 2 recommendations related to ensuring DIO staff are up to date with internal mandatory training requirements. The IGIS will review actions taken by DIO in response to these findings and recommendations in the 2026–27 Annual Report.

Compliance incidents

The IGIS independently reviews all compliance incidents reported by DIO relating to non-compliance with legislation, the Privacy Rules or internal policies and procedures. In doing so, the IGIS may seek additional information or undertake further investigation.

In 2025–26, DIO reported 2 separate incidents when DIO staff contravened DIO's Privacy Rules Policy when communicating intelligence information outside of DIO. The IGIS reviewed both incidents and confirmed that, while DIO was non-compliant with its internal policy, neither incident constituted non-compliance with the Privacy Rules. In response to both incidents, DIO took appropriate action to minimise the likelihood of future recurrence, including the development of refresher training for staff and the development of a new procedure.

The IGIS will continue its regular review of DIO's implementation of the Privacy Rules in 2026–27.

Complaints

There were 5 complaints received about DIO in 2025–26. Complaints received during the reporting period included allegations related to:

- agency misconduct and surveillance
- recruitment and organisational suitability assessments.

In response to one of these complaints the Inspector-General commenced a preliminary inquiry.

The Inspector-General closed 4 complaints, all of which were received during this reporting period. This includes the complaint which was the subject of a preliminary inquiry which concerned allegations relating to the complainant's security clearance.

At the conclusion of the reporting period one complaint about DIO remained open, which was received during this reporting period.



Office of National Intelligence

Key statistics



6

Inspections commenced



4

Inspections completed



1

Compliance incident reported



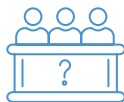
2

Ministerial letters sent to relevant minister



2

Senior-level meetings held



0

Inquiries commenced



1

Complaint received



0

Complaints closed

Agency overview

ONI is responsible for enterprise-level management of the National Intelligence Community (NIC) and ensures a single point of accountability for the NIC to the Prime Minister and the National Security Committee of Cabinet. ONI produces all-source assessments on matters of political, strategic or economic significance to Australia. ONI uses information collected by other intelligence and government agencies, diplomatic reporting and open sources, including the media, to support its analysis.

Responsible minister: Prime Minister

Office of National Intelligence

In 2025–26, the IGIS's oversight of ONI consisted of:

- inspections of ONI's activities pursuant to section 9A of the IGIS Act
- one own-motion preliminary inquiry relating to ONI, which is reported on in 'Cross-agency activities' later in this section
- receipt of one compliance incident report
- 2 scheduled meetings between the Inspector-General, the IGIS's senior leadership team and ONI senior executives held in November 2025 and May 2026
- 2 letters from the Inspector-General to the Prime Minister providing updates on key outcomes of the IGIS's oversight activities relating to ONI.

The IGIS made the following finding with respect to its oversight of ONI in 2025-26:

- one legality finding with respect to a compliance incident report received from ONI.

Inspections

The IGIS commenced 6 inspections of ONI activities in 2025-26. Of these, 3 inspections remain underway and will be reported on in 2026-27.

The IGIS finalised one inspection that commenced in 2024-25.

A high-level summary of the findings and recommendations of each inspection appears below.

ONI's Top Secret-Privileged Access Quality Assurance Office

The national Top Secret-Privileged Access capability encompasses ONI's Top Secret-Privileged Access Quality Assurance (TSPA-QA) Office and the Top Secret-Privileged Access (TS-PA) vetting authority within ASIO. The TSPA-QA Office is responsible for independently assuring the quality, consistency and transferability of TS-PA clearances, and driving the uplift of insider threat related capability across Australian Government TS-PA security clearance sponsors.

The IGIS conducted an inspection of ONI's TSPA-QA Office; this was the first inspection the IGIS has conducted of this office. The inspection focused on governance frameworks, training material provided to staff, and all quarterly reviews of the TSPA-QA Office, including the findings resulting from those reviews. Overall, the IGIS had no concerns; however, the TSPA-QA Office is likely to be the subject of further inspections as the TS-PA vetting processes mature and reach full operational capacity.

Rules to Protect the Privacy of Australians

The IGIS reviewed ONI's compliance with the Privacy Rules as governed by the *Office of National Intelligence Act 2018* (ONI Act) and ONI's internal guidelines. Under the ONI Privacy Rules, ONI can only collect or communicate personal information of Australian persons in specific circumstances where needed to properly perform its functions. Records of instances where ONI has collected or communicated such information are kept by ONI and reviewed annually by the IGIS. To provide further independent assurance, the IGIS reviews ONI reporting for references to Australian persons and uses this information to cross-check records provided by ONI.

While no findings were made with respect to legality or propriety, the IGIS found multiple instances of non-compliance with policy relating to the accuracy, timeliness and comprehensiveness of internal reporting mechanisms.

The IGIS made recommendations for ONI to remind staff of their obligations under the Privacy Rules and ONI's Privacy Rules Policy. ONI acknowledged receipt of the findings.

The IGIS will continue to review ONI's compliance with the Privacy Rules in 2026-27.

Intelligence diplomacy

The IGIS reviewed ONI's intelligence diplomacy activities to ensure the agency is operating in accordance with its policy requirements. Intelligence Diplomacy is the liaison by National Intelligence Community agencies with international partners to build relationships and convey messages that advance wider Australian Government international and diplomatic priorities. This was the first inspection the IGIS has conducted on this topic.

Overall, the IGIS had minor concerns related to contemporaneous record-keeping and made 2 recommendations in relation to this inspection. No findings were made with respect to legality or propriety.

The IGIS recommended that ONI consider options to engage with relevant staff after the proposed disclosure of intelligence diplomacy material to verify the outcomes. The IGIS had no systemic concerns, and notes that these matters appear to either be isolated incidents or indications of opportunity for iterative improvement of ONI's processes.

ONI's analytic integrity

The IGIS routinely conducts inspections of ONI's policies and processes to ensure ONI can demonstrate the analytic integrity, including analytic rigour, contestability and independence of judgement, of its intelligence assessment products and activities.

During this reporting period, the IGIS completed one inspection reviewing ONI's analytic integrity, and another inspection continued into 2026–27. While no findings of legality or propriety concerns were made, the IGIS identified multiple instances where ONI failed to meet the minimum requirements for endnoting in products, as required by internal ONI policy. The IGIS made recommendations to ONI to remind staff of their responsibilities under internal policies and the importance of maintaining analytical rigour.

Given ONI's role as the single point of accountability for the NIC to the Prime Minister and the National Security Committee of Cabinet, the IGIS will continue to review ONI's analytic integrity in 2026–27.

Compliance incidents

ONI reported one compliance incident to the IGIS, which had a legality finding. This incident related to a breach of Privacy Rule 2.3 of the ONI Privacy Rules, which constitutes a breach of section 53(1A)(a) of the ONI Act. The IGIS agreed with ONI's assessment of this matter.

Under Privacy Rule 2.3, the Director-General of National Intelligence must give approval (a privacy approval) before ONI undertakes activities where an assumed identity will be used and the proposed activity has the specific purpose, or purposes which include the specific purpose, of collecting personal information. ONI collected personal information related to 4 Australian persons before non-compliance was identified.

ONI quarantined the material collected and undertook steps to prevent such an incident occurring again. This included the provision of additional training and an amendment to the approval process. Noting these steps, the IGIS made no additional recommendations.

Complaints

The IGIS received one complaint about ONI in 2025–26, regarding an employment-related matter. This complaint remained open at the end of this reporting period.

At the conclusion of the reporting period no other complaints about ONI remained open.



Australian Federal Police

Key statistics



2

Inspections commenced



2

Inspections completed



0

Compliance incidents reported



2

Ministerial letters sent to relevant minister



0

Senior-level meetings held



0

Inquiries commenced



3

Complaints received



3

Complaints closed

Agency overview

The AFP is Australia's national policing agency, with its mission and purpose being to defend and protect Australia and Australia's future from domestic and global security threats.

On 4 June 2026, the SONIC Act expanded the IGIS's jurisdiction to incorporate the intelligence functions of the AFP. Prior to the SONIC Act, the IGIS's oversight responsibility with regard to the AFP was limited to its network activity warrant (NAW) regime under the *Surveillance Legislation Amendment (Identify and Disrupt) Act 2021*.

Responsible minister: Minister for Home Affairs

Australian Federal Police

Inspections and compliance incidents

Inspections

The IGIS conducted 2 inspections regarding the AFP's use of NAWs, examining records and policies relating to the applications for, exercise of and conclusion of all relevant NAWs.

In one inspection, the IGIS found the AFP to be in breach of section 49 of the *Surveillance Devices Act 2004*. Specifically, the IGIS found that the AFP had failed to provide the responsible minister with details of the information that was obtained from access to data under the warrant. The IGIS recommended that the report be updated with additional information and resubmitted to the responsible minister.

Compliance incidents

The AFP did not report any compliance incidents to the IGIS in 2025–26.

Complaints

The IGIS received 3 complaints about the AFP in 2025–26.

These 3 complaints concerned allegations made in relation to NAWs, including how the AFP handled a submission relating to NAWs. These complaints were all closed during the reporting period. At the conclusion of the reporting period no complaints about the AFP remained open.



Department of Home Affairs and the Australian Transaction Reports and Analysis Centre

Agency overview

The Department of Home Affairs is a department of state with a broad remit as set out in the Administrative Arrangements Orders issued by the Prime Minister.

For the purposes of oversight, the intelligence function of Home Affairs is defined in the *Inspector-General of Intelligence and Security Regulations 2026* as ‘the collection, correlation, analysis, production and dissemination of intelligence by Home Affairs to support the performance of its functions relating to immigration, border security, cyber security or national security’.

AUSTRAC performs a dual role as Australia’s anti-money laundering and counter-terrorism financing regulator and financial intelligence unit. This dual role helps protect the financial system from criminal abuse by using both regulation and financial intelligence to detect, deter and disrupt money laundering, terrorism financing and other serious crime.

Responsible minister: Minister for Home Affairs

Department of Home Affairs and the Australian Transaction Reports and Analysis Centre

On 4 June 2026, the IGIS’s jurisdiction expanded to include oversight of the intelligence functions of Home Affairs and AUSTRAC. The intelligence function of Home Affairs is defined by regulations, as referred to above, made under section 36 of the IGIS Act. The intelligence functions of AUSTRAC are defined in section 3A(3) of the IGIS Act.

In the 6 months leading up to the legislation commencing, the IGIS engaged regularly with both Home Affairs and AUSTRAC. The Inspector-General wrote to agency heads, executives met with counterparts on several occasions, and working-level staff from the IGIS met on a fortnightly basis with counterparts at both AUSTRAC and Home Affairs. This engagement was undertaken with a view to establishing a strong working relationship and ensuring that IGIS staff had sufficient knowledge to design an effective inspection program for 2026–27.

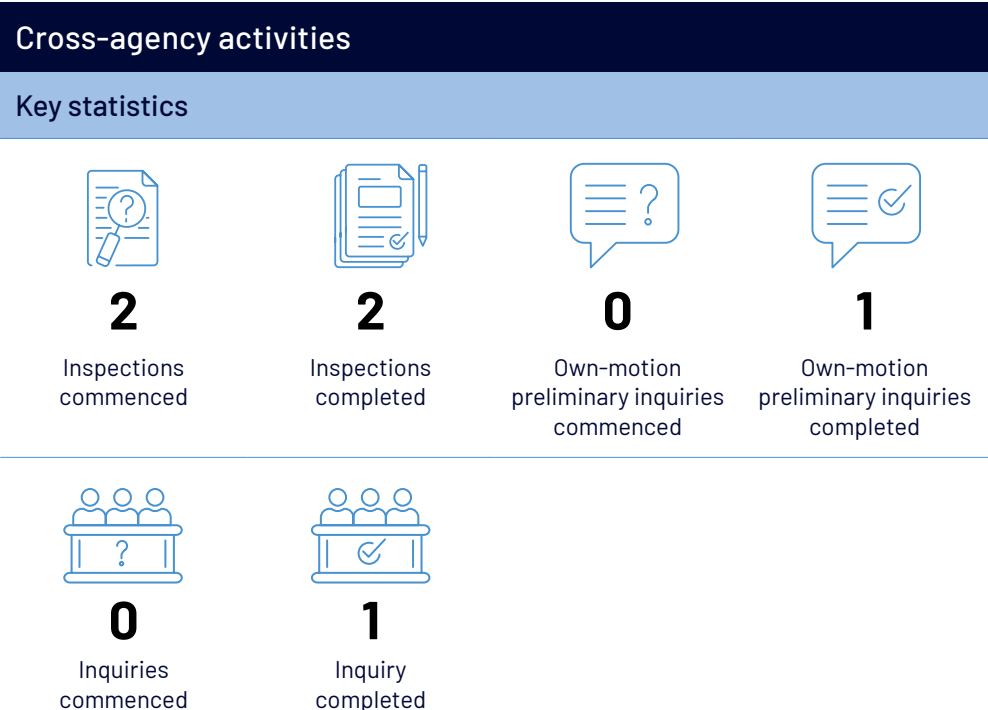
Given the commencement date of 4 June 2026, the IGIS determined not to schedule any inspections in the period between that date and 30 June 2026. This ensured that the inspection programs for both AUSTRAC and Home Affairs align with those of the agencies already under the IGIS’s jurisdiction, which commence on 1 July each year.

No complaints were received about either agency in the period 4 June 2026 to 30 June 2026.

Compliance incidents

None.

Cross-agency inquiries and inspections



Agency overview

In 2025–26, the IGIS completed one inquiry and one own-motion preliminary inquiry reviewing the activities of multiple agencies. Two further inspections relevant to multiple agencies were also completed. These inspections related to the agencies’ compliance with their obligations under the Respect@Work legislation and the management of compliance incidents related to a particular warrant type.

Inquiries

During 2025–26, the IGIS completed one cross-agency inquiry which was commenced in the previous financial year.

Activities conducted under a TIA Act section 11C warrant and the subsection 11C(6) mandatory procedure

In October 2024, the former Inspector-General informed the responsible ministers and heads of agencies of his intention to conduct an inquiry into activities undertaken under a warrant issued by the Attorney-General under section 11C of the TIA Act. This inquiry complemented the inquiry on the same topic conducted by the IGIS in 2022–23. It concerns the implementation of specific elements of the mandatory procedure issued under subsection 11C(6) of the TIA Act. These elements could not be examined in the previous inquiry, due to relevant timeframes for certain requirements not having elapsed.

The report of this inquiry was finalised on 12 December 2025. The inquiry found that the relevant agencies had sufficient processes in place to ensure the relevant elements of the mandatory procedure were implemented. Findings made by the IGIS concerned information shared with responsible ministers and partners. These findings did not include legality or propriety concerns, but rather elements which could be improved to better implement the mandatory procedure. In response, agencies have undertaken to consider how the findings can be addressed.

Own-motion preliminary inquiry

During 2025–26, the IGIS finalised one own-motion preliminary inquiry that had commenced in 2024–25, covering ASD, ASIO, ASIS, AGO, DIO and ONI. The own-motion preliminary inquiry focused on the agencies' use and management of exceptionally controlled information (ECI) to compartmentalise particularly sensitive matters. This included consideration of the agencies' accountability and transparency and of their ability to effectively oversee material and activities which have been placed under an ECI. The IGIS concluded that, based on the information received and assessed in the course of the preliminary inquiry, a progression to full inquiry was not warranted. A report to this effect was issued in accordance with section 25B of the IGIS Act.

The IGIS found that there was no evidence to suggest that agencies were failing to meet their obligations in the use and management of ECIs, and no indication that ECIs were being used inappropriately or in such a way as to deliberately impede effective oversight of agency activities. The IGIS observed that all agencies were compliant with the Protective Security Policy Framework, which sets out relevant Australian Government policy; however, the IGIS identified some inconsistencies between agencies. The IGIS made recommendations related to naming conventions and sufficiency of records. The recommendations have been accepted by the relevant agencies.

Inspections

During 2025–26, the IGIS commenced 2 cross-agency inspections. Both inspections remained underway at the end of 2025–26 and will be reported on in 2026–27.

Additionally, the IGIS completed 2 inspections which were commenced in 2024–25.

The first inspection reviewed the processes and procedures for managing intelligence collection under a particular warrant issued by the Attorney-General. The inspection was previously reported on in 2024–25 as an inspection of 'practices and procedures for managing compliance incidents'. This inspection found no issues of legal or propriety concern; however, some recommendations were made based on compliance observations. These recommendations were directed at improving adherence to specific internal agency policies, as well as uplift of record-keeping practices.

The second inspection was the finalisation of the AGO and DIO elements of the IGIS's Respect@Work cross-agency inspection. This is detailed in Snapshot: AGO and DIO Respect@Work on page 38. The findings for other agencies involved in this inspection were reported in 2024–25.

Use and management of assumed identities

The Crimes Act imposes reporting, administrative and audit regimes on agencies that use assumed identities. Section 15LG of the Crimes Act requires ASIO, ASIS, ASD and ONI to conduct 6-monthly audits of assumed identity records. Section 15LE requires that each agency provide the Inspector-General with an annual report containing information on the assumed identities created and used during the year.

As agencies' reporting for 2025–26 will cover the creation and use of assumed identities up to 30 June 2026, this reporting is not yet available to the IGIS and will be detailed in the IGIS's 2026–27 Annual Report.

Annual reporting provided under section 15LE that was received after 30 June 2025 for the period 2024–25 is as follows:

ASIS: Annual reporting by ASIS identified one compliance concern regarding the historical destruction of evidence relating to assumed identities. Preliminary review indicates that this is a one-off historical incident and not indicative of ongoing or systemic concerns; however, this matter is currently under review and will be reported on in 2026–27. There were no other concerns.

ONI: Annual reporting by ONI was timely and did not identify any compliance concerns.

ASIO: Annual reporting by ASIO was timely and identified one concern that is subject to current investigation.

ASD: Annual reporting by ASD was timely and did not identify any compliance concerns. Separate to annual reporting, ASD did notify the IGIS of one potential compliance incident associated with its use of assumed identities. This potential incident remained under review by the IGIS at the end of 2025–26 and will be reported on in 2026–27.

In addition to the above, the IGIS undertakes targeted inspections on an ad hoc basis that directly address the agencies' use and management of assumed identities. For completeness, the IGIS is finalising inspections of both ASIS and ASIO; these will be reported on in 2026–27.



Complaints and public interest disclosures

Key statistics



145

Complaints received



134

Complaints closed



2

PID Act disclosures about
NIC agencies which were
allocated by the
Inspector-General



2

PID Act investigations
completed by the
Inspector-General



625

Other correspondence
handled*

*Includes purported complaints that did not fall within the jurisdiction of the IGIS Act or PID Act

General overview

This part of Section Four provides a summary of the activities of the Inspector-General under the IGIS Act in relation to complaints received and disclosures investigated in total across all agencies within the Inspector-General’s jurisdiction, including those that came into the Inspector-General’s jurisdiction on 4 June 2026. Information about complaints and inquiries by agency can be found under agency-specific headings earlier in this section.

