



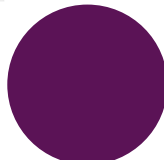
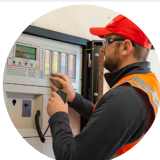
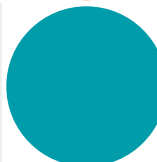
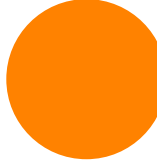
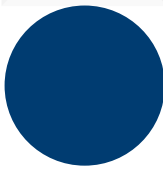
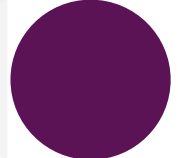
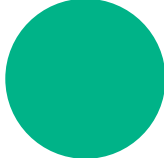
Australian Government
Comcare



Australian Government
Safety, Rehabilitation and
Compensation Commission

Comcare and the
Safety, Rehabilitation and Compensation Commission

Annual Report 2025–26



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<https://www.pmc.gov.au/government/commonwealth-coat-arms>.

Online access

Online access is available at <https://www.comcare.gov.au/about/governance/annual-report> or alternatively through the Forms and Publications link on the Comcare website.

It is also available on the Australian Government Transparency Portal.

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Contact

Contact us or visit our website for more information.



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About these reports

These annual reports document the performance and activities of Comcare, its scheme and the Safety, Rehabilitation and Compensation Commission from 1 July 2025 to 30 June 2026.

They are combined as Comcare provides support to the Safety, Rehabilitation and Compensation Commission to carry out its functions.

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Part 1: Comcare

Annual Report 2025–26



Acknowledgement of Country

Comcare acknowledges the traditional owners and custodians of country throughout Australia and acknowledges their continuing connection to land, sea and community. We pay our respects to the people, the cultures and the elders past and present.

Healing Hands
by Dion Devow of DDesigns.

Letter of transmittal



Australian Government

Comcare

21 September 2026

The Hon Amanda Rishworth MP
Minister for Employment and Workplace Relations
Parliament House
Canberra ACT 2600

Dear Minister

I am pleased to present you with the Comcare Annual Report 2025–26, detailing the performance and activities of Comcare and its scheme for the period from 1 July 2025 to 30 June 2026.

The Annual Report has been prepared in accordance with section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and complies with the relevant requirements prescribed by the *Public Governance, Performance and Accountability Rule 2014*.

It includes:

- Annual Performance Statements, as required under section 39 of the PGPA Act.
- Financial Statements, as required under section 42 of the PGPA Act.
- information we are required to report under other legislation, including the *Safety, Rehabilitation and Compensation Act 1988* and the *Work Health and Safety Act 2011*.

As the Accountable Authority of Comcare, I have approved this Annual Report based on assurances of the content received throughout the Annual Report preparation process.

As required under section 46 of the PGPA Act, I am submitting the Comcare Annual Report 2025–26 to you, as the responsible Minister for Comcare, for presentation in Parliament.

Yours sincerely

Colin Radford

Chief Executive Officer
Comcare

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Chief Executive Officer foreword



As the Chief Executive Officer (CEO) and Accountable Authority of Comcare, I present Comcare's Annual Report to the Minister for Employment and Workplace Relations, the Hon Amanda Rishworth MP, and the Australian Parliament on the performance of Comcare for the year ended 30 June 2026.

Colin Radford

I am pleased to present my first Annual Report as the CEO of Comcare. I joined in November 2025 and am proud to lead an organisation with a clear and compelling purpose: to promote and enable safe and healthy work.

I am drawn to organisations which work to reduce harm and improve outcomes and opportunities for those who find themselves in need of support, often through no fault of their own. It is important to remind ourselves that no one becomes a client of a compensable injury scheme by choice – they first have to have experienced a traumatic, often life-changing, event.

Our Strategy 2024–2028

We are in the second year of delivering against our Comcare Strategy 2024–2028 (the Strategy), developed to respond to the evolving nature of work and workplaces and changing patterns of workplace injury and illness, including an increase in psychological injuries.

Our efforts remained focused on our strategic priorities, to **prevent work-related injuries** and **deliver better return to work outcomes**.

This was supported by a suite of capability-building enablers: **making data-driven decisions**, **uplifting leadership**, **effectiveness and efficiency** and **delivering client-centric services**.

Progress against these areas – and their associated measures and targets – were tracked throughout 2025–26 and form the basis of this annual report. Going forward, we are transitioning to a smaller more targeted set of measures that directly reflect and better measure our performance against our strategic priorities.

I am pleased to report that our overall performance throughout 2025–26 remained strong with 10 of the 15 targets being met, and 3 were within close range of the target. Key achievements included maintaining the Commonwealth premium rate below 1%, achieving an 86% return to work rate, maintaining a funding ratio of 112%, and implementing the Injured Worker Experience Measure.

A continuing trend is the growth in psychological injuries with lower return to work rates than physical injuries, flowing through to the financial results and employer premiums. We will continue to focus our efforts on identifying effective strategies that target psychological harm and on supporting employers to better understand and manage psychosocial hazards and risks, including through early intervention.

Prevention

We were notified of 1,643 notifiable incidents in our scheme in 2025–26. Tragically, 49 of these resulted in 52 fatalities. I offer my heartfelt condolences to the families, friends and colleagues of those who lost their lives at or arising from their work. This human impact of workplace harm reminds us all of why we are here, what we are here to do, and most importantly, who we do it for.

We actively investigate each incident involving a fatality to determine any work-related contributing factors. In 2025–26, we commenced one new set of criminal proceedings under the *Work Health and Safety Act 2011* (WHS Act). As of 30 June 2026, 5 proceedings were continuing and 6 had concluded. The total value of fines issued in the period was \$1,288,000. These penalties should send a clear message to any entity in our scheme that does not prioritise worker and public safety above all else. You will be prosecuted and you will be held to account.

Importantly, our Family Liaison Unit is set up to support bereaved families and seriously injured people to understand the Comcare work health and safety investigations process. The unit offers trauma-informed support, on an opt-in basis, from initial engagement soon after the incident through to finalisation of the matter. I am pleased that the unit assisted 31 injured workers and families throughout 2025–26.

A large part of our role is to educate duty holders and the broader community about the benefits of safe work. There is no doubt safe and fulfilling work makes a significant contribution to workers' mental health. It is equally true there are clear economic benefits that come with workplace safety, with safer workplaces being more productive workplaces.

Return to work

Supporting injured and ill people to return to health and return to safe work is a key driver. We know when people can continue to work during their recovery, it comes with many benefits for health and wellbeing. Safe, satisfying work aids in recovery and most injured workers return to work within 6 months of their injury. Experience shows us the longer people are off work due to injury or illness, the likelihood of returning decreases.

We continue to improve how we support injured workers to recover and return to work and remain committed to providing high-quality claims management services. Improving the timeliness of these services continues to be a key area of focus, facilitating early access to appropriate treatment, support and entitlements. We supported more than 6,500 individual workers in 2025–26, approved more than 284,000 individual payments for medical treatment and rehabilitation services at a cost of \$46 million and made payments to injured workers for incapacity benefits at a cost of \$160 million.

Scheme changes

On 12 December 2025, the Australian Government released the report of the independent review of the *Safety, Rehabilitation and Compensation Act 1988* (SRC Act). It is the legislation that underpins our workers' compensation scheme. We fully support and are committed to delivering a modern, fit for purpose national workplace injury insurance scheme, and look forward to implementing reforms that improve outcomes for injured workers.

Safe Work Australia has published amendments to the model work health and safety laws, representing the most significant changes in more than a decade. The reforms extend the incident notification provisions to include:

- dangerous incidents involving mobile plant and falls
- violent incidents, including sexual assault
- work-related suicide and attempted suicide
- extended worker absences (15+ calendar days).

The Department of Employment and Workplace Relations is consulting with stakeholders on timeframes and considerations for effective implementation across the Commonwealth. We have established a dedicated project to prepare ourselves and the scheme for the changes and will share more information when it is available.

Our people

None of the achievements and actions throughout this report would be possible without the hard work and professionalism of our people. We are a purpose-led organisation, committed to serving our community and I extend my thanks to everyone who works at Comcare. I am both proud and humbled to be part of a team that works every day to reduce workplace harm and support those who have been injured at or through their work. I thank the Executive Leadership Team for their hard work and focus in what has been a year of significant change. Special thanks to Deputy CEO, Michael Duke, for his steady leadership throughout much of 2025, when he was Acting CEO.

I also thank the Minister for Employment and Workplace Relations, The Hon Amanda Rishworth MP, for her support of Comcare and its work and for her shared commitment to improving the lives of those we are here to serve.

Looking ahead

Going forward, as mentioned above, we have revised our performance measures and targets to be more focused, more ambitious and more directly relevant to our strategic objectives and priorities.

We are strengthening our regulatory approach and bringing a deliberate focus to recovery and return to work. The key change for 2026–27 is the introduction of a new performance measure adopted from the Australian Work Health and Safety Strategy 2023–2033 – Reduction in work-related fatalities and serious injuries. This strengthened measure will be used to track our effectiveness as a work health and safety regulator and hold us accountable for our role within the broader prevention eco-system.

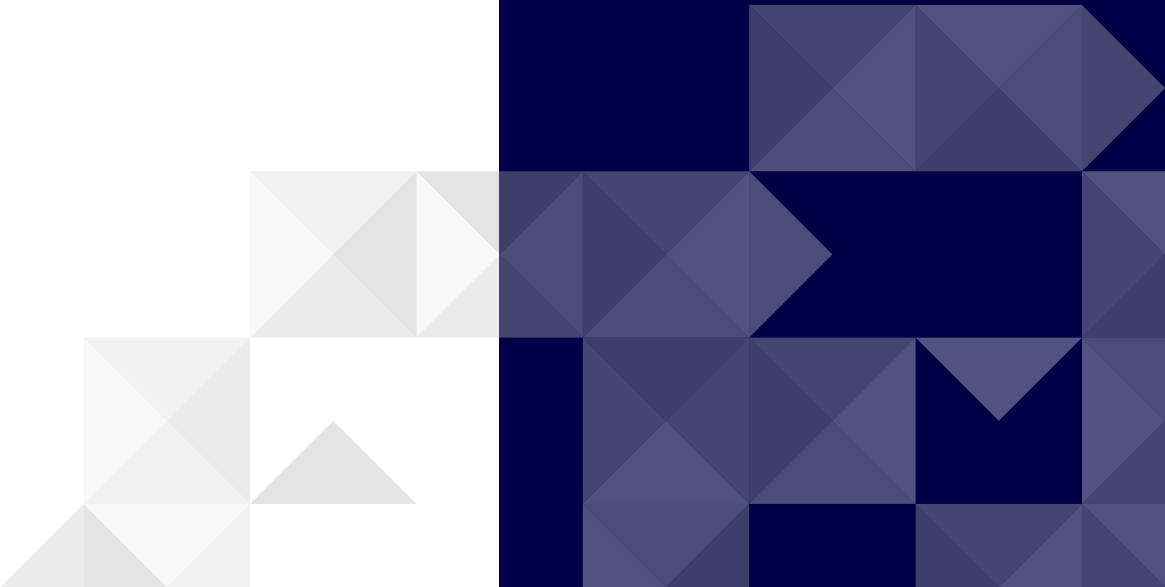
We have also reframed our strategic enablers to better position us to deliver against our priorities. The new strategic enablers are: **financial sustainability, operational efficiency and effectiveness and our people**. These are the foundations on which the Strategy is built. Our success in delivering on our strategic priorities of preventing work-related injuries and delivering better return to work outcomes relies on getting these fundamentals right.

We will continue to partner with our clients and stakeholders to demonstrate the clear social, economic and productivity benefits of investing in work health and safety, sharing our insights to drive positive change and working together to promote and enable safe and healthy work.



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About Comcare

Comcare is Australia's national work health and safety regulator and workers' compensation authority.

We are committed to:

- working with employers and stakeholders to reduce workplace harm so workers can return home safely
- supporting injured workers to recover and return to health and work following injury or illness.

Our purpose is to **promote and enable safe and healthy work.**

Our scheme

We regulate work health and safety for more than 200 employers and provide workers' compensation coverage to approximately 500,000 workers under our scheme.

Our scheme is largely comprised of Commonwealth authorities, including Australian Government departments and agencies. It also includes corporations licensed by the Safety, Rehabilitation and Compensation Commission (SRCC) to self-insure their workers' compensation arrangements and liabilities.

Employers in our scheme operate across a broad range of occupations and industries including government services, defence, law enforcement, transport, logistics, financial and banking services, health care, manufacturing, construction, telecommunications and postal services.

The employers we regulate for work health and safety are not identical to those covered for workers' compensation due to differences in legislative coverage and licensing arrangements.

Our workers' compensation scheme is funded through premiums. Our regulatory functions and activities are funded through cost recovery arrangements.

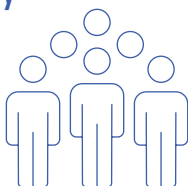
Scheme coverage as of 30 June 2026:

Work health and safety

464,145

full-time equivalent
employees and

212 employers

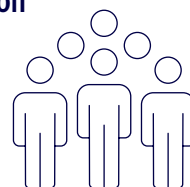


Workers' compensation

497,211

full-time equivalent
employees and

222 employers



Comcare Strategy 2024–2028

Our strategic direction is set through the Strategy, which was developed to respond to the evolving nature of work and workplaces and changing patterns of workplace injury and illness, including an increase in psychological injuries.

The Strategy focuses our efforts, partnerships and investments on 2 strategic priorities to achieve our purpose that also represent what we are here to do as a work health and safety regulator and workers' compensation authority. They are:

- prevent work-related injuries
- deliver better return to work outcomes.

During the first 2 years of the Strategy (2024–25 and 2025–26), we have focused on strengthening the capabilities required to support delivery of our strategic priorities through 3 enabling priorities. They are:

- making data-driven decisions
- uplifting leadership, efficiency and effectiveness
- delivering client-centric services.

Key activities and aspirations articulate the scope and direction of each strategic and enabling priority. Aligned performance measures and targets are used to assess our progress towards achieving our aspirations and delivering the overall Strategy.

Our organisational values, together with the Australian Public Service (APS) Values and Code of Conduct, are foundational to how we work and deliver the Strategy. They are:

- earn and strengthen trust
- strive to have a positive impact
- collaborate and innovate
- act with integrity and respect.

Figure 1.1.1 provides a summary of the elements that make up the Strategy.

Comcare Strategy 2024–2028

Purpose: Promote and enable safe and healthy work

Our strategic priorities

Prevent work-related injuries

Key activity
Be a leader in prevention of psychological injuries in particular, and increase our influence, appropriately sharing insights to more effectively drive positive change with employers and employees.

Aspiration
We are a national leader in prevention of psychological injuries and illness, actively sharing learnings and resources that can be applied by workplaces and used by other regulators. We influence policy and seamlessly collaborate to unify and promote our prevention approach.

Performance measures
PM1: Prevention initiatives are targeted and inform insights to share with the jurisdiction
PM2: Average Commonwealth premium rate
PM3: Improved work health and safety knowledge, systems and practices as a result of Comcare's activities

Deliver better return to work outcomes

Key activity
Improve return to work outcomes focusing on psychological injuries, influencing and collaborating to deliver support and interventions that better meet the recovery needs of employees.

Aspiration
We partner with our stakeholders to provide leading return to work guidance and services, significantly improving return to work outcomes for employees.

Performance measures
PM4: Determinations on injury and disease claims for compensation are made within statutory timeframes
PM5: Return to work rate

Are enabled by

Making data-driven decisions

Key activity
Uplift technological capabilities to enable easy access to meaningful insights from data that support both strategic decisions and day-to-day operations, and transparent and consistent engagement.

Aspiration
We are a data-led organisation, appropriately leveraging technology and artificial intelligence to derive and apply insights in our strategy setting and day-to-day operations. Our technology is accessible, building the client experience through the capacity for self-service.

Performance measures
PM6: Data & analytics maturity rating
PM7: Employer satisfaction with access to our data and reporting products

Uplifting leadership, effectiveness and efficiency

Key activity
Reinforce the organisation's purpose, with impact through empowered leadership and decision making at all levels. Optimise our governance, performance, funding and resource allocation models.

Aspiration
We have strong alignment on our purpose and take individual ownership to lead and make informed decisions. We have clear governance with responsive quality assurance and a forward plan of the resourcing required to deliver on our priorities.

Performance measures
PM8: Leadership performance ratings
PM9: Employee engagement with Comcare's purpose and objectives rating
PM10: Minimum funding ratio
PM11: Administrative cost ratio

Delivering client-centric services

Key activity
Uplift our organisational capability to co-design and deliver services that anticipate and meet client needs and adapt to changing circumstances.

Aspiration
We use feedback and insights about clients' preferences to shape our strategy and embed positive connections. We co-design accessible services to provide clients with a personalised experience that is continuously improved.

Performance measures
PM12: Overall client satisfaction with services
PM13: Client service design and delivery maturity rating

Organisational values

Earn and strengthen trust

Collaborate and innovate

Strive to have a positive impact

Act with integrity and respect

Figure 1.1.1: Comcare Strategy 2024–2028 summary

Strategy delivery

Our regulatory operations, claims management and education and engagement functions are central to delivering the Strategy.

Through these functions, we deliver regulatory activities and provide essential services, training and guidance to employers, injured workers and other stakeholders in support of workplace safety, harm prevention, early intervention, compliance, rehabilitation and return to health and work.

Our enabling functions provide the organisational foundations and capabilities required to achieve our purpose and deliver our Strategy.

Our internal Strategic Roadmap sets out a forward plan of projects and initiatives designed to strengthen our capabilities and drive progress towards the Strategy. The Strategic Roadmap informs our enterprise planning process, helping us focus on the right activities at the right time. It remains flexible and will continue to evolve in response to emerging priorities, risks and opportunities.

Strategy changes from 1 July 2026

The Strategy is intended to be dynamic and flexible to ensure we can respond to emerging priorities and adapt as we make progress and mature our approach.

The Strategy has changed from 1 July 2026 to strengthen our approach to preventing work-related injuries and supporting people affected by workplace harm. Our strategic priorities remain the same, though our enabling priorities have been reframed as 'strategic enablers' to sharpen the focus on the operating foundations that are essential to delivering our purpose and strategic priorities. They are:

- financial sustainability
- operational efficiency and effectiveness
- our people.

We are shifting to a smaller, more deliberate set of headline external measures to place a greater emphasis on our strategic priorities. Key changes include one new headline performance measure focused on a reduction in worker fatalities and serious injuries, with 2 targets adopted from the Australian Work Health and Safety Strategy 2023–2033 and realignment of several performance measures to the reframed strategic enablers.

More information about our updated Strategy can be found in the Comcare Corporate Plan 2026–27, available on the [Comcare website](https://www.comcare.gov.au/about/governance/corporate-plan)¹.

¹ Comcare Corporate Plan 2026–27: <https://www.comcare.gov.au/about/governance/corporate-plan>



Governing legislation

We deliver on our purpose and Strategy through our statutory roles and functions as Australia's national work health and safety regulator and workers' compensation authority, as prescribed by legislation.

Comcare was established in 1988 under the SRC Act. The SRC Act sets out our functions and responsibilities for administering the Commonwealth's workers' compensation scheme, supporting rehabilitation and return to work outcomes, regulating workplace rehabilitation, setting and collecting premiums and providing advice and support services to the SRCC and Seafarers Safety, Rehabilitation and Compensation Authority (Seacare Authority).

We also manage Australian Government liabilities for common-law asbestos related conditions for the Australian Government under the *Asbestos-related Claims (Management of Liabilities) Act 2005* and administer the Parliamentary Injury Compensation Scheme under the *Parliamentary Injury Compensation Scheme Instrument 2016*.

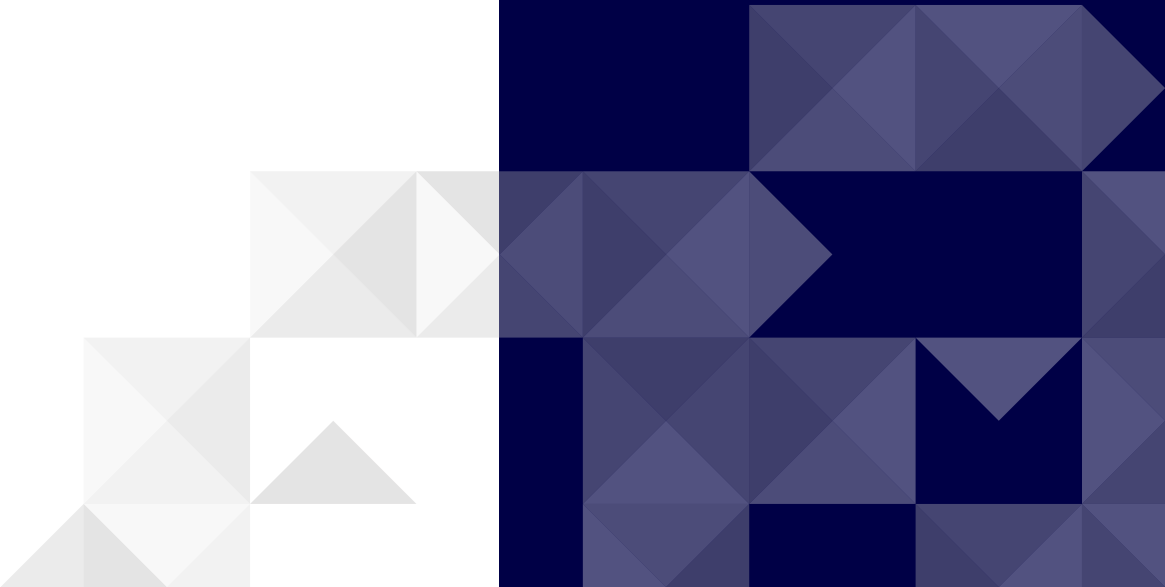
Our work health and safety regulatory functions and powers are prescribed in the WHS Act. Our regulatory approach is set out in our Compliance and Enforcement Policy.

Comcare is a corporate Commonwealth entity subject to the governance, performance and accountability requirements under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule).



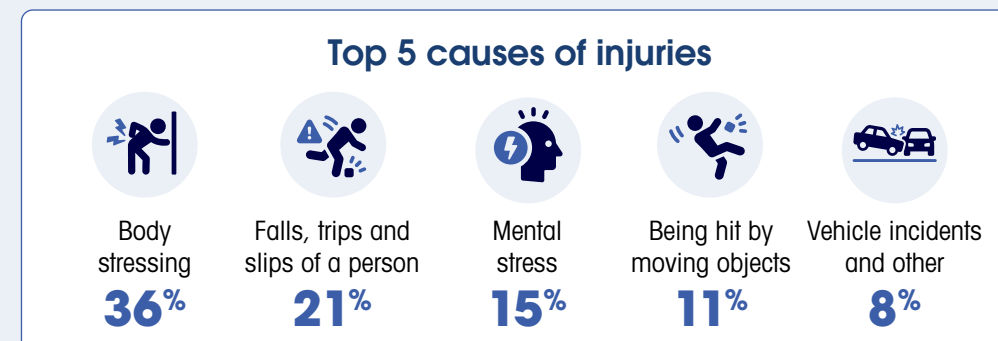
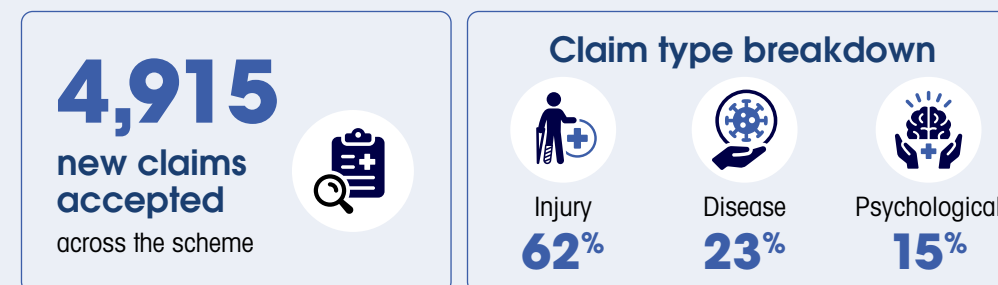
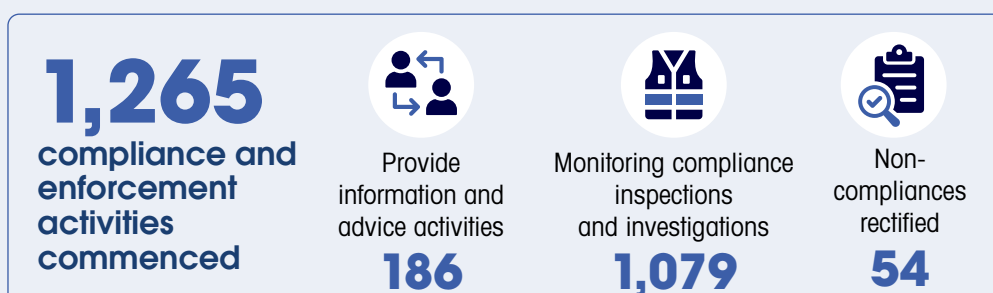
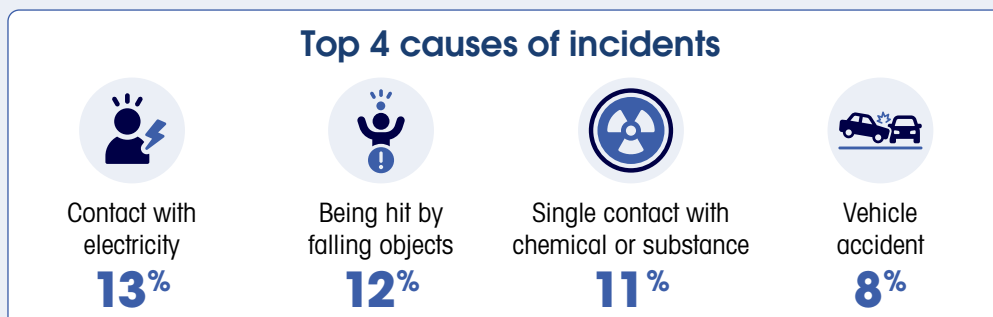
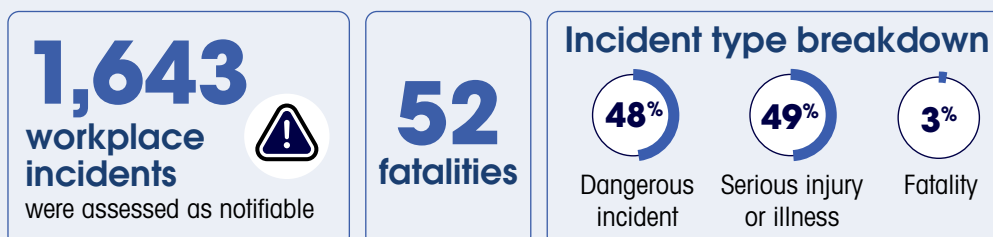
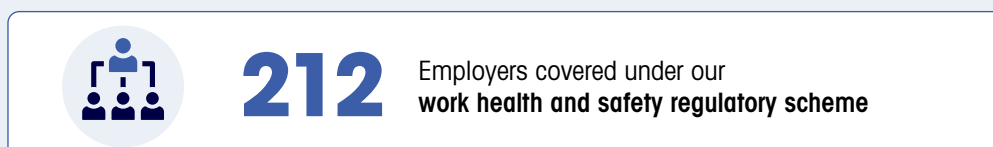
Chapter 2: Year in review

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Progress towards our strategic priority – Deliver better return to work outcomes	25
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Scheme snapshot 2025–26

This infographic provides a snapshot of activity across our work health and safety and workers' compensation scheme for 2025–26.



Data is presented as at 30 June 2026.



Progress towards our strategic priority

– Prevent work-related injuries

Workplace incidents and fatalities

Employers must notify us of workplace incidents that result in the death, serious injury or illness of a person, or are dangerous. This information provides important insight into where serious risk and harm is occurring across our scheme, enabling us to target regulatory effort and prevention initiatives that aim to reduce workplace injuries and fatalities.

We assessed a total of 1,643 incidents as notifiable in 2025–26. Tragically, 49 of those incidents resulted in 52 fatalities, which is a significant increase compared to the 35 fatalities that occurred in 2024–25. Inspectorate activities were commenced for all 49 incidents.

Vehicle incidents and being hit by moving objects were the leading cause of notifiable fatalities in the reporting period. As a result, **vehicle, plant and people interaction** is being targeted as a regulatory priority in 2026–27.

Figure 1.2.1 provides a breakdown of the notifiable incident types notified to Comcare from 2021–22 to 2025–26, broken down by incident notification type, supported by a table with more information about the fatality totals.

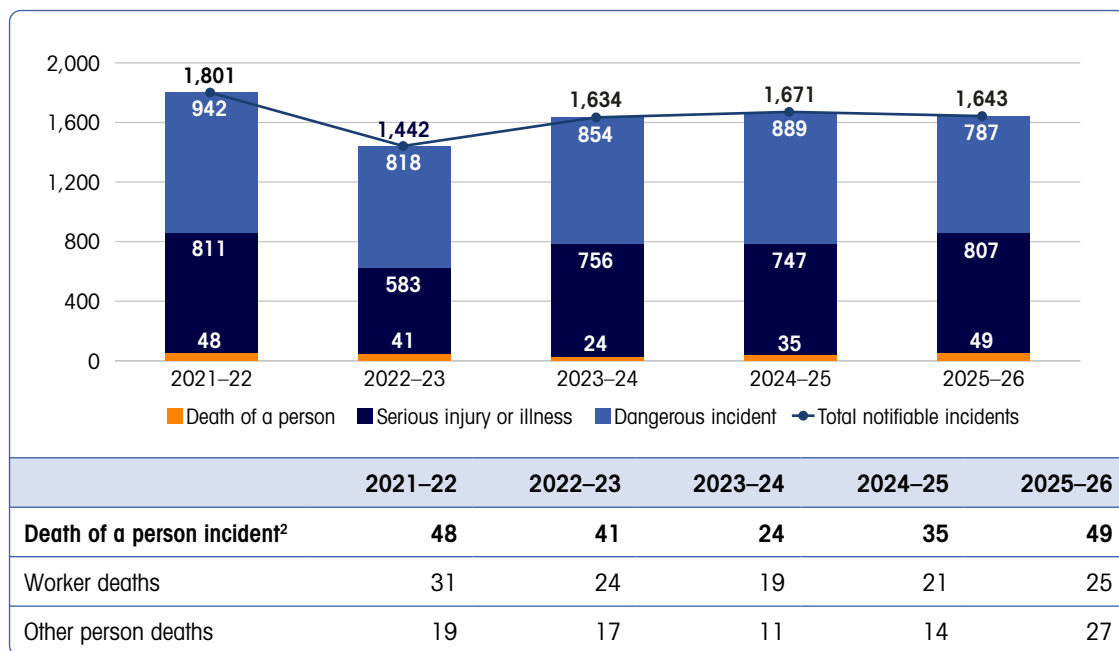


Figure 1.2.1: Total notifiable incidents by type from 2021–22 to 2025–26

- 2 An incident may result in harm (or death) to one or more people. Therefore, the total number of 'Worker deaths' and 'Other person deaths' may be equal to or greater than the total number of notifiable 'Death of a person' incidents. These numbers may change after publication each year due to the time it takes to complete the notifiability assessment process.