The Inspector-General also has key responsibilities under the PID Act. These include receiving, allocating and, where appropriate, investigating disclosures about suspected wrongdoing within the relevant agencies. Education and awareness activities are conducted to assist the agencies to meet their responsibilities under the PID Act.

The Inspector-General receives a large number of complaints and other correspondence that do not fall within the jurisdiction of either the IGIS Act or the PID Act. This can include concerns and grievances about agencies outside of the IGIS’s jurisdiction, as well as requests for information about agencies within its jurisdiction. Staff assisting the Inspector-General review the correspondence received to determine whether a matter falls within the jurisdiction of the IGIS Act or the PID Act.

Amendments to the assessment of correspondence sent to the Inspector-General

As noted above, the approach to assessing a matter as a complaint changed from 1 July 2025. This change has led to an increase in the number of complaints recorded about agencies. The increase does not necessarily indicate that there has been an increase in reporting of wrongdoing in relation to these agencies.

As indicated in the following tables, numbers of complaints received this financial year (FY) have been calculated in accordance with both the new and previous assessment approaches. This enables clear comparisons across this and previous reporting periods.

Table 4.1: Complaints and PID statistics

	2025–26 FY (1 July 2025 – 30 June 2026)	2024–25 FY (1 July 2024 – 30 June 2025)	2023–24 FY (1 July 2023 – 30 June 2024)
Complaints within the jurisdiction of the IGIS Act*	145 (83)**	94	104
PID Act disclosures about NIC agencies which were allocated by the Inspector-General	2	5***	1
Other correspondence not within the jurisdiction of the IGIS Act or PID Act	625	358	655

*Includes visa and citizenship complaints which were reported separately in previous annual reports

**Number reflects the number of complaints received this reporting period as calculated under the previous assessment approach

***Number does not include one matter which was allocated to the Inspector-General by an intelligence agency

The amount of correspondence received in this reporting period was higher than the amount received in the previous reporting period largely due to the number of emails received about the Bondi terrorist attack of 14 December 2025 (see the Snapshot below for details).



Snapshot: Correspondence and complaints about the Bondi terrorist attack

During the period from late December 2025 to early 2026, the Office received large amounts of correspondence from the public about the Bondi attack of 14 December 2025. This included approximately 277 identical (or near identical) emails requesting that the IGIS investigate ASIO and the Department of Home Affairs. The Office also received 5 other pieces of correspondence and 5 complaints from the public relating to the Bondi attack.

The Office responded to the correspondence and complaints and confirmed that the IGIS would not be taking any action in relation to the matters which fell within its jurisdiction, given that the issues were being considered by the Royal Commission into Antisemitism and Social Cohesion.

The amount of correspondence received by the Office decreased significantly after the announcement of the Royal Commission on 8 January 2026.

As at 30 June 2026, the Office had one open complaint relating to the Bondi attack.

Complaints

Complaint-related inquiries

In this reporting period, the Inspector-General commenced 2 inquiries in response to complaints received during previous reporting periods. An additional inquiry was progressed during this reporting period. All 3 inquiries are in relation to ASIO and are ongoing at the time of this report.

There were 2 other inquiries completed this reporting period, one in relation to ASIO and one in relation to ASIS. Refer to the specific agency information earlier in this section for details.

Complaints received

The number of complaints received in 2025–26 was 145. This includes 62 matters which would not have been assessed as complaints prior to 1 July 2025. When these 62 matters are accounted for, the number of complaints received this year (83) is slightly less than the number of complaints received in 2024–25 (94).

Table 4.2: Complaints received by agency

Agency	Number of complaints 2025–26 FY (1 July 2025 – 30 June 2026)		Number of complaints 2024–25 FY (1 July 2024 – 30 June 2025)
	New assessment approach	Previous assessment approach	
ACIC	1	1	0
AFP	3	1	0
AGO	0	0	1
ASD	25	15	10
ASIO*	97	57	72
ASIS	13	5	10
AUSTRAC	0	0	NA
Department of Home Affairs	0	0	NA
DIO	5	3	0
ONI	1	1	1

*Includes visa and citizenship complaints which were reported separately in previous annual reports

Once the different assessment approach has been accounted for, for most agencies the number of complaints received in this reporting period is broadly consistent with the number of complaints received in the previous reporting period (2024–25). The following agencies had more noticeable differences in the number of complaints received between reporting periods:

- ASIO: 57 complaints were received this reporting period compared with 72 the previous reporting period.
- ASIS: 5 complaints were received this reporting period compared with 10 the previous reporting period.
- ASD: 15 complaints were received this reporting period compared with 10 the previous reporting period.

Types of complaints received

Complaints received during the reporting period covered a wide range of matters, including allegations related to:

- agency misconduct and surveillance
- lack of response by an agency to contact or correspondence
- visa and citizenship processes
- employment grievances
- the Bondi terrorist attack
- processes for conducting security assessments for government functions
- data breaches or information sharing
- corruption
- recruitment and organisational suitability assessments.

Staff assisting the Inspector-General sought complaints-related information from agencies by requesting information, speaking with relevant agency staff, reviewing files and undertaking independent searches of agency databases to identify issues of legality or propriety. Staff are committed to resolving complaints in a timely manner having regard to the nature and complexity of each matter.

Complaints closed

In the reporting period, the Inspector-General closed 134 complaint matters. Of these, 108 were received in this reporting period and 26 were received in a previous reporting period. The matters were closed on the following grounds:

- section 11(2)(a) of the IGIS Act – 2 matters
- section 11(2)(c) of the IGIS Act – 129 matters
- part of the completion of an inquiry – 2 matters
- part of the completion of a PID – one matter.

The number of complaints closed in this reporting period (134) is higher than that in the previous reporting period (41). This is largely due to the amended assessment approach, which has seen an increase in the number of complaints and a corresponding increase in the number of closures.

Complaints open

At the conclusion of the reporting period, 56 complaints remained open. This comprised 37 complaints received in this reporting period and 19 received in a previous reporting period.

Preliminary inquiries

In this reporting period, the Inspector-General:

- commenced 34 preliminary inquiries in relation to complaints received this reporting period
- commenced 3 preliminary inquiries in response to complaints received during a previous reporting period.



Section 25B reports

In this reporting period, the Inspector-General prepared 3 reports under section 25B of the IGIS Act at the conclusion of the relevant preliminary inquiry, making a total of 6 recommendations. This includes one report in relation to ASIO, one report in relation to ASIS and one report in relation to ASD. Refer to the specific agency information earlier in this section for details.

Public interest disclosures

The Inspector-General has key responsibilities under the PID Act, including:

- receiving, allocating and, where appropriate, investigating disclosures about suspected wrongdoing within the NIC agencies
- assisting current or former public officials who work for, or previously worked for, the NIC agencies in relation to the operation of the PID Act
- assisting the NIC agencies in meeting their responsibilities under the PID Act, including through education and awareness activities
- overseeing the operation of the PID scheme in the NIC agencies.

Disclosures handled by the Inspector-General

Allocation decisions

During the reporting period, the Inspector-General did not allocate any disclosures to NIC agencies. The Inspector-General allocated to the Office:

- one disclosure where a decision was made under section 48(1)(g) of the PID Act not to investigate the disclosure. This decision was made on the basis that the conduct disclosed, or substantially the same conduct, had been investigated under another law or power and that the principal officer was satisfied on reasonable grounds that there were no further matters concerning the conduct that warranted investigation
- one disclosure which was received in the previous reporting period and related to 6 instances of suspected disclosable conduct. The investigation of this matter was ongoing as at 30 June 2026.

The instances of disclosable conduct (7 in total) allocated by the Inspector-General during the reporting period related to different kinds of suspected disclosable conduct (see Table 4.3).



Table 4.3: Kinds of suspected disclosable conduct

Suspected disclosable conduct	Number of instances
Maladministration	1
Conduct that contravenes a law of the Commonwealth or of a state or territory	2
Conduct that is corrupt	1
Conduct that involves or is engaged in for the purpose of a public official abusing their position as a public official	1
Conduct that results in wastage of relevant money	1
Conduct that could give reasonable grounds for disciplinary action resulting in the termination of an engagement or appointment	1

Non-allocation decisions

During the reporting period, the Inspector-General assessed 20 matters that resulted in a decision not to allocate the disclosure. This is consistent with the number of matters (20) assessed in 2024–25 which resulted in a decision not to allocate. In relation to these matters a decision not to allocate was made in:

- 6 matters because the conduct was not disclosable conduct (personal work-related grievances)
- 12 matters because the conduct was not disclosable conduct (conduct other than personal work-related grievances)
- one matter because the person did not appear to be a public official
- one matter because the conduct was considered more appropriately investigated as a complaint under the IGIS Act.

As at 30 June 2026, some matters which have been raised with the Inspector-General are being considered as potential PIDs. It is not always apparent when a matter is first raised with the Inspector-General whether the reporting person is a public official within the definition of the PID Act, and it may not be clear whether the conduct would meet the threshold for disclosable conduct. If these matters are considered to be PIDs, they will be reported on in the next reporting period.

Investigation of public interest disclosures by the Inspector-General

As at 30 June 2026, the IGIS was investigating one disclosure (referenced earlier). The disclosure was allocated to the Inspector-General in this reporting period.

During the reporting period, 2 investigations of alleged disclosable conduct were completed. Of these:

- one matter was allocated by the agency to the IGIS for investigation in the 2024–25 reporting period. This investigation was completed in 416 days. The former Inspector-General made no findings of disclosable conduct. One recommendation was made to the agency, relating to a procedural shortcoming that was uncovered during the investigation. The agency accepted the recommendation and has undertaken to uplift its record-keeping through education and awareness activities with staff
- one matter was allocated to the Office by the former Inspector-General in the 2024–25 reporting period. This investigation was completed in 350 days. The Inspector-General made no findings of disclosable conduct. One recommendation was made to the agency to provide additional guidance to staff conducting a specific function. The agency accepted the recommendation and has committed to updating the relevant process documents.

Overseeing the operation of the Public Interest Disclosure Scheme in the agencies

In accordance with section 44(1A)(b) of the PID Act, intelligence agencies are required to report to the Inspector-General about PIDs. This includes informing the Inspector-General when a PID is allocated to an intelligence agency for investigation and when an investigation is completed.

Non-allocation and allocation decisions by agencies

The Inspector-General was notified of 6 disclosures received by the intelligence agencies during the reporting period. A decision not to allocate was made in relation to 4 disclosures, and a decision to allocate to the agency itself was made in relation to 2 disclosures.

In relation to the 2 allocation decisions:

- one matter related to 4 instances of disclosable conduct. The types of alleged conduct were:
 - conduct that contravenes a law of the Commonwealth, a state or a territory (reprisal)
 - conduct engaged in by a public official that could, if proved, give reasonable grounds for disciplinary action resulting in the termination of the official's engagement or appointment
 - conduct that constitutes maladministration
 - conduct that results in wastage of relevant money or property, or money or property of a prescribed authority
- one matter related to one instance of disclosable conduct. The alleged conduct was conduct that contravenes a law of the Commonwealth, a state or a territory (reprisal).

The agencies advised the Inspector-General of the actions taken in each matter and discussed PID-related issues with IGIS staff as necessary.



Investigations of public interest disclosures by agencies

During the reporting period no investigations of alleged disclosable conduct were completed by the intelligence agencies, and 2 investigations were ongoing at the end of the reporting period.

Additional public interest disclosure related activities conducted by the Inspector-General

The Inspector-General has statutory responsibilities for assisting NIC agency staff in their obligations under the PID Act and for conducting education and awareness-raising programs. During the reporting period, staff assisting the Inspector-General provided assistance and guidance to officials within the NIC agencies about the operation of the scheme. This included hosting a PID community of practice forum for agency officials to facilitate sharing of expertise – see details in Highlight: Public Interest Disclosure Community of Practice.

During this reporting period, the Inspector-General's staff also engaged with staff from the Office of the Commonwealth Ombudsman about the PID scheme and assisted the Ombudsman in relation to its functions under the PID Act. Staff assisting the Inspector-General coordinated intelligence agencies' input to the Ombudsman for their 6-monthly and annual reports about the operation of the PID Act.



Snapshot: Public Interest Disclosure Community of Practice

The IGIS is the oversight agency for NIC agencies in relation to PIDs. For the AFP, AUSTRAC and the Department of Home Affairs, the IGIS only provides oversight of PIDs related to their intelligence functions. The IGIS also has obligations under the PID Act to assist NIC agencies to be aware of and meet their own obligations under the PID Act.

The Public Interest Disclosure Community of Practice (PID CoP) is one way the IGIS supports agencies to meet their PID obligations. The IGIS established the PID CoP in the previous reporting period. During this reporting period, the PID CoP met 3 times.

The PID CoP is a forum where members exchange information about PID practices and resources. Meetings held during this reporting period also included presentations and opportunities for continued learning on PID topics of mutual interest. The PID CoP is not a forum for discussion of specific cases.

Engagement with the National Anti-Corruption Commission

Where the head of an intelligence agency is aware of an issue which they suspect involves serious or systemic corrupt conduct, they must refer the issue to the IGIS or to the National Anti-Corruption Commissioner (NACC). If the head of the intelligence agency refers the issue to the NACC, they must also notify the IGIS.

When the IGIS receives a referral, if the IGIS is satisfied that the issue is likely to involve corrupt conduct that is serious or systemic, the IGIS must refer the issue to the NACC.

During this reporting period, the IGIS fulfilled its obligations by making one referral to the NACC of a matter the IGIS received from an intelligence agency in the previous reporting period.

In addition, the IGIS received 2 referrals from intelligence agencies which were under consideration by the IGIS in relation to possible referral to the NACC as at the end of the reporting period.

Section Five

Management and accountability



Our staff and culture

We have a strong commitment to individual and organisational excellence. We invest in our people and foster and actively promote an inclusive and diverse workplace.

We are a small, yet specialised agency. During 2025–26, the IGIS continued to grow and strengthen its workforce, with average staffing levels (ASL)¹ increasing from 43.48 to 48.31. This steady growth supported the organisation to meet increasing operational demands while continuing to enhance its capability, culture and performance. The year also saw leadership transitions, including the appointment of a new Inspector-General and changes to 2 key management personnel, which were successfully navigated while maintaining organisational continuity and effectiveness.

The IGIS's unique statutory role and the breadth of its oversight activities attract professionals from a diverse range of backgrounds, disciplines and experiences. Staff must undergo rigorous psychological assessment and security vetting processes to ensure the highest standards of professionalism, integrity and accountability. The classified nature of the work fosters a strong sense of purpose and ethical responsibility, creating a mission-driven culture in which every employee understands their vital role in supporting the Inspector-General to provide independent assurance to ministers, parliament and the Australian public.

As a specialised agency, we have remained focused on fostering the unique, close-knit culture that distinguishes the IGIS. During the year, we welcomed staff and their families through an office open day that showcased our workplace and reinforced the collaborative culture that supports our work. We also invested in building leadership capability across our Executive Level cohort, recognising the critical role our leaders play in maintaining a high-performing and engaged workforce.

To further strengthen organisational capability and broaden professional development opportunities, we established a secondment program with an international counterpart agency and delivered and established in-house targeted training and development programs for our employees. These initiatives support knowledge sharing, capability uplift and the continued development of our workforce.

The IGIS remains committed to growing the workforce to meet our funded average staffing level and to supporting IGIS employees through individually tailored flexible working arrangements, professional development opportunities, and wellbeing programs.

Diversity and inclusion

The IGIS has a strong commitment to diversity and inclusion (D&I), reflecting the importance we place on our people and on creating a workplace culture in which every employee is valued and respected for their contribution. The D&I Committee is sponsored by the D&I Champion and led by the D&I Chair, and comprises volunteer members from across the agency.

The D&I Committee works closely with the IGIS Social Club, with our human resources (HR) team and with colleagues in the Attorney-General's Department (AGD), the National Intelligence Community (NIC) and the wider Australian Public Service (APS), drawing on these larger

¹ The number of full-time equivalent employees receiving salary or wages (Paid FTE) by the organisation averaged over the financial year.

networks to support, enable and add to our existing D&I efforts. The D&I Committee Chair is also a standing member of the Reconciliation Action Plan (RAP) Working Group, ensuring alignment of resources and priorities across the IGIS.

During 2025–26 the D&I Committee continued embedding D&I into office culture and planning, and building the IGIS's understanding of D&I issues through events, resource packs and education. The key driver of the committee's activities in 2025–26 was the need to effectively focus limited resources on issues where the committee could have the most impact, given the size of the agency. Accordingly, the committee focused its efforts on key initiatives identified as important to IGIS staff – such as those relating to NAIDOC Week and gender diversity. In concert with the larger networks in AGD and the wider APS, the committee will continue its work into 2026–27.

IGIS Reconciliation Action Plan

The IGIS RAP was launched in June 2025. Our Reflect RAP is the cornerstone of the IGIS's commitment to reconciliation and is an important step as the Office grows. The RAP is more than words on paper; it represents the IGIS's commitment to meaningful action and lasting change.

To support implementation, the IGIS appointed a RAP Coordinator and established a RAP Working Group, which met monthly throughout the reporting period. The RAP Working Group brought together representatives from across the organisation, including HR, the Chair of the D&I Committee and the Deputy Inspector-General, ensuring shared ownership and accountability for delivering RAP commitments across the Office.

Implementation of the Reflect RAP is nearing completion, with all but one action item completed during the reporting period. The IGIS will continue to work closely with Reconciliation Australia, APS and NIC colleagues, and Aboriginal and Torres Strait Islander peoples, including the Traditional Owners of the lands on which we work, as we build on the foundations established through our first RAP and continue our reconciliation journey.

Learning and development

The IGIS is a specialised agency whose people are central to achieving its strategic priorities. We appreciate the value of a diverse and inclusive workplace culture and the need to foster excellence and expertise in our staff.

In 2026, a new Learning and Development (L&D) Strategy was developed to provide a core training and development program that aligned with the IGIS Capability Framework, the APS Work Level Standards, and internal workforce planning goals. The L&D Strategy was designed to guide training and development opportunities for each classification from APS 4 to Executive Level(EL)2.

A structured, tiered approach to L&D is critical for building a consistent, confident and future-ready workforce. Programs mapped to each level have provided clarity, equity and direction for employees and managers alike, while supporting the Office's strategic and operational capability needs.



A key focus during the reporting period was leadership development. Executive Level training was delivered through a tiered program focused on strengthening leadership capability, improving performance management practices and equipping leaders to manage difficult workplace conversations effectively.