Workplace injuries and illness

Compensation is available to eligible workers who have sustained an injury or illness arising from their work. Claims for workers’ compensation demonstrate where work-related harm has occurred and resulted in a person being injured or becoming ill. Understanding the nature and causes of workplace injury and illness informs us of where we need to strengthen our prevention efforts, support recovery and improve return to health and work outcomes.

Accepted claims

A total of 4,915 claims for workers’ compensation were accepted across our scheme in 2025–26, which translates to an incidence rate of 9.9 claims accepted per 1,000 full-time equivalent employees covered under our workers’ compensation scheme.

Figure 1.2.2 provides a breakdown of the total number of accepted claims in the scheme by type from 2021–22 to 2025–26. It highlights that psychological injuries have increased by 44% over 5 years (529 in 2021–22 compared to 760 in 2025–26), and the total number of accepted claims has increased by 13% since 2021–22.

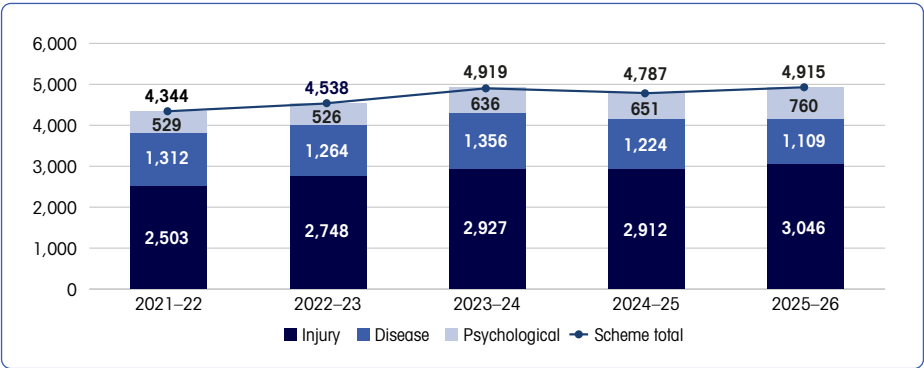


Figure 1.2.2: Total number of accepted claims in our scheme from 2021–22 to 2025–26

Incidence

Figure 1.2.3 provides the incidence rate per 1,000 full-time equivalent employees of accepted claims by sector from 2021–22 to 2025–26. It demonstrates that self-insured licensees have a higher incidence rate of accepted claims compared to the Australian Government.

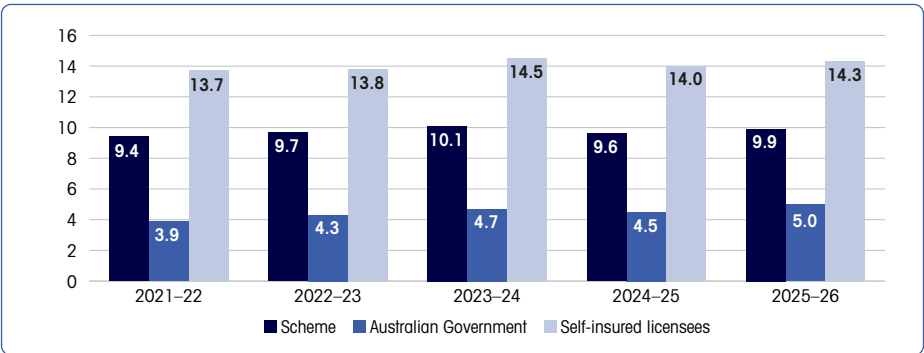


Figure 1.2.3: Incidence rate of accepted claims by sector from 2021–22 to 2025–26

Strengthening our regulatory framework

Our Compliance and Enforcement Policy set out our regulatory approach and provides transparency on how we structure and deliver our regulatory activities, use our compliance and enforcement powers and make evidence-based and proportionate decisions under the WHS Act.

The policy was updated in April 2026 to reflect developments in regulatory practice since it was first established and to align with the National Compliance and Enforcement Policy, Australian Government Investigation Standards 2022 and regulatory best practice principles. Our regulatory approach to compliance and enforcement is based on 4 principles presented in Figure 1.2.4.

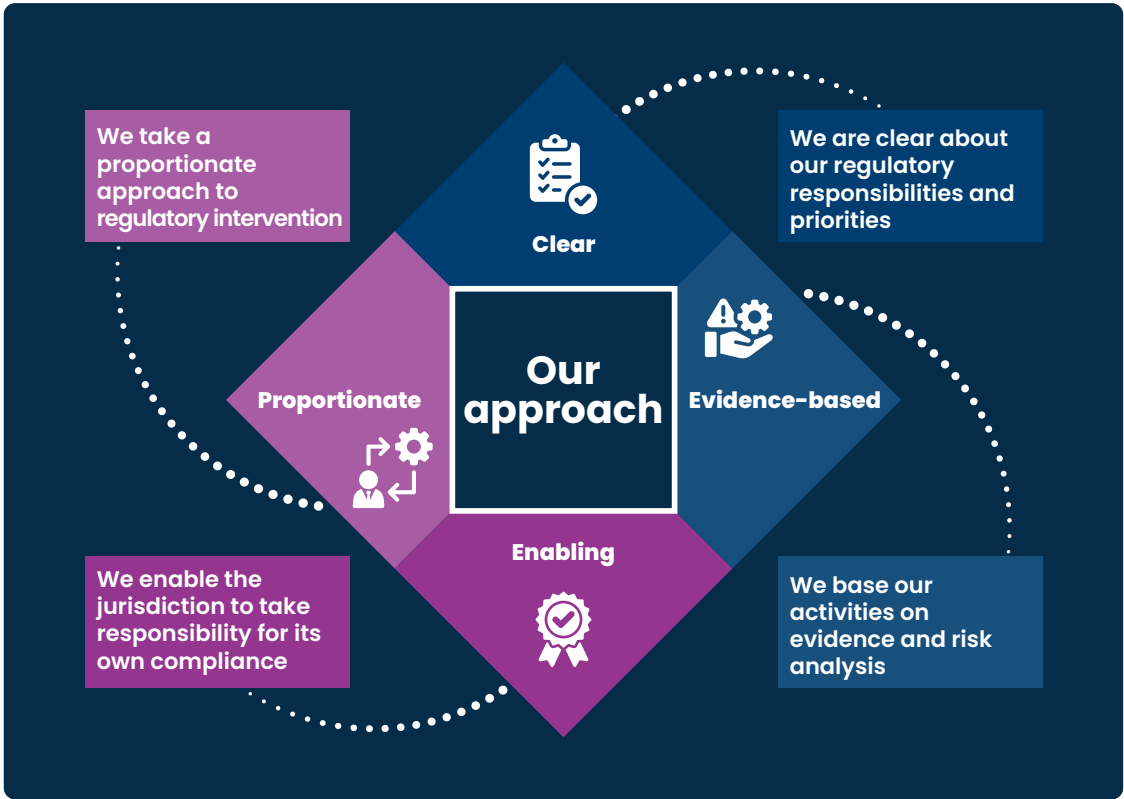


Figure 1.2.4: Comcare’s regulatory approach

In 2026, we completed an enterprise-wide project to improve our investigative governance and processes to align with the Australian Government Investigation Standards 2022 to ensure quality, consistent investigation practices and outcomes, strengthening our capability and credibility as a national work health and safety regulator.

Compliance and enforcement

We deliver work health and safety compliance and enforcement activities that combine proactive and reactive components to promote compliance, address risks and respond to non-compliance and deter future breaches.

In 2025–26, we commenced 1,265 compliance and enforcement activities, including 186 activities to provide information and advice, 1,079 monitoring compliance inspections and investigations and resolved 54 non-compliances as reported under performance measure 3 in [Chapter 3](#) in this annual report. Figure 1.2.5 provides a breakdown of compliance and enforcement activities commenced from 2021–22 to 2025–26.

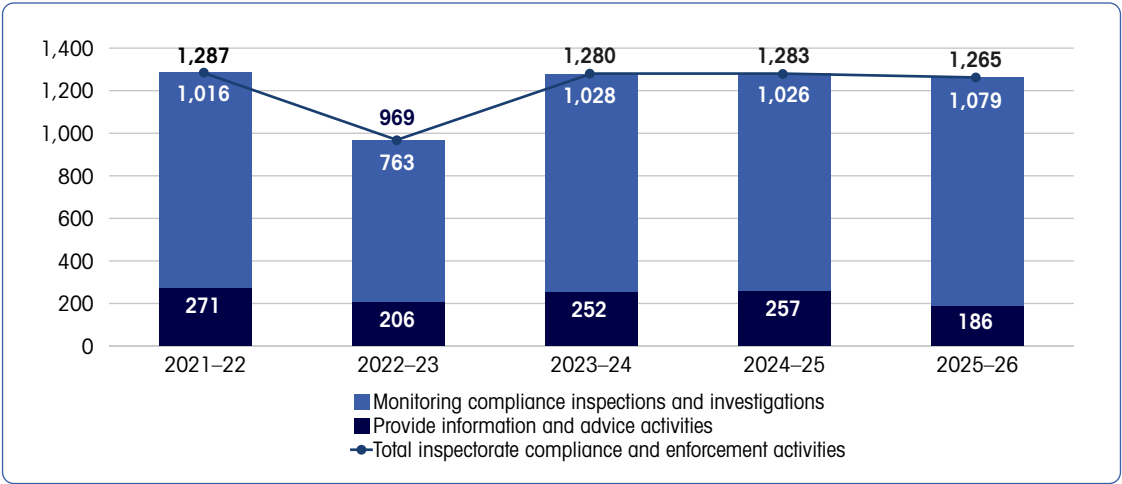


Figure 1.2.5: Compliance and enforcement activities commenced from 2021–22 to 2025–26

We may use a range of compliance tools to achieve regulatory outcomes. Some compliance tools are available under specific legislative provisions, while others support engagement and active corrective action by duty holders. We apply our compliance and enforcement powers in a targeted and proportionate way. Regulatory responses are matched to the level of risk and the circumstances of each case, with a focus on achieving compliance, strengthening accountability and preventing further harm.

Table 1.2.1 provides the total number of powers and enforcement measures used from 2021–22 to 2025–26, demonstrating an increase in the use of improvement, non-disturbance and prohibition notices in 2025–26 compared to 2024–25.

Table 1.2.1: Powers and enforcement measures utilised from 2021–22 to 2025–26

	2021–22	2022–23	2023–24	2024–25	2025–26
Improvement notices	8	16	14	14	39
Non-disturbance notices	67	4	8	19	38
Prohibition notices	4	10	4	11	20
Remedial action taken	0	0	0	0	0
Seizures	4	0	1	3	2
Enforceable undertakings accepted by Comcare	1	0	0	1	1
Infringement notices ³	0	0	0	0	0

The enforceable undertaking accepted in 2025–26 related to an incident at the Royal Australian Mint in May 2019 where a coin blanking press, weighing around 3 tonnes, was being moved with a forklift and became unbalanced and fell, narrowly missing a nearby worker.

The enforceable undertaking was accepted as an alternative to the prosecution, which was formally discontinued in the ACT Magistrates Court. The Royal Australian Mint’s undertakings include:

- funding the development of guidance and training for mobile plant and contractor management that will be available industry wide
- promoting community understanding of the importance of work health and safety through developing and installing an interactive display in the Royal Australian Mint’s gallery
- developing and delivering a safety culture program for the Royal Australian Mint
- partnering with the Australian Institute of Health and Safety to administer a workplace safety improvement program designed to reduce incidents involving pedestrians and forklifts.

Prosecutions and proceedings

In 2025–26, Comcare commenced one new set of criminal proceedings under the WHS Act. At 30 June 2026, there were 5 continuing proceedings, with 6 having concluded during the reporting period. The total value of fines issued in the period was \$1,288,000. More information about the prosecutions and proceedings in 2025–26 is available in [Appendix A](#) in this annual report.

3 The WHS Regulations do not currently prescribe any provision of the WHS Act that is enforceable by infringement notice.

Proactive and targeted approach to risk

Our regulatory programs proactively monitor compliance across our scheme, targeted towards regulatory priorities, identified or emerging hazards and risks, or specific employers.

Major infrastructure projects

Our Major Infrastructure Projects team maintained a strong regulatory presence across some of Australia’s largest and most complex infrastructure projects involving Commonwealth infrastructure upgrades, large-scale tunnelling and nation-wide rail networks in 2025–26.

We received 141 incident notifications associated with major infrastructure projects and commenced 129 inspections in the reporting period. Through proactive inspections, incident response, silica-related inspections and stakeholder engagement, the team provided clear regulatory expectations and supported earlier action to address safety risks on major infrastructure projects.

We also worked with Commonwealth and state and territory regulators to support a series of coordinated joint inspections and information sharing activities to ensure consistent regulatory outcomes and improved oversight of high-risk construction activities.

Telecommunications asbestos safety compliance

Our telecommunications asbestos safety compliance program focuses regulatory attention on asbestos and associated civil construction risks during National Broadband Network rollout activity. The program helps ensure duty holders identify, control and monitor risks linked to the removal of asbestos-containing material, excavation and related construction work.

In 2025–26, we commenced 366 activities under the program that were delivered in addition to the inspectorate compliance and enforcement activities recorded. The program continues in 2026–27 with high-volume works due to commence in the Australian Capital Territory and other regional centres.



Delivering towards our regulatory priorities 2025–26

We set annual regulatory priorities to focus regulatory effort where the risk of harm is the highest and to support duty holders to take earlier, practical action to prevent work-related injuries, illness and fatalities. The priorities are set considering incident trends, inspection findings, regulatory intelligence and emerging risks across our scheme. Table 1.2.2 summarises the targeted activities delivered to address our 5 regulatory priorities for 2025–26.

Table 1.2.2: Progress towards 2025–26 regulatory priorities

Regulatory priority	Progress summary
Contractor management	Regulatory activities were targeted towards 2 employers with complex contractor arrangements who operate in high-risk environments to ensure risks arising from contracted work are effectively identified, controlled and monitored.
Risk management in work health and safety systems	Our Inspectors conducted 216 inspections relating to risk management, finding that participating employers were managing work health and safety risks in accordance with legislative requirements. Opportunities for improvement related to strengthening systems through clearer risk appetite and tolerance settings, improved triggers for initiating risk assessments, stronger processes for shared or cross-jurisdictional work health and safety risks and clearer record-keeping.
Psychosocial hazards	We delivered 12 inspections under our psychosocial inspection program, referenced in the ‘preventing psychological harm’ section.
Silica and other airborne contaminants	We recorded the highest level of silica-related work health and safety activity in recent years, receiving: • 64 workplace exposure standard notifications • 3 incident notifications • one health monitoring report relating to a confirmed case of silicosis, the first case reported since 2022–23. We commenced 58 inspections in relation to these matters and worked with other regulators where cross-jurisdictional issues arose, including through coordinated regulatory responses and joint inspections, to support consistent oversight of high-risk work and improve information sharing on emerging and persistent contaminant risks. Select Inspectors completed specialist training through the Australian Institute of Occupational Hygienists, strengthening Comcare’s capability to assess airborne contaminant risks. We commenced preparing for the transition from Workplace Exposure Standards to Workplace Exposure Limits, which will take effect from 1 December 2026 through amendments to the <i>Work Health and Safety Regulations 2011</i> by engaging with stakeholders, assessing potential impacts and promoting Safe Work Australia resources to help duty holders prepare for the new requirements.
Workplace violence and aggression	We improved our understanding of the prevalence and impact of workplace violence and aggression across our scheme through data analysis which highlighted that workplace violence and aggression is likely underrepresented in work health and safety notification data due to the low volume of related incidents and concerns raised compared to the higher volume of accepted claims for workers’ compensation. We used these insights to raise awareness through promotion of prevention strategies and guidance, and to support prevention-focused engagement across our scheme.

Preventing psychological harm

Psychosocial hazards – such as high work demands, low job support, and harmful behaviours – create risks of physical and psychological harm. On average, work-related psychological injuries have longer recovery times, higher costs, and require more time away from work, which is being realised across our scheme.

This section summarises the 2025–26 achievements towards the programs and initiatives we are leading and collaborating on to reduce psychological harm and drive positive change with employers and workers in our scheme.

Psychosocial inspection program

Our psychosocial inspection program continues to promote and enable psychological health and safety at work. In 2025–26, we strengthened the program through refinements to the inspection methodology, introduction of a maturity model and a new reporting framework. We also improved program resources to support a more consistent, evidence-based approach to psychosocial regulation.

We completed 12 inspections under the program, 8 of which identified non-compliance. The main areas of non-compliance related to organisational change management and job demands. The program also identified recurring themes across inspected organisations on worker support, consultation, psychosocial risk assessment, reporting confidence and responses to harmful workplace behaviours that show where duty holders need to focus their effort to better identify, assess and control psychosocial hazards before they cause harm.

Since the pilot commenced, the program has reached 22 employers and surveyed more than 8,500 workers, providing valuable insights into how psychosocial risks are being managed across diverse Commonwealth workplaces.

Australian Government response to the Royal Commission into Defence and Veteran Suicide

We progressed a significant body of work to support the Australian Government's response to the Royal Commission into Defence and Veteran Suicide. This included commencing activities to establish specialist regulatory capability, clarify notification expectations, prepare for periodic reviews of service nexus determinations and developing data-sharing arrangements to support prevention and early intervention.

The pilot psychosocial inspection with Defence was a key milestone. It allowed inspectors to test and refine approaches to regulating psychosocial hazards in the Defence operating environment and will inform a full-scale Defence Regulatory Program from 2026–27. Ongoing delivery of this program will improve our visibility of psychosocial risk in Defence and support earlier action to identify and manage hazards before they cause harm.

Before Blue – mental health coaching program and psychosocial advisory service

We are partnering with Beyond Blue to offer 'Before Blue', an early intervention mental health coaching program that supports workers in our scheme to prevent or manage stress. There were 24 Commonwealth agencies participating in the program in 2025–26. Comcare, as an employer, is included in this total and offers the program to its employees. We also promoted the program through delivery of 2 information sessions as part of National Safe Work Month in October 2025.

Psychosocial advisory service trial

We trialled a new psychosocial advisory service with 4 Commonwealth agencies, providing tailored, data informed support to employers to strengthen responses to psychosocial safety and wellbeing. Evaluation of the trial found participants were satisfied with the service and that it had a positive impact on the organisations' approach to addressing psychosocial health and safety. The advisory service is being embedded as a service offering and will continue in 2026–27 to an expanded group of employers.

Education and engagement

We promote and enable safe and healthy work through our education and engagement services.

Our strongest-performing education products in 2025–26 related to psychological health and safety, demonstrating that workers in our scheme are engaging with our resource material to build their capability. They were 'Introduction to Psychological Health and Safety in the Workplace' with 3,922 completions and 'Workplace Sexual Harassment: An Introduction for Workers' with 3,792 completions.

We delivered a series of webinars during National Safe Work Month in October 2025 aligned with the theme 'safety: every job, every day' supporting a psychological health and safety focus. Key results included a 91% overall satisfaction rating across all events, close to 5,500 registrations from 193 scheme organisations, 910 registrations from health and safety representatives (HSRs) and more than 2,700 attendees joining the sessions. We are reaching more people than ever before, with stronger engagement and higher attendance at our webinars and events.

We delivered a webinar 'Controlling the risk of potentially traumatic materials' in June 2026, where Comcare's CEO, and a subject matter expert in vicarious trauma mitigation, spoke about understanding vicarious trauma as a work health and safety issue and exploring hazard control opportunities relevant to potentially traumatic materials.

We also hosted the Interdepartmental Forum on workplace mental health, which brought together senior leaders from across the APS to consider our shared responsibility for creating workplaces that are psychologically safe, mentally healthy and reflective of the communities we serve.

Good work design helps people perform well, stay healthy and work sustainably. We continue to promote good work design as an effective tool to improve wellbeing, engagement and performance. In 2025–26, we delivered 2 webinars, 3 live learning programs and 8 employer presentations on the topic of good work design and have prepared a toolkit with practical resources and case studies that will be released in 2026–27.

Research partnerships supporting psychosocial risks

We continued to support a range of research initiatives and projects that relate to psychosocial risks to enable us to influence policy and share insights across the scheme, including:

- being an establishment partner for Mentally Healthy Workplaces Australia, the national centre for workplace mental health and wellbeing
- being a partner organisation on the Cultivating Systemic Safety and Inclusion to Prevent Workplace Sexual Harassment project being delivered by Bridges at Work
- developing an evidence-based toolkit for the prevention of workplace bullying with the Edith Cowan University and University of South Australia's International Centre for Allied Health Evidence.



Progress towards our strategic priority – Deliver better return to work outcomes

Return to work rate

The return to work rate demonstrates the percentage of injured workers who successfully return to work following a workplace injury or illness.

Figure 1.2.6 provides the scheme return to work rate by injury type from 2021–22 to 2025–26. It highlights that the scheme return to work rate has consistently been above our 85% target for the last 5 years and demonstrates that injured workers, who have sustained psychological injuries, have a significantly lower return to work rate than those who have sustained physical injuries or diseases.

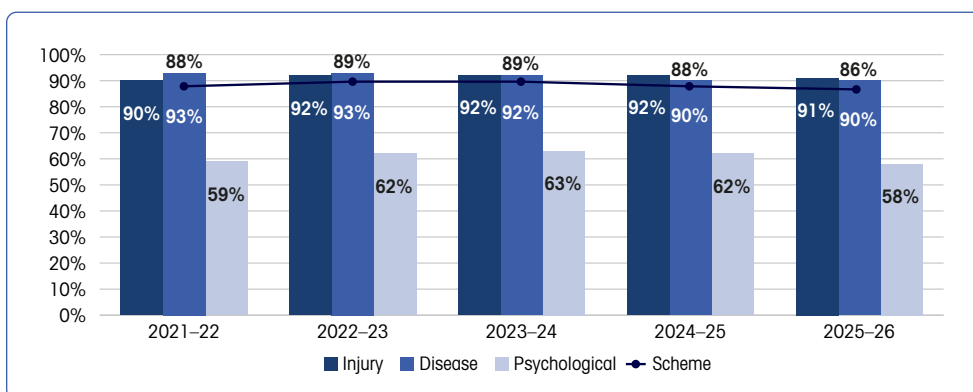


Figure 1.2.6: Return to work rate by type from 2021–22 to 2025–26

Figure 1.2.7 provides the return to work rate by sector from 2021–22 to 2025–26 which highlights that self-insured licensees have maintained a higher overall return to work rate than the Australian Government.

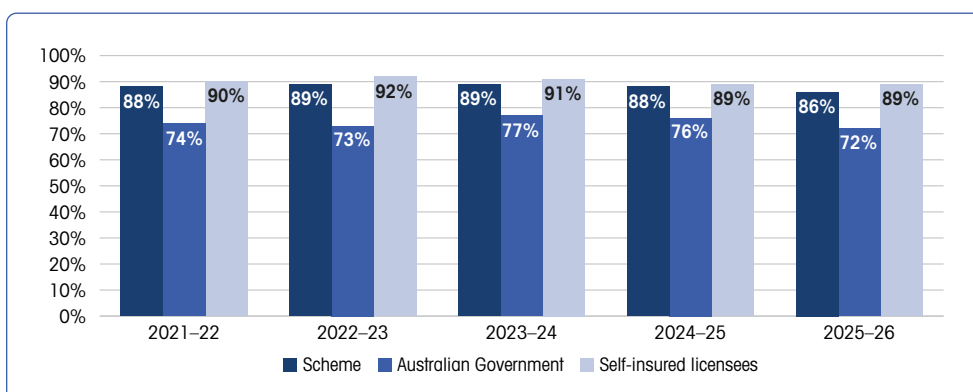


Figure 1.2.7: Return to work rate by sector from 2021–22 to 2025–26

Collaborating to improve return to work outcomes

Rehabilitation capability uplift with the Australian Federal Police

We partnered with the Australian Federal Police to deliver a series of co-designed workshops for rehabilitation case managers aimed at strengthening capability, knowledge sharing and collaboration. The workshops focused on topics relevant to operational challenges and emerging rehabilitation insights.

The workshops fostered stronger partnerships, supported shared learning, and provided an ongoing forum for discussion and collaboration to support recovery and return to work outcomes. This collaborative program will continue to be delivered throughout 2026–27 to further develop capability and promote consistency in rehabilitation practices.

Personal Injury Education Foundation Practice Lab

We co-designed and delivered the inaugural Encore Practice Lab in partnership with the Personal Injury Education Foundation and It Pays to Care in April 2026.

The practice lab was designed to enhance practitioner capability to improve recovery and return to work outcomes through interactive case-based learning, coaching and discussion focused on translating contemporary evidence-based approaches into day-to-day claims management practices. The sessions covered the application of biopsychosocial principles, proactive claims management strategies, the critical role of claims managers in influencing recovery and return to work outcomes and communication strategies based on It Pays to Care Messaging Matters Framework.

The workshop brought together 81 personal injury and return to work practitioners, our claims managers, rehabilitation authorities, and personal injury and compulsory third-party insurers. It provided a unique, face-to-face opportunity for practitioners to develop capability and collaborate to share practical insights, operational experiences and emerging best practice in claims management and return to work.

Suitable employment opportunities pilot

Suitable employment can be a barrier to return to work when an injured worker cannot return to their pre-injury workplace or role. We have established a Suitable Employment Opportunities Pilot program that aims to improve APS employment opportunities for injured workers by matching them to available positions based on their capacity, skills and experience, then trialling and transitioning the worker to that position through a supported and staged approach.

Five Commonwealth agencies are participating in the pilot, and we continue to engage with additional agencies to expand participation. Some agencies have self-nominated to participate, highlighting the value and need for a pilot of this nature. Through the pilot, we will work through challenges identified in relation to the absence of a framework for agencies to identify positions or placements, staffing pressures across the APS and concerns about liability and the cultural barriers.

Redesign of Comcare's Certificate of Capacity

The Certificate of Capacity is our preferred medical certificate issued by a treating health practitioner for assessing a worker's capacity to return to work following a work-related injury or illness.

We launched a redesigned Certificate of Capacity template and supporting guidance in February 2026 that shifts the focus from incapacity to capacity and encourages treating health practitioners and the injured worker to more regularly consider suitable return to work options based on physical and psychological capacity. The new template aims to improve the quality and consistency of medical information, reduce delays, and enhance collaboration and transparency across the network of stakeholders that support an injured worker to recover and return to work.

Workplace rehabilitation provider renewal

Every 3 years, we review and approve workplace rehabilitation providers to ensure employers and injured workers continue to have access to high-quality rehabilitation services that support recovery and return to work outcomes.

The latest renewal was completed in 2026, with 56 workplace rehabilitation providers approved to operate in Comcare, Department of Veterans' Affairs, Seacare and Australian Defence Force Joint Health Command schemes from 1 July 2026 to 30 June 2029. The providers will be monitored through the Workplace Rehabilitation Provider Management Framework, which sets expectations for service standards, return to work outcomes and strengthened performance measures.

Our Workplace Rehabilitation Provider Workshop had the highest participation out of our live learning products, with 415 participants completing the workshop in 2025–26.

Workplace accommodations

We delivered a return to work focused webinar on the hidden potential of workplace accommodations in April 2026, where a panel of lived experience speakers and practitioners explored how effective workplace adjustments emerge through conversations, trust and a willingness to adapt over time. Through real-world stories and practical insights, this session highlighted the role managers and organisations play in helping employees recognise what they need to work well – and when a role may not be the right fit.

Insights to improve outcomes

We implemented our first proactive return to work insights tool based on new predictive analytics capability. The tool is accessed through an interactive dashboard that provides claim-level, employer-level and aggregated industry-level insights and introduces a 'returning to work difficulty score' to provide a future-oriented lens of how difficult it is likely to be for an injured worker to return to work. The insights gained through this tool will enable us to identify the critical drivers that can influence return to health and work outcomes that can inform targeted prevention programs, early intervention efforts and return to work initiatives.

We have also implemented the Injured Worker Experience Measure, which is a series of surveys issued at key points during an injured workers' recovery that will allow us to better understand injured workers perceptions of the services they receive. These insights will help identify delays, improve recovery pathways and continuously enhance the overall claim experience for injured workers.

Call coaching for claims managers

We have implemented a call coaching program for our claims managers supported by call guidelines that set clear expectations for the standard of service we aim to provide.

At the time of reporting, 83 self-evaluations and coaching sessions had been delivered. Of participants assessed, 80.7% were rated as high performing, 16.9% as fully effective, and 2.4% as requiring development.

2025 National Work Health and Safety Awards

The Comcare National Work Health and Safety Awards, now in its 20th year, recognise and reward excellence in workplace health and safety, recovery at and return to work.

An APS-wide approach to managing psychosocial hazards, a program to mitigate vehicle risks for Inland Rail workers, and an early intervention initiative for injured Australia Post staff were among the winners of the 2025 National Work Health and Safety Awards. The 2025 Awards covered 5 categories, including a new award celebrating the work of elected Health and Safety Representatives (HSRs) in Commonwealth workplaces.

Winners of Comcare's National Health and Safety Awards for 2025

Category 1 – Prevention (joint winners)

- APS Mental Health and Suicide Prevention, Australian Public Service Commission
- Journey Management System Application, Inland Rail Pty Ltd

Category 2 – Recovery at and return to work

- Early Intervention Mental Health Program, Australia Post

Category 3 – Impact and contribution

- Outstanding contribution by an individual – Chief Petty Officer Matthew Jacques, Royal Australian Navy
- Outstanding contribution by a team – Driver Safety Campaign, Telstra

Category 4 – HSRs (joint winners)

- Tamsin Anspach, Electorate of Senator the Hon Penny Wong
- Siew Dyer, National Indigenous Australians Agency (NIAA)

Category 5 – Judges' choice

- Metropolitan: Psychosocial Risk Management Framework, Western Sydney International Airport
- Regional: Ric Selim, Australian Border Force/Department of Home Affairs

Case study: Recognising the leadership of HSRs

HSRs play a vital role in preventing harm, improving workplace culture, and ensuring that the voices of workers are heard. Their work is foundational to effective work health and safety systems, enabling positive and lasting change across diverse work environments.

We have established a formal HSR Network to better connect representatives across our national jurisdiction. This network enables the sharing of information, experience and resources, helping HSRs carry out their roles effectively and confidently.

In 2025, we recognised the contribution of HSRs through a dedicated category in the Comcare National Work Health and Safety Awards. This award acknowledges that HSRs are not only advocates for workers, but also agents of systemic improvement – identifying risks, investigating concerns, supporting cultural reform, and strengthening connections between workers and employers. Workplaces with engaged and empowered HSRs are demonstrably safer.

The awards celebrated 2 outstanding HSRs whose leadership and advocacy delivered meaningful improvements in complex and challenging workplaces.

Together, these award recipients exemplify the critical contribution of HSRs and reinforce our commitment to supporting strong, effective worker representation across Commonwealth workplaces.



Tamsin Anspach
Comcare National Health and Safety Award Winner 2025

Tamsin Anspach, Electorate Officer for Senator Penny Wong, was recognised for her leadership as a HSR in a parliamentary workplace.