The IGIS also continued to strengthen its commitment to a safe, respectful and inclusive workplace. All employees completed targeted training on bullying, harassment and discrimination, aligned with the agency's updated workplace policies. This training reinforced expected standards of conduct and supported the agency's approach to preventing and managing psychosocial risks.

Internal training and professional development workshops for IGIS officers are supplemented by programs offered by the Australian Public Service Commission (APSC), the National Intelligence Academy and a range of other providers. The IGIS's 'participating agency' status with the Australian National University (ANU) National Security College provides access to the ANU's sought-after executive development programs, in addition to its range of shorter professional development programs.

Census Action Plan

In November 2025, we published on our website the results of the 2025 Australian Public Service Census for the IGIS, and the IGIS's 2025 APS Census Action Plan. Our Census Action Plan was developed and agreed through consultation with IGIS employees. The plan identified 7 actions.

During the reporting period, we progressed action items from the Census Action Plan and, where resourcing priorities allowed, completed some of those actions.

For example, in December 2025, we finalised our Health and Wellbeing Policy to better support the workforce. This encompassed the annual Health and Wellbeing Payment and introduced new miscellaneous leave provisions to support employee health and wellbeing. In January 2026, we launched our Wellbeing Program, which offers a range of optional activities for staff each month to promote and support wellbeing and connection.

The IGIS will continue publishing our APS Census highlights report and Census Action Plan on our website annually, and will continue working with employees to make continuous improvements to our workplace. To enable us to better understand our results, the APSC provided a detailed session on the 2025 results analysis to all IGIS staff.



Organisational profile



50/50

Gender balance
Executive team



42

Average age



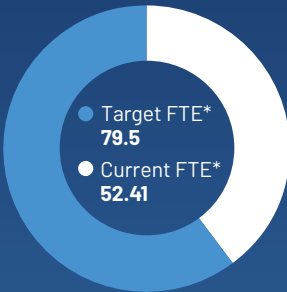
100%

Engaged to work from
Canberra

The Inspector-General is a statutory officer and therefore not an employee.

Two employees worked remotely from New South Wales and Tasmania.

Average staffing level (ASL)



Despite not achieving its target ASL of 79.5, the IGIS continued to grow its workforce, with ASL increasing from 43.48 to 48.31 during 2025-26. This growth was achieved despite a highly competitive labour market, lengthy security and psychological assessment processes, and staff departures during the year.

* The number of full-time equivalent (FTE) employees directly employed by the organisation at a point in time.

To address workforce growth challenges, a range of recruitment strategies were progressed, including accessing existing merit pools, secondments within and from the NIC, employee referral programs, and refreshed advertising approaches.

Recruitment environment

The IGIS continues to experience the impact of labour market shortages across a range of critical skill sets in both operational and corporate areas. The changing nature of work, digital transformation and an increasing demand for skills have all contributed to strong competition for talent. The IGIS's security overlay, by necessity, lengthens our recruitment lifecycle. Workforce analytics and planning across the IGIS have enabled strategic discussions on how to address recruitment and retention challenges. Exploring and implementing new approaches to these challenges will enable the IGIS to grow to meet organisational requirements.

Recruitment activities

In 2025–26, the IGIS conducted a significant number of recruitment campaigns to strengthen its workforce of specialist oversight and corporate officers:

- Multiple recruitment rounds were advertised and completed for several roles across the APS 4–6 and EL 1–2 levels.
- Bulk recruitment for operational roles was conducted.
- One Senior Executive Service (SES) Band 1 role was filled during the reporting period.

These recruitment activities attracted large numbers of candidates, with a significant number progressing further in our recruitment pipeline.

Exploring new approaches

The IGIS has implemented creative recruitment strategies such as:

- a talent register portal to identify candidates for transfers under section 26 of the *Public Service Act 1999* (PS Act)
- secondments across the NIC
- employee referral programs
- alternative recruitment pathways
- accessing merit lists from other APS agencies
- creative advertising.

To support workforce retention and capability, the IGIS enhanced its workforce analytics function to inform executive decision-making, expanded the use of pulse surveys, enhanced wellbeing initiatives and strengthened flexible work options. The IGIS also continued to build closer relationships with international partners by exploring training and capability-sharing opportunities, and continued to ensure staff had access to a range of training and development opportunities.



Snapshot: Wellness initiatives

As part of our focus on retention and engagement, the IGIS has implemented an annual Wellbeing Strategy with different health and wellness related themes each month, focusing on holistic health and wellbeing. Each month the program promotes activities that enhance physical health, mental resilience, social connection and engagement. This includes initiatives tailored for age, gender and capability, to address diverse needs.

Implementing these activities is intended to foster a culture of health, improve morale, and support employee retention. The program provides practical, useful advice to support staff in a range of mental and physical wellbeing areas and complements existing offerings designed to build a healthy, productive and supportive workplace. This approach acknowledges the strong link between wellbeing and performance. All activities are optional, so employees can self-select at their discretion. In the 2026 APS Census results, the Office received a rank of #2 across 112 agencies for wellbeing policies and support.

Table 5.1: Overview of substantive IGIS staffing profile

At 30 June 2026					At 30 June 2025				
APS classification (salary range 2025–26)	Male	Female	Uses a different term	Total	Male	Female	Uses a different term	Total	
APS classification									
APS 4 (\$81,591–\$88,772)	1	2	0	3	0	3	0	3	
APS 5 (\$90,827–\$98,524)	2	4	0	6	2	1	0	3	
APS 6 (\$103,652–\$116,482)	1	13	0	14	2	9	0	11	
Executive Level 1 (\$125,206–\$139,577)	5	12	0	17	5	12	0	17	
Executive Level 2 (\$145,730–\$173,129)	2	11	0	13	1	12	0	13	
SES Band 1 (\$248,747–\$281,123)	1	1	0	2	1	0	0	1	
SES Band 2 (\$312,335–\$350-689)	1	0	0	1	1	0	0	1	
Total	13	43	0	56	12	37	0	49	

Note: Some employee remuneration exceeded the nominal salary range for the employee's classification. Under the IGIS Enterprise Agreement, an existing Australian Government employee moving to the IGIS at the same classification level whose current base rate of pay exceeds the maximum IGIS pay point for that classification will be maintained on that base rate of pay until it is absorbed by the IGIS's pay increases at the relevant classification level.

Employment frameworks

All IGIS officers are employed under the PS Act. All non-SES officer salaries and conditions have been made under the IGIS Enterprise Agreement 2024–2027. The remuneration for SES officers has been made under a collective determination, under subsection 24(1) of the PS Act. This determination outlines the terms and conditions of engagement for SES officers.

The IGIS Enterprise Agreement 2024–2027 allows for individual flexibility arrangements to be entered into between the agency and an employee in respect of remuneration arrangements, overtime and penalty rates, allowances, working hours and leave. As at 30 June 2026, 53 employees were covered by the Enterprise Agreement; 8 of these employees also had an individual flexibility arrangement relating to remuneration.

All IGIS officers receive a taxable annual allowance in recognition of the requirement to undergo regular and intrusive security clearance processes necessary to maintain a Positive Vetting clearance. The annual allowance is \$1,413.

Employees have access to a range of non-salary benefits such as salary sacrifice of additional superannuation and leased motor vehicles, flexible work arrangements, a study assistance program, a health and wellbeing allowance, and standard leave entitlements.

During the reporting period, the Inspector-General did not employ any person under subsection 32(3) of the *Inspector-General of Intelligence and Security Act 1986* (IGIS Act) or delegate powers set out under subsection 32AA(1) of the IGIS Act.

Executive remuneration

The Inspector-General is a statutory office holder. The IGIS has 3 SES positions: one SES Band 2 position and 2 SES Band 1 positions. The IGIS also has one Executive Director (EL 2) position leading the Enterprise Management Unit. All of these positions are designated as key management personnel.

The terms and conditions of all SES officer employment, including salary, are set out in the collective determination. General performance discussions between the Inspector-General and SES officers occur during the year. The Inspector-General's remuneration is determined by the Remuneration Tribunal.



Key management personnel

Executive remuneration

Table 5.2: Information about remuneration for key management personnel

Key management personnel								
Name and position title	Short-term employment benefits		Post-employment benefits		Other long-term benefits		Termination benefits	Total remuneration ⁴
	Base salary ¹	Other benefits and allowances ²	Superannuation contributions	Long service leave ³	Other long-term benefits			
The Hon Christopher Jessup KC								
Inspector-General (1 July 2025 to 6 February 2026)	\$303,812	\$88,256	\$18,750	-	-	-		\$410,818
Michael Barnes								
Inspector-General (7 April 2026 to 30 June 2026)	\$143,595	\$4,814	\$11,698	\$2,843	-	-		\$162,950
Paul Cronan								
Deputy Inspector-General (1 July 2025 to 30 June 2026)								
Acting Inspector-General (9 February 2026 to 6 April 2026)	\$383,952	\$4,665	\$52,908	\$8,363	-	-		\$449,888
Hayley Petrie								
Assistant Inspector-General (17 November 2025 to 30 June 2026)	\$160,123	\$2,907	\$27,166	\$4,045	-	-		\$194,240
Patrick Dale								
Acting Assistant Inspector-General (1 July 2025 to 14 November 2026)	\$75,228	\$1,802	\$8,542	\$1,710	-	-		\$87,282

Key management personnel							
Name and position title		Short-term employment benefits		Post-employment benefits		Other long-term benefits	
		Base salary ¹	Other benefits and allowances ²	Superannuation contributions	Long service leave ³	Other long-term benefits	Total remuneration ⁴
Andrew Corradin							
Assistant Inspector-General	(1 July 2025 to 30 June 2026)	\$267,743	\$4,682	\$41,535	\$6,533	-	\$320,493
Sarah Stanbridge							
Executive Director	(1 July 2025 to 1 August 2025)	\$22,667	\$513	\$3,659	\$454	-	\$27,292
Lyndsay Pastega							
Acting Executive Director	(13 October 2025 to 30 June 2026)	\$126,417	\$36,046	\$21,419	\$3,829	-	\$187,711

1. Base salary includes leave taken and the movement in annual leave provision – i.e. 4 weeks accrued annual leave less annual leave taken.

2. Other benefits and allowances include car parking as part of SES remuneration packages; and housing and reunion allowances as part of the Inspector-General's remuneration package.

3. Long service leave represents the movement in long service leave provision – i.e. 9 days accrued per annum less long service leave taken.

4. Department of Finance Resource Management Guide (RMG 138), point 70 – The total remuneration disclosed in accordance with the PGPA Rule should match the total remuneration disclosed in the notes to the financial statements⁵.

All IGIS SES and Executive Director positions are key management personnel. No key management personnel or other highly paid staff received bonuses or termination benefits during the period.

Performance pay

The IGIS does not have a performance pay scheme.

Workplace health and safety

The IGIS is committed to promoting and sustaining a safe and healthy workplace – one that values inclusion and ensures a healthy, resilient and capable workforce. The Office encourages cooperation to promote and develop strategies to ensure health, safety and welfare at work.

In 2025–26, the IGIS voluntarily established a Work Health and Safety Committee (WHS Committee) in response to organisational growth, expanded HR capability, strengthened governance and increased engagement with health and safety representatives. The WHS Committee comprises representatives from all branches and provides a forum for consultation on WHS matters. During the reporting period, consultation through the WHS Committee informed improvements to WHS risk management practices and workplace induction arrangements. Matters requiring executive consideration are escalated through the Corporate Subcommittee.

Throughout 2025–26, the IGIS continued to provide a range of health and wellbeing initiatives to support staff, including access to:

- an increased wellbeing allowance
- ergonomic workstation assessments
- the annual AGD influenza vaccination program
- an Employee Assistance Program
- additional leave for health and wellbeing purposes
- a range of flexible working arrangements.

No notifiable incidents resulting from undertakings carried out by the IGIS that would require reporting under the *Work Health and Safety Act 2011* (WHS Act) occurred during the reporting period. No investigations were conducted relating to undertakings carried out by the IGIS and no notices were given to the IGIS under Part 10 of the WHS Act.

Disability reporting mechanism

Australia's Disability Strategy 2021–2031 is Australia's overarching framework for disability reform. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers.

All levels of government continue to be held accountable for the implementation of the strategy. As a very small agency the IGIS does not, for privacy reasons, publish statistical data on workforce diversity, including disability, but our data is included in APS reporting. Disability reporting is included in the APSC's State of the Service reports and the APS Statistical Bulletin. These reports are available at www.apsc.gov.au.



Corporate governance

The IGIS is committed to good governance and the highest standards of accountability, transparency and integrity. The IGIS's corporate governance framework guides good governance and sound business practices across the agency.

Key components of our corporate governance framework include our:

- strategic corporate planning
- performance monitoring and reporting processes
- governance committee structure
- audit and assurance activities
- risk management framework, systems and controls
- fraud and corruption prevention and control
- business continuity framework, policy and response.

To meet the objectives of each component, committees and the Executive Board support the Inspector-General and senior executives to fulfil their corporate and governance responsibilities.

Governance framework

In 2025–26, the IGIS expanded its executive committee structure to take account of agency growth associated with the passing of the *Strengthening Oversight of the National Intelligence Community Act 2025* (SONIC Act) and increasing governance complexity.

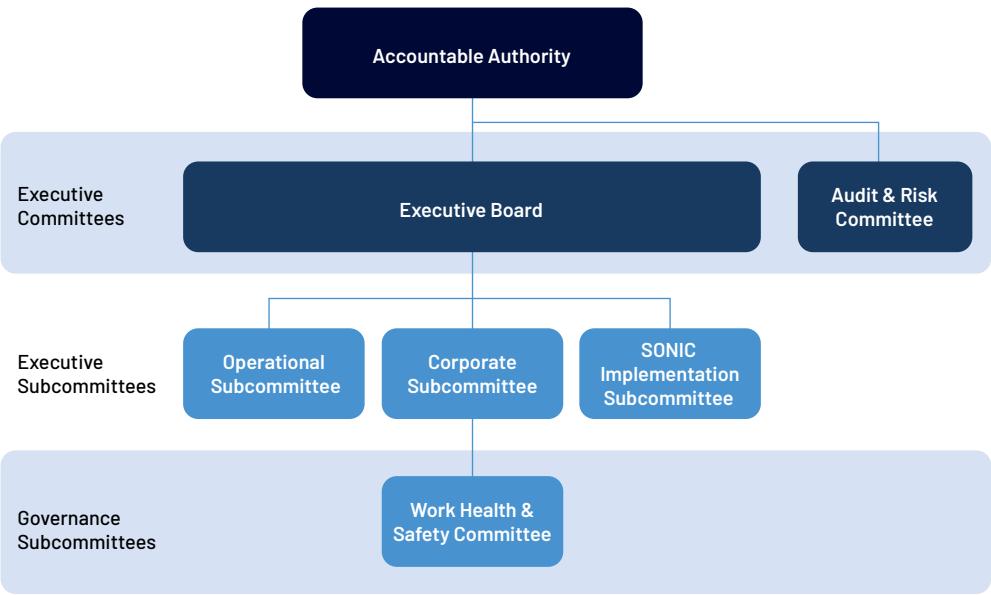
Prior to these changes taking effect, the Executive Board was the sole internal committee responsible for executive decision-making and strategic governance. The expanded committee structure includes a Corporate Subcommittee (CSC) and an Operational Subcommittee (OSC) as outlined below. The new structure enables detailed strategic and operational discussion and some decision-making at the subcommittee level, with observations and recommendations provided to the Executive Board to support key decision-making.

A SONIC Implementation Subcommittee (SONIC Subcommittee) was established in early 2026 to support, coordinate and report on the implementation of the IGIS's expanded jurisdiction. The SONIC Subcommittee is intended to only meet until implementation is substantially achieved and activities (particularly those related to the oversight of new agencies) transition to business as usual.

The new executive governance structure is modelled on meeting the requirements of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and considering other agencies of similar size and/or remit.

The executive governance structure is outlined in Figure 5.1.

Figure 5.1: IGIS executive structure at 30 June 2026



The Executive Board

The Executive Board is the IGIS’s primary decision-making body, setting the vision, strategy and priorities of the agency.

The Executive Board assists and supports the IGIS in managing the delivery of strategy, budget and operational functions, monitoring performance and oversight of risk, ensuring appropriate systems of internal control, and managing people and projects for the IGIS. In doing so, the Executive Board supports the Inspector-General in discharging their responsibilities as accountable authority under the PGPA Act.

The Executive Board comprises the Inspector-General, Deputy Inspector-General, Assistant Inspectors-General, and Executive Director Enterprise Management Unit.

Operational Subcommittee

The OSC is both an advisory and a decision-making subcommittee of the Executive Board. The objective of the OSC is to provide input and advice on the operational oversight activities of the IGIS. The OSC brings together the agency executive and key staff from the Agency Oversight and Legal and Assurance branches to discuss and endeavor to resolve complex operational issues, especially those that are shared across the Office.

The OSC comprises the Inspector-General, Deputy Inspector-General, Assistant Inspectors-General, and Executive Director Enterprise Management Unit.

Corporate Subcommittee

The CSC is both an advisory and a decision-making subcommittee of the Executive Board. The objective of the CSC is to discuss and make decisions or recommendations on the corporate activities and strategic direction of the IGIS.

The CSC comprises the Deputy Inspector-General, Assistant Inspectors-General, Executive Director Enterprise Management Unit, and key staff from the Enterprise Management Unit and the Legal and Assurance branches to discuss and resolve strategic and corporate issues and support a consistent approach to these issues across the Office.

SONIC Implementation Subcommittee

The SONIC Subcommittee is an advisory committee of the Executive Board which supports, coordinates and reports on implementation of the IGIS's expanded jurisdiction as a result of the passing of the SONIC Act.

As the central coordination point, the SONIC Subcommittee works to avoid duplication of effort and support a seamless transition of relevant oversight arrangements from the Commonwealth Ombudsman to the IGIS. The SONIC Subcommittee provides advice to the Executive Board on a regular basis.

The SONIC Subcommittee comprises both Assistant Inspectors-General as co-chairs, with representatives from the Agency Oversight Branch, Complaints and Disclosures, Governance, Legal Services and the Enterprise Management Unit. With 11 members including the co-chairs, this represents a sizable percentage of the entire Office, demonstrating its importance.

Workplace Health and Safety Committee

During this reporting period a WHS Committee was established to support effective consultation, oversight and continuous improvement of WHS matters across the Office.

The WHS Committee meets on a quarterly basis and has a strategic role in reviewing WHS policies, procedures and matters to ensure the IGIS meets the requirements of the WHS Act.

The WHS Committee reports to the Corporate Subcommittee and is chaired by the Director Human Resources. Its membership comprises the Executive Director Enterprise Management Unit, health and safety representatives and staff representatives.

Audit and Risk Committee

The IGIS Audit and Risk Committee (ARC) is established in accordance with the PGPA Act. The ARC's role is to provide independent assurance and advice to the Inspector-General on the appropriateness of the IGIS's financial and performance reporting responsibilities, system of risk oversight and management, and system of internal control.

The membership and functions of the ARC are structured according to the PGPA Act. The IGIS Audit and Risk Committee Charter is available on our website: <https://www.igis.gov.au/>.

The Deputy Inspector-General, Assistant Inspector-General Legal and Assurance, Executive Director Enterprise Management Unit, Chief Financial Officer, Director Governance, and Australian National Audit Office (ANAO) representatives attend ARC meetings. The ARC meets at least 4 times a year.

Table 5.3: IGIS Audit and Risk Committee membership

Committee member	Qualifications, knowledge, skills and experience	Meetings attended	Total annual remuneration
Ms Karla Bogaart Chair (External member)	Ms Bogaart holds a Bachelor of Commerce majoring in Accounting and is a Fellow Member of the Institute of Chartered Accountants. Ms Bogaart has over 30 years' experience in chartered accounting in the private sector. Ms Bogaart was previously Chair for the Audit Committee at CIT Solutions from 2020 to 2024.	31 July 2025 7 August 2025 6 November 2025 12 March 2026 28 May 2026	\$20,000
Mr Stephen Moore (External member)	Mr Moore holds a Bachelor of Economics (Honours), Econometrics and Quantitative Economics and a Graduate Diploma (with merit) in Econometrics and Quantitative Economics; and is a fellow of the Australia and New Zealand School of Government Executive Fellows Program. Mr Moore has experience as a senior leader in public service agencies working on ICT security and applications, governance and customer experience, as well as experience in the private sector.	7 August 2025 6 November 2025 12 March 2026 28 May 2026	\$3,432
Mr Peter Quiggin KC (External member)	Mr Quiggin holds a Bachelor of Laws, a Graduate Diploma in Professional Accounting and a Bachelor of Science, Computing and Maths and is a fellow of the Australian Institute of Company Directors. Mr Quiggin is a highly experienced former Commonwealth agency head (First Parliamentary Counsel) with extensive senior board member experience across government and not-for-profits.	7 August 2025 6 November 2025 12 March 2026 28 May 2026	\$15,000

Internal audit

Internal audit provides independent and objective assurance and advice to the Inspector-General, through the ARC, that the IGIS system of internal control and risk management frameworks are operating in an efficient, effective, economical and ethical manner in respect of the areas reviewed. The IGIS has a joint procurement process with the AGD to contract an external provider of internal audit services.

In 2025-26, the IGIS worked with the external provider to deliver one internal audit on the IGIS's Business Continuity Framework. This audit was completed in September 2025. The audit report made several recommendations regarding reviewing and updating the current framework, which were accepted by the IGIS. Work is currently progressing to implement the recommendations of the internal audit.

Stakeholders

We maintain strong and cooperative relationships with a range of agencies and entities, both domestic and international.

Domestic engagement

Attorney-General's Department

The IGIS is part of the Attorney-General's portfolio and works collaboratively with the AGD on a range of policy and legal issues. As a small agency, we are physically co-located within the AGD building and have a shared services arrangement with the department that supports some of our corporate capability. This includes some facilities maintenance, some physical security and some information and communications technology (ICT) systems and capabilities. IGIS officers also participate in several portfolio-wide working groups chaired by the department.

Inspectors-General Forum

The Commonwealth Inspectors-General Forum is a group of 8 independent statutory officeholders who meet biannually to share experiences and discuss recent challenges, developments and improvements in the way their offices conduct oversight functions.

Working alongside the Inspectors-General of Water Compliance, Defence, Aged Care, Taxation and Taxation Ombudsman, Biosecurity, Animal Welfare and Live Animal Exports, and the Inspector of the National Anti-Corruption Commission, the IGIS has productively engaged with this group over the reporting period.

Integrity Agencies Group

The IGIS liaises with other Commonwealth accountability and integrity agencies to discuss matters of mutual interest, such as oversight processes, complaint handling, administrative improvement, implementation of legislative changes, and significant developments in relevant domestic and global issues.

The Inspector-General attends biannual meetings of the Integrity Agencies Group. Members include the heads of integrity agencies and other relevant Commonwealth agencies.

The purpose of the Integrity Agencies Group is to lead coordination and enhancement of institutional integrity across the Commonwealth.

National Anti-Corruption Commission

Since the establishment of the National Anti-Corruption Commission (NACC), the IGIS has continued to engage with the NACC to ensure effective engagement between the NACC and the intelligence agencies where it is necessary to address concerns about serious and systemic corruption. The IGIS continues to partner with the NACC to deliver briefings at the National Security College to national security and intelligence professionals on oversight and anti-corruption.



Australian Human Rights Commission

The Australian Human Rights Commission is required by section 11(3) of the *Australian Human Rights Commission Act 1986* to refer to the Inspector-General any human rights and discrimination matters relating to an act or practice of the intelligence agencies. During 2025–26, the Australian Human Rights Commission did not refer any such matters to the Inspector-General.

Administrative Review Tribunal and Australian Information Commissioner

Under the *Archives Act 1983* and the *Freedom of Information Act 1982* (FOI Act), the Inspector-General may be called on to provide the Administrative Review Tribunal and the Australian Information Commissioner with expert evidence concerning national security, defence, international relations and confidential foreign government communications.

During 2025–26, the Inspector-General received one request for evidence from the Australian Information Commissioner in relation to FOI exemptions. The Inspector-General declined to give evidence in this matter because, in the Inspector-General's opinion, he was not appropriately qualified to do so.

Office of the Commonwealth Ombudsman

Over the reporting period, the IGIS's engagement with the Office of the Commonwealth Ombudsman expanded significantly.

In working to prepare for the commencement of the SONIC Act on 4 June 2026, the IGIS undertook extensive engagement with Ombudsman staff to transition additional agencies to our complaints framework. As part of this process a memorandum of understanding between the IGIS and the Office of the Commonwealth Ombudsman was updated on 3 June 2026 to support the cooperation between offices.

International engagement

The IGIS engages with international accountability and integrity agencies to discuss emerging issues and new developments in other jurisdictions.

Five Eyes Intelligence Oversight and Review Council

In 2025–26, the Inspector-General and IGIS officers continued to engage with the Five Eyes Intelligence Oversight and Review Council (FIORC) by attending and presenting at the FIORC meeting in the UK and at virtual meetings.

The FIORC comprises the following intelligence oversight, review and security entities of the Five Eyes countries:

- Inspector-General of Intelligence and Security of Australia
- Office of the Intelligence Commissioner of Canada
- National Security and Intelligence Review Agency of Canada
- Commissioner of Intelligence Warrants of New Zealand
- Inspector-General of Intelligence and Security of New Zealand
- Investigatory Powers Commissioner's Office of the United Kingdom
- Office of the Inspector General of the Intelligence Community of the United States.



Council members met to exchange ideas and share views on subjects of mutual interest and concern, compare best practices in review and oversight methodology and explore areas where cooperation is appropriate. Specific topics discussed included:

- international compliance and oversight
- information sharing and cross-jurisdiction inspections
- technological challenges
- geopolitical challenges
- preparing for the future
- short-term visits and secondments.

Council members continue to meet quarterly via teleconference and progress opportunities for collaboration and knowledge sharing through working groups. The next annual conference is planned for November 2026 in Wellington, New Zealand.

Bilateral engagement

During the reporting period, IGIS officers engaged bilaterally with international counterparts on a range of issues affecting the IGIS.

One example of this engagement was a pilot reciprocal secondment exchange program run with the National Security and Intelligence Review Agency of Canada (NSIRA), the IGIS's Canadian counterpart, in 2025–26 (see the Snapshot below). The aim of this pilot was to determine the feasibility of an ongoing, iterative exchange to build institutional links between the IGIS and NSIRA and identify similarities, differences and opportunities in Australia's and Canada's operating environments and oversight approaches.

Key areas for cooperation and collaboration included:

- technical advice on oversight activities
- inspection, inquiry, and disclosures and complaints methodologies
- reporting
- sharing of experiences and lessons learned from recruitment and retention initiatives
- corporate opportunities for longer term visits and future collaboration involving joint work for working-level officers.



Sending an IGIS officer to NSIRA provides access to global perspectives and peer-to-peer learning on oversight and integrity practices, enabling the officer to return with enhanced skills, comparative insights, and practical ideas for improving our own systems and processes. Importantly, this opportunity also strengthens our retention strategy. Providing career-enhancing development pathways, such as international secondments, positions the IGIS to compete more effectively across the public and private sectors for top talent, support internal mobility, and retain high-performing officers in a small agency environment where progression is often limited.

Risk oversight and management

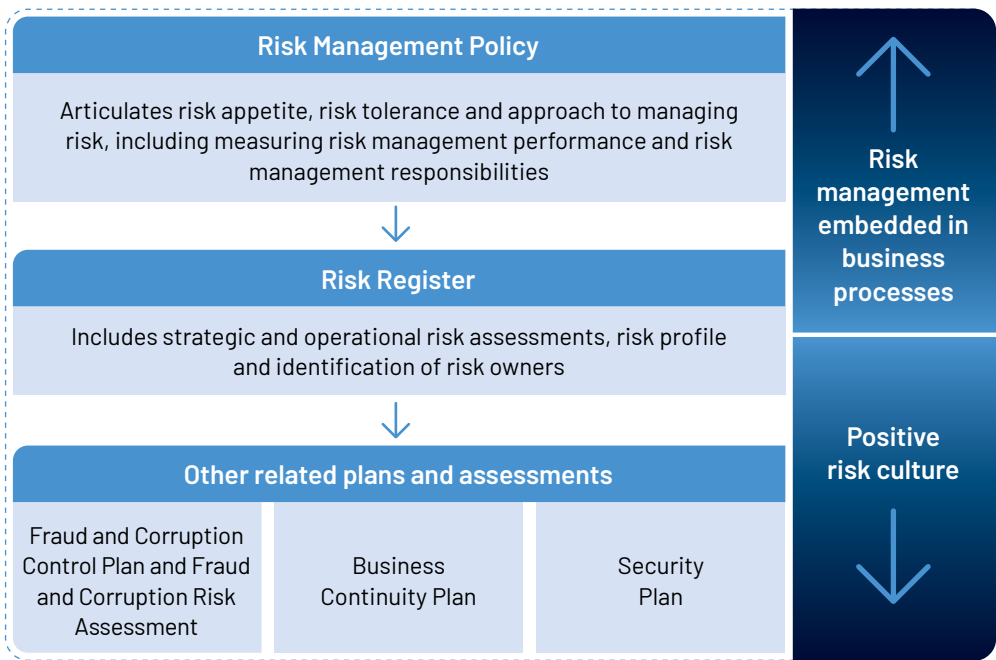
The IGIS is committed to a risk-aware culture promoting proactive risk management and informed decision-making.

The identification and effective management of risk is an integral part of business planning and governance processes. We manage risk through our Risk Management Policy and Framework, which provides a structured and consistent approach to identifying, analysing and mitigating risk.

Identifying risks and determining how to reduce them to an acceptable level underpins our strategic plan, branch plans, fraud and corruption control measures, and business continuity arrangements.

The Risk Management Framework (Figure 5.2) has been developed to make risk management efficient, effective and applied consistently across the IGIS.

Figure 5.2: IGIS Risk Management Framework



The IGIS monitors and reviews risk against the following categories (Figure 5.3).

Business continuity and disaster recovery	Cyber security	Information technology
Fraud and corruption	Health, safety and wellbeing	Legal compliance
Organisational resources	Reputation	Security

Ethical standards

- APS integrity and values training
- mandatory AI training
- mandatory online fraud and corruption training
- modelling of appropriate behaviours by SES officers
- a requirement that all officers maintain Top-Secret Positive Vetting security clearance
- annual declaration of known conflicts of interest by all officers
- incorporation of APS Values and Code of Conduct expectations in the IGIS performance agreement process.

The IGIS had no reports of fraud and corruption in 2025–26.

External scrutiny

The Auditor-General and parliamentary committees

The ANAO completed an audit of the IGIS's financial statements for 2025–26. The independent auditor's report is presented in the financial statements section of this annual report.

The Inspector-General and IGIS officers appeared before the Senate Legal and Constitutional Affairs Legislation Committee at its estimates hearings in February 2026. The IGIS also attended the Parliamentary Joint Committee on Intelligence and Security Review of Administration and Expenditure no. 24 (2024–2025) and provided submissions on a range of inquiries. Where security classifications permit, the IGIS's submissions, its responses to questions taken on notice (written and taken during hearings) and the transcripts of committee hearings are available on the Parliament of Australia website.

Asset management

The management of IGIS assets is governed by internal policies and procedures on asset management that are based on government best practice. The IGIS maintains an asset register and a capital management plan. An annual stocktake is performed and frequent revaluation exercises are undertaken to maintain the accuracy of the information in the asset register, which is reported in the financial statements. The IGIS's fixed assets include office plant and equipment, purchased software and leasehold improvements.

Information Publication Scheme

The IGIS is an exempt agency for the purposes of the *Freedom of Information Act 1982* and as such the Information Publication Scheme does not apply to it.

Indexed file lists were published on the IGIS's website in the reporting period in accordance with the Senate Continuing Order for Indexed File Lists (Harradine Order).

Significant non-compliance with finance law

No significant instances of non-compliance with finance law were recorded in 2025–26 that required reporting to the responsible minister in accordance with the PGPA Act.



Purchasing and procurement

Purchasing

The Commonwealth Procurement Rules, the IGIS's Accountable Authority Instructions, the PGPA Act and the PGPA Rule provide the framework for the IGIS's decisions concerning the purchase of goods and services.

The IGIS's purchasing framework seeks to ensure:

- that procurement methods are efficient and cost-effective and take account of the IGIS's security needs, specialised role and size
- that value for money is always the primary guiding principle
- participation in mandatory whole-of-government coordinated procurement, such as for travel and property services
- support for small and medium enterprise (SME) participation
- use of the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000
- use of corporate credit cards, when possible and appropriate, to allow more timely payment to suppliers.

The IGIS is committed to the continued development and support of Indigenous businesses, under the Commonwealth Indigenous Procurement Policy.

The IGIS supports small business participation in the Commonwealth Government procurement market. SME and small enterprise participation statistics are available on the Department of Finance's website.

Consultants

Consultants are engaged to investigate or diagnose a defined issue or problem, carry out defined reviews or evaluations, or provide independent advice or information to assist in the IGIS's decision-making. When deciding to engage a consultant, the IGIS requires decision-makers to consider the skills and resources required for the task, the skills available internally and the cost-effectiveness of engaging external expertise. The decision to engage a consultant is made in accordance with the PGPA Act and PGPA Rule, the Commonwealth Procurement Rules and relevant internal policies, including the Accountable Authority Instructions.

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

Details of the reportable new and ongoing consultancy contracts entered into during 2025–26 are shown in the following tables (5.4 and 5.5).



Table 5.4: Reportable consultancy contracts 2025–26

Contract types	Number	Expenditure (GST inc.)
New contracts entered into during the reporting period	1	\$0.00
Ongoing contracts entered into during a previous reporting period	4	\$80,716.00
Total	5	\$80,716.00

Table 5.5: Reportable consultancy contract expenditure 2025–26

Name of organisation	Organisation ABN	Expenditure (GST inc.)
Yardstick Advisory Pty Ltd	38 158 309 150	\$0.00
Optimum Business Consulting Pty Ltd	48 091 681 462	\$20,000.00
PQQC Consulting	94 484 818 597	\$15,000.00
The ITSM Hub Pty Ltd	89 165 912 087	\$1,716.00
Yardstick Advisory Pty Ltd	38 158 309 150	\$44,000.00

During 2025–26, one new reportable consultancy contract was entered into involving nil actual expenditure. In addition, 4 ongoing reportable consultancy contracts were active during the period, involving actual expenditure of \$80,716.00.

Contracts

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

Details of the new and ongoing reportable non-consultancy contracts entered into in 2025–26 are shown in the following tables (5.6 and 5.7).

Table 5.6: Reportable non-consultancy contracts 2025–26

Contract types	Number	Expenditure (GST inc.)
New contracts entered into during the reporting period	19	\$577,724.68
Ongoing contracts entered into during a previous reporting period	7	\$60,952.83
Total	26	\$638,677.51

Table 5.7: Reportable non-consultancy contract expenditure 2025–26

Name of organisation	Organisation ABN	Expenditure (GST inc.)
Typeyard Design and Advertising	98 488 952 348	\$36,500.20
Apricot Zebra Pty Ltd	51 143 574 930	\$8,387.50
Comcare Australia	41 640 788 304	\$20,547.80
Resolve Software Group Pty Ltd	87 063 320 696	\$165,710.86
Boldside Consulting Pty Ltd	94 668 728 185	\$36,575.00
Black Dog Institute Inc.	12 115 954 197	\$13,307.25
The Hatchery (Hub) Pty Ltd	15 641 236 722	\$13,162.05
Technology One Limited	84 010 487 180	\$24,709.77
Premiere Executive Suites	ABN Exempt	\$14,889.36
Thomson Reuters (Professional)	64 058 914 668	\$20,596.40
Testgrid (Aust) Pty Ltd	35 090 542 911	\$54,989.00
The Hatchery (Hub) Pty Ltd	15 641 236 722	\$20,057.73
National Security College	52 234 063 906	\$101,200.00
HorizonOne Recruitment Pty Ltd	98 129 885 838	\$16,059.38
Calleo Resourcing Pty Ltd	29 606 001 763	\$27,171.38
Wormald Australia Pty Ltd	80 008 399 004	\$3,861.00
Sparke Helmore Lawyers	78 848 387 938	\$60,952.83

Australian National Audit Office access clauses

The IGIS's use of the Commonwealth Contracting Suite ensures all contracts for procurements valued under \$200,000 include provisions allowing the Auditor-General to have access to contractor premises. In addition, all consultancy contracts over \$200,000 include ANAO access clauses.

Exempt contracts

The IGIS publishes information on the value of contracts and consultancies on the AusTender website, but it is not required to publish certain information on AusTender where it has been determined by the Inspector-General that such information would disclose exempt matters under the FOI Act.

During 2025–26, the IGIS exempted from publication 8 contracts with the total value of \$506,467.59.