Tamsin played a significant role in maintaining a strong focus on worker safety as an essential component of implementing the *Set the Standard* report recommendations. The 2021 Jenkins Review identified serious work health and safety issues and entrenched power imbalances within parliamentary workplaces, highlighting the need for sustained cultural and structural reform. In this context, the contribution of HSRs and Community and Public Sector Union delegates was critical.

Tamsin was an active contributor to the Work Health and Safety Committee convened by the Parliament Workplace Support Service, providing a HSR perspective to key consultative and review processes, including the Independent Review of Resourcing in Members of Parliament.

With electorate offices facing increasing threats, intimidation and instances of violence, Tamsin led discussions on practical improvements to address physical and psychosocial risks – including developing workplace risk registers and early intervention policies for injuries.

Through extensive consultation with workers, Tamsin consistently represented their views in consultative forums, adopting a collaborative and constructive approach with the Parliament Workplace Support Service and Ministerial and Parliamentary Services. Her ability to explain workplace context and give voice to workers who were unable to speak up was critical to improving work health and safety practices in this complex environment. Her advocacy contributed to stronger processes, enhanced worker support, and increased engagement across the workforce.



Siew Dyer
Comcare National Health and Safety Award Winner 2025

Siew Dyer, Director Strategic Policy at the NIAA, was also recognised for her sustained leadership in addressing psychosocial hazards and strengthening work health and safety management systems.

The agency had faced significant gaps in controls for psychosocial risks, including high work demands, lack of role clarity, inadequate consultation, and overall poor safety culture. Siew worked closely with workers, HSRs and the Community and Public Sector Union to survey staff and elevate understanding of psychosocial risks.

Her advocacy led to an independent, agency-wide psychosocial risk assessment that identified hazards and recommended controls. She continued to push for timely implementation of these controls and advocated for the agency's voluntary participation in Comcare's proactive Psychosocial Inspection Program.

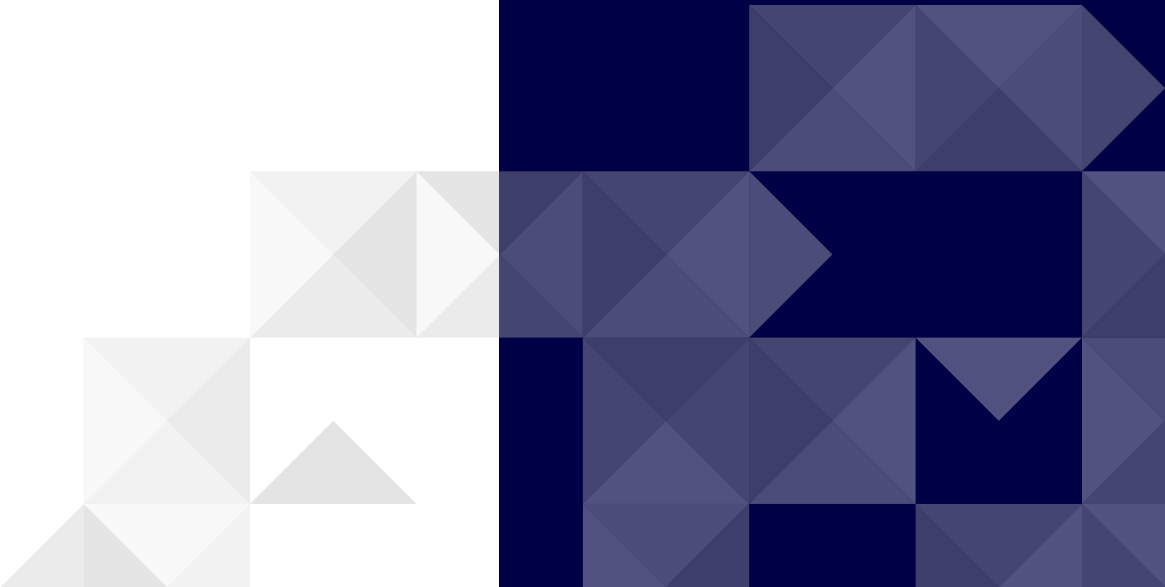
Siew also demonstrated leadership by promoting the HSR role within NIAA, encouraging colleagues to nominate and supporting new representatives.

As a result of Siew's advocacy, NIAA delivered substantial reforms including role clarity for more than 200 position descriptions, an agency risk register, and a census action plan. The agency now has a growing, engaged HSR network and a strengthened focus on health and safety.



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Statement of preparation

I, Colin Radford, as the CEO and Accountable Authority of Comcare, present the 2025–26 Annual Performance Statements of Comcare, as required under paragraph 39(1)(a) of the PGPA Act.

These annual performance statements detail the results for the performance measures and targets set out in our Portfolio Budget Statements and Corporate Plan for 2025–26 that are used to measure performance towards delivery of the Strategy to achieve our purpose – promote and enable safe and healthy work.

In my opinion, these annual performance statements are based on properly maintained records that accurately reflect the performance of Comcare and comply with subsection 39(2) of the PGPA Act and section 16F of the PGPA Rule.



21 September 2026

Result summary for 2025–26

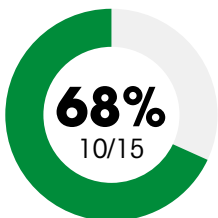
We have continued to make progress towards achieving our purpose to promote and enable safe and healthy work in the second year of delivering the Strategy.

We have achieved 10 of our 15 performance targets in 2025–26, with positive results across each strategic and enabling priority. Targets not achieved highlight areas for improvement.

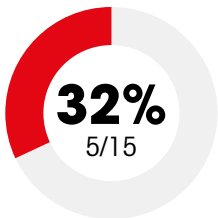
While performance remained strong overall, a shift in the results for our return to work rate and financial measures reflect the growing impact of psychological injuries across our scheme.

Although we have achieved these targets in 2025–26, the results reinforce the importance of the changes made to our strategic enablers and strengthened performance framework for 2026–27, ensuring we remain focused on the areas that will have the greatest impact on achieving our purpose and ensuring the financial sustainability of our scheme.

Comcare Strategy
2024–2028
Year 2 result summary
2025–26



Targets achieved



Targets not achieved

Results towards our strategic and enabling priorities for 2025–26

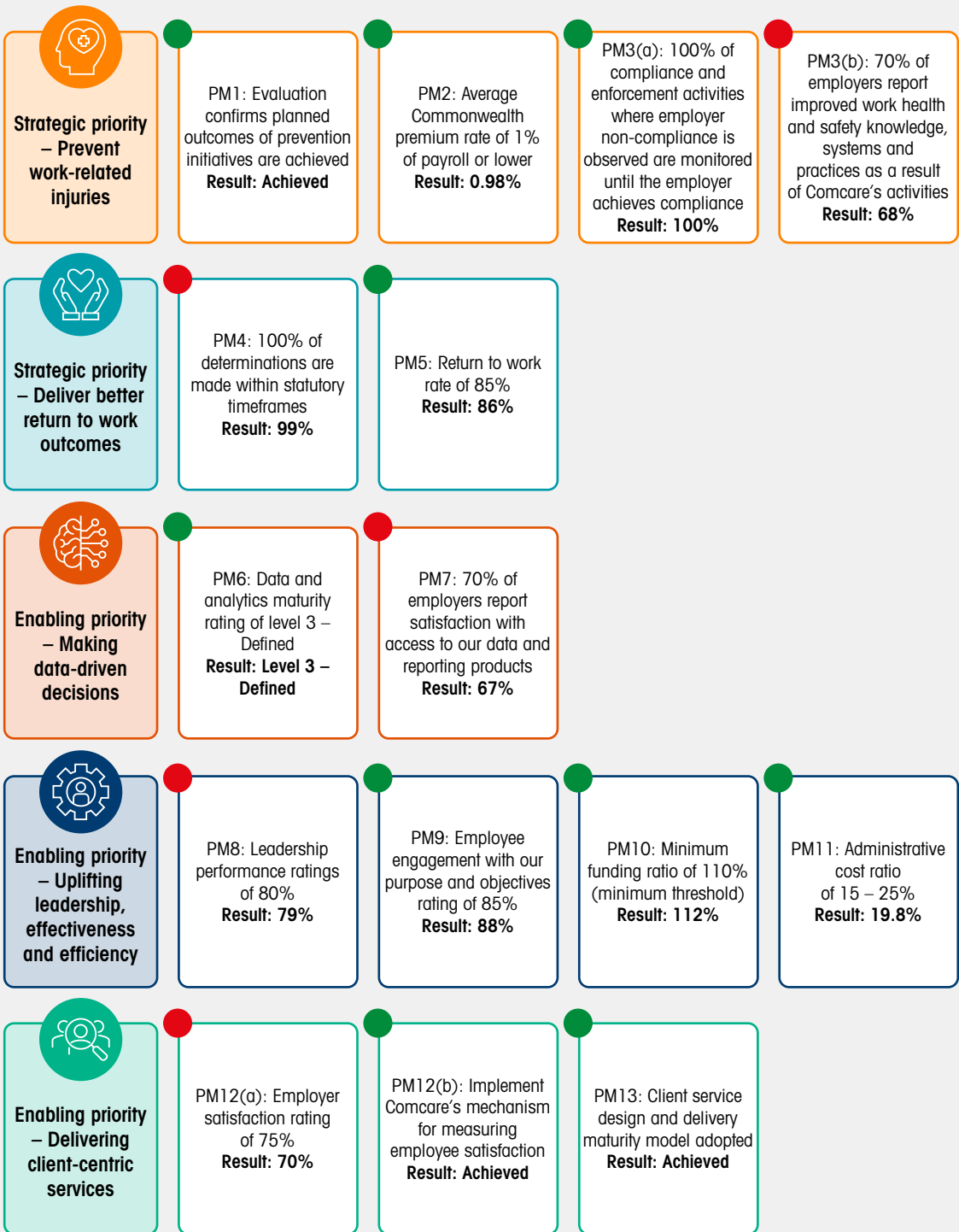


Figure 1.3.1: Summary results towards performance measures and targets for 2025–26

Measuring performance

Planning and performance framework

Figure 1.3.2 represents the internal and external strategic and operational planning documents we prepare and deliver based on decisions made through our enterprise planning process. It includes the Commonwealth Performance Framework publications required under the PGPA Act.

We monitor and report on performance towards our plans throughout the reporting period.

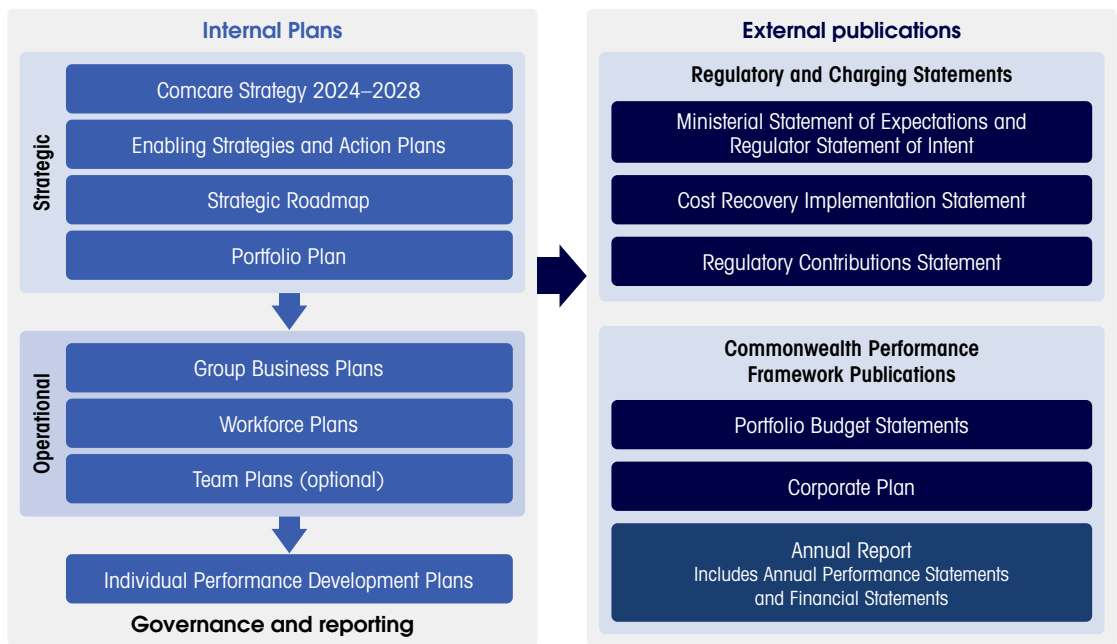


Figure 1.3.2: Comcare planning and performance framework

Performance measures and targets

Intended results, performance measures and targets have been set for each priority and will be used to measure performance towards delivering the Strategy to achieve our purpose.

We committed to 13 performance measures with 15 targets in 2025–26. We adjusted some of our performance information to reflect specific targets after establishing baseline results in our first year of reporting, or to demonstrate the next stage of implementation of new tools.

Our performance measures and targets were published in the Employment and Workplace Relations Portfolio Budget Statements 2025–26 and the Comcare Corporate Plan 2025–26. The performance information in the portfolio budget statements is replicated in our corporate plan to ensure consistency and provide a clear read between the publications.

Our purpose ‘promote and enable safe and healthy work’ is also our outcome statement for the portfolio budget statements.

Performance governance and results

Performance measures and targets are overseen by our Executive Leadership Team. The measures and targets are reviewed and confirmed annually through our enterprise planning process, with quarterly performance monitoring.

A result will be determined for each target against the performance measures at the end of the reporting period, based on the result options in Table 1.3.1. The results will be reported in our annual performance statements in our annual report.

Table 1.3.1: Result options for targets

Result	Description
Baseline established	Baseline result(s) established in the first year of reporting.
Achieved	The target set for the reporting period was achieved.
Not achieved	The target set for the reporting period was not achieved.
Partially achieved	The target set for the reporting period was partially achieved. This result will only be used for qualitative targets that are based on specific data sets. Success criteria will be determined internally at the start of the reporting period.
Data not available	Complete data was not available to assess the result prior to annual report publishing. The result will be confirmed in the Annual Report for the following period.

Regulator performance

We have work health and safety regulatory functions under the WHS Act and regulate workplace rehabilitation providers under the SRC Act.

We are committed to applying the 3 principles of regulator best practice through delivery of the Strategy and regulatory operations, as required by Department of Finance Resource Management Guide 128 – Regulator Performance. They are:

- Principle 1: Continuous improvement and building trust
- Principle 2: Risk-based and data-driven
- Principle 3: Collaboration and engagement.

Our performance measures reference alignment to the regulator best practice principles where they apply.

Ministerial Statement of Expectations and Regulator Statement of Intent

Government expectations on how we regulate are set out in the Ministerial Statement of Expectations issued to Comcare. We have responded to these expectations through a corresponding Regulator Statement of Intent. These documents are published on the [Comcare website](#)⁴.

Surveys referenced in results

We use our annual Employer Survey as the methodology for targets against performance measures 3, 7 and 12. We use our agency results from the APS Employee Census as the methodology for targets against performance measures 8 and 9.

Details about the surveys referenced throughout these annual performance statements and response rates have been summarised in Table 1.3.2 to provide confidence that the results are representative of the stakeholder group surveyed.

The response rates confirm that there is high engagement with these surveys, and that they remain a valid source of data to inform performance.

Table 1.3.2: Surveys referenced in 2025–26 performance results

Survey	Year	Survey period	Response rate
Employer survey	2026	4 March – 6 April 2026	74% 153 out of 206 organisations participated
Employer survey	2025	13 March – 22 April 2025	61% 123 out of 201 organisations participated
APS Employee Census	2026	4 May – 5 June 2026	80% 639 out of 779 employees participated
APS Employee Census	2025	5 May – 6 June 2025	88% 656 out of 746 employees participated

⁴ Comcare Ministerial Statement of Expectations and Regulator Statement of Intent:
<https://www.comcare.gov.au/about/governance/statement-of-intent>



Strategic priority – Prevent work-related injuries

Performance measure 1	2025–26 Target	2025–26 Result
Prevention initiatives are targeted and inform insights to share with the jurisdiction	Evaluation confirms planned outcomes of prevention initiatives are achieved and insights are shared with the jurisdiction	 Achieved

Rationale

We proactively design and deliver a range of prevention initiatives to drive positive change with employers and employees and improve work health and safety outcomes. We evaluate the impact and value of these activities so we can share lessons with the jurisdiction and continuously improve our regulatory approach.

Result analysis

Our Regional Engagement Program (REP) is a proactive, work health and safety prevention initiative delivered by our Inspectors across Australia. The program provides information and advice, monitoring compliance and enforcement activities to targeted employers, with a focus on identifying and addressing work health and safety management system gaps.

Our 2026 evaluation assessed if the REP contributed to improved work health and safety practice and compliance, as well as the overall effectiveness and efficiency of delivering the program.

The evaluation used administrative data, inspection records, survey feedback and webinar participation data to assess achievement of planned outcomes and effectiveness.

Overall, the evaluation assessed the REP did meet its outcomes and was delivered effectively and efficiently while identifying opportunities to:

- strengthen the decision-making process for targeting the REP to ensure activity is directed where it will add the highest value
- improve how insights from the REP are captured and shared
- refine governance and record keeping processes.

Improved work health and safety practice and compliance

The evaluation found the REP achieved its planned outcomes by identifying work health and safety system gaps, communicating findings to employers and supporting compliance improvement.

Eight instances of non-compliance were identified across the program, all of which were followed up through verification inspections or related regulatory activity, resulting in the contraventions being rectified.

Effectiveness and efficiency

The evaluation found the REP was delivered effectively and efficiently, with evidence demonstrating the program reached 100% of the 229 identified employers and exceeded its timeliness target of closing at least 85% of inspections within 90 days.

A webinar communicating our regulatory priorities was attended by 461 attendees with an overall satisfaction rating of 89%. Participant feedback indicated improved understanding of consultation, cooperation and coordination requirements in the WHS Act and Comcare’s regulatory priorities.

We will use the evaluation findings to strengthen delivery of our REP into the future. We will continue to share our regulatory priorities with the jurisdiction and strengthen this communication by providing more practical, tailored examples.

Performance measure and target details

- Measure type: Qualitative, effectiveness
- Methodology: Evaluation of prevention initiatives, agreed at the commencement of the reporting period, against Comcare’s evaluation framework
- Data sources: Internal planning, governance, reporting and evaluation documentation, regulatory data and Qualtrics survey data
- Alignment to regulator performance best practice principles: Principle 1 – Continuous improvement and building trust, Principle 2 – Risk-based and data-driven, Principle 3 – Collaboration and engagement
- Current target rationale: The target represents the next stage of evaluating a selected prevention initiative using the evaluation framework designed and implemented in 2024–25
- Previous result: 2024–25: Designed and implemented an evaluation framework to measure changes in employers and employees



Performance measure 2	2025–26 Target	2025–26 Result
Average Commonwealth premium rate	1% of payroll or lower	 Achieved 0.98%

Rationale

The average Commonwealth premium rate reflects the level of employer contributions required to meet the estimated cost of workers' compensation claims and liabilities over time.

Result analysis

The average Commonwealth premium rate for 2025–26 was 0.98% of payroll, calculated as the premium pool divided by the indicative estimated payroll for the premium year.

The small increase from the 2024–25 premium rate of 0.95% is attributable to growth in psychological disease claim frequency, partially offset by decreases in projected claim administration expenses and changes in economic conditions.

Post-traumatic stress disorder presumption was introduced into legislation in December 2023 and first factored into the 2024–25 premium, which had an impact on the premium pool. There has been a small winding back of the post-traumatic stress disorder presumptive loading for affected agencies in the 2025–26 premium, based on the experience to date.

We delivered a webinar, 'Understanding your 2026–27 premium' on 11 June 2026 to support employers in understanding their premiums and the factors influencing them. The webinar covered:

- how Comcare premiums are calculated and key drivers
- scheme trends and the impact of claim outcomes on premiums
- the importance of early intervention and how employer actions can support injured workers to stay at or return to work
- the role of prevention and how employer actions can support safer workplaces and better premium outcomes.

The average Commonwealth premium rate for 2026–27 is 1.03% of payroll, which exceeds our target of 1% of payroll or lower. We will strengthen our focus on the financial sustainability of our scheme through delivery of our revised Strategy and continue to promote to employers the importance of prevention, early intervention and effective injury management and its connection to improved claims performance and premiums.

Performance measure and target details

- Measure type: Quantitative, effectiveness
- Methodology: Premium pool divided by the indicative estimated payroll for the premium year
- Data sources: Commonwealth agency payroll submissions data and actuarial premium reports
- Alignment to regulator performance best practice principles: Principle 1 – Continuous improvement and building trust
- Current target rationale: The target has remained the same since it was first reported as part of Comcare's performance framework in 2019–20, with a result of 0.85%
- Previous results (assessed using the same methodology, against the same target): 2021–22 Achieved – 0.79%; 2022–23 Achieved – 0.83%; 2023–24 Achieved – 0.84%; 2024–25 Achieved – 0.95%

Performance measure 3	2025–26 Targets	2025–26 Result
Improved work health and safety knowledge, systems and practices as a result of Comcare's activities	a. 100% of compliance and enforcement activities, where employer non-compliance is observed, are monitored until the employer achieves compliance	 Achieved 100%
	b. 70% of employers report improved work health and safety knowledge, systems and practices as a result of Comcare's activities	 Not achieved 68%

Rationale

We deliver a range of proactive and reactive work health and safety compliance and enforcement activities in line with our Compliance and Enforcement Policy. Changes to an entity's level of compliance between our initial inspection and subsequent verification inspection, together with direct feedback from entities on improvements to their work health and safety systems as a result of our activities, provides a strong measure of how we are driving and influencing positive health and safety outcomes.

Target a: 100% of compliance and enforcement activities, where employer non-compliance is observed, are monitored until the employer achieves compliance

Result analysis

There were 54 verification inspections conducted, and 54 non-compliances (100%) rectified in this reporting period.

We will continue to conduct compliance and enforcement activities in accordance with our Compliance and Enforcement Policy to improve work health and safety outcomes across our scheme.

Performance measure and target details (target a)

- Measure type: Quantitative, effectiveness
- Methodology: Percentage of employers that resolved non-compliance identified during initial inspection, confirmed during a subsequent verification inspection
- Data sources: Integrated Regulatory Information System data and Inspector Reports
- Alignment to regulator performance best practice principles: Principle 1 – Continuous improvement and building, Principle 2 – Risk-based and data-driven, Principle 3 – Collaboration and engagement
- Current target rationale: The target has been set considering the baseline result of 100% achieved in 2024–25
- Previous result: 2024–25: Baseline established – 100%

Target b: 70% of employers report improved work health and safety knowledge, systems and practices as a result of Comcare’s activities

Result analysis

Our 2026 Employer Survey asked participants, ‘Thinking about the last 12 months, to what extent do you agree or disagree that the following Comcare activities improved your organisation’s work health and safety knowledge, systems and practices?’. Overall, 68% of employers responded positively to the question. This result is 2 percentage points below our 70% target and the 2025 result.

Figure 1.3.3 provides the comparative results for 2025 and 2026 for each activity. The results demonstrate an increase in satisfaction with our inspection activities in 2026, while results across webinars and forums, education and training and information on website and emails have softened this year.

Feedback indicates employers are interested in more practical and implementation-focused support, including clearer guidance and examples of ‘what good looks like’, particularly for psychosocial risks.

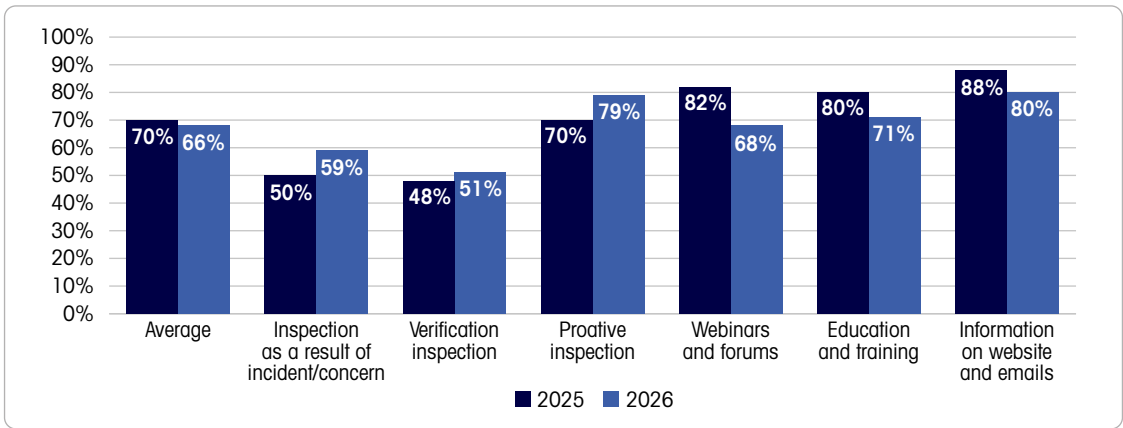


Figure 1.3.3: Comcare activities improving an organisation’s work health and safety systems and practices – comparative results

We are considering the full results of the survey to identify opportunities to improve our services and support for employers in 2026–27.

Performance measure and target details (target b)

- Measure type: Quantitative, effectiveness
- Methodology: Total positive response rate (strongly agree or agree) to the above question in Comcare’s Employer survey
- Data sources: Results to Comcare’s annual Employer Survey
- Alignment to regulator performance best practice principles: Principle 1 – Continuous improvement and building, Principle 2 – Risk-based and data-driven, Principle 3 – Collaboration and engagement
- Current target rationale: The target has been set considering the baseline result of 70% achieved in Comcare’s 2025 Employer Survey
- Previous result: 2024–25: Baseline established – 70%



Strategic priority – Deliver better return to work outcomes

Performance measure 4	2025–26 Target	2025–26 Result
Determinations on injury and disease claims for compensation are made within statutory timeframes	100% of determinations are made within: • 20 calendar days for injury claims • 60 calendar days for disease claims	Not achieved 99%

Rationale

Statutory timeframes for making determinations on injury and disease claims for compensation came into effect on 1 April 2024 through changes to the SRC Act and *Safety, Rehabilitation and Compensation Regulations 2019* (SRC Regulations). Timely decisions on claims for compensation enable workers to receive the treatment and rehabilitation supports they need to return to work.

Result analysis

In 2025–26, determining authorities⁵ in our workers' compensation scheme made:

- 99% of determinations for injury claims within 20 calendar days
- 99% of determinations for disease claims within 60 calendar days.

Determining authorities for self-insured licensee claims made 99.7% of determinations within the statutory timeframes. Determining authorities for Australian Government claims, including Comcare, made 98% of determinations within the statutory timeframes. The gap represents 35 out of 1,832 determinations that were not made within statutory timeframes.

We will continually review and improve processes and guidance for determining authorities, monitor and action performance reporting, and work with stakeholders to facilitate timely receipt of information required to make determinations within statutory timeframes.

Performance measure and target details

- Measure type: Quantitative, efficiency
- Methodology: Number of days taken to make a determination on a claim from the date of receipt by the statutory timeframes in Section 11A of the SRC Regulations. Exclude the days not counted for the reasons specified under section 11A(3) of the SRC Regulations
- Data sources: Comcare's internal claims management system and the Commission Data Warehouse
- Current target rationale: The target is based on the statutory timeframes set out in the SRC Regulations
- Previous result: 2024–25: Not achieved – 99%

⁵ Comcare, or authorised staff within an agency participating in delegated claims arrangements (on behalf of Comcare), are the determining authority for claims from employees of Australian Government agencies. The employer, or their approved claims management provider, is the determining authority for claims from employees of self-insured licensees.

Performance measure 5	2025–26 Target	2025–26 Result
Return to work rate	85% for accepted claims initially determined within the previous 24 months	Achieved 86%

Rationale

Return to work rates are an indicator of how effective our support and interventions are in meeting the recovery needs of injured workers.

Result analysis

The overall return to work rate within the Comcare scheme was 86% in 2025–26. The result was above our target of 85%. However, it was lower than the 2024–25 result of 88%.

Figure 1.3.4 provides a breakdown of the return to work rates by injury type and cohort across our scheme. It demonstrates that injured workers who have sustained psychological injuries have a significantly lower return to work rate than those who have sustained other injuries or disease. We will continue to collaborate with rehabilitation authorities to support return to work activities and will progress initiatives that contribute to delivering better recovery and return to work outcomes across the scheme.

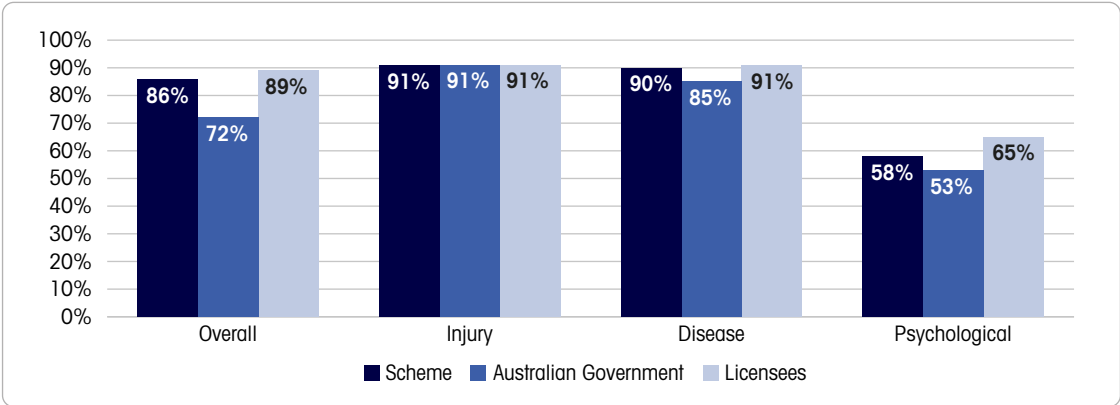


Figure 1.3.4: Comcare’s workers’ compensation scheme return to work rate for 2025–26

Performance measure and target details

- Measure type: Quantitative, effectiveness
- Methodology: The percentage and volume of accepted claims that have experienced return to work outcomes
- Data sources: Comcare’s internal claims management system and the Commission Data Warehouse
- Current target rationale: The target has continued since it was first reported in 2020–21 with a result of 87%
- Previous results: 2021–22 Achieved – 88%, 2022–23 Achieved – 89%, 2023–24 Achieved – 89%, 2024–25 Achieved – 88%



Enabling priority – Making data-driven decisions

Performance measure 6	2025–26 Target	2025–26 Result
Data and analytics maturity rating	Maturity rating of '3 – Defined'	 Achieved '3 – Defined'

Rationale

Increasing our data maturity demonstrates progress towards achieving our aspiration to be a data-led organisation.

Result analysis

As part of the Australian Government Data and Digital Strategy, the Department of Finance implemented the Data Maturity Assessment Tool (DMAT) to provide agencies with a consistent approach to assessing organisational data maturity and capability.

In July 2026, we achieved an overall maturity score of 3.25 out of 5 and maintained a '3 – Defined' maturity rating in our self-assessment against the DMAT.

This result is an improvement from our 2025 score of 3.1 and reflects continued improvement in enterprise data and analytics across several areas, including strategy and governance, capability, data quality, and data management.

We will continue to strengthen our enterprise data and analytics capability through delivery of projects and initiatives which should enable us to maintain a maturity rating of '3 – Defined' in 2026–27.