Section Six

Financial statements





INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

Opinion

In my opinion, the financial statements of the Office of the Inspector-General of Intelligence and Security (the Entity) for the year ended 30 June 2026:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2026 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2026 and for the year then ended:

- Statement by the Accountable Authority and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

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

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Inspector-General of Intelligence and Security (the Inspector-General) is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Inspector-General is also

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responsible for such internal control as the Inspector-General determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Australian National Audit Office



Anne Rainger
Executive Director
Delegate of the Auditor-General
Canberra
7 August 2026

CONTENTS

Certification

Primary financial statements

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Cash Flow Statement
- Administered Schedule of Comprehensive Income
- Administered Reconciliation Schedule
- Administered Cash Flow Statement

Overview

Notes to the financial statements:

1. Financial Performance
 - 1.1 Expenses
 - 1.2 Own-Source Revenue and Gains
2. Financial Position
 - 2.1 Financial Assets
 - 2.2 Non-Financial Assets
 - 2.3 Payables
 - 2.4 Interest Bearing Liabilities
3. Funding
 - 3.1 Appropriations
 - 3.2 Net Cash Appropriation Arrangements
4. People and relationships
 - 4.1 Employee Provisions
 - 4.2 Key Management Personnel Remuneration
 - 4.3 Related Party Disclosures
5. Managing uncertainties
 - 5.1 Contingent Assets and Liabilities
 - 5.2 Financial Instruments
 - 5.3 Fair Value Measurement
6. Other information
 - 6.1 Current/non-current distinction for assets and liabilities

Office of the Inspector-General of Intelligence and Security

STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCIAL OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2026 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Office of the Inspector-General of Intelligence and Security will be able to pay its debts as and when they fall due.

Signed...

Bones

Mr Michael Barnes
Inspector-General of Intelligence and Security

7 August 2026

Signed.....

James

Ms Gerlinde Nicolson
Chief Financial Officer

7 August 2026

Statement of Comprehensive Income

for the period ended 30 June 2026

	Notes	2026 \$	2025 \$	Original Budget \$
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	9,653,808	8,301,533	13,254,000
Suppliers	1.1B	3,457,994	3,320,454	5,690,000
Depreciation and amortisation	2.2A	846,265	817,905	586,000
Finance costs		281,054	297,047	-
Write-down and impairment of assets		-	3,500	-
Impairment on receivables		1,524	-	-
Total expenses		14,240,645	12,740,439	19,530,000
Own-source income				
Own-source revenue				
Revenue from contracts with customers	1.2A	46,281	43,747	-
Other revenue	1.2B	42,000	52,000	86,000
Total own-source revenue		88,281	95,747	86,000
Gains				
Gains from sale of assets		-	9,905	-
Total gains		-	9,905	-
Total own-source income		88,281	105,652	86,000
Net (cost of) services		(14,152,364)	(12,634,787)	(19,444,000)
Revenue from Government	1.2C	18,844,000	16,192,000	18,858,000
Surplus/(Deficit) attributable to the Australian Government		4,691,636	3,557,213	(586,000)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		-	4,557	-
Total comprehensive income/(loss)		4,691,636	3,561,770	(586,000)

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

Budget Variances Commentary

Statement of Comprehensive Income

With the passage of the *Strengthening Oversight of the National Intelligence Community Act 2025*, the Office of the Inspector-General of Intelligence and Security (OIGIS) has expanded its independent assurance role. To support this expanded function, departmental appropriations have increased by \$12.16m over three years from 2024–25, with average staffing levels (ASL) expected to rise to 80. Due to current labour market shortages and security clearance requirements, OIGIS has not yet reached its funded ASL of 80, reporting an ASL of 48 for 2025–26. The shortfall in ASL along with the application of AASB 16 Leases, has resulted in a total comprehensive income surplus of \$4.69m and a variance of \$5.28m against original budget.

Employee benefits

Employee expenses were \$3.60m (27%) lower than the original budget. OIGIS achieved an actual ASL of 48 for the year against a funded ASL of 80. Workforce outcomes were affected by ongoing labour market shortages in key skill areas, security clearance requirements and associated processing timeframes, and to a lesser extent, staff separations. The OIGIS continues to develop and adapt workforce strategies and initiatives to mitigate these challenges and support operational priorities.

Suppliers

Suppliers are \$2.23m (39%) lower than the original budget. This is largely attributable to the adoption of AASB16 Leases after the preparation of the original budget, resulting in a reduction of rental expenditure, as well as the effect of a reduced ASL on spending for travel and training.

Depreciation and amortisation

Depreciation and amortisation expenses were \$0.26m higher than the original budget. This is a direct result of the recognition of the Right of Use asset associated with the lease.

Statement of Financial Position

as at 30 June 2026

		2026	2025	Original Budget
	Notes	\$	\$	\$
ASSETS				
Financial assets				
Cash and cash equivalents	2.1A	666,802	483,290	385,000
Trade and other receivables	2.1B	38,856,517	31,458,367	34,119,000
Total financial assets		39,523,319	31,941,657	34,504,000
Non-financial assets				
Leasehold improvements	2.2A	-	10,000	-
Property, plant and equipment	2.2A	274,110	504,910	2,234,000
Right-of-use	2.2A	5,829,932	6,435,397	-
Intangibles	2.2A	-	-	262,000
Prepayments		267,181	273,717	248,000
Total non-financial assets		6,371,223	7,224,024	2,744,000
Total assets		45,894,542	39,165,681	37,248,000
LIABILITIES				
Payables				
Suppliers	2.3A	367,482	420,782	270,000
Other payables	2.3B	464,992	380,360	-
Total payables		832,474	801,142	270,000
Interest bearing liabilities				
Leases	2.4A	6,288,166	6,682,050	-
Total interest bearing liabilities		6,288,166	6,682,050	-
Provisions				
Employee provisions	4.1A	2,589,416	2,006,546	2,568,000
Total provisions		2,589,416	2,006,546	2,568,000
Total liabilities		9,710,056	9,489,738	2,838,000
Net assets		36,184,486	29,675,943	34,410,000
EQUITY				
Contributed equity		5,792,332	3,975,425	10,712,000
Reserves		247,957	247,957	244,000
Retained surplus/(Accumulated deficit)		30,144,197	25,452,561	23,454,000
Total equity		36,184,486	29,675,943	34,410,000

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

Budget Variances Commentary

Statement of Financial Position

Trade and other receivables

Trade and other receivables are \$4.74m (14%) higher than the original budget. This variance is due to the surplus generated in 2025-26 as outlined in the Statement of Comprehensive Income budget variances commentary.

Non-financial assets

The increase of \$3.61m in non-financial assets relative to original budget reflects the changes that occurred following finalisation of the original budget estimates. These changes include the initial recognition of the Right of Use asset in accordance with AASB16 Leases and the expected completion of the office refurbishment in 2026-27 rather than 2025-26.

Leases

The Right of Use asset and corresponding lease liability were recognised at 30 June 2025 in accordance with AASB16 Leases. At the time of preparation of the 2025-26 Portfolio Budget Statements the accounting treatment was not yet finalised and not included in the original budget.

Statement of Changes in Equity

for the period ended 30 June 2026

		2026	2025	Original Budget
	Notes	\$	\$	\$
CONTRIBUTED EQUITY				
Opening balance		3,975,425	8,325,196	8,616,000
Transactions with owners				
Distributions to owners				
Returns of capital	3.1B	(279,093)	(4,640,771)	-
Contributions by owners				
Departmental capital budget		2,096,000	291,000	2,096,000
Closing balance as at 30 June		5,792,332	3,975,425	10,712,000
RETAINED EARNINGS				
Opening balance		25,452,561	21,895,348	24,040,000
Comprehensive income				
Surplus/(Deficit) for the period		4,691,636	3,557,213	(586,000)
Closing balance as at 30 June		30,144,197	25,452,561	23,454,000
ASSET REVALUATION RESERVE				
Opening balance		247,957	243,400	244,000
Comprehensive income				
Other comprehensive income		-	4,557	-
Closing balance as at 30 June		247,957	247,957	244,000
TOTAL EQUITY				
Opening balance		29,675,943	30,463,944	32,900,000
Surplus/(Deficit) for the period		4,691,636	3,557,213	(586,000)
Other comprehensive income		-	4,557	-
Transactions with owners		1,816,907	(4,349,771)	2,096,000
Closing balance as at 30 June		36,184,486	29,675,943	34,410,000

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

Accounting Policy

Equity Injections

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

Other Distributions to Owners

The *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* require that distributions to owners be debited to contributed equity unless it is in the nature of a dividend.

Budget Variances Commentary

Statement of Changes in Equity

Returns of capital

Unspent prior year appropriations totalling \$279,093 (2025: \$4,640,771) were returned to the Official Public Account (OPA).

Comprehensive Income and Other Comprehensive Income

Variance is reflective of the surplus generated in 2025-26 as outlined in the Statement of Comprehensive Income.

Cash Flow Statement

for the period ended 30 June 2026

		2026	2025	Original Budget
	Notes	\$	\$	\$
OPERATING ACTIVITIES				
Cash received				
Appropriations		13,872,300	12,190,040	19,295,000
Net GST received		77,762	117,393	100,000
Receipts from services		46,281	43,747	86,000
Other		214,982	542,288	-
Total cash received		14,211,325	12,893,468	19,481,000
Cash used				
Employees		9,238,872	8,559,212	13,207,000
Suppliers		3,774,978	3,296,678	5,790,000
Interest payments on lease liabilities		281,054	297,047	-
Section 74 receipts transferred to OPA		339,025	713,333	-
Total cash used		13,633,929	12,866,270	18,997,000
Net cash from operating activities		577,396	27,198	484,000
INVESTING ACTIVITIES				
Cash received				
Proceeds from sale of assets		-	9,905	-
Total cash received		-	9,905	-
Cash used				
Purchase of property, plant and equipment		-	40,702	2,580,000
Total cash used		-	40,702	2,580,000
Net cash (used by) investing activities		-	(30,797)	(2,580,000)
FINANCING ACTIVITIES				
Cash received				
Contributed equity		-	40,657	2,096,000
Total cash received		-	40,657	2,096,000
Cash used				
Principal payments of lease liabilities		393,884	358,813	-
Total cash used		393,884	358,813	-
Net cash from/(used by) financing activities		(393,884)	(318,156)	2,096,000
Net increase/(decrease) in cash held		183,512	(321,755)	-
Cash and cash equivalents at the beginning of the reporting period		483,290	805,045	385,000
Cash and cash equivalents at the end of the reporting period	2.1A	666,802	483,290	385,000

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

Budget Variances Commentary

Cash Flow Statement

Any related budget variance commentary is included in the other Primary Statements.

Administered Schedule of Comprehensive Income*for the period ended 30 June 2026*

		2026	2025	Original Budget
	Notes	\$	\$	\$
NET COST OF SERVICES				
Income				
Non-taxation revenue				
Other revenue		81,855	-	-
Total non-taxation revenue		81,855	-	-
Total income		81,855	-	-
Total comprehensive income		81,855	-	-

Administered Reconciliation Schedule*for the period ended 30 June 2026*

		2026	2025
	Notes	\$	\$
Opening assets less liabilities as at 1 July		-	-
Net contribution by services			
Income		81,855	-
Transfers (to)/from the Australian Government			
Appropriation transfers to OPA			
Transfers to OPA		(81,855)	-
Closing assets less liabilities as at 30 June		-	-

Accounting Policy*Administered Cash Transfers to the Official Public Account (OPA)*

OIGIS received a refund in 2025-26 that related to a payment made from a departmental appropriation in 2020. As the relevant Appropriation Act has been repealed, the refund has been returned to the OPA as an administered receipt. This accounting treatment is in accordance with Resource Management Guide 307 Retainable Receipts issued by the Department of Finance. OIGIS does not undertake any administered activities or receive Administered Appropriations.

Administered Cash Flow Statement
for the period ended 30 June 2026

	Notes	2026 \$	2025 \$	Original Budget \$
OPERATING ACTIVITIES				
Cash received				
Other		81,855	-	-
Total cash received		<u>81,855</u>	<u>-</u>	<u>-</u>
Net cash from operating activities		<u>81,855</u>	<u>-</u>	<u>-</u>
Cash to Official Public Account				
Return of administered receipts		81,855	-	-
Total cash to Official Public Account		<u>(81,855)</u>	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash held		<u>-</u>	<u>-</u>	<u>-</u>
Cash and cash equivalents at the beginning of the reporting period		<u>-</u>	<u>-</u>	<u>-</u>
Cash and cash equivalents at the end of the reporting period		<u>-</u>	<u>-</u>	<u>-</u>

Overview

The Office of the Inspector-General of Intelligence and Security (OIGIS) is an Australian Government controlled entity. It is a not-for-profit entity. OIGIS activities encompass the provision of independent assurance for the Prime Minister, senior ministers and Parliament as to whether Australia's intelligence agencies act legally and with propriety by inspecting, inquiring into and reporting on their activities.

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

The Basis of Preparation

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

The financial statements have been prepared in accordance with:

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

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

The financial statements are presented in Australian dollars.

New Accounting Standards

All new, revised, amending standards and/or interpretations that were issued prior to the sign-off date and are applicable to the current reporting period have been considered and do not have a material effect on OIGIS's financial statements.

Taxation

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

Reporting of Administered activities

Administered Financial Statements have been prepared as required under Resource Management Guide 307 Retainable Receipts, as a result of monies being returned to the OPA related to the repeal of a prior year Appropriation Act. OIGIS does not undertake any administered activities or receive Administered Appropriations.

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

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

Events After the Reporting Period

There was no subsequent event that had the potential to significantly affect the ongoing structure and financial activities of OIGIS.

Financial Performance

This section analyses the financial performance of OIGIS for the year ended 2026.

1.1 Expenses

	2026	2025
	\$	\$
1.1A: Employee benefits		
Wages and salaries	7,331,688	6,580,560
Superannuation		
Defined contribution plans	805,950	692,368
Defined benefit plans	406,359	390,771
Leave and other entitlements	1,109,811	637,834
Total employee benefits	9,653,808	8,301,533

Accounting Policy

Accounting policies for employee related expenses is contained in the People and relationships section.

	2026	2025
	\$	\$
1.1B: Suppliers		
Goods and services supplied or rendered		
Audit Fees	42,000	52,000
Consultants	88,597	156,176
Contractors	125,700	38,160
ICT and communication	1,194,709	1,306,392
Insurance	24,138	21,519
Legal	53,055	80,688
Property	181,550	178,696
Recruitment and HR	380,409	347,859
Security vetting	529,629	482,333
Training	373,107	301,578
Travel	267,695	107,703
Other	181,091	236,209
Total goods and services supplied or rendered	3,441,680	3,309,313
Other suppliers		
Workers compensation expenses	16,314	11,141
Total other suppliers	16,314	11,141
Total suppliers	3,457,994	3,320,454

1.2 Own-Source Revenue and Gains

	2026	2025
	\$	\$

Own-Source Revenue

1.2A: Revenue from contracts with customers

Rendering of services	46,281	43,747
Total revenue from contracts with customers	46,281	43,747

Accounting Policy

Revenue from contracts with customers is recognised when control has been transferred to the buyer. OIGIS determines a contract is in scope of AASB 15 when the performance obligations are required by an enforceable contract and the performance obligations within the enforceable contract are sufficiently specific to enable OIGIS to determine when they have been satisfied. OIGIS determines there to be an enforceable contract when the agreement creates enforceable rights and obligations. Performance obligations are sufficiently specific where the promises within the contract are specific to the nature, type, value and quantity of the services to be provided and the period over which the services must be transferred.

The following is a description of the principal activities from which OIGIS generates its revenue:

OIGIS provides staff with access to onsite car parking facilities. Agreements are in place for the recovery of expenses on a fortnightly basis. With performance obligations having been met during fortnightly pay cycles, the revenue is recognised when received. The transaction price is based on a fixed amount per fortnight.

The transaction price is the total amount of consideration to which OIGIS expects to be entitled in exchange for transferring promised services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts, or both.

	2026	2025
	\$	\$

1.2B: Other revenue

Resources received free of charge		
Remuneration of auditors	42,000	52,000
Total other revenue	42,000	52,000

Accounting Policy

Resources Received Free of Charge

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

	2026	2025
	\$	\$

1.2C: Revenue from Government

Appropriations		
Departmental appropriations	18,844,000	16,192,000
Total revenue from Government	18,844,000	16,192,000

Accounting Policy

Revenue from Government

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

Financial Position

This section analyses OIGIS assets used to conduct its operations and the operating liabilities incurred as a result.

2.1 Financial Assets

	2026	2025
	\$	\$

2.1A: Cash and cash equivalents

Cash on hand or on deposit	666,802	483,290
Total cash and cash equivalents	666,802	483,290

Accounting Policy

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

- a) cash on hand; and
- b) demand deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value.

	2026	2025
	\$	\$

2.1B: Trade and other receivables

Appropriation receivables

Appropriation receivable - Operating	36,076,634	30,765,909
Appropriation receivable - DCB	2,387,000	570,093
Total appropriation receivables	38,463,634	31,336,002

Other receivables

GST receivable from the Australian Taxation Office	29,855	12,615
Inter-agency staff leave transfers	186,354	108,226
Other	176,674	1,524
Total other receivables	392,883	122,365

Total trade and other receivables

38,856,517	31,458,367
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Credit terms for goods and services were within 30 days (2025: 30 days).

Accounting Policy

Financial assets

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

Impairment

OIGIS recognises a loss allowance at an amount equal to lifetime expected credit losses. As OIGIS receivables relate to outstanding debts with other Commonwealth entities, no loss allowance has been recognised for 2026 (2025: Nil).

2.2 Non-Financial Assets

2.2A: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles

	Leasehold improvements	Property, plant and equipment	Right-of-use	Intangibles	Total
	\$	\$	\$	\$	\$
As at 1 July 2025					
Gross book value	10,000	504,910	7,040,863	937,893	8,493,666
Accumulated depreciation, amortisation and impairment	-	-	(605,466)	(937,893)	(1,543,359)
Total as at 1 July 2025	10,000	504,910	6,435,397	-	6,950,307
Depreciation and amortisation	(10,000)	(230,800)	(605,465)	-	(846,265)
Total as at 30 June 2026	-	274,110	5,829,932	-	6,104,042
Total as at 30 June 2026 represented by					
Gross book value	10,000	504,910	7,040,863	937,893	8,493,666
Accumulated depreciation, amortisation and impairment	(10,000)	(230,800)	(1,210,931)	(937,893)	(2,389,624)
Total as at 30 June 2026	-	274,110	5,829,932	-	6,104,042

Some of the above listed assets will be disposed of and replaced as part of the Office Refurbishment within the next 12 months.

Revaluations of non-financial assets

All revaluations were conducted in accordance with the revaluation policy stated at Note 2.2 Non-Financial Assets Accounting Policy. A valuation was conducted in 2024-25 by an independent valuer, CBRE. The carrying amounts in 2025-26 do not differ materially from those which would be determined using fair value at the end of the reporting period.

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

As at the reporting date, OIGIS has entered into several contracts for the completion of the Office Refurbishment, that includes the acquisition of property, plant, equipment and leasehold improvements.

Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset Recognition Threshold

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

Lease Right of Use (ROU) Assets

Lease ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright.

Revaluations

Following initial recognition at cost, property, plant and equipment and leasehold improvements (excluding ROU assets) are carried at fair value (or an amount not materially different from fair value) less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depended upon the volatility of movements in market values for the relevant assets. Comprehensive valuations are carried out at least once every 3 years.

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

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

All revaluations are independent and are conducted in accordance with the stated revaluation policy. An asset valuation was last conducted in 2024-25 and included all leasehold improvements and property, plant and equipment assets. The valuation was performed by an independent valuer, CBRE.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to OIGIS using, in all cases, the straight-line method of depreciation.

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

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

	2026	2025
Leasehold improvements	5 years	5 years
Plant and equipment	1 - 25 years	1 - 25 years

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

Impairment

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

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

Derecognition

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

Intangibles

OIGIS intangibles comprise internally developed software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of OIGIS software is 3 years (2025: 3 years).

All software assets were assessed for indications of impairment as at 30 June 2026.

2.3 Payables

	2026	2025
	\$	\$
2.3A: Suppliers		
Trade creditors	367,482	420,782
Total suppliers	367,482	420,782

Average days of settlement are 20 days (2025: 20 days).

	2026	2025
	\$	\$
2.3B: Other payables		
Salaries and wages	293,166	249,264
Superannuation	60,754	51,421
Leave balance transfers	92,152	69,128
Other	18,920	10,547
Total other payables	464,992	380,360

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

2.4 Interest Bearing Liabilities

	2026 \$	2025 \$
2.4A: Leases		
Lease liabilities	6,288,166	6,682,050
Total leases	6,288,166	6,682,050
Maturity analysis - contractual undiscounted cash flows		
Within 1 year	694,578	674,938
Between 1 to 5 years	2,949,936	2,874,560
More than 5 years	4,198,018	4,967,972
Total leases	7,842,532	8,517,470

Total cash outflow for leases for the year ended 30 June 2026 was \$674,938 (2025: \$655,860).

OIGIS has one motor vehicle lease and one property lease.

The above lease disclosures should be read in conjunction with the accompanying note 2.2A.

Accounting Policy

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

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

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

Funding

This section identifies OIGIS funding structure.

3.1 Appropriations

3.1A: Annual appropriations

Annual Appropriations for 2026

	Annual Appropriation ¹ \$	Adjustments to appropriation ² \$	Total appropriation \$	Appropriation applied in 2026 (current and prior years) \$	Variance ³ \$
Departmental					
Ordinary annual services	18,844,000	339,025	19,183,025	(13,688,788)	5,494,237
Capital Budget ⁴	2,096,000	-	2,096,000	-	2,096,000
Total departmental	20,940,000	339,025	21,279,025	(13,688,788)	7,590,237

1. No amounts of current year annual appropriation have been withheld under section 51 of the PGPA Act or quarantined for administrative purposes.
2. Adjustments to appropriations includes adjustments to current year annual appropriations including PGPA Act section 74 receipts.
3. Variances between Total appropriation and Appropriation applied relate to underspends in Employee benefits and associated expenditure. Additionally, capital acquisitions did not materialise to the extent of that budgeted due to a range of factors including the expected completion of the office refurbishment from 2025-26 to 2026-27.
4. Departmental Capital Budgets are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts. The current year departmental capital budget as per the Portfolio Budget Statements and Portfolio Additional Estimates Statements was \$2,096,000.

Annual Appropriations for 2025

	Annual Appropriation \$	Adjustments to appropriation ¹ \$	Total appropriation \$	Appropriation applied in 2025 \$	Variance ² \$
Departmental					
Ordinary annual services	16,192,000	713,333	16,905,333	(12,511,795)	4,393,538
Capital Budget ³	291,000	-	291,000	(40,657)	250,343
Total departmental	16,483,000	713,333	17,196,333	(12,552,452)	4,643,881

1. Adjustments to appropriations includes adjustments to prior year annual appropriations including PGPA Act section 74 receipts.
2. Variances between Total appropriation and Appropriation applied relate to underspends in Employee benefits and associated expenditure. Additionally, capital acquisitions did not materialise to the extent of that budgeted due to a range of factors including lower than anticipated staffing levels.
3. Departmental Capital Budgets are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts. The prior year departmental capital budget as per the Portfolio Budget Statements and Portfolio Additional Estimates Statements was \$291,000.

3.1B: Unspent annual appropriations

	2026 \$	2025 \$
Departmental		
Appropriation Act (No. 3) 2022-23 - Supply Act ¹	-	949,521
Appropriation Act (No. 3) 2022-23 - DCB - Supply Act ¹	-	2,192,000
Appropriation Act (No. 1) 2022-23 - DCB - Supply Act ¹	-	1,530,250
Appropriation Act (No. 1) 2023-24 ^{2,3}	179,000	14,039,576
Appropriation Act (No. 1) 2023-24 - DCB ²	279,093	279,093
Appropriation Act (No. 1) 2024-25	16,893,609	16,905,333
Appropriation Act (No. 1) 2024-25 - DCB	291,000	291,000
Appropriation Act (No. 1) 2025-26 - Supply Act	7,893,364	-
Appropriation Act (No. 1) 2025-26 - DCB - Supply Act	874,000	-
Appropriation Act (No. 1) 2025-26	11,289,661	-
Appropriation Act (No. 1) 2025-26 - DCB	1,222,000	-
Cash and cash equivalents	666,802	483,290
Total departmental	39,588,529	36,670,063

1. Appropriation lapsed on 1 July 2025.

2. Appropriation will lapse on 1 July 2026.

3. As at 30 June 2026, \$179,000 of the Appropriation Act (No. 1) 2023-24 was withheld under section 51 of the PGPA Act.

3.2 Net Cash Appropriation Arrangements

	2026	2025
	\$	\$
Total comprehensive income - as per the Statement of Comprehensive Income	4,691,636	3,561,770
<i>Plus</i> : depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ¹	240,800	212,439
<i>Plus</i> : depreciation of right-of-use assets ²	605,465	605,466
<i>Less</i> : lease principal repayments ²	(393,884)	(358,813)
Net Cash Operating Surplus	5,144,017	4,020,862

1. From 2010-11, the Government introduced net cash appropriation arrangements, where revenue appropriations for depreciation/amortisation expenses of non-corporate Commonwealth entities, and selected corporate Commonwealth entities were replaced with a separate capital budget, provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

2. The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

People and relationships

This section describes a range of employment and post employment benefits provided to our people and our relationships with other key people.

4.1 Employee Provisions

	2026	2025
	\$	\$
4.1A: Employee provisions		
Leave	2,589,416	2,006,546
Total employee provisions	2,589,416	2,006,546

Accounting Policy

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

Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including OIGIS's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to the model provided by the Department of Finance as at 30 June 2026. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Superannuation

OIGIS staff are members of the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government.

The PSS is a defined benefit scheme for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

OIGIS makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. OIGIS accounts for the contributions as if they were contributions to defined contribution plans.

4.2 Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of OIGIS, directly or indirectly. OIGIS has determined the key management personnel to be the Inspector-General, Deputy Inspector-General, both Assistant Inspectors-General and the Executive Director, Enterprise Management Unit. Key management personnel remuneration is reported in the table below:

	2026	2025
	\$	\$
Short-term employee benefits	1,627,220	1,563,287
Post-employment benefits	185,677	179,712
Other long-term employee benefits	27,776	23,512
Total key management personnel remuneration expenses¹	1,840,673	1,766,511

The total number of key management personnel that are included in the above table are 8 (2025: 6). Substantively, 5 key management personnel positions remain in place during 2026, however there were a number of acting arrangements in place over the course of the year.

1. The above key management personnel remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the entity.

4.3 Related Party Disclosures

Related party relationships:

OIGIS is an Australian Government controlled entity. Related parties to OIGIS are Key Management Personnel and other Australian Government entities.

Transactions with related parties:

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

Significant transactions with related parties can include:

- the payments of grants or loans;
- purchases of goods and services;
- asset purchases, sales transfers or leases;
- debts forgiven; and
- guarantees.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by OIGIS, it has been determined that there are no related party transactions to be separately disclosed (2025: Nil).

Managing uncertainties

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

5.1 Contingent Assets and Liabilities

Quantifiable Contingencies

As at 30 June 2026 there were no quantifiable contingent assets or liabilities (2025: Nil).

Unquantifiable Contingencies

As at 30 June 2026 there were no unquantifiable contingent assets or liabilities (2025: Nil).

Accounting Policy

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

5.2 Financial Instruments

	2026	2025
	\$	\$
5.2A: Categories of financial instruments		
Financial Assets		
Financial assets at amortised cost		
Cash and cash equivalents	666,802	483,290
Total financial assets at amortised cost	666,802	483,290
Total financial assets	666,802	483,290
Financial Liabilities		
Financial liabilities measured at amortised cost		
Suppliers	367,482	420,782
Total financial liabilities measured at amortised cost	367,482	420,782
Total financial liabilities	367,482	420,782

Accounting Policy

Financial assets

In accordance with AASB 9 *Financial Instruments*, OIGIS classifies its financial assets in the following categories:

- financial assets at fair value through profit or loss;
- financial assets at fair value through other comprehensive income; and
- financial assets measured at amortised cost.

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

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

- the financial asset is held in order to collect the contractual cash flows; and
- the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to *lifetime expected credit losses* where risk has significantly increased, or an amount equal to *12-month expected credit losses* if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

Financial Liabilities at Amortised Cost

Financial liabilities are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

5.3 Fair Value Measurement

5.3A: Fair value measurement

	Fair value measurements at the end of the reporting period	
	2026 \$	2025 \$
Non-financial assets		
Leasehold improvements	-	10,000
Property, plant and equipment	274,110	504,910
Total non-financial assets	274,110	514,910

Accounting Policy

The methods utilised to determine fair value are as follows:

- Market Approach (Level 2) - In instances where there were sufficient observable transactions of similar assets to the subject asset (generally in second-hand markets), the market approach has been utilised to determine fair value. These types of assets include, but are not limited to, general IT equipment, certain servers and switches, furniture, storage equipment and general office equipment. Market evidence has primarily been sourced from national online auction markets and dealer enquiries. These inputs to the fair value measurements are considered Level 2 in the fair value hierarchy as they have been observed from the market and the Valuer utilised minimal professional judgement to adjust for differences in asset characteristics.

- Cost Approach (Level 3) - In instances where insufficient or no observable transactions of similar assets to the subject asset have been identified, the Cost approach has been utilised to determine fair value. These types of assets include the fitout. Current replacement costs have been sourced from suppliers and manufactures. Regard has been given to OIGIS's operational requirements as well as improvements in asset design, materials and technology in determining the modern equivalent asset.

Physical obsolescence has been determined using an age/life analysis which considered the asset's consumed service potential to total service potential as at the valuation date. In forming opinions of physical depreciation and obsolescence, the valuer considered a combination of inquiries made with relevant OIGIS staff, discussions with external suppliers / manufacturers and professional experience with such assets.

OIGIS engaged the services of an independent valuer, CBRE to conduct a review of carrying amounts for leasehold improvements and property, plant and equipment assets in 2024-25. No revaluation occurred in 2025-26. Comprehensive valuations are carried out at least once every 3 years. An annual assessment is undertaken to determine whether the carrying amount of the assets is materially different from the fair value.

OIGIS's practice is to recognise transfers into and transfers out of fair value hierarchy levels at the end of the reporting period.

Other information

6.1 Current/non-current distinction for assets and liabilities

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

	2026	2025
	\$	\$
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	666,802	483,290
Trade and other receivables	38,856,517	31,458,367
Prepayments	267,181	273,717
Total no more than 12 months	39,790,500	32,215,374
More than 12 months		
Leasehold improvements	-	10,000
Property, plant and equipment	274,110	504,910
Right-of-use	5,829,932	6,435,397
Intangibles	-	-
Total more than 12 months	6,104,042	6,950,307
Total assets	45,894,542	39,165,681
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	367,482	420,782
Other payables	464,992	380,360
Leases	431,059	393,884
Employee provisions	1,057,890	873,462
Total no more than 12 months	2,321,423	2,068,488
More than 12 months		
Leases	5,857,107	6,288,166
Employee provisions	1,531,526	1,133,084
Total more than 12 months	7,388,633	7,421,250
Total liabilities	9,710,056	9,489,738

Appendix A: Entity resource statements and resource for outcomes

Table 6.1: Entity Resource Statement and Resource for Outcomes 2025–26

	Actual available appropriation for 2025–26 \$'000 (a)	Payments made 2025–26 \$'000 (b)	Balance remaining 2025–26 \$'000 (a) – (b)
Departmental			
Annual appropriations – prior year departmental	31,999	13,689	18,310
Annual appropriations – ordinary annual services	20,940	–	20,940
Annual appropriations – s 74 relevant agency receipts	339	–	339
Annual appropriations – other services – nonoperating	–	–	–
Total departmental annual appropriations	53,278	13,689	39,589
Departmental special appropriations	–	–	–
Total special appropriations	–	–	–
Special accounts	–	–	–
Total special accounts	–	–	–
<i>Less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	–	–	–
Total departmental resourcing (A)	53,278	13,689	39,589
Administered			
Total administered annual appropriations	–	–	–
Total administered special appropriations	–	–	–
Total special accounts receipts	–	–	–
<i>Less administered appropriations drawn from annual/special appropriations and credited to special accounts</i>	–	–	–
<i>Less payments to corporate entities from annual/special appropriations</i>	–	–	–
Total administered resourcing (B)	–	–	–
Total resourcing and payments for agency (A + B)	53,278	13,689	39,589

Table 6.2: Expenses and resources for Outcome 1

The Office of the IGIS has one outcome and one program as disclosed below.

Outcome 1: Independent assurance for the Prime Minister, ministers and parliament as to whether Australia's intelligence and security agencies act legally and with propriety by inspecting, inquiring into and reporting on their activities.	Budget 2025-26 \$'000 (a)	Actual expenses 2025-26 \$'000 (b)	Variation 2025-26 \$'000 (a) – (b)
Program 1.1: Office of the Inspector-General of Intelligence and Security			
Departmental expenses			
Departmental appropriation ¹	18,858	13,307	5,551
Special appropriations	-	-	-
Special accounts	-	-	-
Expenses not requiring appropriation in the Budget year ²	672	934	(262)
Total expenses for Program 1.1	19,530	14,241	5,289
Outcome 1 totals by appropriation type			
Departmental expenses			
Departmental appropriation ¹	18,858	13,307	5,551
Special appropriations	-	-	-
Special accounts	-	-	-
Expenses not requiring appropriation in the Budget year ²	672	934	(262)
Total expenses for Outcome 1	19,530	14,241	5,289
	Budget 2025-26	Actual 2025-26	Variation 2025-26
Average Staffing Level (number)	80	48	32

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

2. Expenses not requiring appropriation in the Budget year are made up of depreciation expense, amortisation expenses and resources received free of charge



Section Seven

Annexures



Annexure 7.1

Other mandatory information

Section 17AH(2) of the PGPA Rule provides for the inclusion of other mandatory information, as required by an Act or instrument, in one or more appendices to an annual report prepared for a non-corporate Commonwealth entity.

Advertising and market research

The following information is provided in accordance with the requirements of section 311A of the *Commonwealth Electoral Act 1918*.

The IGIS did not incur any expenditure on advertising campaigns, market research, polling or direct mailing during the reporting period.

Ecologically sustainable development and environmental performance

The following information is provided in accordance with the requirements of section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*.

The IGIS is committed to ensuring that its activities are environmentally responsible.

Through its co-location with AGD, the IGIS continues to benefit from AGD's commitments to energy-saving measures. This includes a large number of energy- and water-saving measures, such as energy-efficient lighting, heating and cooling, which are incorporated into the IGIS premises at 3-5 National Circuit, Barton, ACT.

Utilities consumption for the IGIS was not separately measured. For this reason, ecologically sustainable development and details of environmental performance cannot be quantified in this annual report.

While the majority of the IGIS's infrastructure is provided and maintained by AGD, the IGIS implements strategies to minimise environmental impacts, such as recycling all unclassified office paper and cardboard waste and leasing a hybrid vehicle for staff to use for attending offsite meetings and events.

APS Net Zero 2030 emissions reporting

APS Net Zero 2030 is the government’s policy for the APS to reduce its greenhouse gas emissions to net zero by 2030 and transparently report on its emissions. As part of this, non-corporate and corporate Commonwealth entities are required to report on their operational greenhouse gas emissions.

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2025–26 period. Results are presented on the basis of carbon dioxide equivalent (CO₂-e) emissions.

Greenhouse gas emissions reporting has been developed with methodology that is consistent with the whole-of-Australian-Government approach as part of the APS Net Zero 2030 policy. Not all data sources were available at the time of the report, and adjustments to baseline data may be required in future reports.

Due to the IGIS’s tenancy arrangement with AGD, the IGIS is unable to measure its electricity and natural gas usage separately from that of the other tenants of 3–5 National Circuit, Barton, ACT. The IGIS’s electricity, natural gas and waste emissions will be included in AGD’s emissions reporting.

Table 7.1: Greenhouse gas emissions inventory – location-based method 2025–26

Emissions source (display)	Scope 1	Scope 2	Scope 3	Total
Electricity (location-based approach)	n/a	0.00	0.00	0.00
Natural gas	0.00	n/a	0.00	0.00
Solid waste	0.00	n/a	0.00	0.00
Refrigerants	0.00	n/a	n/a	0.00
Fleet and other vehicles	0.17	n/a	0.05	0.22
Domestic commercial flights	n/a	n/a	6.18	6.18
Domestic hire car	n/a	n/a	0.00	0.00
Domestic travel accommodation	n/a	n/a	3.32	3.32
Other energy	0.00	n/a	0.00	0.00
Total	0.17	0.00	9.55	9.72

Notes

1. Scope 1, Scope 2, Scope 3 and Total emissions are presented as tonnes carbon dioxide equivalent (t CO₂-e).
2. Electricity emissions are calculated using the location-based method.
3. Refrigerants are being phased and are an optional source in 2025–26 emissions reporting. See the Emissions Reporting Framework for more details.