Performance measure and target details

- Measure type: Qualitative, effectiveness
- Methodology: Self-assessed maturity rating against the APS DMAT
- Data sources: Annual data maturity assessment documentation
- Alignment to regulator performance best practice principles: Principle 2 – Risk-based and data-driven
- Current target rationale: The target has been set considering achievable improvements from the baseline maturity rating obtained in 2024–25
- Previous results: 2024–25: Achieved – Level 3, Defined

Performance measure 7	2025–26 Target	2025–26 Result
Employers that report satisfaction with access to our data and reporting products	70%	 Not achieved 67%

Rationale

Stakeholder feedback demonstrates performance towards enabling transparent and consistent engagement with our data and reporting products.

Result analysis

Satisfaction with data and reporting products was 67% in our 2026 Employer Survey. The result is a positive increase of 5 points from our 62% result in 2025. However, it remains 3 points below our 70% target.

Feedback indicates employers are interested in reporting tools that are easier to navigate, interpret and support real-time decision-making.

We are considering the full results of the survey to identify opportunities to improve our services, support and reporting products for employers in 2026–27.

Performance measure and target details

- Measure type: Quantitative, effectiveness
- Methodology: Total positive response rate (very satisfied or satisfied) to this question in Comcare’s Employer survey ‘How satisfied are you with your ability to access data and reporting products from Comcare’
- Data sources: Comcare’s annual Employer Survey results
- Alignment to regulator performance best practice principles: Best practice principle 2 – Risk-based and data-driven
- Current target rationale: The target has been set considering the baseline result of 71% achieved in Comcare’s 2024 Employer Survey
- Previous results: 2024–25: Baseline established – 71% (71% result in the 2024 Employer Survey and 62% result in the 2025 Employer Survey)



Enabling priority – Uplifting leadership, effectiveness and efficiency

Performance measure 8	2025–26 Target	2025–26 Result
Leadership performance ratings	80%	● Not achieved 79%

Rationale

The result for this performance measure will indicate employee sentiment on our leadership during the reporting period.

Result analysis

Our leadership performance rating for 2025–26 was 79% based on the results of the 2026 APS Employee Census, narrowly missing the 80% target. Although the result has decreased by 3 points since 2025, it remains high overall and above the APS average.

Table 1.3.3 provides the survey questions and the 2025 and 2026 results that inform our leadership performance ratings compared to the APS average.

We are considering the full results of the survey to inform our Census Action Plan.

Table 1.3.3: Leadership performance ratings from the 2026 and 2025 APS Employee Census

Survey questions	2026 Comcare Positive result	2026 APS Positive result	2025 Comcare Positive result	2025 APS Positive result
My supervisor engages with staff on how to respond to future challenges	83%	80%	86%	80%
My supervisor ensures that my workgroup delivers on what we are responsible for	88%	88%	91%	88%
My Senior Executive Service (SES) manager ensures that work effort contributes to the strategic direction of the agency and the APS	78%	74%	82%	76%
My SES manager creates an environment that enables us to deliver our best	68%	65%	77%	68%
Average of results	79%	77%	84%	78%

Performance measure and target details

- Measure type: Quantitative, effectiveness
- Methodology: Averaged total positive response rates (strongly agree or agree) to the above questions in Comcare's results for the Annual APS Employee Census
- Data sources: Comcare's results for the annual APS Employee Census
- Current target rationale: The target has been set considering a 5 point variance of the baseline result and the APS average to the above questions in the 2024 APS Employee Census
- Previous results: 2024–25: Baseline established – 85.5% (85.5% result in the 2024 APS Employee Census (baseline), 84% result in the 2025 APS Employee Census)

Performance measure 9	2025–26 Target	2025–26 Result
Employee engagement with Comcare’s purpose and objectives rating	85%	 Achieved 88%

Rationale

The result for this performance measure indicates employee sentiment on engagement with Comcare’s purpose and objectives during the reporting period.

Result analysis

Our 2026 APS Employee Census results indicate that our people remain highly engaged with our purpose to promote and enable safe and healthy work, with 88% reporting that they believe strongly in the purpose and objectives of the agency. The strong connection to purpose is also reflected in the result of 92% of our people reporting that they understand how their role contributes to achieving outcomes for the Australian public.

Table 1.3.4 provides the survey question and the 2025 and 2026 results compared to the APS average. Although there has been a 1 point decline since 2025, our result remains high and above the APS average. We are considering the full results of the survey to inform our Census Action Plan.

Table 1.3.4: Employee engagement result from the 2026 and 2025 APS Employee Census

Survey question	2026 Comcare Positive result	2026 APS Positive result	2025 Comcare Positive result	2025 APS Positive result
I believe strongly in the purpose and objectives of my agency	88%	87%	89%	88%

Performance measure and target details

- Measure type: Quantitative, effectiveness
- Methodology: Total positive response rate (strongly agree or agree) to the above question in Comcare’s results for the annual APS Employee Census
- Data sources: Comcare’s results for the annual APS Employee Census
- Current target rationale: The target has been set considering the baseline result and the APS average to the above question in the 2024 APS Employee Census
- Previous results: 2024–25: Baseline established – 88% (88% result in the 2024 APS Employee Census (baseline), 89% result in the 2025 APS Employee Census)

Performance measure 10	2025–26 Target	2025–26 Result
Minimum funding ratio	110% (minimum threshold)	 Achieved 112%

Rationale

The funding ratio is used to measure the financial sustainability of the workers' compensation scheme. It is based on Comcare's claims liabilities and the assets available to fund these.

Result analysis

The funding ratio at 30 June 2026 was 112%. This result was above the target minimum funding ratio of 110%, demonstrating our premium scheme remains financially viable and capable of meeting outstanding claims liabilities.

The change to the funding ratio, compared to last year's result of 120%, was primarily due to an increase in liabilities, driven by the growth in active claims and psychological injury claim frequency.

While the premium scheme remains fully funded, we continue to closely monitor the financial impact of the increasing number of active psychological injury claims and the impact that this may have on our funding ratio. The premium model remains responsive to current claims trends and should enable the scheme to remain financially viable.

Performance measure and target details

- Measure type: Quantitative, effectiveness
- Methodology: Total assets (Comcare Retained funds + Consolidated Revenue Fund) / Net outstanding claims liability, calculated by independent actuary
- Data sources: Financial statements and liability valuation report
- Current target rationale: The target has continued since it was first reported in 2020–21 with a result of 129%
- Previous results (assessed using the same methodology, against the same target): 2021–22 Achieved – 124%, 2022–23 Achieved – 117%, 2023–24 Achieved – 112%, 2024–25 Achieved – 120%

Performance measure 11	2025–26 Target	2025–26 Result
Administrative cost ratio	15 – 25%	 Achieved 19.8%

Rationale

The administrative cost ratio measures the efficiency of our insurance and claims management operations.

Result analysis

The administrative cost ratio for 2025–26 was 19.8%, which is within the target range of 15 – 25%.

The improvement in the last 2 years was largely due to administration costs being held relatively steady while claims costs increased. Table 1.3.5 provides a breakdown of administration and claims costs and the administrative cost ratio over the last 5 years.

Table 1.3.5: Comcare administrative cost ratio from 2021–22 and 2025–26

	2021–22	2022–23	2023–24	2024–25	2025–26
Administration costs	\$51.3m	\$55.6m	\$60.7m	\$60.6m	\$61.9m
Claims costs	\$184.5m	\$189.8m	\$198.1m	\$217.5m	\$251.4m
Total costs	\$235.8m	\$245.4m	\$258.8m	\$278.1m	\$313.3m
Administrative Cost Ratio	21.7%	22.6%	23.5%	21.8%	19.8%

We continue to focus on managing our resources effectively and on improving planning, prioritisation and budget processes to enable appropriate assessment of resourcing requirements and to focus effort and resources on those areas that best support the achievement of our strategic priorities.

Performance measure and target details

- Measure type: Quantitative, efficiency
- Methodology: Administration costs / (administration costs + claims costs)
- Data sources: Commonwealth agency payroll submissions, actuarial premium reports, Comcare's financial management system data, Comcare's claims management system data
- Current target rationale: The target has continued since it was first reported in 2020–21 with a result of 20.6%
- Previous results (assessed using the same methodology, against the same target): 2021–22 Achieved – 21.7%, 2022–23 Achieved – 22.6%, 2023–24 Achieved – 23.5%, 2024–25 Achieved – 21.8%



Enabling priority – Delivering client-centric services

Performance measure 12	2025–26 Targets	2025–26 Result
Overall client satisfaction with services	a. Employer satisfaction rating of 75%	● Not achieved 70%
	b. Implement Comcare’s mechanism for measuring employee satisfaction	● Achieved

Target A: Employer satisfaction rating of 75%

Rationale

Employer satisfaction results measure whether our services are meeting the needs of our clients and identify opportunities to improve service delivery.

Result analysis

Overall employer satisfaction with our services was reported as 70% through the 2026 Employer Survey. This is 5 points below the 75% target, and 8 points below the 78% achieved in 2025. The deterioration in this measure is largely because of an increase in neutral responses, rather than an increase in dissatisfaction.

Although overall employer satisfaction was below target, the 2026 results positively highlighted:

- average satisfaction with Comcare staff remains strong and improved from 81% to 85%
- 83% of employers perceive Comcare as a respected workers’ compensation and work health and safety regulation authority (improved from 78%).

Insights highlight there are opportunities for improvement, including more proactive follow-up, clearer communication, consistent advice and stronger support for complex workers’ compensation claims.

We are considering the full results of the survey to inform improvements to our services in 2026–27.

Performance measure and target details (target a)

- Measure type: Quantitative, effectiveness
- Methodology: Total positive response rate (very satisfied or satisfied) to this question in Comcare’s annual Employer Survey ‘Overall, thinking about all of your dealings with Comcare over the last 12 months, would you say your organisation is satisfied or dissatisfied with the services you received?’
- Data sources: Comcare’s annual Employer Survey results
- Alignment to the regulator performance best practice principles: Principle 3 – Collaboration and engagement
- Current target rationale: The target was set considering the baseline result of 75% to the above question in the 2023 Employer Survey
- Previous results: 2024–25: Achieved – 78% (80% result in the 2024 Employer Survey, 78% in the 2025 Employer Survey)

Target B: Implement Comcare's mechanism for measuring employee satisfaction

Rationale

The Injured Worker Experience Measure is a series of surveys that will allow us to better understand how injured workers feel about the support they receive. These insights will help identify delays, improve recovery pathways and continuously enhance the overall claim experience for injured workers. The surveys will be issued at key points during an injured worker's recovery.

Result analysis

The first stage of the Injured Worker Experience Measure was successfully implemented in 2025–26.

This involved sending short surveys to injured workers asking them about their experience with the claims management process. The surveys are generated at 2 key points in the claims process:

1. Claim acceptance – This survey aims to capture data to understand the experience of injured workers from the earliest possible opportunity.
2. Three-month service check-in survey – This survey aims to capture overall satisfaction and service standards (e.g. communication, timeliness) within the first 3 months of a claim.

Participation is voluntary, and the injured worker can decide not to start the survey, skip questions, or stop at any time.

We will use the information collected through the surveys to drive service improvements to claims management process. The overall results collected during 2026–27 will be used to establish a baseline result for injured worker satisfaction and experience that will inform future targets for this measure.

Performance measure and target details (target b)

- Measure type: Qualitative, output
- Methodology: Assessment of deliverables at the end of the reporting period against deliverables endorsed in planning documentation
- Data sources: Internal planning, governance and reporting documentation
- Current target rationale: The target reflects the next stage of implementing the Injured Worker Experience Measure
- Previous results: 2024–25: Achieved – New mechanism for measuring employee satisfaction was designed

Performance measure 13	2025–26 Target	2025–26 Result
Client service design and delivery maturity rating	Client service design and delivery maturity model adopted	 Achieved

Rationale

Service design and delivery maturity demonstrates our commitment to uplifting organisational capability to deliver high-quality client services.

An internal audit in 2024–25 assessed Comcare as having ‘basic’ client experience maturity.

Result analysis

Throughout 2025–26, progress has been made towards strengthening capability across the vision, mindset and cultural elements of the Customer Experience Model, including:

- implementation of a call coaching framework to build claims manager capability and improve the support provided to injured workers
- implementation of an injured worker satisfaction and experience measure (reported under performance measure 12)
- improved stakeholder engagement and planning
- capability development in human centred design.

In 2026–27, we will progress activities to revise our service charter, implement new communications guidance and continue to mature service design and delivery as we embed the changes to the Strategy.

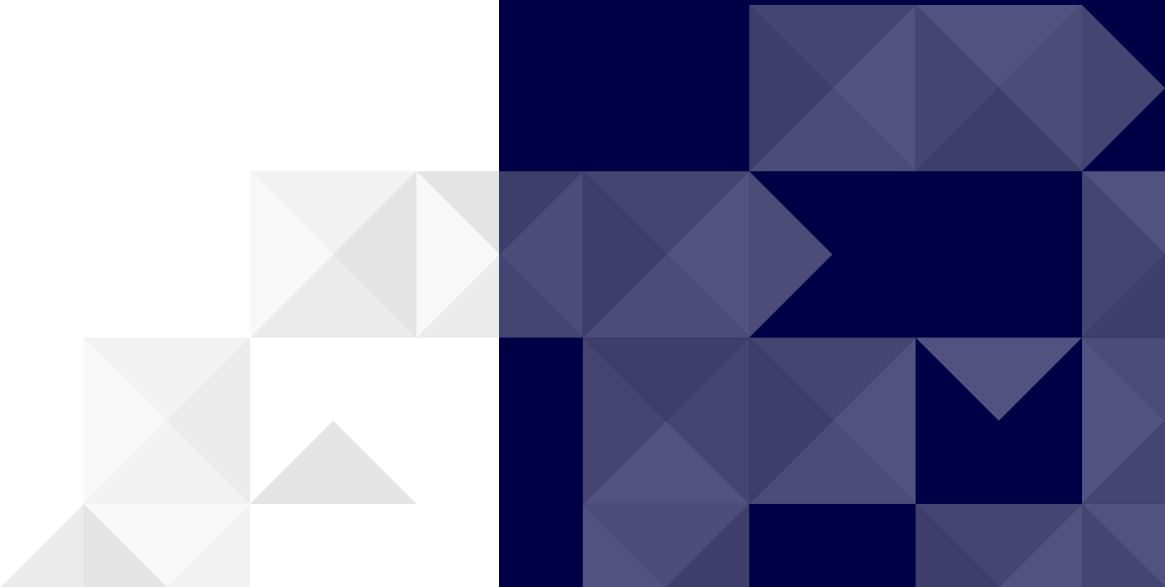
Performance measure and target details

- Measure type: Qualitative, output
- Methodology: Assessment of deliverables at the end of the reporting period against endorsed deliverables in planning documentation
- Data sources: Internal planning, governance and reporting documentation
- Current target rationale: The target was set to reflect the next stage in the process of adopting a service design and delivery maturity model, following the baseline maturity assessment being performed in 2024–25
- Previous results: Achieved – Level 1 – Basic (baseline maturity assessment rating)



Chapter 4: Organisation and people

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Portfolio and Minister

Comcare is an agency within the Employment and Workplace Relations Portfolio.

The Hon Amanda Rishworth MP, Minister for Employment and Workplace Relations was the responsible Minister for Comcare during 2025–26.

Organisation

Colin Radford is the CEO and Accountable Authority for Comcare.

Comcare is structured into 6 groups, led by its Executive Leadership Team. The Executive Leadership Team supports the CEO, as the Accountable Authority, in meeting their responsibilities under the PGPA Act, driving delivery of the Strategy and overseeing performance and risk.

Figure 1.4.1 details Comcare’s Executive Leadership Team and organisational structure as of 30 June 2026.

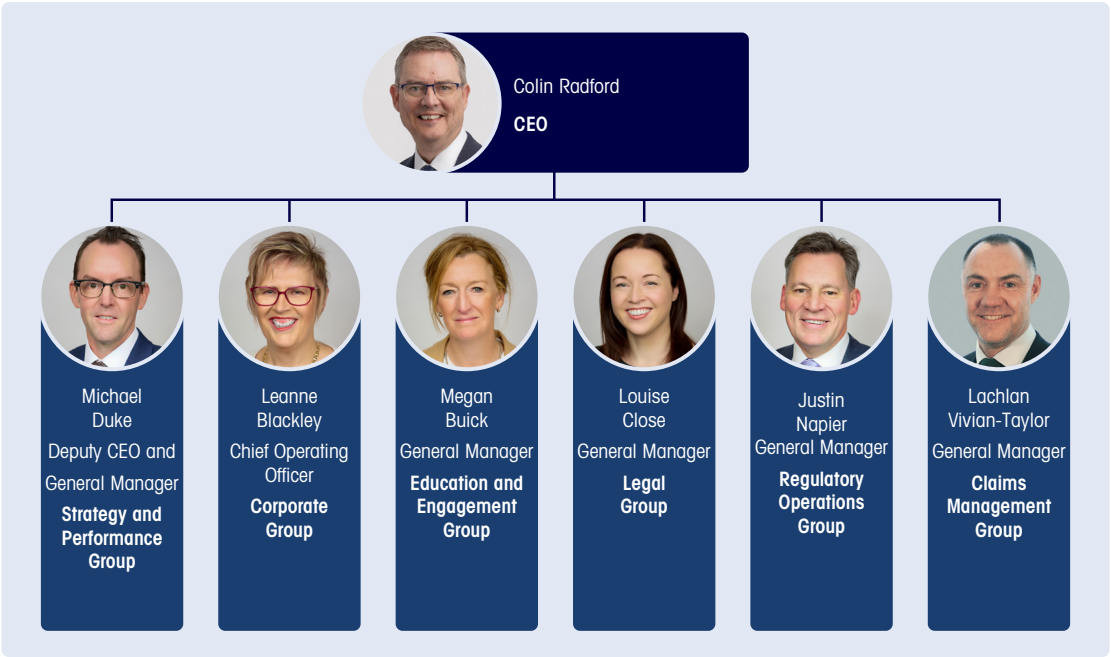


Figure 1.4.1: Comcare’s Executive Leadership Team and organisational structure as of 30 June 2026



Comcare Executive Leadership Team

Colin Radford CEO

Colin Radford is the Comcare CEO and Accountable Authority. A leader in Australia's workplace health and safety and statutory insurance sectors, Colin has previously served as CEO of WorkSafe Victoria, CEO of the Victorian Managed Insurance Authority, and as a senior executive and Board Member of the Transport Accident Commission. Colin also spent 7 years as a Partner at Deloitte, where he led the Victorian Government practice and was National Public Sector Leader for Financial Advisory Services.

He is the Deputy Chairperson of the Seacare Authority and a Member of the Repatriation Commission.

His previous board roles have included Chair of Kids Under Cover and the Defence Reserve's Support Council, and as a Director of the Transport Accident Commission and the Tigers in the Community Foundation. A graduate of Columbia Business School and the Australian Institute of Company Directors, Colin is a Fellow of the Institute of Public Administration Australia and the Williamson Community Leadership Program. In 2019, Colin was named Australia's CEO Diversity Champion by the Australian Human Resources Institute.

Michael Duke Deputy CEO and General Manager, Strategy and Performance Group

Michael joined Comcare in 2016 and was permanently appointed to the role of General Manager in 2020. In 2022, Michael became the Deputy CEO of Comcare and has regularly acted as the Comcare CEO since that time.

Michael has led a range of functions covering strategy and performance, insurance operations (including premium setting), data analysis, workers' compensation policy design, rehabilitation, self-insurance and secretariat support for both the SRCC and the Seacare Authority.

Michael has a broad range of public sector experience with over 25 years' experience in the APS. Michael holds a Graduate Diploma in Employee Relations and Human Resource Management and a Bachelor of Arts, both from the University of Melbourne.

Leanne Blackley

Chief Operating Officer, Corporate Group

Dr Leanne Blackley has served as Chief Operating Officer at Comcare since May 2022. She brings over 25 years of senior leadership experience across the Australian Public Service, with a strong track record in driving organisational performance, transformation, and enterprise-wide reform.

Prior to joining Comcare, Leanne was an Assistant Secretary at the Department of Foreign Affairs and Trade. She has held a range of senior executive roles across government, leading large-scale transformation initiatives and shaping corporate and central agency strategy, particularly across human resources and finance functions. Her experience spans policy, program and service delivery environments, including international assignments representing Australia in the Philippines and Indonesia in immigration roles.

Leanne holds a Bachelor of Arts (First Class Honours) from the University of Wollongong and a Doctorate in History and Sociology from the Australian National University. She is a Certified Level 2 Executive Coach and a member of the Australian HR Institute, CPA Australia, and a graduate of the Australian Institute of Company Directors.

Megan Buick

General Manager, Education and Engagement

Megan joined Comcare in January 2018 and was permanently appointed to the role of General Manager in 2022. Megan is currently the General Manager, Education and Engagement Group.

Megan has a combined 25 years' experience in the health, aged care and workers' compensation sectors. Prior to working at Comcare, Megan worked in the Victorian health services as a registered nurse in the acute and aged care sectors, in a research capacity in the acute care sector and academia and was the Acting CEO of a Division of General Practice (now the Primary Health Networks) in the primary care sector. Megan is a passionate leader and manager, investing in and understanding the capabilities and strengths of colleagues to drive organisational outcomes and results.

Megan holds post graduate qualifications in Health Services Management and a Bachelor of Applied Science (Nursing).

Louise Close

General Manager, Legal Group

Louise joined Comcare in 2017 and was permanently appointed to the role of General Manager, Legal Group in May 2023. Louise is responsible for the leadership and oversight of Comcare's Legal Group, and for the delivery of all legal services to Comcare and the management of legal, strategic, and operational risk. Louise has over 15 years' experience as a lawyer specialising in regulatory compliance and enforcement with a focus on work health and safety law, and a broad range of legal experience in administrative law, workers' compensation, statutory compliance, civil and criminal litigation, and the conduct and management of external reviews and inquiries.

Louise holds a Bachelor of Laws (Honours) and a Bachelor of Arts (Honours) from the University of Melbourne and is admitted to practice as an Australian legal practitioner.

Justin Napier

General Manager, Regulatory Operations Group

Justin joined Comcare in June 2015 as the General Manager of the Regulatory Operations Group. He has oversight of Comcare's work health and safety inspectorate, authorisations, intelligence and policy functions and the Model Law Reform Program.

Prior to joining Comcare, Justin was General Manager, Corporate and Operations at the Australian Skills Quality Authority and an Executive member of the Establishment Taskforce responsible for implementation of the Fair Work Act, including the establishment of Fair Work Australia and the Fair Work Ombudsman.

Justin holds a Graduate Diploma in Business Administration, a Bachelor of Arts, is an alumnus of the Kennedy School of Government at Harvard University and is a Graduate of the Australian Institute of Company Directors Course. Since November 2024, Justin has been the Chair of the Heads of Workplace Safety Authorities.

Lachlan Vivian-Taylor

General Manager, Claims Management Group

Lachlan Vivian-Taylor commenced at Comcare in December 2023 as the General Manager, Claims Management Group. He is a seasoned, visionary leader with a passion for people and innovation. He has over 20 years of professional experience, spanning across various sectors and domains, including public administration, health, insurance, and disability. He has served as a non-executive director, demonstrating his strategic and governance skills. As the General Manager of the Claims Management Group at Comcare, Lachlan oversees the delivery of high-quality services and outcomes for clients and stakeholders. He leverages his extensive knowledge and expertise in claims management and personal injury to ensure Comcare fulfils its purpose to enable safe and healthy work. He also fosters a culture of creativity and collaboration within his team, empowering them to achieve excellence and innovation.

Lachlan holds an Honours degree in Physiotherapy and a Master of Business. He is also a graduate of the Australian Institute of Company Directors.

Accountable Authority during 2025–26

Table 1.4.1 details those that held the responsibility of Comcare's Accountable Authority during 2025–26.

Table 1.4.1: Details of the Accountable Authority during 2025–26

Name	Position title / Executive or non-executive	Executive or non-Executive	Start date	End date
Colin Radford	CEO	Executive	17 November 2025	Current
Michael Duke	Acting CEO	Executive	1 July 2025	16 November 2025

Executive remuneration

Information on Executive Remuneration is available in [Appendix C](#) in this annual report.



Support for other entities

Comcare provides secretariat and support services to the SRCC and the Seacare Authority to enable these entities to perform their functions and exercise their powers, as required by the SRC Act.

As a result of this arrangement, some information in Comcare reports and publications may represent these entities.

Subsidiaries

Comcare does not have subsidiaries.



Our people

As of 30 June 2026, Comcare’s workforce was made up of 736 ongoing employees and 35 non-ongoing employees in 9 locations around Australia, as represented in Figure 1.4.2.

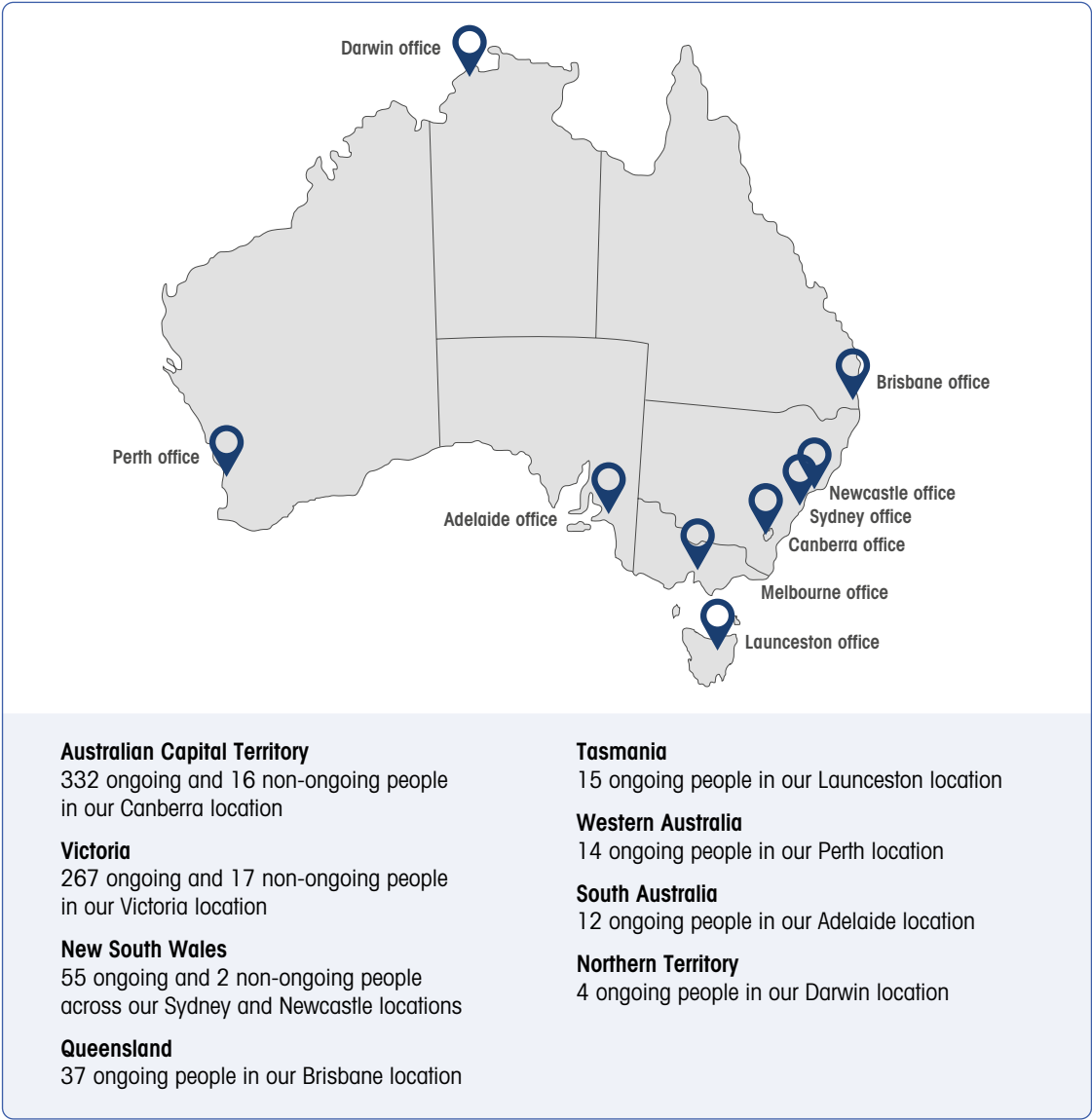


Figure 1.4.2: Comcare workforce by location

A breakdown of ongoing and non-ongoing employees from 2025–26 and 2024–25 is available in [Appendix D](#) of this annual report.



2026 APS Employee Census

The 2026 APS Employee Census was completed by 80% of Comcare employees. The results show Comcare employees were highly engaged with our purpose and priorities and understand how their work contributes to improved outcomes for Australians. They also reported very high satisfaction with the benefits associated with working at Comcare, including support for flexible working arrangements. Comcare compares favourably with the broader APS in terms of salaries and health and wellbeing. Key results included:

92% 'I understand how my role contributes to achieving an outcome for the Australian public'

92% 'I am confident that if I request a flexible work arrangement, my request would be given reasonable consideration' – 6% above the APS average

91% 'I am happy to go the 'extra mile' at work when required'

90% 'I am satisfied with my non-monetary employment conditions (for example: leave, flexible work arrangements and other benefits)'

88% 'I believe strongly in the purpose and objectives of my agency'

80% 'My agency does a good job of promoting health and wellbeing' – 12% higher than the APS average

75% 'I am fairly remunerated for the work that I do' – 14% higher than the APS average



People initiatives

Our people approach focuses on 4 key areas:

1. Capability – we attract and grow talented people who value having a positive impact.
2. Agility – we design an adaptable organisation that evolves with change.
3. Wellbeing – we are inclusive and embrace diversity and deliver safe and healthy work.
4. Stewardship – we understand how important stewardship, integrity, and our organisational values are to achieving our purpose.

We have progressed key initiatives in 2025–26 that have strengthened our foundations for workforce planning, inclusion, flexibility and contemporary recruitment practice.

Diversity, Equity and Inclusion Program 2026–2028

In 2026, we launched our new Diversity, Equity and Inclusion Program 2026–2028 which demonstrates our commitment to fostering a diverse, equitable and inclusive workplace where all employees can access our services, programs and opportunities, and where our workforce reflects the broader Australian community.

It aims to strengthen inclusive leadership and culture, improve workforce representation and equity, and create a safe, accessible and supportive workplace, with measurable targets focused on First Nations employment, disability inclusion, gender equity and employee belonging.





Leadership development

Delivering on the Strategy relies on leaders who provide clarity, support their people and make considered decisions. Our approach to leadership development is designed to enable these outcomes by strengthening leadership practices that translate strategy into everyday action.

This year, participation has remained strong across Comcare with 58 leaders investing in their professional and personal development. So far, 21 leaders are participating in APS Leadership Edge, 18 in APS Management Edge, and 19 in Comcare's Leadership Development Program.

These programs are complemented by targeted formal learning in strategic leadership, effective communication and building and leading high-performing teams, continuing to build leadership capability in the APS context alongside our internal leadership program focus.

Leaders who have chosen to engage this year are reinforcing a shared commitment to reflective practice and continuous learning alongside delivery. Through this focus, leaders are strengthening purposeful conversations, supporting effective prioritisation and reinforcing a culture where people can do their best work and grow.

Strategic Commissioning Framework

In 2025–26, we took steps to bring core work in-house in line with the APS Strategic Commissioning Framework. Our target for 2025–26 aimed to bring \$163,636 of core work in-house in the Accounting and Finance job family. This target was fully met, with a reduction of \$163,636 (GST exclusive) in relevant supplier expenditure.

Health, safety and wellbeing

In December 2025, the CEO endorsed Comcare's Health, Safety and Wellbeing Commitment that outlines how we are committed to providing a workplace culture and environment where the health, safety and wellbeing of our people is at the heart of everything we do every day.

We are committed to meeting the requirements under the Commonwealth WHS Act and the SRC Act by having a work health and safety management system that supports our people while we focus our efforts to deliver towards our purpose to promote and enable safe and healthy work.

A national network of elected employee support officers guides the agency's safety culture. These include HSRs, First Aid Officers, Mental Health First Aid Officers, Harassment Contact Officers, and Fire and Floor Wardens.

Health and safety initiatives

Table 1.4.2 describes the range of initiatives we offer to our people to provide a healthy and safe workplace.

Table 1.4.2: Comcare health and safety initiatives for its people

Initiative	Details
Influenza vaccinations	We fund an annual influenza vaccination program. As of 30 June 2026, 318 employees participated in the program for 2025–26. Participation in the 2025–26 program increased by 37% compared to 2024–25.
Health and wellbeing allowance	We provide a health and wellbeing allowance of up to \$376 to employees under our Enterprise Agreement. A total of 723 employees claimed reimbursement in 2025–26.
Ergonomic workstations	All our offices provide sit-to-stand workstations for employees. Self-help guidance is available to independently set up the workstation. Employees are also offered a workstation assessment if they feel they require non-standard equipment. A total of 31 workstation assessments were completed by qualified providers at the request of staff.
Early intervention	Our early intervention program provides employees with timely and evidence-based support for treatment of work-related injuries. A total of 21 employees accessed support and assistance under the early intervention program.
Before Blue mental health coaching	Before Blue is a free, confidential coaching service, designed to support employees through everyday challenges such as stress and burnout, work, relationships, or health concerns and can be accessed without a general practitioner referral or mental health treatment plan.
Employee Assistance Program	Our Employee Assistance Program provides telephone and face-to-face access to confidential, individual counselling that supports the psychological wellbeing of employees and their families. The program additionally provides a specialist helpline for First Nations employees. Upon request, wellbeing check-in programs can be used as a proactive support service to employees in high-risk roles to assist with building personal capability and resilience to respond to the psychosocial hazards of their work.
National Safe Work Month activities	In October 2025, we promoted National Safe Work Month through targeted engagement activities to support the year's theme 'Every job, every day'. Staff across the country hosted local SafeTea events, encouraging informal conversations about work health and safety including work health and safety fundamentals, psychosocial hazards and risk management fundamentals. We participated in externally run initiatives including the Psychosocial Health and Safety Forum and the HSR Forum, fostering dialogue on psychological safety and work health and safety leadership. World Mental Health Day was recognised, and we promoted webinars focussed on prevention of harm through risk management, consultation and work design.
Proactive / prevention employee education programs	The Psychosocial Capability Uplift Program continued to deliver targeted training in response to identified psychosocial risks, including psychological first aid, vicarious trauma, and managing aggressive and distressed customers. We delivered a suite of training programs called the 'People Matters HR Micro Learns' to build capability with majority of sessions focused on wellbeing and physical and/or psychological prevention.

Psychosocial capability and management

During 2025–26, we continued to strengthen our psychosocial risk management approach through ongoing review, monitoring and improvement activities with a focus on reassessing Comcare’s psychosocial risk profile and refining enterprise work health and safety risk management practices.

We conducted a People at Work survey following the delivery of psychosocial risk and safety management training for leaders. Survey results showed the overall risk of psychosocial harm remained low for a second consecutive year. To better understand results, workshops were conducted with leadership teams across business areas to discuss group-level psychosocial risk factors and review existing supports.

Survey insights, employee feedback and incident data continue to inform the review and revision of Comcare’s work health and safety risk management framework, including risk assessment processes and psychosocial hazard management procedures.

Notifiable incidents and investigations

Under section 38 of the WHS Act, Comcare is required to notify the work health and safety regulator of any deaths, serious injury or illness, or dangerous incidents arising out of our work.

In 2025–26, one incident was notified to the regulator. It was assessed and determined that the circumstances of the incident did not indicate any non-compliance with the WHS Act.

Two notices under section 155 of the WHS Act were received during 2025–26. No statutory enforcement notices were received.

Workers’ compensation claims

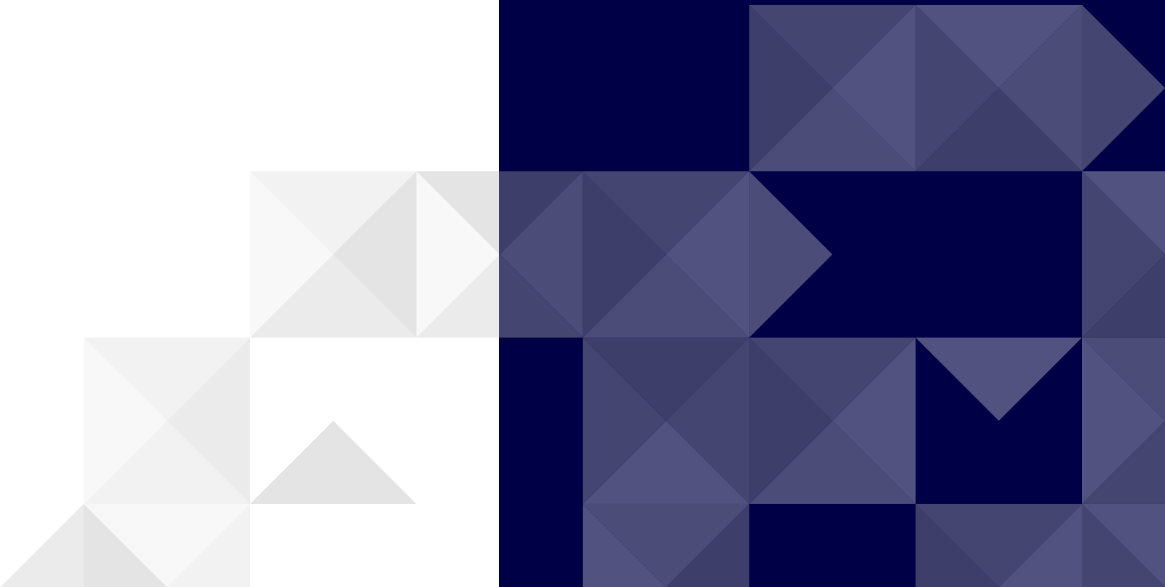
During the reporting period, 6 workers’ compensation claims were accepted. The average incapacity weeks increased to 23.2 weeks in 2025–26 from 16.5 in 2024–25. The employees were supported to recover at and return to work through the assistance of evidence-based return to work strategies.





Chapter 5: Corporate governance and accountability

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Governance framework

Leadership plays an important role in ensuring good governance practices are embedded throughout the organisation and how we work. On a day-to-day basis, governance is about the way officials make decisions and implement policies in practice, with a focus on:

- Performance – governance procedures and practices are designed to shape our results, and demonstrate results to the Executive, the government and stakeholders.
- Conformance – the practices designed to conform with applicable legislative and policy requirements, in addition to the public expectations of transparency and integrity.

Comcare’s governance framework is based on the 6 key principles summarised in Table 1.4.3.

Table 1.4.3: Principles of Comcare’s governance framework

Principle	Principles in action
Consistent Consistent rules, practices and behaviours	We have meaningful mechanisms in place to ensure we adhere to all applicable standards and requirements. We continuously monitor, review and evaluate leadership and compliance, and adjust strategies, processes and systems to improve performance and ensure compliance.
Transparent A risk and evidence-based approach to decision making	We act with integrity and accountability, continually assessing risks to the achievement of objectives or compliance. We have clear roles and responsibilities, and procedures for making decisions and exercising authority.
Collaborative Commitment to work across boundaries	We collaborate in everything we do. We share key information across groups and get the right people involved.
Flexible Ability to adapt to meet tomorrow’s challenges	We look for new ideas and think about what is happening across the broader environment. We use flexible and evolving principles-based systems.
Stewardship Delegated authority and ownership of outcomes	We take every opportunity to enhance our performance, and ensure our services are responsive and provided in accordance with our values. We are insight driven and committed to risk and evidence-based practices to ensure the best use of resources.
Aligned Aligned to purpose, priorities and risk	We continually realign to meet our short and long-term goals. We work in alignment with our risk appetite.

Executive Leadership Team and senior management committees

Under the PGPA Act, Comcare is a corporate Commonwealth entity with a CEO as the Accountable Authority.

During 2025–26, Comcare redesigned its governance structure to be more streamlined and to empower all levels of leadership, centralising only those decisions that have enterprise wide impacts. The number of formal committees were reduced to ensure decision-making rests at the appropriate levels based on accountability, risk, and performance objectives.

The Executive Leadership Team supports the CEO, as the Accountable Authority, in meeting their responsibilities under the PGPA Act, driving delivery of the Strategy and overseeing performance and risk. As Comcare’s key enterprise leadership forum, the Executive Leadership Team is supported by terms of reference providing a clear intent, scope and criteria for its activities.

Operational committees are established where needed and with the agreement of the CEO. This ensures we meet our streamlined and leadership-empowered intent. Formal operational committees are supported by a documented and clear purpose, approved terms of reference, and an agreed meeting and reporting cadence.

Figure 1.4.3 provides a visual representation of Comcare’s governance framework.

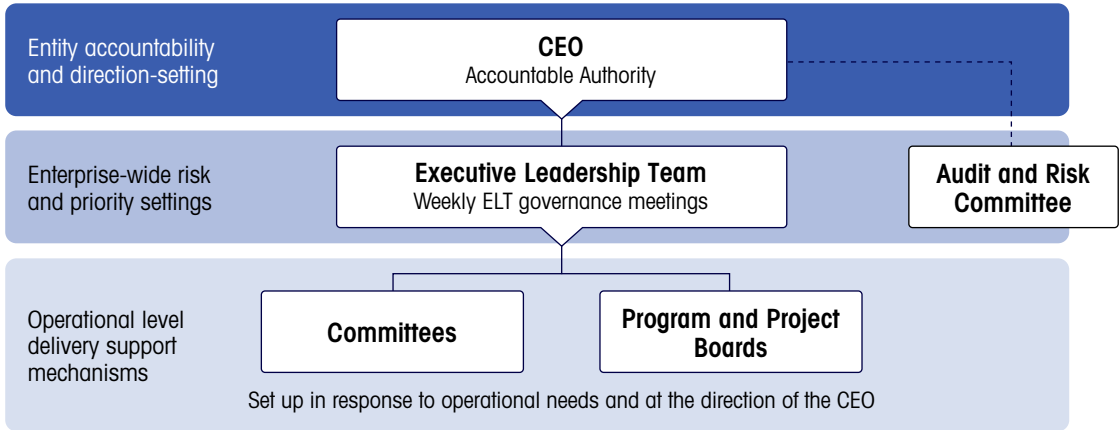


Figure 1.4.3: Comcare’s governance structure

Audit and Risk Committee

The CEO has established the Audit and Risk Committee in accordance with section 45 of the PGPA Act. The objective of the committee is to provide independent assurance and assistance to Comcare’s CEO and the Seacare Authority Chairperson on risk, the control and compliance framework, and external accountability responsibilities in line with the functions set out in the [Committee’s charter on the Comcare website](#)⁶.

There were 5 independent members of the Audit and Risk Committee, including the Chairperson appointed by the CEO, in the reporting period. Comcare’s CEO and management representatives, internal audit officers and representatives of the Australian National Audit Office regularly attend as observers.

Information about Comcare’s Audit and Risk Committee members is available in [Appendix E](#) of this annual report.

6 Comcare Audit and Risk Committee Charter <https://www.comcare.gov.au/about/forms-pubs/corporate-publications>



Risk oversight and management

Comcare's purpose to 'promote and enable safe and healthy work' means we play a key role in supporting the Australian Government, employers and workers to identify, understand and manage risk. In doing so, we recognise the inherent value in risk – that risk management does not mean risk avoidance. Our people are expected to engage with risk in a considered manner to build capability, enhance our capacity to deliver, and improve as an organisation.

Comcare's Risk Oversight and Management Policy and Framework applies to all our activities and promotes a positive risk culture where risks are identified early and openly managed in a way that supports the delivery of our strategic priorities. It aligns with the Commonwealth Risk Management Policy and the international risk management standard (ISO 31000:2018).

The framework provides a structured, consistent and comprehensive approach to managing strategic, operational and group-level risks and supports effective decision making and continuous improvement.

Comcare's Risk Appetite and Tolerance Statement is a key component of the framework that provides guidance to our people on the level of risk Comcare is willing to accept to deliver our purpose and our strategic priorities, and the boundaries they must work within for specific types of risk.

One risk Comcare will never accept, either as an organisation or as a work health and safety regulator, is the risk of workplace harm. Because no perceived benefit or outcome is worth the cost of a human life.

Roles and governance

Comcare's Executive Leadership Team supports the CEO to provide leadership and oversight of risk management, including:

- directing the management of our strategic and emerging risks
- driving the management of enterprise risks that could affect delivery of the Strategy
- setting the risk appetite and tolerance to guide risk management.

Comcare's Audit and Risk Committee provides independent advice to the CEO on the appropriateness of Comcare's system of risk oversight and management. Comcare's Chief Operating Officer is the appointed Chief Risk Officer, supporting the CEO with implementing the framework.

Comcare's strategic risks related directly to the performance measures in the Strategy, as published in our Corporate Plan 2025–26.

In 2025–26, Comcare has:

- commenced a review of strategic risks to align with changes to the Strategy for 2026–27
- continued to strengthen the approach to monitoring and reporting against critical operational risks
- completed Comcare's Year 2 climate risk assessment using the climate risk digital tool and resources provided by the Department of Climate Change, Energy the Environment and Water, including policy-related risks and opportunities.



Internal audit

The internal audit program is a key element of the Comcare Corporate Governance Framework.

The program provides assurance to the Comcare and Seacare Authority Audit and Risk Committee, the CEO, the Chair of the Seacare Authority and Executive. It adds value to what we do by highlighting opportunities for improvement in statutory compliance, internal control, and efficiency and effectiveness of business processes.

Internal audit topics are identified through consultation with the Executive Leadership Team members and the Audit and Risk Committee. In deciding the final program of internal audit work for the year, the Audit and Risk Committee considers the strategic and operational risk profile of Comcare and relevant audit reports published by the Australian National Audit Office.

Seven internal audits were presented to the Audit and Risk Committee in 2025–26, an increase from 6 audits presented in 2024–25. The audits included a review of Comcare's:

- Client centred model
- Travel and corporate credit cards
- Assurance functions in claims management
- Privacy framework
- Internal work health and safety management
- Major Infrastructure Projects – key work health and safety initiatives
- General controls for information and communications technology

Internal audit recommendations are tracked and reported to the Audit and Risk Committee to ensure identified risks are addressed. During 2025–26, there were 45 recommendations made through internal audit reports (compared with 29 in the previous year). At the end of 2025–26, 45 recommendations arising from completed audits were closed and 34 recommendations remained open (compared with 34 in the previous year).





Fraud and corruption

Comcare is committed to implementing the requirements of the Commonwealth Fraud and Corruption Control Framework 2024 under the PGPA Act to minimise fraud and corruption in the scheme.

Comcare maintains enterprise, program, and targeted fraud and corruption risk assessments, which are reviewed on a rolling basis. The risk assessments ensure there are appropriate mechanisms in place to prevent, detect and respond to fraud and corruption to inform Comcare's Fraud and Corruption Control Policy, Plan and supporting procedures.

Comcare investigates criminal fraud and corruption against Comcare. All investigations are conducted in compliance with the Commonwealth Fraud and Corruption Control Framework and the Australian Government Investigations Standards 2022.

In 2025–26, Comcare updated its Fraud and Corruption Control Policy and Plan in response to the development of an internal operating model to mature our approach to managing fraud and corruption.

Comcare joined the Australian Government's Fraud Fusion Taskforce, a multi agency initiative to strengthen collaboration, intelligence sharing and responses to fraud impacting Commonwealth programs.

Comcare delivered a Fraud Awareness Week program in November 2025 to strengthen employee understanding of fraud and corruption risks and responsibilities.

Accountability

Significant activities and changes that affected Comcare

No significant activities or changes occurred that affected the operations or structure in 2025–26.

Ministerial directions

No Ministerial directions were issued to Comcare in 2025–26.

Government policy orders

Comcare complied with the *Public Governance, Performance and Accountability (Charging for Regulatory Activities) Order 2017* issued by the Minister for Finance on 24 August 2017.

Information publication scheme

Comcare maintains an Information Publication Scheme to support proactive public access to agency information in accordance with the *Freedom of Information Act 1982*. Comcare's Information Publication Scheme Agency Plan and information published under the scheme is available on the [Comcare website](#)⁷.

⁷ Comcare Information Publication Scheme
<https://www.comcare.gov.au/about/governance/comcare-information-publication-scheme>

External scrutiny – judicial decisions and reviews by outside bodies

Judicial decisions

No judicial decisions or decisions of administrative tribunals, that had a significant effect on the operations of Comcare, were made in 2025–26.

External audit

The Australian National Audit Office did not conduct any external performance audits of Comcare in 2025–26.

Freedom of information requests for review

The Office of the Australian Information Commissioner notified Comcare that it had received 19 requests for reviews of freedom of information decisions made by Comcare in 2025–26. We provided submissions in relation to 25 new and ongoing Office of the Australian Information Commissioner reviews.

Privacy complaints

The Office of the Australian Information Commissioner did not notify Comcare of any new privacy complaints about its actions in 2025–26.

Commonwealth Ombudsman

Comcare received one formal investigation notice and 6 preliminary inquiry notices from the Commonwealth Ombudsman in 2025–26. The formal investigation is finalised without further action. Three preliminary inquiries were finalised with the Ombudsman deciding no further review of the matters was warranted. One inquiry was withdrawn and 2 inquiries remained ongoing as of 30 June 2026.

Comcare was one of 4 agencies involved in an own motion investigation by the Ombudsman regarding agency engagement with merits review in the Administrative Review Tribunal. On 13 December 2024, the Ombudsman published its report 'Learning from merits review – Best practice principles for agency engagement with merits review'. On 27 February 2026, Comcare provided submissions to the Ombudsman Office confirming that all 3 recommendations had been fully implemented.

Significant non-compliance issues with finance law

No instances of significant non-compliance with finance law were reported to the Minister in 2025–26.

Procurement performance

We conduct our procurement activities in accordance with the PGPA Act and Commonwealth Procurement Rules (CPRs).

We actively support the Indigenous Procurement Policy, meeting the targets set to ensure First Nations business opportunities continue to grow. We also support the objectives of the *Modern Slavery Act 2018* (Cth) and publish our annual Modern Slavery Statement on the Australian Government's Modern Slavery Statements Register.

In 2025–26, the Accountable Authority partially exempted one Deed of Standing Offer under paragraph 2.6 of the CPRs. We also reviewed our internal procurement policies and assessed them as compliant with the CPRs during the financial year. More information about our procurement activities can be found on the AusTender website.

Related entity transactions

Comcare had nil transactions, including grants, to a related Commonwealth entity or company during 2025–26.

Details of contracts for consultancy services

Comcare entered into 15 consultancy contracts with an individual contract value of \$10,000 or more with a total consultancy value of \$705,347 (GST inclusive) in 2025–26. Two of these are multi-year contracts. Services provided under the contracts include the provision of advisory services, strategy support and independent reviews.

Senate Order on entity contracts

As a Corporate Commonwealth entity, Comcare complies with the Senate Order on entity contracts and publishes a list of contracts valued at \$100,000 or more (GST inclusive) on its website. More information on the value of contracts above the relevant threshold of \$400,000 (GST inclusive) is available on the AusTender website.

Indemnities and insurance

Professional indemnity insurance, purchased from Comcover indemnifies Comcare, the CEO, and all employees for damages, and defence costs awarded for breach of duty. Comcare paid \$135,608 (GST inclusive) for directors' and officers' insurance in 2025–26.

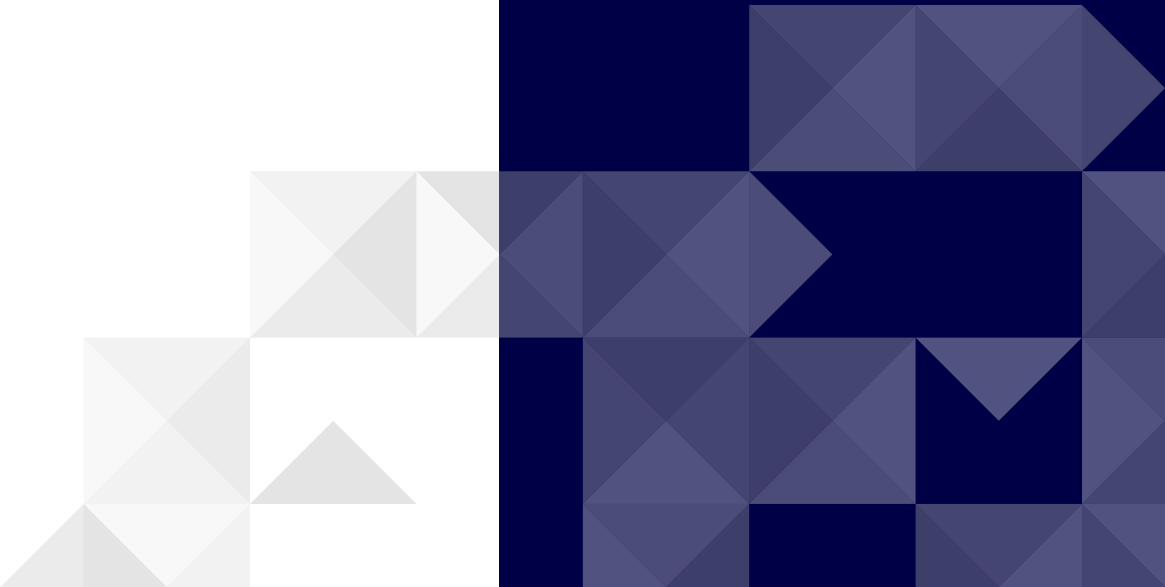
Advertising and market research

Comcare spent \$59,989 (GST inclusive) on advertising and nil on market research in 2025–26.



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Financial performance summary 2025–26

Comcare’s funding ratio as of 30 June 2026 was 112%.

Premium revenue of \$308.2 million remained the principal source of funding for the premium scheme, reflecting strong staffing levels and growth in payroll costs across the APS. Regulatory contributions and licence fee revenue of \$60.0 million continued to fund our cost recovered activities, including work health and safety regulation, oversight and scheme management activities under the SRC Act and the WHS Act.

Workers’ compensation claims expenses totalled \$247.9 million, reflecting the ongoing cost of supporting injured employees through compensation, rehabilitation and return to work services. Common law asbestos-related disease claims expenses were \$28.3 million. Figure 1.6.1 provides a breakdown of expenditure for 2025–26.

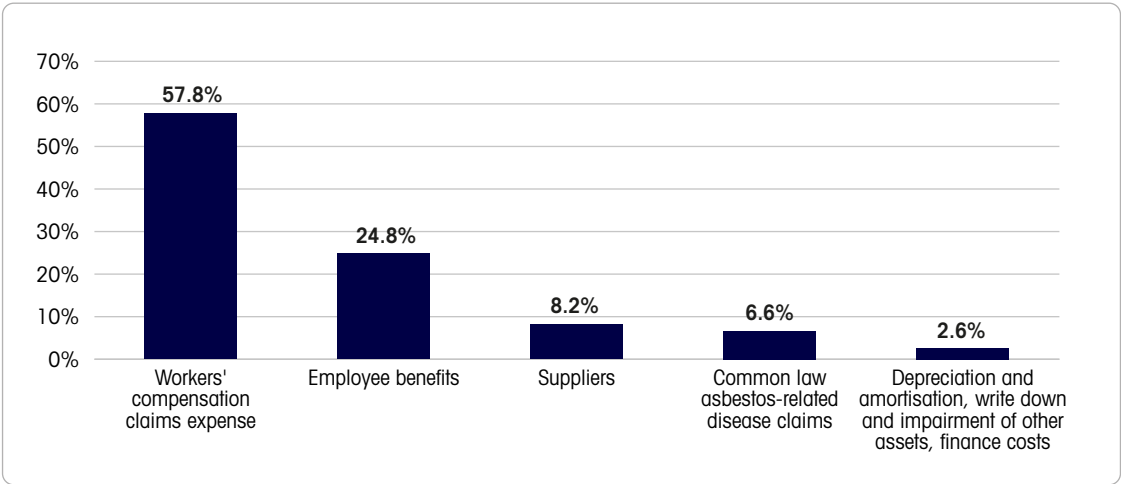


Figure 1.6.1: 2025–26 Expenditure breakdown

Administration expenses, excluding workers’ compensation claims expenses and common law asbestos-related disease claims expenses, totalled \$152.5 million in 2025–26; an increase of 5.8% compared to the previous year. The increase was primarily driven by wage growth, inflationary pressures and targeted investment in our strategic priorities. During the year, we continued to strengthen organisational capability and invest in initiatives to prevent work-related injuries, deliver better return to work outcomes and improve service delivery.

Comcare’s financial position remains strong and provides a sound foundation to meet our current and future obligations. At 30 June 2026, we held \$488.0 million in cash reserves to support liquidity requirements and ensure sufficient funds are available to meet claim payments and operational commitments. The value of workers’ compensation claims liabilities, at 30 June 2026, was \$2.214 billion, representing our estimated future obligations to injured employees under the scheme. The asbestos claims liability was \$541.5 million.

Looking ahead, we will continue to focus on managing claims cost growth, monitoring workers’ compensation liabilities, maintaining premium affordability and investing in organisational capability and technology initiatives to support the effective delivery of its services.



INDEPENDENT AUDITOR'S REPORT

To the Minister for Employment and Workplace Relations

Opinion

In my opinion, the financial statements of Comcare (the Entity) for the year ended 30 June 2026:

- (a) comply with Australian Accounting Standards 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; and
- Notes to and forming part of the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

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

Accountable Authority's responsibility for the financial statements

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

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

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

Australian National Audit Office



Fiona Sheppard
Executive Director

Delegate of the Auditor-General

Canberra
21 September 2026

Comcare Financial Statements

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for the period ended 30 June 2026

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Statement by the Accountable Authority and Chief Financial Officer
for the period ended 30 June 2026

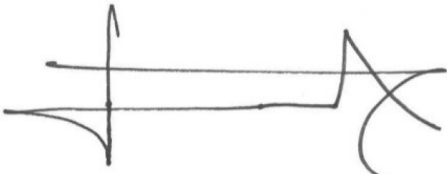
In our opinion, the attached financial statements for the year ended 30 June 2026 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*, and are based on properly maintained financial records in accordance with subsections 41(2) of the PGPA Act.

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



Colin Radford

Accountable Authority and Chief Executive Officer
21 September 2026



Seyhan Aka

Chief Financial Officer
21 September 2026

Statement of Comprehensive Income

for the period ended 30 June 2026

		2026	2025	Original Budget
	Notes	\$'000	\$'000	\$'000
Net cost of services				
Expenses				
Employee benefits	1.1A	106,421	98,095	98,642
Suppliers	1.1B	35,010	33,465	38,800
Depreciation and amortisation	2.2A	9,765	10,918	11,714
Finance costs	1.1C	324	144	123
Write-down and impairment of other assets	1.1D	985	1,444	-
Workers' compensation claims expense	1.1E	247,941	213,042	213,256
Common law asbestos-related disease claims expense		28,333	35,871	26,522
Total expenses		428,779	392,979	389,057
Own-source revenue				
Revenue from contracts with customers	1.2A	369,049	339,263	342,975
Interest	1.2B	27,625	28,292	28,474
Rental income	1.2C	-	836	-
Other revenue		532	807	-
Total own-source revenue		397,206	369,198	371,449
Gains				
Gains/(Losses) from movement in workers' compensation claims provision	1.2D	(169,089)	(118)	(52,844)
Gains/(Losses) from movement in common law asbestos-related disease claims provision	1.2E	64,197	(28,912)	20,864
Total gains/(losses)		(104,892)	(29,030)	(31,980)
Total own-source income		292,314	340,168	339,469
Net (cost of)/contribution by services		(136,465)	(52,811)	(49,588)
Revenue from Government	1.2F	67,831	66,358	56,279
Available funding from/to movement in claims provision		66,975	(20,544)	(6,691)
Surplus/(Deficit) on continuing operations		(1,659)	(6,997)	-
Other comprehensive income				
Items not subject to subsequent reclassification to net cost services				
Changes in asset revaluation reserve (net)	2.2A, 2.5B	(924)	1,308	-
Total other comprehensive income/(loss)		(924)	1,308	-
Total comprehensive income/(loss)		(2,583)	(5,689)	-

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

Statement of Financial Position

as at 30 June 2026

	Notes	2026 \$'000	2025 \$'000	Original Budget \$'000
Assets				
Financial assets				
Cash and cash equivalents	2.1A	488,021	448,020	472,567
Trade and other receivables	2.1B	2,274,848	2,202,475	2,180,882
Other financial assets	2.1C	31,018	25,909	23,971
Total financial assets		2,793,887	2,676,404	2,677,420
Non-financial assets¹				
Buildings	2.2A	9,725	17,810	28,326
Plant and equipment	2.2A	3,248	3,895	2,662
Computer software	2.2A	4,645	6,183	7,274
Other non-financial assets	2.2B	2,596	2,706	2,339
Total non-financial assets		20,214	30,594	40,601
Total assets		2,814,101	2,706,998	2,718,021
Liabilities				
Payables				
Suppliers	2.3A	2,790	3,236	2,744
Workers' compensation claims payable		5,599	5,955	4,091
Other payables	2.3B	4,538	4,110	3,585
Total payables		12,927	13,301	10,420
Interest bearing liabilities				
Leases	2.4A	7,862	15,355	16,420
Total interest bearing liabilities		7,862	15,355	16,420
Provisions				
Employee provisions	4.1	26,423	23,518	20,644
Workers' compensation claims	2.5A C D E	2,213,975	2,045,515	2,155,339
Common law asbestos-related disease claims	2.5F	541,528	595,344	495,532
Other provisions	2.5B	656	652	664
Total provisions		2,782,582	2,665,029	2,672,179
Total liabilities		2,803,371	2,693,685	2,699,019
Net assets		10,730	13,313	19,002
Equity				
Contributed equity		7,717	7,717	7,717
Reserves		8,916	10,106	9,301
Retained surplus/(deficit)		(5,903)	(4,510)	1,984
Total equity		10,730	13,313	19,002

¹ Right-of-use assets are included in the line item Buildings and the line item Plant and equipment. The above statement should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

for the period ended 30 June 2026

	Retained Earnings			Asset revaluation surplus			Contributed equity			Total equity		
	2026	2025	Original Budget	2026	2025	Original Budget	2026	2025	Original Budget	2026	2025	Original Budget
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance carried forward from the previous period	(4,510)	1,984	1,984	10,106	9,301	9,301	7,717	7,717	7,717	13,313	19,002	19,002
Comprehensive income												
Surplus/(Deficit) for the period	(1,659)	(6,997)	-	-	-	-	-	-	-	(1,659)	(6,997)	-
Revaluation adjustment	266	503	-	(1,190)	805	-	-	-	-	(924)	1,308	-
Total comprehensive income/(loss)	(1,393)	(6,494)	-	(1,190)	805	-	-	-	-	(2,583)	(5,689)	-
Closing balance as at 30 June	(5,903)	(4,510)	1,984	8,916	10,106	9,301	7,717	7,717	7,717	10,730	13,313	19,002

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

Budget variance commentary is provided in Note 6.3.