Table 7.2: Electricity greenhouse gas emissions 2025–26

Emissions Source	Scope 2	Scope 3	Total	Electricity
Location-based electricity emissions	n/a	n/a	n/a	0.00
Market-based electricity emissions	n/a	n/a	n/a	0.00
Total renewable electricity	n/a	n/a	n/a	0.00
Renewable Power Percentage	n/a	n/a	n/a	0.00
Jurisdictional Renewable Power	n/a	n/a	n/a	0.00
GreenPower	n/a	n/a	n/a	0.00
Large-scale generation certificates	n/a	n/a	n/a	0.00

Notes:

1. The table above presents emissions related to electricity usage using both the location-based and the market-based accounting methods.
2. Scope 2, Scope 3 and Total emissions are presented as tonnes carbon dioxide equivalent (t CO₂-e). Electricity data is reported in kilowatt hours (kWh).
3. Total renewable electricity includes behind-the-meter solar or other generation used to create large-scale generation certificates (LGCs).
4. The renewable power percentage (RPP) accounts for the portion of electricity used, from the grid, that falls within the Renewable Energy Target (RET).
5. Jurisdictional Renewable Power refers to the Jurisdictional Renewable Power Percentage (JRPP). Currently, the Australian Capital Territory is the only jurisdiction with a JRPP.

Annexure 7.2

Requirements for annual reports

Below is the table set out in Schedule 2 of the PGPA Rule. Section 17AJ(d) requires this table be included in entities' annual reports as an aid of access.

PGPA Rule Reference	Part of Report	Description	Requirement	Page
17AD(g)	Letter of transmittal			
17AI	Preliminaries	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report.	Mandatory	x
17AD(h)	Aids to access			
17AJ(a)	Preliminaries	Table of contents (print only).	Mandatory	viii-ix
17AJ(b)	Annexures	Alphabetical index (print only).	Mandatory	161
17AJ(c)	Annexures	Glossary of abbreviations and acronyms.	Mandatory	158-160
17AJ(d)	Annexures	List of requirements.	Mandatory	147-157
17AJ(e)	Back cover	Details of contact officer.	Mandatory	Back cover
17AJ(f)	Back cover	Entity's website address.	Mandatory	Back cover
17AJ(g)	Back cover	Electronic address of report.	Mandatory	Back cover
17AD(a)	Review by accountable authority			
17AD(a)	Section 1	A review by the accountable authority of the entity.	Mandatory	2-3
17AD(b)	Overview of the entity			
17AE(1)(a)(i)	Section 2	A description of the role and functions of the entity.	Mandatory	8-9

PGPA Rule Reference	Part of Report	Description	Requirement	Page
17AE(1)(a)(ii)	Section 2	A description of the organisational structure of the entity.	Mandatory	7
17AE(1)(a)(iii)	Section 3	A description of the outcomes and programmes administered by the entity.	Mandatory	13
17AE(1)(a)(iv)	Section 3	A description of the purposes of the entity as included in corporate plan.	Mandatory	13
17AE(1)(aa)(i)	Section 2	Name of the accountable authority or each member of the accountable authority	Mandatory	7
17AE(1)(aa)(ii)	Section 2	Position title of the accountable authority or each member of the accountable authority	Mandatory	7
17AE(1)(aa)(iii)	Section 2	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory	7
17AE(1)(b)	n/a	An outline of the structure of the portfolio of the entity.	Portfolio departments mandatory	n/a
17AE(2)	n/a	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change.	If applicable, Mandatory	n/a
17AD(c)	Report on the Performance of the entity			
	<i>Annual performance Statements</i>			
17AD(c)(i); 16F	Section 3	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule.	Mandatory	12-27
17AD(c)(ii)	Report on Financial Performance			
17AF(1)(a)	Section 3	A discussion and analysis of the entity's financial performance.	Mandatory	28

PGPA Rule Reference	Part of Report	Description	Requirement	Page
17AF(1)(b)	Appendix A	A table summarising the total resources and total payments of the entity.	Mandatory	140-141
17AF(2)	n/a	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results.	If applicable, Mandatory.	n/a
17AD(d)	Management and Accountability			
	Corporate Governance			
17AG(2)(a)	Letter of transmittal and Section 5	Information on compliance with section 10 (fraud and corruption systems)	Mandatory	x, 105
17AG(2)(b)(i)	Letter of transmittal	A certification by accountable authority that fraud and corruption risk assessments and fraud and corruption control plans have been prepared.	Mandatory	x
17AG(2)(b)(ii)	Letter of transmittal	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud and corruption that meet the specific needs of the entity are in place.	Mandatory	x
17AG(2)(b)(iii)	Letter of transmittal	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud and corruption relating to the entity.	Mandatory	x

PGPA Rule Reference	Part of Report	Description	Requirement	Page
17AG(2)(c)	Section 5	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance.	Mandatory	95-99
17AG(2)(d) – (e)	Section 5	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to noncompliance with Finance law and action taken to remedy noncompliance.	If applicable, Mandatory	106
Audit Committee				
17AG(2A)(a)	Section 5	A direct electronic address of the charter determining the functions of the entity's audit committee.	Mandatory	97
17AG(2A)(b)	Section 5	The name of each member of the entity's audit committee.	Mandatory	98
17AG(2A)(c)	Section 5	The qualifications, knowledge, skills or experience of each member of the entity's audit committee.	Mandatory	98
17AG(2A)(d)	Section 5	Information about the attendance of each member of the entity's audit committee at committee meetings.	Mandatory	98
17AG(2A)(e)	Section 5	The remuneration of each member of the entity's audit committee.	Mandatory	98
External Scrutiny				
17AG(3)	Section 5	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny.	Mandatory	106
17AG(3)(a)	Section 5	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity.	If applicable, Mandatory	n/a

PGPA Rule Reference	Part of Report	Description	Requirement	Page
17AG(3)(b)	Section 5	Information on any reports on operations of the entity by the Auditor General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman.	If applicable, Mandatory	106
17AG(3)(c)	n/a	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory	n/a
Management of Human Resources				
17AG(4)(a)	Section 5	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	84-94
17AG(4)(aa)	Section 5	Statistics on the entity's employees on an ongoing and nonongoing basis, including the following: (a) statistics on fulltime employees; (b) statistics on parttime employees; (c) statistics on gender; (d) statistics on staff location.	Mandatory	vi, 87, 90
17AG(4)(b)	Section 5	Statistics on the entity's APS employees on an ongoing and nonongoing basis; including the following: • Statistics on staffing classification level; • Statistics on fulltime employees; • Statistics on parttime employees; • Statistics on gender; • Statistics on staff location; • Statistics on employees who identify as Indigenous.	Mandatory	vi, 87, 90

PGPA Rule Reference	Part of Report	Description	Requirement	Page
17AG(4)(c)	Section 5	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i> .	Mandatory	91
17AG(4)(c)(i)	Section 5	Information on the number of SES and nonSES employees covered by agreements etc identified in paragraph 17AG(4)(c).	Mandatory	90, 91
17AG(4)(c)(ii)	Section 5	The salary ranges available for APS employees by classification level.	Mandatory	90
17AG(4)(c)(iii)	Section 5	A description of nonsalary benefits provided to employees.	Mandatory	91, 94
17AG(4)(d)(i)	Section 5	Information on the number of employees at each classification level who received performance pay.	If applicable, Mandatory	94
17AG(4)(d)(ii)	Section 5	Information on aggregate amounts of performance pay at each classification level.	If applicable, Mandatory	n/a
17AG(4)(d)(iii)	Section 5	Information on the average amount of performance payment, and range of such payments, at each classification level.	If applicable, Mandatory	n/a
17AG(4)(d)(iv)	Section 5	Information on aggregate amount of performance payments.	If applicable, Mandatory	n/a
Assets Management				
17AG(5)	Section 5	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory	106
Purchasing				
17AG(6)	Section 5	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i> .	Mandatory	107-109

PGPA Rule Reference	Part of Report	Description	Requirement	Page
Reportable non-consultancy contracts				
17AG(7A)(a)	Section 5	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST).	Mandatory	108-109
17AG(7A)(b)	Section 5	A statement that “Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.”	Mandatory	108
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts			
17AGA	Section 5	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts.	Mandatory	107-109
Australian National Audit Office Access Clauses				
17AG(8)	Section 5	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the AuditorGeneral with access to the contractor’s premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract.	If applicable, Mandatory	109

PGPA Rule Reference	Part of Report	Description	Requirement	Page
<i>Financial Statements</i>				
17AD(e)	Section 6	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act.	Mandatory	112-139
<i>Executive Remuneration</i>				
17AD(da)	Section 5	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule.	Mandatory	90, 91-93
17AD(f)	Other Mandatory Information			
17AH(1)(a)(i)	Section 7	If the entity conducted advertising campaigns, a statement that <i>"During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."</i>	If applicable, Mandatory	144
17AH(1)(a)(ii)	Section 7	If the entity did not conduct advertising campaigns, a statement to that effect.	If applicable, Mandatory	144
17AH(1)(b)	n/a	A statement that <i>"Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."</i>	If applicable, Mandatory	n/a
17AH(1)(c)	Section 5	Outline of mechanisms of disability reporting, including reference to website for further information.	Mandatory	94
17AH(1)(d)	Section 5	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found.	Mandatory	106

PGPA Rule Reference	Part of Report	Description	Requirement	Page
17AH(1)(e)	n/a	Correction of material errors in previous annual report	If applicable, mandatory	n/a
17AH(2)	Section 4, Section 5,	Information required by other legislation	Mandatory	30-82, 94



Glossary

ACIC	Australian Criminal Intelligence Commission
ACT	Australian Capital Territory
ADF	Australian Defence Force
AFP	Australian Federal Police
AGD	Attorney-General's Department
AGO	Australian Geospatial-Intelligence Organisation
AHRC	Australian Human Rights Commission
ANAO	Australian National Audit Office
APS	Australian Public Service
APSC	Australian Public Service Commission
Archives Act	<i>Archives Act 1983</i>
ARC	Audit and Risk Committee
ART	Administrative Review Tribunal
ASD	Australian Signals Directorate
ASIO	Australian Security Intelligence Organisation
ASIO Act	<i>Australian Security Intelligence Organisation Act 1979</i>
ASIS	Australian Secret Intelligence Service
ASL	Average staffing level
AUSTRAC	Australian Transaction Reports and Analysis Centre
CIC-A	Combined Intelligence Centre – Australia (CIC-A)
Crimes Act	<i>Crimes Act 1914</i>
Criminal Code	<i>Criminal Code Act 1995</i>
CSC	Corporate Subcommittee
D&I	Diversity and inclusion
DIO	Defence Intelligence Organisation
ECI	Exceptionally controlled information
EL	Executive Level



FIORC	Five-Eyes Intelligence Oversight and Review Council
Five-Eyes	The intelligence partnership comprising Australia, Canada, New Zealand, the United Kingdom and the United States
FOI Act	<i>Freedom of Information Act 1982</i>
HR	Human resources
HRA	Human rights assessment
ICT	Information and communications technology
IGIS	The statutory agency of the Inspector-General of Intelligence and Security
IGIS Act	<i>Inspector-General of Intelligence and Security Act 1986</i>
IOO	Intelligence Oversight Officer
IPS	Information Publication Scheme
IS Act	<i>Intelligence Services Act 2001</i>
L&D	Learning and Development
NACC	National Anti-Corruption Commission
NAW	Network activity warrant
NIC	National intelligence community
NSIRA	National Security and Intelligence Review Agency
OLSC	Office of Legal Services Coordination
ONI	Office of National Intelligence
ONI Act	<i>Office of National Intelligence Act 2018</i>
OPN	Overturning a presumption of nationality
OSC	Operational Subcommittee
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	<i>Public Governance, Performance and Accountability Rule 2014</i>
PID	Public interest disclosure
PID Act	<i>Public Interest Disclosure Act 2013</i>
PJCIS	Parliamentary Joint Committee on Intelligence and Security

Privacy Act	<i>Privacy Act 1988</i>
PS Act	<i>Public Service Act 1999</i>
RAP	Reconciliation Action Plan
REDSPICE	Resilience, Effects, Defence, Space, Intelligence, Cyber, Enablers
Respect@Work legislation	<i>the Anti-Discrimination and Human Rights Legislation Amendment (Respect@Work) Act 2022</i>
RMG	Resource Management Guide
SONIC	Strengthening oversight of the national intelligence community
SONIC Act	<i>Strengthening Oversight of the National Intelligence Community Act 2025</i>
SES	Senior Executive Service
SIO	Special intelligence operation
SLAID Act 2021	<i>Surveillance Legislation Amendment (Identify and Disrupt) Act 2021</i>
SME	Small and medium enterprise
The intelligence agencies	ONI, ASIO, ASIS, ASD, AGO and DIO
Telecommunications Act	<i>Telecommunications Act 1997</i>
TEO Act	<i>Counter-Terrorism (Temporary Exclusion Orders) Act 2019</i>
TIA Act	<i>Telecommunications (Interception and Access) Act 1979</i>
TS-PA	Top Secret-Privileged Access
TSPA-QA	Top Secret-Privileged Access Quality Assurance
WHS	Work Health and Safety
WHS Act	<i>Work Health and Safety Act 2011</i>

Index

A

- abbreviations, 158–160
- accountable authority, 7, 96
 - statements by, 12, 115
- Accountable Authority Instructions, 107
- ACIC see Australian Criminal Intelligence Commission (ACIC)
- acknowledgement of Country, ii
- address and contact information, *back cover*
- Administrative Review Tribunal (ART), 101
- advertising and market research, 144
- AFP see Australian Federal Police (AFP)
- AGO see Australian Geospatial-Intelligence Organisation (AGO)
- allowances and non-salary benefits, 91
- analytic integrity, 66
- ANAO see Australian National Audit Office (ANAO)
- annual report compliance, vii
- anti-corruption initiatives see fraud and corruption control; National Anti-Corruption Commission (NACC)
- Anti-Discrimination and Human Rights Legislation Amendment (Respect@Work) Act 2022*, 36, 38, 62
- APS see Australian Public Service (APS)
- Archives Act 1983*, 101
- artist statement, ii
- ASD see Australian Signals Directorate (ASD)
- ASIO see Australian Security Intelligence Organisation (ASIO)
- ASIS see Australian Secret Intelligence Service (ASIS)
- asset management, 106
- Assistant Inspectors-General, 7, 92–93
 - committee membership, 96–97
- assumed identities, 72
- assurance
 - assuring ministers and parliament, 9, 15, 16–22, 26–27
 - expert evidence to AAT or AIC, 101
 - informing the public, 9, 15, 26–27
 - performance results and analysis, 26–27
- Attorney-General, 8, 14, 45, 49, 70, 71
- Attorney-General's Department, 84, 99, 100
 - IGIS engagement with, 100
 - IGIS office co-location with, 100, 144, 145
- Portfolio Budget Statements see Portfolio Budget Statements
- portfolio department, 14
- Audit and Risk Committee, 96, 97–99
 - members, meeting attendance, remuneration, 98
- Auditor-General, 109, see *also* Australian National Audit Office (ANAO)
- audits
 - financial statements audit report, 112–113
 - internal, 99
- AusTender, 107, 108, 109
- AUSTRAC see Australian Transaction Reports and Analysis Centre (AUSTRAC)
- Australian Criminal Intelligence Commission (ACIC), 3, 27, 33–34
 - agency overview, 33
 - complaints about, 33, 76
 - IGIS jurisdiction, 30
 - inspections, 33
 - record-keeping, 34
- Australian Cyber Security Centre, 53
- Australian Federal Police (AFP), 3, 67–68
 - agency overview, 67
 - complaints about, 68, 76
 - compliance incidents, 68
 - IGIS jurisdiction, 30
 - inspections, 67–68
 - record-keeping, 67
- Australian Geospatial-Intelligence Organisation (AGO), 35–38
 - agency overview, 35
 - complaints about, 37, 76
 - compliance incidents, 35, 37
 - foreign intelligence collection data, 36
 - inspections, 35–36, 38
 - Privacy Rules compliance, 37
 - record-keeping, 36, 37
 - Respect@Work, 36, 38
- Australian Human Rights Commission (AHRC), 38, 101
- Australian Human Rights Commission Act 1986*, 101
- Australian Information Commissioner, 101
- Australian National Audit Office (ANAO)
 - access clauses in contracts, 109
 - financial statements audit report, 112–113
 - represented at ARC meetings, 97
- Australian National University, National Security College, 86, 100

Australian persons' privacy protections see
Privacy Rules

Australian Public Service (APS)

Census, 86, 89

Census Action Plan (IGIS), 86

Net Zero 2030 emissions reporting, 145–146

values and code of conduct, 105

see also *Public Service Act 1999*

Australian Public Service Commission (APSC), 86

Australian Secret Intelligence Service (ASIS),
39–44

agency overview, 39

assumed identities, 72

complaints about, 39, 43–44, 75, 76

compliance incidents, 39, 42–43

foreign intelligence collection data, 42

inquiries, 39, 40

inspections, 39–41

Privacy Rules compliance, 42, 43

record-keeping, 40, 41

weapons management, 41

Australian Security Intelligence Organisation
(ASIO), 45–52

agency overview, 45

assumed identities, 72

Bondi terrorist attack correspondence, 75

complaints about, 45, 47, 52, 75, 76

compliance incidents, 45, 46, 49–51

compulsory questioning powers, 49

inquiries, 45–47, 52

inspections, 45, 46, 47–48

Minister's Guidelines, 51

record-keeping, 48

special intelligence operations, 49

Top Secret-Privileged Access function, 48

use of force, 49

*Australian Security Intelligence Organisation Act
1979 (ASIO Act)*, 45, 48, 49, 51

Australian Signals Directorate (ASD), 53–60

agency overview, 53

assumed identities, 72

complaints about, 59, 76

compliance incidents, 54, 56–58

inquiries, 54

inspections, 54, 55–56

overturned presumptions of nationality, 56

Privacy Rules compliance, 55

record-keeping, 55

Australian Transaction Reports and Analysis
Centre (AUSTRAC), 30, 69, 76

Australia's Disability Strategy 2021–2031, 94

B

Barnes, Michael, 7, 92

statements by accountable authority, 12, 115

see also *Inspector-General of Intelligence and
Security*

bilateral engagement, 102–103

Bogaart, Karla, 98

Bondi terrorist attack, 75

budget, 28, see also *financial statements*

Business Continuity Framework, 99

C

Cabinet

National Security Committee, 64, 66

Canada

National Security and Intelligence (NSIRA)
Review Agency, 102–103

see also *Five-Eyes Intelligence Oversight and
Review Council*

Capability Framework, 85

case studies see *Snapshots*

Census (APS) see *Australian Public Service (APS)*
– Census

Chief Financial Officer

committee membership, 97

statement by, 115

citizenship processes-related complaints, 52, 74,
76, 77

code of conduct, 105

Combating Antisemitism, Hate and Extremism Bill
2026, 27

Combined Intelligence Centre –Australia, 63

committees

D&I Committee, 84–85

executive committee structure, 95–96

WHS Committee, 94

Commonwealth Contracting Suite, 107, 109

Commonwealth Electoral Act 1918, 144

Commonwealth Fraud and Corruption Control
Framework 2024, 105

Commonwealth Indigenous Procurement Policy,
107

Commonwealth Ombudsman, 101

Commonwealth Procurement Rules, 107

communications interception see

Telecommunications (Interception and Access) Act 1979 (TIA Act)

communities of practice, 27, 81

complaints, 2, 9, 30, 73–78

- about ACIC, 33, 34, 76
- about AFP, 68, 76
- about AGO, 37, 76
- about ASD, 59, 76
- about ASIO, 45, 47, 52, 75, 76
- about ASIS, 39, 43–44, 75, 76
- about AUSTRAC, 76
- about Department of Home Affairs, 76
- about DIO, 61, 63, 76
- about ONI, 64, 66, 76
- IGIS function and powers, 9, 31
- increase in numbers, 31, 74, 75
- performance results and analysis, 21–22
- performance summary, 15
- statistics, vi, 73, 74, 75–76, 77
- types of, 77

compliance discipline (intelligence agencies), 8, 30, 71

compliance incidents, vi, 30

- ACIC, 33, 34
- AFP, 68
- AGO, 35, 37
- ASD, 54, 56–58
- ASIO, 45, 46, 49–51
- ASIS, 39, 42–43
- DIO, 61, 63
- ONI, 64–66

compliance with finance law (IGIS), 106

compulsory questioning powers, 49

consultants, 107–108

contact information, *back cover*

contracts, 107–109

corporate governance, 95–99

Corporate Plan 2025–26, 13, 14

Corporate Plan 2026–2030, 3

Corporate Subcommittee, 95, 96–97

corporate support, 100

Corradin, Andrew, 93

correspondence handled, 73, 74–75, *see also* complaints

corruption *see* fraud and corruption control; National Anti-Corruption Commission (NACC)

Counter-Terrorism (Temporary Exclusion Orders) Act 2019 (TEO Act), 47

Crimes Act 1914 compliance, 51, 72

Criminal Code Act 1995, 42

- propriety concern, 59

Cronan, Paul, 3, 7, 92

cross-agency inspection and inquiry activities, 8, 32, 36, 38, 70–72

cyber security *see* Australian Signals Directorate (ASD)

cyber threats, 2

D

Dale, Patrick, 92

defence intelligence agencies *see* Australian Geospatial-Intelligence Organisation (AGO); Australian Signals Directorate (ASD); Defence Intelligence Organisation (DIO)

Defence Intelligence Organisation (DIO), 61–63

- agency overview, 61
- complaints about, 61, 63, 66, 76
- compliance incidents, 61, 63
- inspections, 61–63
- Privacy Rules compliance, 63
- record-keeping, 62
- Respect@Work, 38, 62

Department of Defence

- personnel policies and Respect@Work, 38
- see also* Minister for Defence

Department of Foreign Affairs *see* Minister for Foreign Affairs

Department of Home Affairs

- agency overview, 69
- Bondi terrorist attack correspondence, 75
- complaints about, 76
- IGIS jurisdiction, 30
- see also* Minister for Home Affairs

depreciation, 28

Deputy Inspector-General, 3, 7, 85, 92

- committee membership, 96–97

DIO *see* Defence Intelligence Organisation (DIO)

disability reporting, 94

disclosures in the public interest *see* public interest disclosures

Diversity and Inclusion Committee, 84–85

diversity and inclusion initiatives, 84–85

domestic engagement, 100–101

E

ecologically sustainable development and environmental performance, 144
emissions reporting, 145–146
enabling legislation *see* *Inspector-General of Intelligence and Security Act 1986*
energy-saving initiatives, 144
enterprise agreement, 91
entity resource statement, 140–141
Environment Protection and Biodiversity Conservation Act 1999, 144
ethical standards, 105, *see also* fraud and corruption control
exceptionally controlled information (ECI), 71
Executive Board, 95, 96
 subcommittees, 95–97
Executive Director, Enterprise Management Unit, 7, 93
 committee membership, 96–97
executives *see* senior executives
exempt contracts, 109
expenses for outcome, 140–141
expert evidence to ART or AIC, 101
external scrutiny of IGIS, 106

F

finance law compliance, 106
financial statements, 112–139
 audit report, 112–113
 entity resource statement, 140–141
 statement by the accountable authority, 115
financial summary, 28
firearms *see* weapons management
Five-Eyes Intelligence Oversight and Review Council, 101–102
flexible work options, 84, 88, 91, 94
force
 use-of-force notifications, 49
foreign authorities *see* international engagement
foreign intelligence collection data, 36, 42
foreign interference, 2
fraud and corruption control, x, 104, 105
Freedom of Information Act 1982
 exemptions, 101, 106, 109

G

gender balance of staff, 87, 90
Geospatial Intelligence Agency *see* Australian Geospatial-Intelligence Organisation (AGO)
glossary, 158–160
governance *see* corporate governance
greenhouse gas emissions reporting, 145–146

H

health and wellbeing, 86, 89, 94
history of IGIS, iv–v
Home Affairs portfolio *see* Department of Home Affairs
human resources management *see* staff
human rights assessments, 62

I

Indigenous businesses, 107
individual flexibility arrangements, 91
information and communications technology (ICT), 100
Information Publication Scheme, 106
information security authority *see* Australian Signals Directorate (ASD)
inquiries, vi, 2, 8, 30
 ASD, 54, 59
 ASIO, 45–47, 52
 ASIS, 39, 40, 43
 cross-agency, 70–71
 own-motion, 39, 46, 49, 54, 70–71
 performance results and analysis, 16–18
 performance summary, 15
 preliminary inquiries, 8, 30, 77
 preliminary inquiry reports made under section 25B of the IGIS Act, 21, 44, 52, 54, 59, 60, 71, 78
inquiries by parliamentary committees *see* parliamentary committees
inspection plans, 19, 20
inspections, vi, 2, 8, 30, 31–32
 ACIC, 33, 34
 AFP, 67–68
 AGO, 35–36
 ASD, 53–56
 ASIO, 45, 46, 47–48

- ASIS, 39–41
 - cross-agency, 8, 32, 36, 38, 70–72
 - DIO, 61–63
 - ONI, 64–65
 - performance results and analysis, 19–20
 - performance summary, 15
 - section 25A inspection reports, 19, 31, 40, 42
 - Inspector-General of Intelligence and Security, 96, 00123–124
 - approach, 6
 - delegation of powers, 91
 - engagement with agencies, 2, 35, 39, 40, 45, 46, 53, 54, 61, 69, 100–101
 - expert evidence to ART or AIC, 101
 - history, iv–v
 - jurisdiction, iii, iv–v, 27, 30, 33, 67
 - key activities, 8–9
 - letter of transmittal, x
 - operating context, 2–3
 - organisation chart, 7
 - overview of oversight activities, 30–32
 - powers, 8
 - purpose, iii, 8, 13
 - remuneration, 91, 92
 - review of year, 2–3
 - role and functions, iii, 8–9, 30–32
 - statements by, 12, 115
 - statutory office holder, 87, 91
 - year at a glance, vi
 - Inspector-General of Intelligence and Security Act 1986*, iii, x, 2, 13, 30, 43, 69, 74
 - complaints handling see complaints
 - inquiries see inquiries
 - inspections see inspections
 - subsection 32(3) employment, 91
 - subsection 32AA(1) delegation of powers, 91
 - Inspector-General of Intelligence and Security Regulations 2026*, 69
 - Inspectors-General Forum, 100
 - Integrity Agencies Group, 100
 - intelligence agencies
 - complaints about see complaints
 - compliance discipline, 8, 30, 71
 - IGIS engagement with, 2, 26–27, 35, 39, 40, 45, 46, 53, 54, 61, 69
 - IGIS jurisdiction, iii, iv–v, 27, 30, 33, 67
 - IGIS oversight of, 2–3, 8–9, 30–32
 - inquiries into see inquiries
 - inspections of see inspections
 - list of, iii
 - public interest disclosure obligations see public interest disclosures
 - records see record-keeping
 - suspected wrongdoing, 23–25
 - see also Australian Criminal Intelligence Commission (ACIC); Australian Federal Police (AFP); Australian Geospatial-Intelligence Organisation (AGO); Australian Secret Intelligence Service (ASIS); Australian Security Intelligence Organisation (ASIO); Australian Signals Directorate (ASD); Defence Intelligence Organisation (DIO); Office of National Intelligence (ONI)
 - intelligence collection, 71
 - foreign intelligence collection data, 36, 42
 - intelligence diplomacy, 65–66
 - Intelligence Services Act 2001*, 30, 35, 39
 - ASIS activities under Schedules 2 and 3, 41
 - non-compliance, 43, 58
 - privacy rules see Privacy Rules
 - internal audit, 99
 - international engagement, 65–66, 84, 88, 101–103
 - investigations under PID Act, vi, 2, 15, 23–25, 30, 73, 80
- J**
- Jessup, Christopher, 2, 7, 92
 - jurisdiction of IGIS, iii, iv–v, 27, 30, 33, 67
- K**
- key activities, 8–9
 - key management personnel, 91–93
- L**
- leadership development, 86
 - leadership transitions, 84
 - learning, development and training, 84, 85–86, 105
 - Learning and Development Strategy, 85
 - legislation governing intelligence agencies, 33, 35, 39, 45, 53, 61, 64, 67, 69
 - legislation governing the work of IGIS see *Inspector-General of Intelligence and Security Act 1986*; *Intelligence Services Act 2001*
 - legislative compliance, 15
 - letter of transmittal, x
 - Longford, Eddie, ii

M

market research, 144
memoranda of understanding
 IGIS – Office of the Commonwealth
 Ombudsman, 100
Minister for Defence, 35, 53, 55, 56, 61
Minister for Foreign Affairs, 39, 42, 43
Minister for Home Affairs, 33, 45, 69
ministerial authorisations, 35, 39, 53, 55
ministerial directions, 35, 39, 43, 53
ministerial letters, 33, 35, 39, 40, 45, 46, 53, 54, 61,
 64, 67
ministers
 reporting to, 16–22, 26–27
 responsible for intelligence agencies, 33, 35,
 39, 45, 53, 61, 64
Minister's Guidelines to ASIO, 51
Moore, Stephen, 98

N

National Anti-Corruption Commission (NACC), vi,
 82, 100
National Intelligence Academy, 86
National Intelligence Community (NIC) *see*
 intelligence agencies
National Security and Intelligence Review Agency
 (NSIRA, Canada), 102–103
National Security College, Australian National
 University, 86, 100
National Security Committee of Cabinet, 64, 66
nationality, overturned presumption of, 56
Net Zero 2030 emissions reporting, 145–146
network activity warrants (NAWS), 33, 34, 67, 68
non-compliance with law, standards or
 procedures *see* compliance incidents
non-consultancy contracts, 108–109
non-salary benefits, 91, 94, *see also* remuneration
non-warranted surveillance devices, 48
notifiable incidents, 94

O

office culture, 84–86
office location, 100, 144, 145
Office of National Intelligence (ONI), 64–66
 agency overview, 64
 analytic integrity, 66
 assumed identities, 72
 complaints about, 64, 66, 76
 compliance incidents, 64–65, 66
 inspections, 64–66

intelligence diplomacy, 65–66
Privacy Rules compliance, 65, 66
record-keeping, 65, 66
Top Secret-Privileged Access Quality
 Assurance, 65

Office of National Intelligence Act 2018, 65
Office of the Australian Information
 Commissioner, 101
Office of the Commonwealth Ombudsman, 101
Office of the Inspector-General of Intelligence
 and Security *see* Inspector-General of
 Intelligence and Security
ONI *see* Office of National Intelligence (ONI)
operating context, 2–3
Operational Subcommittee, 95, 96
organisation chart, 7
organisational profile, vi, 87
organised crime, 2
outcome and program, 13, 141
 performance results *see* performance
 resources for outcome, 140–141
oversight activities (overview), 30–32
overturning a presumption of nationality, 56
own-motion inquiries, 39, 46, 49, 54, 70–71

P

parliamentary committees
 IGIS submissions and appearances, 2, 27, 106
 Parliamentary Joint Committee on
 Intelligence and Security (PJICIS), 8, 30,
 106
Pastega, Lyndsay, 93
performance
 financial summary, 28
 reporting framework, 3, 13–15
 Objective 1: Inquiries, 16–18
 Objective 2, Inspections, 19–20
 Objective 3, Complaints, 21–22
 Objective 4, Public interest disclosures, 23–25
 Objective 5, Assurance, 26–27
 summary of results, 14–15
 year at a glance, vi
performance measures and targets, 14
performance pay, 94
personal information protection *see* Privacy Rules
Petrie, Hayley, 92
Portfolio Budget Statements
 Office of the Inspector-General of Intelligence
 and Security outcome, 13
 reporting framework, 13–15

portfolio membership, 14, 100
 preliminary inquiries see under inquiries
 Prime Minister, 8, 64, 66
 Privacy Rules, 53, 56
 Privacy Rules compliance, 37, 42, 43, 55, 63, 65, 66
 procurement, 107–109
 professional development, 86, see also learning, development and training
 Protective Security Policy Framework, 71
 psychosocial risks management, 86
 Public Governance, Performance and Accountability (Financial Reporting) Rule 2015, x
 Public Governance, Performance and Accountability Act 2013, x, 95, 96, 97, 105, 107
 Public Governance, Performance and Accountability Rule 2014, x, 107
 public information, 9, 15, 26–27
 Public Interest Disclosure Act 2013, 2, 15, 23–25, 74, 78, 81
 public interest disclosures, 73–75, 78–81
 authorised officers, 9
 community of practice, 81
 disclosable conduct, 79–81
 IGIS function and powers, 9, 31, 74, 78–81
 investigations, vi, 2, 15, 23–25, 30, 73, 80, 81
 performance results and analysis, 23–25
 performance summary, 15
 statistics, vi, 73, 74
 Public Service Act 1999, 88, 91, see also Australian Public Service (APS)
 purchasing and procurement, 107–109
 purpose, iii, 8

Q

Quiggin, Peter, 91

R

Reconciliation Action Plan, 85
 record-keeping, 71, 80
 ACIC, 34
 AFP, 67
 AGO, 36, 37
 ASD, 55
 ASIO, 48
 ASIS, 40, 41
 DIO, 62
 IGIS, 14
 ONI, 65, 66

recruitment, 28, 87, 88, see also staff
 REDSPICE (Resilience, Effects, Defence, Space, Intelligence, Cyber, Enablers), 53
 Reflect Reconciliation Action Plan, 85
 regulation see ministerial authorisations; ministerial directions; Privacy Rules
 remuneration
 allowances and non-salary benefits, 91
 Audit and Risk Committee members, 98
 Inspector-General of Intelligence and Security, 91, 92
 key management personnel, 91–93
 performance pay, 94
 senior executives, 90, 91–93
 staff, 90
 reporting framework, 13–15
 performance report see performance
 resources for outcome, 140–141
 Respect@Work, 36, 38, 62
 review of year, 2–3
 risk categories, 105
 risk management, 104–105, see also fraud and corruption control
 Risk Management Framework, 104
 risk-based proactive inspections see inspections
 Royal Commission into Antisemitism and Social Cohesion, 75
 Rules to Protect the Privacy of Australians see Privacy Rules

S

secondments, 84, 88, 102–103
 security clearance processes for staff, 28, 84, 91
 security context, 2–3
 Senate Continuing Order for Indexed File Lists (Harradine Order), 106
 Senate Legal and Constitutional Affairs Legislation Committee, 106
 senior executives
 key management personnel, 91–93
 profile, 90
 recruitment, 88
 remuneration, 90, 91–93
 SES numbers, 91
 senior-level meetings held, 26, 27, 33, 35, 39, 40, 45, 46, 53, 54, 61, 64
 shared services arrangements, 100
 signals intelligence see Australian Signals Directorate (ASD)
 small business participation in procurement, 107

Snapshots

- AGO and DIO Respect@Work, 38
- ASIS activities under Schedules 2 and 3 of the IS Act, 41
- Completed inquiry into ASIO, 47
- Correspondence and complaints about the Bondi terrorist attack, 75
- NSIRA-IGIS exchange, 103
- Overturned presumptions of nationality, 56
- Preliminary inquiry with report made under section 25B of the IGIS Act, 60
- Public Interest Disclosure Community of Practice, 81
- Wellness initiatives, 89

SONIC Implementation Subcommittee, 95, 96, 97, *see also Strengthening Oversight of the National Intelligence Community Act 2025 (SONIC Act)*

special intelligence operations, 45, 49

staff, 84–94

- APS Census Action Plan, 86
- APS classification, 90
- average staffing level, 28, 84, 87, 141
- consultative processes, 94
- diversity and inclusion, 84–85
- employee benefits, 28, 91
- employment arrangements, vi, 91
- ethical standards, 105
- flexible work arrangements, 84, 88, 91, 94
- gender balance, 87, 90
- health and wellbeing, 86, 89, 94
- key management personnel, 91–93
- learning, development and training, 84, 85–86, 105
- non-salary benefits, 91, 94
- profile, vi, 87, 90
- recruitment, 28, 87, 88
- remuneration, 90–94
- secondment, 84, 88, 102–103
- security clearance processes, 84, 91
- values and code of conduct, 105
- workforce planning, 88
- workplace safety, 86, 94

stakeholder engagement, 100–103, *see also international engagement*

Stanbridge, Sarah, 93

statutory office holder, 87, *see also Inspector-General of Intelligence and Security*

Strengthening Oversight of the National Intelligence Community Act 2025 (SONIC Act), 3, 27, 28, 30, 32, 33, 67, 95, 101

- supplier expenses, 28
- surveillance devices, 48, 67
- Surveillance Devices Act 2004*, 67
- Surveillance Legislation Amendment (Identify and Disrupt) Act 2021*, 33, 67

T

Telecommunications Act 1997

- ASIO non-compliance, 51

Telecommunications (Interception and Access) Act 1979 (TIA Act)

- ASD non-compliance, 57–58
- ASIO non-compliance, 50
- cross-agency inquiries, 70–71

terrorism, 2

- Bondi terrorist attack, 75

Top Secret-Privileged Access Quality Assurance, 65

Top Secret-Privileged Access Vetting Authority, 48, 65

training *see* learning, development and training

transnational serious and organised crime, 2

U

use-of-force notifications, 49

V

values, 105

visa-related complaints, 52, 74, 76, 77

W

warrants

- network activity warrants (NAWS), 008, 33, 34, 67, 68

weapons management, 41

website, *back cover*

Wellbeing Program, 86, 89

whistleblower protection scheme *see* public interest disclosures

Work Health and Safety Act 2011, 94

Work Health and Safety Committee, 94, 96, 97

workforce *see* staff

workplace culture, 84–86

workplace health and safety, 94, *see also Respect@Work*

Y

year at a glance, vi

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Website: www.igis.gov.au

Non-English speakers

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