Cash Flow Statement

for the period ended 30 June 2026

		2026	2025	Original Budget
	Notes	\$'000	\$'000	\$'000
Operating activities				
Cash received				
Sale of goods and rendering of services		61,906	67,671	62,975
Receipts from Government		71,673	62,745	50,039
Interest		24,476	33,663	28,474
Workers' compensation premiums		305,698	264,298	280,000
GST received from customers		30,640	27,488	16,239
Other		518	1,643	6,240
Total operating cash received		494,911	457,508	443,967
Cash used				
Employees		103,250	94,341	98,642
GST paid to suppliers		6,515	6,058	6,592
Net GST paid		24,146	21,353	9,647
Suppliers		37,024	33,402	38,801
Interest payments on lease liabilities		314	118	123
Workers' compensation claims		248,117	212,792	213,256
Common law asbestos-related disease claims		28,333	35,873	26,522
Payments to the Official Public Account		-	3,777	-
Total operating cash used		447,699	407,714	393,583
Net cash from/(used by) operating activities		47,212	49,794	50,384
Investing activities				
Cash received				
Proceeds from sale of property, plant and equipment		14	4	-
Total investing cash received		14	4	-
Cash used				
Purchase of property, plant and equipment		1,788	697	11,925
Total investing cash used		1,788	697	11,925
Net cash from/(used by) investing activities		(1,772)	(693)	(11,925)
Financing activities				
Cash received				
Principal payments of lease liabilities		5,439	6,003	6,714
Total financing cash used		5,439	6,003	6,714
Net cash from/(used by) financing activities		(5,439)	(6,003)	(6,714)
Net (decrease)/increase in cash held		40,001	43,098	31,745
Cash and cash equivalents at the beginning of the reporting period		448,020	404,922	440,822
Cash at the end of the period	2.1A	488,021	448,020	472,567

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

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Overview

Objectives of Comcare

Comcare is an Australian Government controlled entity. It is a not-for-profit entity. Comcare is a work health and safety regulator, a scheme administrator and an insurer and claims manager. Comcare also has enabling roles, focused on the capability and capacity of its own workforce and on supporting engagement and better practice approaches to health and safety across its scheme.

Comcare also provides support through expert advice and services to the Seafarers Safety, Rehabilitation and Compensation Authority (Seacare Authority). The cost of services is published in the Seacare Authority financial statements under the statement of comprehensive income with further detail in Note 1.1.

Comcare is structured to meet the following outcome:

Outcome 1: Promote and enable safe and healthy work.

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 the:

- a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR)
- b) Australian Accounting Standards and Interpretations 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 and values.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

New accounting standards

Adoption of new Australian accounting standards requirements

No accounting standard has been adopted earlier than the application date as stated in the standard.

The following new, revised, amending standards and/or interpretations were issued by the Australian Accounting Standards Board prior to the signing of the Statements by the Accountable Authority and Chief Financial Officer, which are not expected to have a material impact on Comcare's financial statements for future reporting periods.

Standard/Interpretation	Application date for Comcare ¹	Nature of impending change/s in accounting policy and likely impact on initial application
AASB 17 Insurance Contracts	2027	AASB 17 will replace AASB 4 Insurance Contracts and AASB 1023 General Insurance Contracts, which currently permits a wide variety of insurance accounting practices. AASB 17 will fundamentally change the accounting by all entities that issue insurance contracts and investment contracts with discretionary participation features. In December 2022, AASB 2022-8 Amendments to Australian Accounting Standards - Insurance Contracts: Consequential Amendments further deferred the mandatory application date of AASB 17 for public sector entities to annual periods beginning on or after 1 July 2026. AASB 2022-9 applies to annual periods beginning on or after 1 July 2026. AASB amends AASB 1050 to provide an accounting policy choice for government departments to apply either AASB 17 or AASB 137 Provisions, Contingent Liabilities and Contingent Assets when determining the information to be disclosed about administered captive insurer activities. Comcare has assessed AASB 2022-9 and concluded that AASB 17 is not going to apply, hence Comcare will continue to apply AASB 137.
AASB 18 Presentation and Disclosure in Financial Statements	2029	AASB 18 will replace AASB 101 Presentation of Financial Statements. As a result, the requirements in AASB 101 will be: (a) replaced by new requirements in AASB 18; (b) transferred to AASB 18 with only limited wording changes; or (c) moved to AASB 108 Basis of Preparation of Financial Statements or AASB 7 Financial Instruments: Disclosures with only limited wording changes. AASB 18 has also introduced changes to AASB 107 Statement of Cash Flows, AASB 133 Earnings per Share and AASB 134 Interim Financial Reporting. AASB 18 applies to annual reporting periods beginning on or after 1 January 2027. However, AASB 18 applies to not-for-profit public sector entities for annual reporting periods beginning on or after 1 January 2028. Comcare will first apply AASB 18 for the year ending 30 June 2029. AASB 18 introduces defined categories and required subtotals in the statement of financial performance, requirements for the disclosure of management defined performance measures, and principles for the aggregation and disaggregation of information.

¹ Comcare's expected initial application date is when the accounting standard becomes operative at the beginning of Comcare's reporting period.

All other new, revised or amending standards, or interpretations that were issued prior to the sign-off date and are applicable to future reporting periods are not expected to have a future material impact on Comcare's financial statements.

Taxation

Comcare is exempt from all forms of taxation except Fringe Benefits Tax and the Goods and Services Tax.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Significant accounting judgements and estimates

Comcare's compensation schemes exhibit many of the characteristics of an insurance business. Comcare's statutory relationship with its customers and the Commonwealth is not of the nature of an insurance contract as defined under AASB 1023 General Insurance Contracts. Comcare regards the application of AASB 137 Provisions, Contingent Liabilities and Contingent Assets in the valuation of its claims provisions as being more appropriate.

The valuation of workers' compensation claims liabilities and common law asbestos-related disease claims liabilities was undertaken as at 30 June 2026 by independent consulting actuaries, Taylor Fry Pty Ltd (Taylor Fry).

The provisions represent an estimate of the present value of future payments in respect of claims for events occurring before 30 June 2026 with a 75% probability of sufficiency. The estimated cost of claims includes direct expenses to be incurred in settling claims. The expected value of recoveries from third parties is included in Trade and Other Receivables.

Comcare takes all reasonable steps to ensure it has appropriate information regarding its claims exposures. However, given the uncertainty in establishing the claims provisions, it is likely the final outcome will prove to be different from the original liability established.

Many sources of uncertainty exist when estimating a "long tail" provision. There are some general sources of uncertainty and these arise from:

- the actuarial models and methods which may not exactly match the underlying claims process
- past claim fluctuations which may create uncertainty in selecting model parameters
- unavailable data or undetected errors in data which may result in inappropriate parameters being selected
- future economic and environmental conditions which may be different to those assumed
- future claim fluctuations, resulting in uncertainty of the projected liability, even if the model and its parameters were perfect.

Comcare earns revenue from licence fees and regulatory contributions which have previously been recorded in the financial year the revenue was earned as per AASB 15 - Revenue from Contracts and Customers. From 2024–25 the revenue is recorded under AASB 1058 - Income not for Profit Entities when Comcare has an unconditional right to receive, that is, when the invoice is issued. The change did not have a material impact on the 2024–25 financial statements and the revenue is itemised at Note 1.2A.

Principles of accounting for workers' compensation claims

Comcare manages workers' compensation claims for Commonwealth employees under the *Safety, Rehabilitation and Compensation Act 1988* (SRC Act). Workers' compensation claims for work related injuries and illness sustained on or after 1 July 1989 are referred to as 'premium claims' or 'premium business'. Workers' compensation claims for work related injuries sustained by Commonwealth employees prior to that date are referred to as 'pre-premium claims' or 'pre-premium business'.

For premium claims, premiums are received from employers covered under the SRC Act. These amounts are calculated using a system and methodology developed by an independent actuary and are intended to fully cover all liabilities incurred over the life of these claims.

All premiums are charged in advance for the full financial year. There are no unearned premiums or deferred acquisition costs at the end of the financial year. Changes to premiums arising from wage and salary adjustments are recognised in the year amounts become payable or receivable.

Pre-premium claims are funded by parliamentary special appropriations on an emerging cost basis.

In accordance with section 128A of the SRC Act, Comcare's liability under the SRC Act in respect of any injury, loss or damage suffered before 1 July 1989 by an employee of a Commonwealth authority listed in section 128A(4) must be discharged by the authority.

Claims provisions

The valuation of workers' compensation claims liabilities and common law asbestos-related disease claims liabilities was undertaken as at 30 June 2026 by independent consulting actuaries, Taylor Fry.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

The liability for workers' compensation claims (both premium and pre-premium) and common law asbestos-related disease claims are determined in accordance with the requirements of AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*. Provisions for claims are recognised when:

- Comcare has a present legal or constructive obligation as a result of past events
- it is probable that an outflow of resources will be required to settle the obligation
- the amount has been reliably estimated.

Where there are a number of similar obligations for each claim type, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any 1 item included in the same claim type may be small.

The expected future payments are discounted to present value using a risk free rate. The expected future payments include claims reported but not yet paid, claims incurred but not reported and anticipated claims handling costs. Claims handling costs can either be associated directly with individual claims, such as legal and other professional fees, or associated indirectly with individual claims, such as claims administration costs.

Workers' compensation claims provisions

There are specific sources of uncertainty arising from the nature of the schemes and the data. Allowance is made, however, for changes or uncertainties which may create distortions in the underlying statistics or which might cause the future cost of claims to increase or decrease when compared with the past cost of claims, including:

- trends in long-term weekly income replacement benefit and medical cost continuance rates
- the longer lag times between injury and claim relative to other workers' compensation schemes
- movements in industry benchmarks
- changes in service delivery which might accelerate or slow down the development and/or recording of paid or incurred claims, compared with the statistics from previous periods
- changes in the legal environment
- medical and technological developments.

The injury profile within the schemes creates dynamic expenditure patterns. Typically injuries can be of an immediate and short-term duration as well as those which are more permanent resulting in long-term entitlements. Historically, the expenditure trend does concentrate earlier (the discounted mean term of the liabilities is approximately 8 years). However, the provisions have a long tail element where payments are expected to be made for the next 50 or more years.

For the purpose of estimating the workers' compensation provisions, Taylor Fry considers the varying types of benefits. These include the following:

- incapacity payments, split between short-term and long-term payments
- medical and rehabilitation expenses
- legal expenses
- other costs, including permanent impairment, non-economic loss payments, death, common law and other payments.

In calculating the estimated cost of future workers' compensation claims, Taylor Fry uses a variety of estimation techniques, generally based on statistical analysis of historical experience, which assumes that the development pattern of the current and future claims will be consistent with past experience.

The sensitivity analysis shown below quantifies some of the significant uncertainty around the valuation estimates. It is not intended to be comprehensive and uncertainty remains in other areas.

Details of the specific assumptions used in deriving the claims liabilities at 30 June are detailed in Notes 2.5C-F.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Premium business

The value of the provision for premium claims liability has increased by \$161 million in 2025–26 (\$12 million increase in 2024–2025).

Changes to premium claims liability	2026 \$' million
Opening balance of gross liability as at 1 July 2025	1,821
Roll forward to 30 June 2025 valuation date	72
Projected gross liability as at 30 June 2026	1,893
Changes in economic assumptions	(34)
Number of active incapacity and/or medical claims	47
Number of new claimants receiving incapacity and/or medical payments	38
Shorter-term continuance rates	26
Longer-term continuance rates, including effect of retirement	4
Changes in claims administration expenses	(3)
Assumed average quarterly payments	10
Asbestos experience and model changes	1
Closing balance of gross liability as at 30 June 2026	1,982

Commonwealth latent mental disease claims

Comcare carried out analysis of data in relation to latent mental disease claims and has recognised a separate provision for liability arising from constructive obligations existing before the date of injury, but after the date of exposure to the cause of injury. This accounting practice recognises the liability before Comcare's legal obligation to provide compensation under the SRC Act. The additional liability cannot be funded from premiums until the year in which the resulting injuries occur.

Premium business sensitivity analysis

As the workers' compensation provisions are subject to a variety of assumptions, it is considered prudent to disclose what could be the sensitivities of the significant assumptions. In its report, Taylor Fry has provided the following information regarding areas of uncertainty and key risks.

Sensitivity of central estimate to assumptions	Change (-)		Change (+)	
	%	\$' million	%	\$' million
Claim duration				
+ 0.5% continuance rates at high duration	-4%	(70.4)	5%	86.8
+ 0.5% continuance rates at low duration	-6%	(103.6)	7%	119.8
+ 1.0% continuance rates at high duration for 5 years	-2%	(40.7)	3%	46.6
Claim size				
+ 10% average benefits	-9%	(155.3)	9%	155.3
Economic environment				
+ 1.0% investment return	-6%	(100.5)	7%	114.5
Claims management expenses				
+ 20% long term average expense rate	-3%	(59.3)	3%	59.3
State Pension Age				
Increase the State Pension Age to 70 by 1 July 2030			6%	101.4

Estimation uncertainty

The illustrative alternative valuation assumptions considered in the analysis are intended to provide some indication as to the relative sensitivity of the provision estimate to changes in some of the assumptions used. The range of the values considered in this analysis should not be considered as necessarily presenting a "reasonable" range of possible outcomes.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

It should also be noted that the analysis considers the impact of changes in each factor in isolation. In reality, several factors might vary at the same time. Hence the combined effect of several variations from the assumptions could be significantly greater than the variation indicated for each factor in isolation. No reliance should be placed on this analysis in regard to the level of uncertainty in the estimates. This has been modelled and quantified separately by Taylor Fry in arriving at a provision for premium and pre-premium claims liabilities. A 13% risk margin (13% in 2024–25) has been applied to the central estimate for premium claims liabilities and 17% (17% in 2024–25) for pre-premium claims liabilities, which gives an intended 75% probability of sufficiency. The probability of sufficiency remains unchanged from 2024–25.

Economic assumptions

This provision is sensitive to interest rate and inflation assumption changes as Taylor Fry calculates the future cash flows and then discounts these future values to the present value using the discount rate. The level of the discount rate, while not affecting the projected future cash flows themselves, will alter the present value assigned to those cash flows, and hence the estimate of the liability.

Common law asbestos-related disease claims

The estimated cost of asbestos-related disease claims is by its nature highly uncertain. In projecting future events which may not occur for 40 to 50 years the actuary is extrapolating disease incidence numbers many years beyond the data from which the projection models have been calibrated. Further, in projecting the future cost of compensation in a common law system the actuary needs to consider the potential for the claims and litigation environment to change.

The outlook for future compensation costs for asbestos litigation in general and for Comcare's liabilities in particular contains a great number of uncertainties in relation to factors such as:

- the number of diagnosed incidences of asbestos-related diseases
- the proportion of cases being compensated
- medical diagnostic and treatment improvements
- the litigation environment, including legal precedents and court procedures
- the cost per claim and the contribution from co-defendants.

Sensitivity analysis performed by Taylor Fry indicates that the net central estimate liability, including expenses, may vary by approximately -\$53 million to +\$28 million (i.e. -13% to +8%) as a result of some plausible changes in the valuation basis.

Sensitivity of central estimate to assumptions	Change	
	%	\$' million
Economic		
Reduce the gap between inflation and discount rate by 1%	8%	27.5
Remove superimposed inflation allowance	-13%	(44.8)
Claims numbers		
Scale the claim number curves to match the last 3 years of experience	-3%	(10.9)
Scale the claim number curves to match the last 5 years of experience	-16%	(52.7)
Average claim sizes		
Average claim size assumptions equal to the 5-year average	2%	7.9
Average claim size assumptions equal to the 10-year average	-3%	(11.6)
Recovery rates		
Decrease recovery rates by 10%	2%	6.9
Decrease ARCo insurance recoverability to 50%	1%	1.7

This analysis illustrates the uncertainty inherent in the projections. It is possible a number of these changes could occur simultaneously, resulting in even larger changes. Each of the scenarios in the sensitivity analysis lies within the selected risk margin, which is 34% of the central estimate (2025: 34%).

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Disclosure of funding for Comcare

Premium business

Premium business refers to workers' compensation claims resulting from injuries occurring on or after 1 July 1989.

In accordance with section 97A of the SRC Act, Comcare calculates premiums to be charged for each financial year based on the expected costs for claims when the date of injury, as defined in the SRC Act, is in that year. The calculation of the Comcare premium pool takes into account actual and notional interest expected to be earned on the premium funds collected.

Prior to being repealed (effective 1 July 2002), subsection 90A of the SRC Act required that premiums collected by Comcare be paid to the Australian Government. These funds will be returned to Comcare through parliamentary appropriations as required for payment of claims relating to incidents occurring after 1 July 1989. As at 30 June 2026 the notional balance of these funds was \$1,722.5 million (2025: \$1,720.4 million). This appropriation is only payable to Comcare after it has exhausted all of its retained funds. Premiums received from 1 July 2002 are retained by Comcare.

Of this balance, \$1,500.4 million (2025: \$1,377.1 million) has been recognised as a receivable from the Commonwealth Consolidated Revenue Fund at 30 June 2026, representing the amount required to meet premium-related claims liabilities after taking into account Comcare-retained funds. The remaining \$222.1 million (2025: \$343.3 million) has not been recognised on the balance sheet. However, under section 90C of the SRC Act, these funds are available to support premium-related claims and administration costs when required, after Comcare's retained premium funds have been exhausted.

The funds held with the Australian Government earn notional interest at a rate set by a determination made by the Minister for Finance under section 90C(3) of the SRC Act. A new determination was made in March 2022 and first applied to the 2022-23 financial year which changes the rate used to earn notional interest on the balance from 1 November 2018. The notional interest earned in 2025-26 is \$2.1 million (2025: \$105.4 million). This notional interest is calculated and added to or subtracted from the balance of the notional reserve. The *Safety, Rehabilitation and Compensation (Notional Interest) Determination 2022* is published at the Federal Register of Legislation.

Independent actuarial assessment has established the estimated liability for the premium business claims as at 30 June 2026 is \$1,982.4 million (2025: \$1,821.8 million).

The following table summarises the sources of funds available to Comcare to settle the outstanding claims for the premium business.

	Note	2026 \$'000	2025 \$'000
Net premiums held in the Commonwealth Consolidated Revenue Fund ¹		1,722,489	1,720,410
Cash and cash equivalents		485,422	447,505
Actuary assessed third party recoveries		7,882	8,511
Actuary assessed gross outstanding liability for payment of premium related claims ²	2.5C	(1,982,435)	(1,821,843)
Total other payables		233,358	354,583

¹ \$1,500.4 million has been recognised as a receivable from the Commonwealth Consolidated Revenue Fund as at 30 June 2026 (2025: \$1,377.1 million).

² Excludes \$11.3 million (2025: \$11.3 million) for additional latent mental disease claims where the date of injury as defined in the SRC Act is after balance date. Refer to Note 2.5D for Commonwealth latent mental disease claims provision.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Pre-premium business

Workers' compensation claims resulting from injuries that occurred prior to 1 July 1989 are referred to as 'pre-premium' claims. Expenses associated with these claims are funded from Australian Government special appropriations. Independent actuarial assessment has established the outstanding liability estimate for these claims as at 30 June 2026 is \$220.2 million (2025: \$212.4 million).

The following table summarises the sources of funds available to Comcare to settle the outstanding claims for the pre-premium business.

		2026	2025
	Note	\$'000	\$'000
Special appropriation receivable		229,214	211,200
Cash and cash equivalents		(8,974)	1,172
Actuary assessed gross outstanding liability for payment of premium related claims	2.5E	(220,240)	(212,372)
Total other payables		-	-

Asbestos-related disease business

Comcare is also responsible for the management of asbestos-related personal injury common law disease claims against the Commonwealth. Expenses associated with these claims are funded from Australian Government special appropriations. Independent actuarial assessment has established the outstanding liability estimate for these claims as at 30 June 2026 is \$541.5 million (2025: \$595.3 million).

The following table summarises the sources of funds available to Comcare to settle the outstanding claims for the asbestos-related disease business.

		2026	2025
	Note	\$'000	\$'000
Special appropriation receivable		435,016	513,199
Cash and cash equivalents		9,202	(4,785)
Actuary assessed third party recoveries		97,310	86,930
Actuary assessed gross outstanding liability for payment of premium related claims	2.5F	(541,528)	(595,344)
Total other payables		-	-

Events after the reporting period

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

Notes to and forming part of the financial statements

for the period ended 30 June 2026

1. Departmental financial performance

This section analyses the financial performance of Comcare for the year ended 30 June.

Note 1.1: Expenses

	2026 \$'000	2025 \$'000
1.1A Employee benefits		
Wages and salaries	80,852	73,811
Superannuation		
Defined contribution plans	12,519	10,992
Defined benefit plans	2,361	2,135
Leave and other entitlements	9,733	9,728
Separation and redundancies	-	126
Other	956	1,303
Total employee benefits	106,421	98,095

Accounting Policy

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

1.1B Suppliers

Goods and services supplied or rendered

Consultants	572	1,083
Legal expenses	2,769	3,218
Contractors	9,967	8,350
Fees for professional services	2,666	3,598
External claims services	3,281	2,900
Education and conference delivery	197	897
Information communication technology	9,516	7,311
Property services	2,132	1,795
Travel	1,510	1,630
Other	1,385	1,807
Total goods and services supplied or rendered	33,995	32,589

Goods supplied	517	617
Services rendered	33,478	31,972
Total goods and services supplied or rendered	33,995	32,589

Other suppliers

Workers' compensation expenses	1,015	876
Total other suppliers	1,015	876

Total suppliers	35,010	33,465
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Comcare has no short-term lease commitments as at 30 June 2026.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Accounting policy

Short-term leases and low-value leases

Comcare has not elected to recognise right-of-use assets and lease liabilities for short-term leases of assets that have a lease term of 12 months or less and leases of low-value assets (less than \$10,000 per asset). Comcare recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	2026 \$'000	2025 \$'000
1.1C Finance costs		
Interest on lease liabilities	314	118
Unwinding of discount	10	26
Total finance costs	324	144

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 2.2A and 2.4A.

Accounting policy

All borrowing costs are expensed as incurred.

1.1D Write-down and impairment of other assets

Write-down of property, plant and equipment	6	(2)
Impairment of intangible assets	-	1,446
Loss from disposal of lease assets	979	-
Total write-down and impairment of assets	985	1,444

1.1E Workers' compensation claims expense

Workers' compensation claims expenses paid and payable (net)	247,941	213,042
Total workers' compensation claims expense	247,941	213,042

Premium claims expense

Incapacity	156,451	136,307
Legal including common law	13,637	13,174
Medical, travel and other	55,217	49,888
	225,305	199,369
(Less): Recoveries from third parties	(453)	(568)
Total premium claims expense	224,852	198,801

Pre-premium claims expense

Incapacity	2,433	3,000
Legal including common law	322	532
Medical, travel and other	20,334	10,709
	23,089	14,241
(Less): Recoveries from third parties	-	-
Total pre-premium claims expense	23,089	14,241

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Note 1.2: Own-source revenue and gains

	2026	2025
	\$'000	\$'000

Own-source revenue

1.2A Revenue from contracts with customers

Total revenue from contracts with customers	369,049	339,263
Total revenue from customers with contracts	369,049	339,263

Disaggregation of revenue from contracts with customers

Major service:

Premium

Australian Government entities (related parties) 304,597 274,147

External entities 3,577 4,844

Regulatory contribution 32,742 30,194

Licence fees 27,268 26,909

Other 865 3,169

Total Own-source Revenue 369,049 339,263

Accounting policy

Comcare recognises revenue at an amount that reflects the consideration entitled in exchange for transferring goods or services to a customer. Where a contract is assessed to have specific, enforceable performance obligations, Comcare recognises income if those obligations are satisfied, either: at a point in time where the ownership or control of the goods or services is passed to the customer at the specific time; or progressively over the period covered. The following is a description of principal activities from which Comcare generates its revenue:

- The main source of Comcare's revenue is the premiums to cover workers' compensation claims under the SRC Act. Premiums are charged in advance for the full financial year, and revenue is recognised progressively over the period covered. Changes to premiums arising from wage and salary adjustments are recognised in the year these amounts become payable or receivable.
- Comcare also collects regulatory contributions and self-insurance licence fees on an estimated cost recovery basis. Revenue is recognised at the point that invoices are raised. In addition, licence application fees are also payable by entities that apply for a licence to be granted by the SRCC. The application fees are recognised once the application has been assessed and processed by Comcare.

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

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at the end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

1.2B Interest

Cash on deposit	27,625	28,292
Total interest	27,625	28,292

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Accounting policy

Interest revenue is recognised using the effective interest method.

	2026	2025
	\$'000	\$'000

1.2C Rental income

Rental income	-	836
Total rental income	-	836

	2026	2025
	\$'000	\$'000

1.2D Gains from the movement in worker's compensation claims provision

Gains/(Losses) from the movement in workers' compensation claims provision	(169,089)	(118)
Total gains/(losses) from the movement in workers' compensation claims provision	(169,089)	(118)

Gains/(Losses) from the movement in premium claims provision

Movement during reporting period:

Premium claims provision	(160,592)	(12,104)
Recoveries receivable	(629)	709
Total gains/(losses) from the movement in premium claims provision	(161,221)	(11,395)

Gains/(Losses) from the movement in pre-premium claims provision

Movements during the reporting period:

Pre-premium claims provision	(7,868)	11,277
Total gains/(losses) from the movement in pre-premium claims provision	(7,868)	11,277

1.2E Gains/(Losses) from the movement in common law asbestos-related disease claims provision

Movement during reporting period:

Asbestos claims provision	53,816	(33,918)
Recoveries receivable	10,381	5,006
Total gains/(losses) from the movement in common law asbestos-related disease claims provision	64,197	(28,912)

Notes to and forming part of the financial statements

for the period ended 30 June 2026

	2026	2025
	\$'000	\$'000
1.2F Revenue from Government		
Department of Employment and Workplace Relations		
Departmental Appropriations	6,030	6,679
Departmental Special Appropriations	61,801	59,679
Total revenue from government	67,831	66,358

Accounting policy

Revenue from Government

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

Funding received or receivable from non-corporate Commonwealth entities (appropriated to the non-corporate Commonwealth entity as a corporate Commonwealth entity payment item for payment to this entity) is recognised as Revenue from Government by the corporate Commonwealth entity unless the funding is in the nature of an equity injection or a loan.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

2. Departmental financial position

This section analyses Comcare's assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the 'People and relationships' section.

Note 2.1: Financial assets

	2026	2025
	\$'000	\$'000
2.1A Cash and cash equivalents		
Cash at bank and on hand	1,250	1,141
Deposits at call	16,771	19,879
Term deposits	470,000	427,000
Total cash and cash equivalents	488,021	448,020

For further information on Cash and cash equivalents see note 5.3C Credit risk. The closing balance of Cash and cash equivalents does not include amounts held in trust: \$1.3 million in 2026 and \$1.9 million in 2025. See note 6.2 Assets held in trust for more information.

Accounting policy

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

2.1B Trade and other receivables

Goods and services receivable

Goods and services	131	483
Total goods and services receivables	131	483

Appropriation receivables

For existing programs*	2,164,660	2,101,527
Total appropriation receivables	2,164,660	2,101,527

Other receivables

Third party claims recoveries receivable- workers' compensation claims	7,882	8,511
Third party claims recoveries receivable - common law asbestos-related claims	97,311	86,930
Claims recoveries	6,468	6,601
GST receivables from the Australian Taxation Office	549	528
Other	-	1
Total other receivables	112,210	102,571
Total trade and other receivables (gross)	2,277,001	2,204,581

(Less) impairment loss allowance

Goods and services	-	-
Claims recoveries	(2,153)	(2,106)
Total impairment loss allowance	(2,153)	(2,106)
Total trade and other receivables (net)	2,274,848	2,202,475

* The value disclosed is the combined value of the pre-premium special appropriation receivable, asbestos-related disease special appropriation receivable and part of the net premiums held in the Commonwealth Consolidated Revenue Fund as identified in the Overview. Credit terms for goods and services were within 30 days (2025: 30 days).

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Accounting policy

Financial assets

Trade receivables, loans 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.

Reconciliation of impairment loss allowance

Movements in relation to 2026

	Goods and services \$'000	Other receivables \$'000	Total \$'000
As at 1 July 2025	-	2,106	2,106
Amounts written off	-	(2,183)	(2,183)
Amounts recovered and reversed	-	68	68
Increase/(Decrease) recognised in net cost of services	-	2,162	2,162
Total as at 30 June 2026	-	2,153	2,153

Movements in relation to 2025

	Goods and services \$'000	Other receivables \$'000	Total \$'000
As at 1 July 2024	36	2,237	2,273
Amounts written off	-	(944)	(944)
Amounts recovered and reversed	(36)	571	535
Increase/(Decrease) recognised in net cost of services	-	242	242
Total as at 30 June 2025	-	2,106	2,106

Accounting policy

AASB 9 uses an 'expected credit loss' (ECL) impairment model which applies to financial assets measured at amortised cost, contract assets and debt instruments measured at fair value through other comprehensive income.

Trade and other receivable assets and contract assets at amortised cost are assessed for impairment at the end of each reporting period. The simplified approach has been adopted in measuring the impairment loss allowance at an amount equal to lifetime ECL.

	2026 \$'000	2025 \$'000
2.1C Other financial assets		
Interest accrued	13,778	10,629
Revenue accrued	17,240	15,280
Total other financial assets	31,018	25,909

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Note 2.2: Non-financial assets

2.2A Reconciliation of the opening and closing balances of property, plant and equipment, and intangibles (2026)

	Buildings \$'000	ROUA Buildings \$'000	Buildings subtotal \$'000	Plant and equipment \$'000	ROUA Plant and equipment \$'000	Plant and equipment subtotal \$'000	Computer software \$'000	Total \$'000
As at 1 July 2025								
Gross book value	23,270	38,310	61,580	8,923	430	9,353	26,294	97,227
Accumulated depreciation and impairment	(19,622)	(24,148)	(43,770)	(5,089)	(369)	(5,458)	(20,111)	(69,339)
Total as at 1 July 2025	3,648	14,162	17,810	3,834	61	3,895	6,183	27,888
Additions:								
By purchase	898	2,265	3,163	593	280	873	-	4,036
By internally developed	-	-	-	-	-	-	297	297
Impairments recognised in net cost of services	-	-	-	-	-	-	-	-
Depreciation and amortisation	(1,253)	-	(1,253)	(1,443)	-	(1,443)	(1,835)	(4,531)
Depreciation on right-of-use assets	-	(5,163)	(5,163)	-	(71)	(71)	-	(5,234)
Disposals – Gross Value	(550)	(9,304)	(9,854)	(296)	(333)	(629)	(1,674)	(12,157)
Disposals – Accumulated Depreciation	550	5,402	5,952	290	333	623	1,674	8,249
Revaluations and impairments recognised in other comprehensive income - Gross Value	(4,884)	-	(4,884)	-	-	-	-	(4,884)
Revaluations and impairments recognised in other comprehensive income - Accumulated Depreciation	3,954	-	3,954	-	-	-	-	3,954
Total as at 30 June 2026	2,363	7,362	9,725	2,978	270	3,248	4,645	17,618
Total as at 30 June 2026 represented by:								
Gross book value	18,734	31,269	50,003	9,219	378	9,597	24,917	84,517
Accumulated depreciation/amortisation and impairment	(16,371)	(23,907)	(40,278)	(6,241)	(108)	(6,349)	(20,272)	(66,899)
Total as at 30 June 2026	2,363	7,362	9,725	2,978	270	3,248	4,645	17,618

Notes to and forming part of the financial statements

for the period ended 30 June 2026

2.2A Reconciliation of the opening and closing balances of property, plant and equipment, and intangibles (2025)

	Buildings \$'000	ROUA Buildings \$'000	Buildings subtotal \$'000	Plant and equipment \$'000	ROUA Plant and equipment \$'000	Plant and equipment subtotal \$'000	Computer software \$'000	Total \$'000
As at 1 July 2024								
Gross book value	25,730	38,663	64,393	10,964	352	11,316	27,635	103,344
Accumulated depreciation/amortisation	(21,872)	(19,705)	(41,577)	(6,531)	(332)	(6,863)	(18,224)	(66,664)
Total as at 1 July 2024	3,858	18,958	22,816	4,433	20	4,453	9,411	36,680
Additions:								
By purchase	98	1,459	1,557	468	114	582	-	2,139
By internally developed	-	-	-	-	-	-	105	105
Impairment recognised in net cost of services	-	-	-	-	-	-	(1,446)	(1,446)
Depreciation and amortisation	(1,446)	-	(1,446)	(1,257)	-	(1,257)	(1,887)	(4,590)
Depreciation on right-of-use assets	-	(6,255)	(6,255)	-	(73)	(73)	-	(6,328)
Disposals	-	-	-	(2)	-	(2)	-	(2)
Revaluations and impairments recognised in other comprehensive income	1,138	-	1,138	192	-	192	-	1,330
Total as at 30 June 2025	3,648	14,162	17,810	3,834	61	3,895	6,183	27,888
Total as at 30 June 2025 represented by:								
Gross book value	23,270	38,310	61,580	8,923	430	9,353	26,294	97,227
Accumulated depreciation/amortisation	(19,622)	(24,148)	(43,770)	(5,089)	(369)	(5,458)	(20,111)	(69,339)
Total as at 30 June 2025	3,648	14,162	17,810	3,834	61	3,895	6,183	27,888

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Accounting policy

Acquisition of assets

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. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

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 are recognised in the transferor's accounts, immediately prior to the restructuring.

Asset recognition threshold

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

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by Comcare where there exists an obligation to restore the property to its original condition. These costs are included in the value of Comcare's leasehold improvements with a corresponding provision for the 'make good' recognised.

Leased right-of-use (ROU) assets

Leased 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 but included in the same column as where the corresponding underlying assets would be presented if they were owned.

On initial adoption of AASB 16 Comcare has adjusted the ROU assets at the date of initial application by the amount of any provision for onerous leases recognised immediately before the date of initial application. Following initial application, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment, and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition in Commonwealth agency, GGS and Whole of Government financial statements.

Revaluations

Following initial recognition at cost, property, plant and equipment (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 depends upon the volatility of movements in market values for the relevant assets. Comcare initiates a revaluation of assets every 3 years due to the immaterial movements in fair value of the assets.

Revaluation adjustments are made on a class by 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 these amounts reverse a previous revaluation increment for that class.

Any accumulated depreciation as at the revaluation date is restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount.

Depreciation

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

Depreciation rates (useful lives), residual value 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:

Notes to and forming part of the financial statements

for the period ended 30 June 2026

	2026	2025
Office machines and equipment	2 to 10 years	2 to 14 years
Artwork	100 years	20 years
Leasehold improvements	Lease term	Lease term

Comcare's office machines and equipment include plant and equipment and computer hardware. These assets are carried at cost less accumulated depreciation.

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 assets were assessed for impairment at 30 June 2026 by qualified Comcare officers. 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.

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 Comcare was 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

Comcare's intangibles comprise purchased software and internally developed software with an initial cost of \$200,000 or more (2025: \$30,000). 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 of between 3 to 15 years (2025: 3 to 15 years).

All software assets were assessed by qualified Comcare officers for indications of impairment as at 30 June 2026.

	2026	2025
	\$'000	\$'000
2.2B Other non-financial assets		
Prepayments	2,596	2,706
Total other non-financial assets	2,596	2,706

No indicators of impairment were found for other non-financial assets.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Note 2.3: Payables

	2026	2025
	\$'000	\$'000
2.3A Suppliers		
Trade creditors and accruals	2,790	3,236
Total supplier payables	2,790	3,236

Settlement is usually made within 30 days (2025: 30 days).

2.3B Other payables

Income in advance	165	2
Salaries and wages	3,130	2,602
Superannuation	496	411
Other	747	1,095
Total other payables	4,538	4,110

Note 2.4: Interest bearing liabilities

2.4A Leases

Lease liabilities	7,862	15,355
Total leases	7,862	15,355

Total cash outflow for leases for the year ended 30 June 2026 was \$5,581,957. (2025: \$6,110,012).

Maturity analysis - contractual undiscounted cash flows

Within 1 year	4,408	5,891
Between 1 to 5 years	3,988	9,747
Total leases	8,396	15,638

Office accommodation

Comcare in its capacity as lessee has 9 leases for office accommodation. The remaining non-cancellable term of the lease ranges from less than 1 year and up to 5 years and the annual rental increases range from 3% to 3.5%. Some leases contain an option to extend the lease for a further term. This is not included in the right-of-use asset and lease liability as Comcare is not reasonably certain of exercising the option.

Lease of vehicles

Comcare in its capacity as lessee has 10 vehicle leases. The non-cancellable term of these leases is less than 1 year.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 1.1C and 2.2A.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Accounting policy

Leases

For all new contracts entered into, Comcare 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 otherwise the department's incremental borrowing rate is used.

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.

Note 2.5: Provisions

		2026 \$'000	2025 \$'000
	Notes		
2.5A Workers' compensation claims			
Premium claims	2.5C	1,982,435	1,821,843
Commonwealth latent mental disease claims	2.5D	11,300	11,300
Pre-premium claims	2.5E	220,240	212,372
Total workers' compensation claims		2,213,975	2,045,515
2.5B Other provisions			
Provision for restoration obligations		656	652
Total other provisions		656	652
Provision for restoration obligations			
Carrying amount 1 July		652	664
Adjustment in provision as a result of revaluation		(6)	22
Derecognition		-	(59)
Unwinding of discount		10	25
Closing balance as at 30 June		656	652

Comcare currently has 2 (2025: 2) agreements for the leasing of premises which have provisions requiring Comcare to restore the premises to their original condition at the conclusion of the lease. Comcare has made a provision to reflect the present value of this obligation.

	2026 \$'000	2025 \$'000
2.5C Provision for premium claims		
Carrying amount at 1 July	1,821,843	1,809,738
Increase/(Decrease) in provisions made during the year	353,037	99,298
Claims payments made during the year	(224,854)	(195,771)
Unwinding of discount	56,300	73,438
Change in discount rate	(45,383)	16,884
Change in inflation rate	21,492	18,256
Closing balance at 30 June*	1,982,435	1,821,843

* Refer to the Overview for disclosure of the funding available to Comcare to meet this liability.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

The valuation of premium claims liabilities was undertaken as at 30 June 2026 by an independent firm of consulting actuaries, Taylor Fry. Taylor Fry has stated that its valuation complies with actuarial Professional Standard PS302 Valuations of General Insurance Claims.

The provision for premium claims represents an actuarial assessment of the expected payments to be made in the future by Comcare in relation to workers' compensation claims incurred on or after 1 July 1989. The provision is recognised on a gross basis with an intended 75% probability of sufficiency. The estimate for third party recoveries is included in trade and other receivables. Refer to Note 2.1B.

The following assumptions have been made in determining the provision amount.

	2026	2025
Economic assumptions	%	%
Medical payments inflation	3.74 to 4.35	4.82 to 5.21
Other payments inflation	5.11 to 5.54	3.53 to 3.87
Discount rate	4.26 to 5.90	3.07 to 5.67

	2026	2025
Premium business liability assumptions		
Claim frequency	0.5%	0.5%
Third party recoveries	0.5%	0.7%
Claims administration expenses	19.5%	21.1%
Average claim size	\$202,809	\$198,870

	2026	2025
	\$'000	\$'000

2.5D Provision for Commonwealth latent mental disease claims

Carrying amount at 1 July	11,300	11,300
Increase/(Decrease) in provisions made during the year	(225)	(705)
Unwinding of discount	373	485
Change in discount rate	(281)	105
Change in inflation rate	133	115
Closing balance at 30 June*	11,300	11,300

* Refer to the Overview for disclosure of the funding available to Comcare to meet this liability.

The valuation of Commonwealth latent mental disease claims liabilities was undertaken as at 30 June 2026 by an independent firm of consulting actuaries, Taylor Fry. Taylor Fry has stated that its valuation complies with actuarial Professional Standard PS302 Valuations of General Insurance Claims.

The provision represents an actuarial assessment of the expected payments to be made in future by Comcare in relation to latent mental disease claims for which the date of injury as defined in the SRC Act is after balance date.

The provision is recognised on a gross basis with an intended 75% probability of sufficiency.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

	2026	2025
	\$'000	\$'000
2.5E Provision for pre-premium claims		
Provision for pre-premium claims		
Carrying amount at 1 July	212,372	223,650
Increase/(Decrease) in provisions made during the year	28,486	(7,360)
Claims payments made during the year	(23,088)	(15,223)
Unwinding of discount	6,763	9,318
Change in discount rate	(7,600)	2,005
Change in inflation rate	3,307	(18)
Closing balance at 30 June*	220,240	212,372

* Refer to the Overview for disclosure of the funding available to Comcare to meet this liability.

The valuation of pre-premium claims liabilities was undertaken as at 30 June 2026 by an independent firm of consulting actuaries, Taylor Fry. Taylor Fry has stated that its valuation complies with actuarial Professional Standard PS302 Valuations of General Insurance Claims.

The provision for pre-premium claims represents an actuarial assessment of the expected payments to be made in the future by Comcare in relation to workers' compensation claims incurred prior to 1 July 1989. The provision is recognised on a gross basis with an intended 75% probability of sufficiency.

Economic assumptions used in determining the amount of the provision for pre-premium claims liability are the same as those applied for the premium business.

	2026	2025
	\$'000	\$'000
2.5F Provision for common law asbestos-related disease claims		
Carrying amount at 1 July	595,344	561,426
Increase/(Decrease) in provisions made during the year	(43,293)	57,144
Claims payments made during the year	(28,334)	(43,987)
Unwinding of discount	(6,880)	18,959
Change in discount and inflation rate	24,691	1,802
Closing balance at 30 June*	541,528	595,344

* Refer to Overview for disclosure of the funding available to Comcare to meet this liability.

The valuation of common law asbestos-related disease claims liabilities was undertaken as at 30 June 2026 by an independent firm of consulting actuaries, Taylor Fry. Taylor Fry has stated that its valuation complies with actuarial Professional Standard PS302 Valuations of General Insurance Claims.

The provision for common law asbestos-related disease claims represents an actuarial assessment of the expected payments to be made in the future by Comcare in relation to common law claims against the Australian Government by individuals seeking compensation as a result of direct or indirect exposure to asbestos. The provision is recognised on a gross basis with an intended 75% probability of sufficiency. The estimate for third party recoveries is included in trade and other receivables. Refer to Note 2.1B.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

The following assumptions have been made in determining the provision amount.

	2026	2025
Economic assumptions	%	%
Wage inflation	3.74 to 4.35	3.53 to 3.87
Superimposed inflation	2	2
Discount rate	4.26 to 5.90	3.07 to 5.67

3. Funding

This section identifies Comcare's funding structure.

Note 3.1: Cash flow reconciliation

	2026	2025
	\$'000	\$'000

Reconciliation of cash and cash equivalents as per statement of financial position and cash flow statement

Cash and cash equivalents as per

Cash Flow Statement	488,021	448,020
Statement of Financial Position	488,021	448,020
Difference	-	-

Reconciliation of net contribution by services to net cash from/(used by) operating activities

Net contribution by services	(136,465)	(52,811)
Revenue from Government	67,831	66,358

Adjustments for non-cash items

Depreciation/amortisation	9,765	12,366
Net write-down of non-financial assets	-	-
Gain on disposal of assets	(14)	-
Loss on disposal of assets	-	(4)
Unwinding of discount	10	26
Available funding from movement in claims provision	66,975	(20,544)

Movements in assets and liabilities

Assets

(Increase) / Decrease in net receivables	(73,070)	10,021
(Increase) / Decrease in accrued revenues	(19,802)	8,978
(Increase) / Decrease in prepayments	110	(367)

Liabilities

Increase / (Decrease) in payables	14,319	(11,836)
Increase / (Decrease) in provisions	117,549	37,619
Increase / (Decrease) in make good provision	4	(12)
Increase / (Decrease) in lease liabilities	-	-

Net cash from/(used by) operating activities	47,212	49,794
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Notes to and forming part of the financial statements

for the period ended 30 June 2026

Note 3.2: Regulatory charging summary

	2026 \$'000	2025 \$'000
Amounts applied		
Own-source revenue	27,286	26,928
Total amounts applied	27,286	26,928
Expenses		
Regulatory charging activities	27,831	25,753
Total expenses	27,831	25,753
External revenue		
Own-source revenue	27,286	26,928
Total external revenue	27,286	26,928
Total amounts written-off	-	-

Regulatory charging activities

Comcare undertakes cost recovery to fund the functions and activities of the Safety, Rehabilitation and Compensation Commission and Comcare. Cost recovered activities for charges reported above include:

- Processing of annual self-insurance licence applications made under the SRC Act
- Processing of reconsideration determinations made under the *Seafarers Rehabilitation and Compensation Act 1992*
- Processing of workplace rehabilitation provider applications made under the SRC Act.

Further information regarding cost recovered activities, including Cost Recovery Implementation Statements, can be found at <https://www.comcare.gov.au/scheme-legislation/recovering-costs>.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

4. People and relationships

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

Note 4.1: Employee provisions

	2026	2025
	\$'000	\$'000
Leave and other entitlements	26,423	23,518
Total employee provisions	26,423	23,518

Accounting policy

Liabilities for short-term employee benefits and termination benefits expected within 12 months of the end of the reporting period are measured at their nominal amounts.

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

Leave

The liability for employee benefits includes provisions 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 Comcare'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 as at 30 June 2026 by reference to the work of the Department of Finance's actuarial model. The estimate of the present value of the liability takes into account attrition rates and pay increase through promotion and inflation.

Superannuation

Employees of Comcare 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.

Comcare 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. Comcare accounts for the contributions as if the amounts were contributions to defined contribution plans.

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

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Note 4.2: Key management personnel remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity. The entity has determined the key management personnel to be the Portfolio Minister (the Minister for Employment and Workplace Relations), Chief Executive Officer, Chief Operating Officer and General Managers (and any persons acting in these positions for at least 90 days). Key management personnel remuneration is reported in the table below.

	2026	2025
	\$'000	\$'000
Short-term employee benefits ¹	2,009	2,011
Post-employment benefits	279	283
Other long-term employee benefits	59	64
Total key management personnel remuneration expenses	2,347	2,358

The total number of key management personnel included in the above table is 8 (2025: 9).

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 Comcare.

Note 4.3: Related party disclosures

Related party relationships

Comcare is an Australian Government controlled entity. Related parties to this entity are Key Management Personnel including the Portfolio Minister and Executive, and other Australian Government entities.

Transactions with related parties

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

The following transactions with related parties occurred during the financial year:

- The entity transacts with other Australian Government controlled entities consistent with normal day-to-day business operations provided under normal terms and conditions, including the payment of workers' compensation and insurance premiums. These are not considered individually significant to warrant separate disclosure as related party transactions.
- Refer to Note 4.1 Employee provisions for details on superannuation arrangements with the CSS, the PSS, and the PSSap.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

5. Managing uncertainties

Note 5.1: Contingent assets and liabilities

Quantifiable contingencies

As at 30 June 2026 Comcare has no quantifiable contingencies (2025: nil).

Unquantifiable contingencies

As at 30 June 2026 Comcare has no unquantifiable contingencies (2025: nil).

Accounting policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the notes. These amounts 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.

Note 5.2: Remuneration of auditors

	2026	2025
	\$	\$
ANAO audit fee	250,000	250,000
Other services provided by KPMG		
Continuous monitoring	46,364	41,182
Annual desktop reviews	52,272	23,000
GST Advisory services	1,538	-
Central reporting model services	9,000	-
Accelerated reporting model services	14,400	-
Total other services provided by KPMG	123,574	64,182

The ANAO contracts out the audit services to KPMG. Comcare has engaged other services from KPMG, in accordance with Comcare's non-audit services policy and with agreement of the ANAO.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Note 5.3: Financial instruments

	2026 \$'000	2025 \$'000
5.3A Financial instruments		
Financial Assets		
Financial assets at amortised cost		
Cash and cash equivalents	488,021	448,020
Receivables for goods and services	131	483
Other receivables and claims recoveries	4,315	4,495
Other financial assets	31,018	25,909
Total financial assets at amortised cost	523,485	478,907
Total financial assets	523,485	478,907
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors	2,790	3,236
Workers' compensation payables	5,599	5,955
Total financial liabilities measured at amortised cost	8,389	9,191
Total financial liabilities	8,389	9,191

Accounting Policy

Financial assets

In accordance with AASB9 *Financial Instruments*, Comcare classifies its financial assets as financial assets measured at amortised cost. The classification depends on both Comcare's business model for managing the financial assets and the contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the entity 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 2 criteria:

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

Effective interest method

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

Financial assets at fair value through other comprehensive income (FVOCI)

Financial assets measured at fair value through other comprehensive income are held with the objective of both collecting contractual cash flows and selling the financial assets and the cash flows meet the SPPI test.

Any gains or losses as a result of fair value measurement or the recognition of an impairment loss allowance is recognised in other comprehensive income.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Financial assets at fair value through profit or loss (FVTPL)

Financial assets are classified as financial assets at fair value through profit or loss where the financial assets either don't meet the criteria of financial assets held at amortised cost or at FVOCI (i.e. mandatorily held at FVTPL) or may be designated.

Financial assets at FVTPL are stated at fair value, with any resultant gain or loss recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest earned on the financial asset.

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 fair value through profit or loss

Financial liabilities 'at fair value through profit or loss' are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

Financial liabilities at amortised cost

Financial liabilities, including borrowings, 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).

	2026 \$'000	2025 \$'000
5.3B Net gains or losses on financial assets		
Financial Assets		
Financial assets at amortised cost		
Interest revenue	27,625	28,292
Net gains on financial assets at amortised cost	27,625	28,292
Net gains on financial assets	27,625	28,292

Notes to and forming part of the financial statements

for the period ended 30 June 2026

5.3C Credit risk

Comcare is exposed to minimal credit risk as the majority of its financial assets are cash on deposit with banks. The major exposure to credit risk is the risk that arises from the potential default by a bank. This amount is equal to the total amount of cash at bank (2026: \$488.02 million, 2025: \$448.02 million). Comcare's current Investment Policy requires all investments to be placed with a financial institution with a Standard and Poor's rating of at least BBB/Baa. To mitigate credit risk, the Investment Policy restricts investment with any single financial institution to no more than 50% of the total investment portfolio.

As at 30 June 2026	Credit rating				Total
	AA- \$'000	A+ \$'000	A- \$'000	Not rated \$'000	
Cash and cash equivalents	473,021	-	15,000	-	488,021
Receivables	-	-	-	131	131
Other receivables and claims recoveries	-	-	-	4,315	4,315
Other financial assets	-	-	-	31,018	31,018
Total financial assets carried at amount not best representing maximum exposure to credit risk	473,021	-	-	35,464	523,485

As at 30 June 2025	Credit rating				Total
	AA- \$'000	A+ \$'000	A- \$'000	Not rated \$'000	
Cash and cash equivalents	408,020	-	40,000	-	448,020
Receivables	-	-	-	483	483
Other receivables and claims recoveries	-	-	-	4,495	4,495
Other financial assets	-	-	-	25,909	25,909
Total financial assets carried at amount not best representing maximum exposure to credit risk	408,020	-	-	30,887	478,907

Comcare holds no collateral to mitigate against credit risk.

	2026 \$'000	2025 \$'000
Maximum exposure to credit risk (excluding any collateral or credit enhancement)		
Cash and cash equivalents	488,021	448,020
Receivables for goods and services	131	483
Other receivables and claims recoveries	4,315	4,495
Other financial assets	31,018	25,909
Total financial assets carried at amount not best representing maximum exposure to credit risk	523,485	478,907

Notes to and forming part of the financial statements

for the period ended 30 June 2026

5.3D Liquidity risk

Liquidity risk is the risk that Comcare will not be able to meet its obligations as amounts fall due. Comcare's financial liabilities were trade creditors, workers' compensation payables and other payables. Comcare has negligible liquidity risk as it has substantial cash holdings to meet its short-term financial obligations at 30 June 2026. Under Comcare's Investment Policy, investments are managed in a manner which maximises investment return while minimising risk, which ensures that accessibility of funds is maintained and cash flow requirements are met.

Maturities for non-derivative financial liabilities 2026						
	On demand	Within 1	1 to 2 years	2 to 5 years	> 5 years	Total
	\$'000	year	\$'000	\$'000	\$'000	\$'000
Trade Creditors	-	2,790	-	-	-	2,790
Workers' compensation claims payable	-	5,599	-	-	-	5,599
Total	-	8,389	-	-	-	8,389

Maturities for non-derivative financial liabilities 2025						
	On demand	Within 1	1 to 2 years	2 to 5 years	> 5 years	Total
	\$'000	year	\$'000	\$'000	\$'000	\$'000
Trade Creditors	-	3,236	-	-	-	3,236
Workers' compensation claims payable	-	5,955	-	-	-	5,955
Total	-	9,191	-	-	-	9,191

Comcare has no derivative financial liabilities in the current or prior years.

5.3E Market risk

Currency risk

Comcare is not exposed to currency risk or other price risk.

Interest rate risk

Interest rate risk refers to the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The only interest-bearing item on the balance sheet is 'cash and cash equivalents'. 'Cash and cash equivalents' comprises investments in both term deposit accounts and standard banking transaction accounts. Those investments held in term deposit accounts bear interest at a fixed rate and will not fluctuate with changes in market interest rates. The daily cash balance in the standard banking transaction account is stated at a nominal amount and is not subject to interest rate risk.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Note 5.4: Fair value measurement

The following tables provide an analysis of assets and liabilities that are measured at fair value. The remaining assets and liabilities disclosed in the statement of financial position do not apply the fair value hierarchy.

The different levels of the fair value hierarchy are defined below.

Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Unobservable inputs for the asset or liability.

5.4A Fair value measurements, valuation techniques and inputs used

	Fair Value measurements at the end of the reporting period		For Levels 2 and 3 fair value measurements		
	2026	2025	Category (Level 1, 2 or 3)	Valuation technique(s) ¹	
	\$'000	\$'000			
Non-financial assets²					
Leasehold Improvements	2,363	3,648	Level 3	Cost approach	Actual cost of replacement of similar assets. Price per square metre.
Computer and IT equipment	2,882	3,734	Level 2	Market comparable	Sale prices of comparable computer and IT equipment.
Office equipment	22	26	Level 2	Market comparable	Sale prices of comparable office equipment.
Artwork	74	75	Level 2	Market comparable	Private sales of similar artwork. Professional appraisals of similar artwork.
Total non-financial assets	5,341	7,483			
Total fair value measurements of assets in the statement of financial position	5,341	7,483			

¹ Comcare undertakes a comprehensive independent valuation of non-financial assets every 3 years. The most recent valuation was completed as at 30 June 2025.

² The highest and best use of all non-financial assets are the same as their current use.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

5.4B Reconciliation for recurring level 3 fair value measurements

Non-financial assets	Leasehold improvements		Total	
	2026	2025	2026	2025
	\$'000	\$'000	\$'000	\$'000
As at 1 July	3,649	3,859	3,649	3,859
Total (losses) recognised in net cost of services ¹	(1,253)	(1,446)	(1,253)	(1,446)
Total gains (losses) recognised in other comprehensive income	(930)	1,138	(930)	1,138
Purchases	897	98	897	98
Total as at 30 June	2,363	3,649	2,363	3,649

¹ These losses are presented in the statement of comprehensive income under note 2.2A.

Accounting policy

Any transfers between levels of the fair value hierarchy are deemed to have occurred at the end of the reporting period.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

6. Other Information

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

	2026 \$'000	2025 \$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	488,021	448,020
Trade and other receivables	88,655	99,742
Other financial assets	31,018	25,909
Other non-financial assets	2,596	2,706
Total no more than 12 months	610,290	576,377
More than 12 months		
Trade and other receivables	2,186,193	2,102,733
Buildings	9,725	17,810
Plant and equipment	3,248	3,895
Computer software	4,645	6,183
Total more than 12 months	2,203,811	2,130,621
Total assets	2,814,101	2,706,998
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	2,790	3,236
Workers' compensation claims payable	5,599	5,955
Other payables	4,283	3,855
Leases	3,963	5,709
Employee provisions	9,643	9,129
Workers' compensation claims	326,686	298,026
Common law asbestos-related disease claims	57,110	64,242
Other provisions	656	557
Total no more than 12 months	410,730	390,709
More than 12 months		
Other payables	255	255
Leases	3,899	9,646
Employee provisions	16,780	14,389
Workers' compensation claims	1,887,289	1,747,489
Common law asbestos-related disease claims	484,418	531,102
Other provisions	-	95
Total more than 12 months	2,392,641	2,302,976
Total liabilities	2,803,371	2,693,685

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Note 6.2: Assets held in trust

Comcare Beneficiaries Trust Account

The Beneficiaries Trust Account was established on 1 December 1988 to administer compensation benefits paid under both the *Compensation (Commonwealth Government Employees) Act 1971* and the SRC Act to beneficiaries that are under a legal disability. The majority of these are children under the age of 18 who have been awarded compensation following the death of a parent under compensable circumstances.

These monies are not available for other purposes of Comcare and are not recognised in the financial statements.

	2026	2025
	\$'000	\$'000
Cash at bank		
As at 1 July	1,937	1,880
Receipts		
Funds deposited	-	-
Interest earned	37	96
Payments		
Final payouts	700	39
Total cash at bank as at 30 June	1,274	1,937

The above values are estimated at fair value at the time when acquired.

Notes to and forming part of the financial statements

for the period ended 30 June 2026

Note 6.3: Budget variances commentary

The following table provides a comparison of Comcare's budget as presented in the 2025–26 Portfolio Budget Statements¹ (PBS). The budget is not audited. Explanations of material variances are provided below. Material variances are those deemed relevant to the analysis of Comcare's performance and are not focused only on numerical differences between budget and actual amounts.

Comcare considers that major variances are those where either:

- variance between budget and actual is greater than +/- \$1m and 10% of the original budget
- an item below this threshold is considered important for the reader's understanding or is relevant to an assessment of the discharge of accountability and to an analysis of Comcare's performance.

Affected line items	Note Ref.	Actual 2026 \$'000	Original Budget 2026 \$'000	Variance Amount \$'000	Explanation of major variance
Statement of Comprehensive Income					
Employee benefits	1.1A	106,421	98,642	7,779	The variance was due to an increase in staff numbers, changes in the profile of employees' leave balances, and a change in the assumptions applied in the valuation of the long service leave provision.
Depreciation and amortisation	2.2A	9,765	11,714	(1,949)	Depreciation expense was lower than budget, primarily due to savings realised from the early return of Canberra office space and timing differences in fitout projects, which changed the commencement of depreciation on leasehold improvements.
Workers' compensation claims expense	1.1E	247,941	213,256	34,685	The increase in workers' compensation claims expenses was largely driven by higher incapacity payments relating to mental disease claims.
Gains/(losses) from movement in workers' compensation claims provision	1.2D	(169,089)	(52,844)	(116,245)	The variance primarily resulted from revised economic parameters, assumptions and claims experience applied in the annual actuarial assessment of workers' compensation liabilities.
Gains/(losses) from movement in common law asbestos-related disease claims provision	1.2E	64,197	20,864	43,333	The variance was driven by the asbestos-related claims provision being lower than budget, primarily due to favourable changes in actuarial experience and economic assumptions applied in the valuation.
Revenue from Government	1.2F	67,831	56,279	11,552	The increase in revenue was primarily attributed to higher funding allocated for Pre-Premium related benefit payments in 2025–26.
Available funding from movement in claims provision		66,975	(6,691)	73,666	Comcare recognised greater revenue from Government, mainly due to the upward revaluation in Comcare's workers' compensation receivable from government.
Statement of Financial Position					
Other financial assets	2.1C	31,018	23,971	7,047	The variance is mainly due to higher premium adjustments payable to Comcare.
Buildings	2.2A	9,725	28,326	(18,601)	Building assets were lower than budget due to the rescheduling of several right-of-use lease renewal projects and associated major office fitouts.
Computer software	2.2A	4,645	7,274	(2,629)	The variance was primarily driven by a lower opening balance of software assets, reflecting the impairment of work-in-progress software related

Notes to and forming part of the financial statements

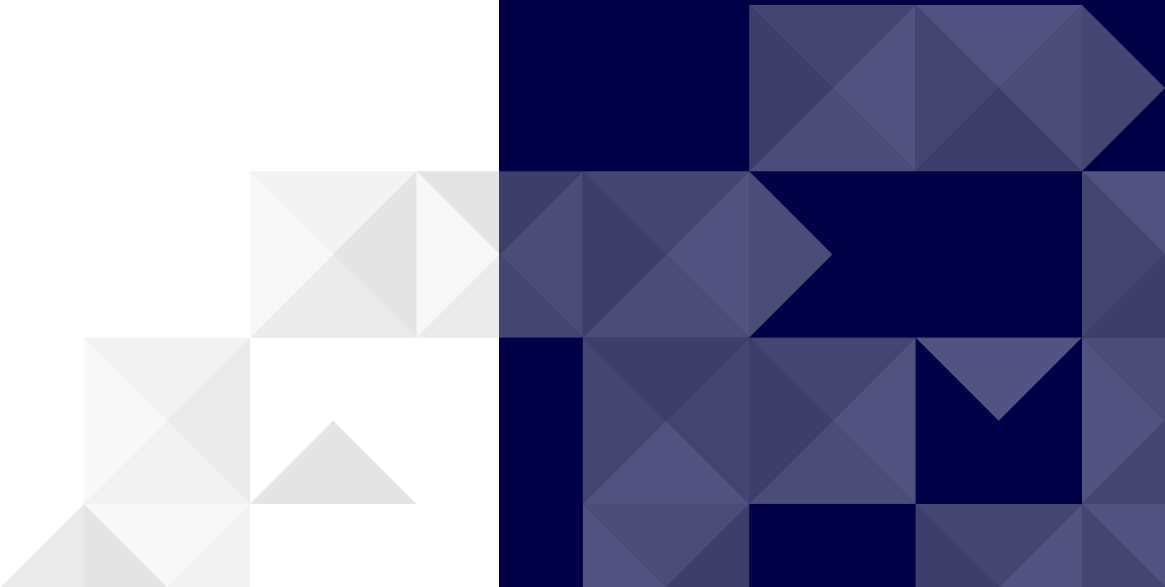
for the period ended 30 June 2026

					assets recognised subsequent to the preparation of the original budget, as well as lower than expected software additions in 2024–25 due to project rescheduling.
Workers' compensation claims payable		5,599	4,091	1,508	The variance reflects the timing of claims payments, with year-end invoice processing contributing to a higher balance of workers' compensation claim liabilities than budgeted.
Leases	2.4A	7,862	16,420	(8,558)	Lease liabilities were lower than budget mainly due to the rescheduling of relocation of Melbourne office and several other offices, which are now expected to occur in the next financial year.
Employee provisions	4.1	26,423	20,644	5,779	The variance was due to an increase in staff numbers, changes in the profile of employees' leave balances, and a change in the assumptions applied in the valuation of the long service leave provision.
Cashflow Statement					
Net cash from/(used by) investing activities		(1,772)	(11,925)	10,153	Cash used was lower than budget primarily due to the rescheduling of major office fitout projects, with associated cash outflows now expected in the next financial year.
Net cash from/(used by) financing activities		(5,440)	(6,714)	1,275	Lease principal payments were lower than budget due to the early return of Canberra office space.



Appendices

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Appendix A: Prosecutions and proceedings

In 2025–26, Comcare commenced one new set of criminal proceedings under the WHS Act. At 30 June 2026, there were 5 continuing proceedings, with 6 having concluded during the reporting period. The total value of fines issued in the period was \$1,288,000.

John Holland Pty Ltd – commenced

On 22 August 2025, criminal proceedings commenced in the Local Court of New South Wales for an offence against section 32 of the WHS Act. The proceedings relate to an incident where a John Holland contractor was seriously injured after falling through scaffolding at the Helensburgh Reservoir site in New South Wales.

Commonwealth (Services Australia) – continued

On 22 May 2025, criminal proceedings commenced in the Magistrates' Court of Victoria for an offence against section 32 of the WHS Act. The proceedings relate to an incident that occurred on 23 May 2023 where a Centrelink worker was seriously injured when assaulted by a customer at the Centrelink Airport West customer service centre in Victoria.

K&S Freighters Pty Ltd – continued

On 19 December 2024, criminal proceedings commenced against K&S Freighters Pty Ltd in the Adelaide Magistrates' Court for an offence against section 32 of the WHS Act. The proceedings relate to an incident where 2 pedestrian workers were seriously injured when a worker driving a forklift collided with them at K&S Freighters' Mt Gambier depot in South Australia.

Commonwealth (Department of Industry, Science and Resources) – continued

On 18 July 2024, criminal proceedings commenced in the ACT Magistrates Court for an offence against section 32 of the WHS Act. The proceedings relate to an incident at the Canberra science and technology centre, Questacon, where a visitor's hands caught fire while interacting with a plasma ball display. The Department entered a plea of guilty on 2 June 2026 and the proceedings are listed for sentencing hearing on 25 August 2026.

Commonwealth (Department of Defence – Army) – continued

On 29 August 2023, criminal proceedings commenced in the Brisbane Magistrates' Court for offences against section 32 of the WHS Act. The proceedings relate to an incident on 30 August 2021, where 2 workers died when a heavy vehicle they were travelling in rolled off the road during a training exercise at the Townsville Field Training Area in Queensland.

Commonwealth (Department of Defence – Army) – continued

On 4 August 2023, criminal proceedings commenced in the Brisbane Magistrates' Court for offences against section 32 of the WHS Act. The proceedings relate to an incident on 6 August 2021, when 2 Army members were attacked by a crocodile while at work in Portland Road, Queensland.

Commonwealth (Department of Defence – Army) – concluded

On 28 March 2024, criminal proceedings commenced in the Brisbane Magistrates' Court for offences against sections 32 and 33 of the WHS Act. The proceedings relate to an incident on 29 March 2022, where an Army member attempted to take their own life in an Army office in Rockhampton, Queensland. The Commonwealth Director of Public Prosecutions (CDPP) withdrew the proceedings on 17 April 2026.

Commonwealth (Department of Defence – RAAF) – concluded

On 27 July 2022, criminal proceedings commenced in the Local Court of New South Wales for offences against sections 32 and 33 of the WHS Act. The proceedings relate to allegations that the Department of Defence failed to manage psychosocial risks in relation to the death by suicide of a worker at RAAF Base Williamtown. Following a guilty plea, the Department of Defence was convicted and fined \$188,000 on 19 December 2025.

Commonwealth (Royal Australian Mint) – concluded

On 3 May 2021, criminal proceedings commenced in the Magistrates Court of the Australian Capital Territory for offences against sections 32 and 33 of the WHS Act. The proceedings relate to an incident at the Royal Australian Mint in Canberra on 4 May 2019 where a coin press fell from forklift tynes narrowly missing a worker. Following the acceptance of a WHS undertaking by Comcare, charges were withdrawn against the Mint on 2 June 2026.

Commonwealth (Department of Home Affairs) and International Health and Medical Services Pty Ltd – concluded

On 3 March 2021, criminal proceedings commenced in the Local Court of New South Wales against the Commonwealth (Department of Home Affairs) and International Health and Medical Services Pty Ltd (IHMS) for offences against section 32 of the WHS Act. The proceedings relate to an incident on 4 March 2019 at the Villawood Immigration Detention Centre where a detainee died by suicide. The CDPP withdrew the proceedings against IHMS on 24 November 2025, and against the Department of Home Affairs on 7 April 2026.

John Holland Pty Ltd, Omega Constructions Pty Ltd and Universal Reo Pty Ltd – concluded

On 31 January 2019, criminal proceedings commenced in the Magistrates Court of Western Australia against John Holland Group Pty Ltd, Omega Constructions Pty Ltd and Universal Reo Pty Ltd for offences against section 32 of the WHS Act. The proceedings relate to an incident on 1 February 2017, in which a worker sustained serious injuries after being struck by a telescopic handler. The CDPP withdrew the proceedings against Omega Constructions on 4 July 2025, against Universal Reo on 26 September 2025 and against John Holland on 24 October 2025.

Cleanaway Operations Pty Ltd – concluded

On 15 August 2016, criminal proceedings commenced in the Magistrates Court of South Australia against Cleanaway Operations Pty Ltd for offences against section 32 of the WHS Act relating to a fatal collision involving a Cleanaway vehicle on Adelaide's South-Eastern Freeway on 18 August 2014. Following completion of all appeals, Cleanaway was convicted of 2 offences, and on 28 May 2026 was sentenced and fined \$1,100,000.

Appendix B: Review of decisions

This appendix summarises activities which relate to a review of decisions in relation to work health and safety compliance and enforcement and claims for workers' compensation.

Review of decisions made for workers' compensation claims

A worker or employer, who is dissatisfied with a decision made under the SRC Act in relation to a claim for workers' compensation, may ask for that decision to be reviewed through a reconsideration request. The decision is reviewed by an officer not involved in the original decision.

If the worker or employer is dissatisfied with the reconsideration outcome, they may apply to the Administrative Review Tribunal (ART) for review of the reconsideration decision.

Table B1 provides information about requests for reconsiderations and applications to the ART from 2021–22 to 2025–26.

Table B1: Workers' compensation claims disputation rates from 2021–22 to 2025–26

		2021–22	2022–23	2023–24	2024–25	2025–26
Number of reconsideration requests received	Scheme total	2,028	2,147	2,396	2,386	2,600
	Australian Government	801	864	1,022	1,111	1,046
	Self-insured licensees	1,227	1,283	1,374	1,275	1,554
Reconsideration affirmation rate⁸	Scheme total	84%	85%	83%	81%	85%
	Australian Government	79%	78%	79%	72%	74%
	Self-insured licensees	86%	90%	86%	89%	92%
Number of applications to the ART	Scheme total	1,009	1,019	1,184	1,084	1,333
	Australian Government	341	310	413	402	429
	Self-insured licensees	668	709	771	682	904
ART affirmation rate⁹	Scheme total	65%	65%	64%	64%	65%
	Australian Government	54%	49%	42%	45%	41%
	Self-insured licensees	72%	74%	76%	74%	78%

8 Reconsideration affirmation rate is the percentage of reviewable decisions that affirmed the original determination with a decision in the reporting period. Excludes initiated by own motion and withdrawn.

9 ART affirmation rate is the percentage of ART decisions that affirmed the reviewable decision. Note that applications withdrawn by the applicant or that have been dismissed are considered to have been affirmed. Excludes initiated by own motion.

Review of work health and safety compliance and enforcement decisions

Some decisions made by Comcare, its Inspectors or delegates under the WHS Act, can be reviewed through statutory internal or external review processes. These review rights support transparency, accountability and procedural fairness in regulatory decision-making.

Table B2 provides the total applications for internal and external review of decisions made under the WHS Act from 2021–22 to 2025–26.

Table B2: Applications for internal and external review of decisions

	2021–22	2022–23	2023–24	2024–25	2025–26
Applications for internal review	4	6	1	6	8
Applications for external review	0	1	1	1	0

Appendix C: Executive remuneration

This appendix provides information about remuneration for key management personnel (table C1) and other highly paid staff (table C2) in 2025–26.

This information has been prepared in accordance with the requirements in [Department of Finance Resource Management Guide 138 – Commonwealth entities’ executive remuneration reporting guide for annual reports](#).

Table C1: Information about remuneration for key management personnel in 2025–26

Name	Position Title	Base salary	Short-term benefits		Post employment benefits	Other long-term benefits			Total remuneration (\$)
			Bonuses (\$)	Other benefits and allowances (\$)	Superannuation contributions (\$)	Long service leave (\$)	Other long-term benefits (\$)	Termination benefits (\$)	
Colin Radford	Chief Executive Officer	265,467	-	3,166	21,355	2,396	-	-	292,384
Michael Duke	Acting Chief Executive Officer/General Manager	304,612	-	20,640	44,722	10,702	-	-	380,675
Leanne Blackley	General Manager	233,960	-	3,427	47,598	12,901	-	-	297,886
Megan Buick	General Manager	241,772	-	3,222	36,251	8,455	-	-	289,700
Louise Close	General Manager	244,768	-	5,489	35,437	7,147	-	-	292,841
Justin Napier	General Manager	253,976	-	30,580	37,711	9,653	-	-	331,920
Lachlan Vivian-Taylor	General Manager	237,818	-	983	37,593	4,238	-	-	280,632
Martin Horrocks	Acting General Manager	153,132	-	6,840	18,313	3,528	-	-	181,812
Total		1,935,506	-	74,347	278,979	59,020	-	-	2,347,852

Table C2: Information about remuneration for other highly paid staff in 2025–26

Total remuneration bands	Number of other highly paid staff	Average base salary (\$)	Short-term benefits		Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
			Average bonuses (\$)	Average other benefits and allowances (\$)	Average superannuation contributions (\$)	Average long service leave (\$)	Average other long-term benefits (\$)	Average termination benefits (\$)	Average total remuneration (\$)
\$265,000-\$270,000	2	186,624	0	34,724	35,574	9,546	0	0	266,468

Appendix D: Ongoing and non-ongoing employees

As of 30 June 2026, our workforce was made up of 736 ongoing employees and 35 non-ongoing employees.

Table D1: All ongoing employees in 2025–26

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
Location	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
ACT	111	5	116	161	53	214	2	0	2	0	0	0	0	0	0	332
NSW	29	0	29	19	7	26	0	0	0	0	0	0	0	0	0	55
NT	1	0	1	2	1	3	0	0	0	0	0	0	0	0	0	4
QLD	10	2	12	23	2	25	0	0	0	0	0	0	0	0	0	37
SA	4	0	4	6	2	8	0	0	0	0	0	0	0	0	0	12
TAS	10	0	10	4	1	5	0	0	0	0	0	0	0	0	0	15
VIC	107	1	108	124	33	157	2	0	2	0	0	0	0	0	0	267
WA	8	0	8	3	3	6	0	0	0	0	0	0	0	0	0	14
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	280	8	288	342	102	444	4	0	4	0	0	0	0	0	0	736

Table D2: All ongoing employees in 2024–25

	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
Location	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
ACT	111	6	117	172	48	220	2	0	2	0	0	0	0	0	0	339
NSW	28	0	28	22	5	27	0	0	0	0	0	0	0	0	0	55
NT	1	0	1	3	1	4	0	0	0	0	0	0	0	0	0	5
QLD	9	2	11	22	1	23	0	0	0	0	0	0	0	0	0	34
SA	5	0	5	5	3	8	0	0	0	0	0	0	0	0	0	13
TAS	9	1	10	6	3	9	0	0	0	0	0	0	0	0	0	19
VIC	104	1	105	122	23	145	1	0	1	0	0	0	0	0	0	251
WA	8	1	9	4	2	6	0	0	0	0	0	0	0	0	0	15
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	275	11	286	356	86	442	3	0	3	0	0	0	0	0	0	731

Table D3: All non-ongoing employees in 2025–26

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
ACT	3	0	3	10	2	12	1	0	1	0	0	0	0	0	0	16
NSW	1	0	1	1	0	1	0	0	0	0	0	0	0	0	0	2
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QLD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VIC	6	0	6	9	2	11	0	0	0	0	0	0	0	0	0	17
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	10	0	10	20	4	24	1	0	1	0	0	0	0	0	0	35

Table D4: All non-ongoing employees in 2024–25

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
ACT	8	1	9	13	5	18	1	0	1	0	0	0	0	0	0	28
NSW	2	0	2	0	0	0	0	0	0	0	0	0	0	0	0	2
NT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
QLD	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1
SA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VIC	8	0	8	4	4	8	1	0	1	0	0	0	0	0	0	17
WA	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	19	1	20	17	9	26	0	0	0	0	0	0	0	0	0	48

Appendix E: Comcare Audit and Risk Committee members

This appendix provides details about Comcare’s Audit and Risk Committee members during 2025–26.

Table E1: Comcare Audit and Risk Committee member details 2025–26

Member name and role	Qualifications, knowledge, skills or experience	Number of meetings attended	Total annual remuneration (GST inclusive)
Stephen Sheehan Chairperson	Mr Stephen Sheehan (FCPA) has a career spanning more than 40 years across the public and private sectors, with expertise in financial management and reporting, accounting and financial operations, performance reporting, organisational management and governance. Mr Sheehan’s Australian Public Service senior executive career included roles as the Chief Financial Officer of the Department of Immigration and Citizenship and the Department of Health and Ageing. Mr Sheehan is an independent committee chair or member of audit and risk committees for various small and medium size Commonwealth entities. Qualifications: Bachelor of Commerce (Accounting)	5/5	\$22,825.00
Nina Du Thaler Member	Ms Nina Du Thaler has worked in the ICT industry for over 25 years. Most recently, Ms Du Thaler managed the information technology and cyber operations of a large ASX listed health and human services provider. She now works alongside other executives providing strategic and technical advice. Ms Du Thaler has held executive and interim roles across a range of industries including healthcare, community services, emergency services, utilities, higher education, and state and local Government. Ms Du Thaler is a non-executive director for an organisation that provides aged care services. Qualifications: - Professional Certified Coach with the International Coaching Federation - Graduate of the Australian Institute of Company Directors - Master of Business Administration from Queensland University of Technology - Bachelor of Informatics from Griffith University	4/5	\$18,911.73

Member name and role	Qualifications, knowledge, skills or experience	Number of meetings attended	Total annual remuneration (GST inclusive)
Virginia Malley Member	Ms Virginia Malley has experience in the insurance, investment and environmental sectors, including 30 years of experience in the financial services sector. Ms Malley has served on boards of public and private sector organisations, including NSW Biodiversity Conservation Trust, the Clean Energy Regulator and Perpetual Superannuation Ltd. Ms Malley is a non-executive Director of icare (Insurance and Care NSW), Chair of the icare Risk Committee and a member of the icare Audit Committee, the Macquarie Investment Management Australia Ltd Board and the Stewarda Pty Ltd Board. Ms Malley has held senior risk management roles in investment, superannuation and insurance businesses, including Chief Risk Officer at Macquarie Funds Management Group. Qualifications: • Graduate and Fellow of the Australian Institute of Company Directors • Bachelor of Arts from Macquarie University • Master of Applied Finance from Macquarie University • Juris Doctor from the University of Technology Sydney • Graduate Diploma of Environmental Law from the University of Sydney • Master of Laws from the University of Sydney	4/5	\$17,192.40
Murali Venugopal Member from 20 May 2026	Mr Murali Venugopal is a First Assistant Secretary at the Department of Foreign Affairs and Trade (DFAT) and was DFAT's Chief Financial Officer. Prior to this role, Mr Venugopal was the Chief People Officer at the Department of Home Affairs. Mr Venugopal led Budget processes at the Department of Finance, and corporate and enabling services in health care and superannuation. Qualifications: • Member at the Australian Institute of Company Directors • Fellow at CPA Australia • Master of Business Administration from Edith Cowan University • Bachelor of Commerce from University of Calicut • Diploma in Systems Management	1/1	N/A

Member name and role	Qualifications, knowledge, skills or experience	Number of meetings attended	Total annual remuneration (GST inclusive)
David Turvey Member until 24 September 2025	Mr David Turvey PSM is currently CEO at the Australian Tertiary Education Commission. Prior to his secondment, Mr Turvey was the Executive Director of Jobs and Skills Australia. He was responsible for overseeing the operations of the organisation, including providing strategic advice on the work program, technical advice on analytical products, building relationships with partners and stakeholders and managing operational aspects such as budgeting, recruitment, technology and culture and people management. Mr Turvey was previously First Assistant Secretary, National Skills Commission. He has held executive roles at the Department of Education, Skills and Employment, Department of the Prime Minister and Cabinet, Department of Industry, Innovation and Science, Australian Treasury, and the Department of Finance and Administration. Mr Turvey also worked as an economist at the Organisation for Economic Cooperation and Development. He has worked in a range of policy areas including labour market policy, vocational education and training policy, industry policy, fiscal policy and public debt management. Mr Turvey's governance experience covers several Australian Government entity audit committee roles and as Treasurer of a not-for-profit community organisation in the ACT. Qualifications: • Master of Economics from Australian National University • Graduate of the Australian Institute of Company Directors	2/2	N/A



Appendix F: Environment and sustainability

Ecological sustainable development and environmental performance

Under section 516A of the *Environment Protection and Biodiversity Conservation Act 1999*, government organisations must report annually on their ecologically sustainable development and environmental performance. We are committed to advancing the principles of ecologically sustainable development and practicing these principles in our everyday activities and long-term projects.

We continue to identify opportunities to actively improve our operations, reduce resource use and waste, and comply with the APS Net Zero Emissions Reporting Framework. This includes reviewing day-to-day activities and longer-term projects to minimise environmental impacts across technology, building operations, fleet, flights and information management as major consumers of energy and other resources.

Workplaces and infrastructure

We continue to realise the benefits of our technology modernisation initiatives. Following the completion of the Data Centre and Network Refresh project and the migration of in-scope applications to cloud-hosted services, we now operate with minimal on-premises infrastructure across our office locations. This has reduced reliance on legacy infrastructure, improved service resilience and supportability, and lowered the operational overhead associated with maintaining physical data centre environments. In addition, we have reduced our fleet of multi-functional devices by approximately 40%, from 38 devices to 23 devices. Collectively, these initiatives have reduced our ICT infrastructure footprint, lowered energy consumption, improved resource utilisation and contributed to ongoing operational cost efficiencies, while supporting the organisation's sustainability objectives.

We have commenced a future workplace project to align with flexible work practices. The project vision is to create contemporary, cost-effective, safe and efficient workplaces that enhance collaboration, learning, and service excellence. The project is targeting a 30% reduction in workspace that will decrease our office footprint, energy consumption and greenhouse gas emissions as part of sustainability goals. The project will run until 2028.

The National Australian Built Environment Rating System (NABERS) is a national rating system that measures the energy efficiency, water usage, waste management and indoor environment quality of a building or tenancy and its impact on the environment. Our current Canberra tenancy has a 4.0-star NABERS energy rating, and our Melbourne tenancy has a 3.5-star NABERS energy rating. A review of all our tenancies forms part of the future workplace project, and we are working to ensure current and future tenancies achieve improved NABERS ratings where available and operationally suitable.

Our Canberra office has been part of the Goterra organics recycling program since 2012 and renewed its accreditation with the ACT Government ACTSmart Office Recycling Program in June 2024. We provide recycling streams including co-mingled, cardboard and paper recycling in our offices. All paper that is procured is recycled.

We recycle 100% of toner cartridges and fluorescent light tubes. We maintain a battery recycling facility (tubes) in our Canberra and Melbourne Offices which is an effective solution to encourage the responsible disposal of batteries and small E-waste items, such as phones.

We provide end of trip facilities at our workplaces to encourage employees to cycle to work.

We are increasing electric vehicles in our fleet with consideration to whole-of-government Net Zero 2030 requirements and our operational needs.

Power and paper consumption

We have implemented the following practices in our operations to reduce consumption:

- participation in whole-of-government purchasing arrangements for stationery, office supplies and electricity
- using cloud services to reduce both power consumption and computer hardware requirements
- use of power saving features of windows operating systems; computer monitors and televisions
- installation of sensor lighting systems in all office fit outs with lux testing being conducted to prevent excess lighting.

Table F1 presents our power and paper consumption over 5 years. Power consumption per person has slightly increased compared to 2024–25. We track paper consumption based on purchases during each financial year. Our paper usage declined compared to 2024–25, corresponding with increased adoption of digital processes.

Table F1: Comcare’s environmental performance from 2021–22 to 2025–26

Consumption	2021–22	2022–23	2023 –24	2024–25	2025–26
Average power consumption per full-time equivalent employee (Mega joules/ person/ annum)	3,443	8,186	2,530	2,567	2,963
Paper consumption (Reams of paper purchased during the year)	645	716	872	638	489

Digital records and online content

We completed our Information Management Uplift project in 2025–26, delivering a modern SharePoint online-based records management capability. The project strengthened information governance, enhanced compliance with recordkeeping requirements and improved information discovery and collaboration.

We also continued to provide digital mailroom services and advance our transition to a fully digital operating environment through the digitisation of paper-based information assets. To date, approximately 17.7 million pages from 18,070 boxes of physical records have been converted to digital formats, reducing reliance on physical storage and improving access to information across the organisation.

Most business processes now operate through electronic workflows, reducing the need for paper-based records. Publications and information resources continue to be made available online, minimising the environmental impact associated with the printing and distribution of hard copy materials.

Commonwealth Climate Disclosure and emissions

Commonwealth Climate Disclosure is the Government's policy for Commonwealth entities to publicly disclose their exposure to climate-related risks and opportunities, and the actions taken to manage them.

Comcare's Commonwealth Climate Disclosure 2025–26 includes emissions inventories and is available on the [Australian Government Transparency Portal](https://www.transparency.gov.au/)¹⁰.



¹⁰ Australian Government Transparency Portal: <https://www.transparency.gov.au/>



Appendix G: Corrections to the Comcare Annual Report 2024–25

This appendix summarises corrections to information published in Comcare’s Annual Report 2024–25.

Scheme performance snapshot 2024–25 – Page 9

Description

Incorrect terminology

Published statement

1,283 compliance and enforcement activities completed

Corrected statement

1,283 compliance and enforcement activities commenced

Strategic Commissioning Framework – Page 74

Description

Incorrect totals

Published statement

Our target for 2024–25 aimed to bring \$350,000 of core work in-house in Accounting and Finance and ICT and Digital Solutions. This target was substantially met, with an actual reduction of \$163,636 in relevant supplier expenditure in 2024–25. Comcare has set a target of \$254,545 for 2025–26. Targets and results are GST exclusive.

Corrected statement

Our target for 2024–25 aimed to bring \$350,000 of core work in-house in Accounting and Finance and ICT and Digital Solutions. This target was substantially met, with an actual reduction of \$283,400 in relevant supplier expenditure in 2024–25. Comcare has set a target of \$163,636 for 2025–26. Targets and results are GST exclusive.



Table 28: Ongoing employee totals 2023–24 – Page 136

Description

Incorrect labels assigned to states. Overall total remains correct.

Published table

Table 28: All ongoing employees 2023–24

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
ACT	24	0	24	21	3	24	0	0	0	0	0	0	0	0	0	48
NSW	10	1	11	15	2	17	0	0	0	0	0	0	0	0	0	28
NT	5	0	5	6	2	8	0	0	0	0	0	0	0	0	0	13
QLD	6	1	7	9	1	10	0	0	0	0	0	0	0	0	0	17
SA	87	2	89	118	19	137	0	0	0	0	0	0	0	0	0	226
TAS	7	1	8	4	1	5	0	0	0	0	0	0	0	0	0	13
VIC	109	5	114	167	44	211	1	0	1	0	0	0	0	0	0	326
WA	2	0	2	5	1	6	0	0	0	0	0	0	0	0	0	8
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	250	10	260	345	73	418	1	0	1	0	0	0	0	0	0	679

Corrected table

Table 28: All ongoing employees 2023–24

Location	Man/Male			Woman/Female			Non-binary			Prefers not to answer			Uses a different term			Total
	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	Full time	Part time	Total	
ACT	109	5	114	167	44	211	1	0	1	0	0	0	0	0	0	326
NSW	24	0	24	21	3	24	0	0	0	0	0	0	0	0	0	48
NT	2	0	2	5	1	6	0	0	0	0	0	0	0	0	0	8
QLD	10	1	11	15	2	17	0	0	0	0	0	0	0	0	0	28
SA	5	0	5	6	2	8	0	0	0	0	0	0	0	0	0	13
TAS	6	1	7	9	1	10	0	0	0	0	0	0	0	0	0	17
VIC	87	2	89	118	19	137	0	0	0	0	0	0	0	0	0	226
WA	7	1	8	4	1	5	0	0	0	0	0	0	0	0	0	13
External Territories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Overseas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	250	10	260	345	73	418	1	0	1	0	0	0	0	0	0	679

Appendix H: List of requirements

This appendix details the legislative requirements that have been considered through preparation of the Comcare Annual Report 2025–26:

- Table H1 sets out the list of annual reporting requirements for corporate commonwealth entities under the PGPA Rule
- Table H2 sets out the annual reporting requirements specific to Comcare under the WHS Act and the SRC Act
- Table H3 sets out the annual reporting requirements that apply to Comcare under other legislation.

Table H1: PGPA Rule list of annual report requirements for corporate commonwealth entities

PGPA Rule Reference	Part of report	Description	Requirement
17BE	Contents	Contents of annual report	Mandatory
17BE(a)	Chapter 1, Governing legislation	Details of the legislation establishing the body	Mandatory
17BE(b)(i)	Chapter 1, Governing legislation	A summary of the objects and functions of the entity as set out in legislation	Mandatory
17BE(b)(ii)	Chapter 1, About Comcare	The purposes of the entity as included in the entity’s corporate plan for the reporting period	Mandatory
17BE(c)	Chapter 4, Portfolio and Minister	The names of the persons holding the position of responsible Minister or responsible Ministers during the reporting period, and the titles of those responsible Ministers	Mandatory
17BE(d)	Chapter 5, Accountability, Ministerial directions	Directions given to the entity by the Minister under an Act or instrument during the reporting period	If applicable, mandatory
17BE(e)	Chapter 5, Accountability, Government policy orders	Any government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory
17BE(f)	Chapter 5, Accountability, Ministerial directions and Government Policy Orders (not applicable in 2025–26)	Particulars of non-compliance with: (a) a direction given to the entity by the Minister under an Act or instrument during the reporting period; or (b) a government policy order that applied in relation to the entity during the reporting period under section 22 of the Act	If applicable, mandatory

PGPA Rule Reference	Part of report	Description	Requirement
17BE(g)	Chapter 3, Annual performance statements	Annual performance statements in accordance with paragraph 39(1)(b) of the Act and section 16F of the rule	Mandatory
17BE(h), 17BE(i)	Chapter 5, Accountability, Significant non-compliance with finance law	A statement of significant issues reported to the Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with finance law and action taken to remedy non-compliance	If applicable, mandatory
17BE(j)	Chapter 4, Organisation, Executive Leadership team, Accountable Authority during 2025–26	Information on the accountable authority, or each member of the accountable authority, of the entity during the reporting period	Mandatory
17BE(k)	Chapter 4, Organisation and Subsidiaries	Outline of the organisational structure of the entity (including any subsidiaries of the entity)	Mandatory
17BE(ka)	Appendix C	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees (b) statistics on part-time employees (c) statistics on gender (d) statistics on staff location	Mandatory
17BE(l)	Chapter 4, Our people	Outline of the location (whether or not in Australia) of major activities or facilities of the entity	Mandatory
17BE(m)	Chapter 5, Corporate governance	Information relating to the main corporate governance practices used by the entity during the reporting period	Mandatory
17BE(n), 17BE(o)	Chapter 5, Accountability, Related entity transactions	For transactions with a related Commonwealth entity or related company where the value of the transaction, or if there is more than one transaction, the aggregate of those transactions, is more than \$10,000 (inclusive of GST): (a) the decision-making process undertaken by the accountable authority to approve the entity paying for a good or service from, or providing a grant to, the related Commonwealth entity or related company; and (b) the value of the transaction, or if there is more than one transaction, the number of transactions and the aggregate of value of the transactions	If applicable, mandatory

PGPA Rule Reference	Part of report	Description	Requirement
17BE(p)	Chapter 5, Accountability, significant activities and changes that affected Comcare	Any significant activities and changes that affected the operation or structure of the entity during the reporting period	If applicable, mandatory
17BE(q)	Chapter 5, Accountability, External scrutiny	Particulars of judicial decisions or decisions of administrative tribunals that may have a significant effect on the operations of the entity	If applicable, mandatory
17BE(r)	Chapter 5, Accountability, External scrutiny	Particulars of any reports on the entity given by: (a) the Auditor-General (other than a report under section 43 of the Act); or (b) a Parliamentary Committee; or (c) the Commonwealth Ombudsman; or (d) the Office of the Australian Information Commissioner	If applicable, mandatory
17BE(s)	Not applicable as Comcare do not have subsidiaries	An explanation of information not obtained from a subsidiary of the entity and the effect of not having the information on the annual report	If applicable, mandatory
17BE(t)	Chapter 5, Accountability, indemnities and insurance	Details of any indemnity that applied during the reporting period to the accountable authority, any member of the accountable authority or officer of the entity against a liability (including premiums paid, or agreed to be paid, for insurance against the authority, member or officer's liability for legal costs)	If applicable, mandatory
17BE(ta)	Appendix C	Information about executive remuneration	Mandatory
17BF	Not applicable as Comcare is not a government business enterprise	Disclosure requirements for government business enterprises	
17BF (1)(a)(i)	Not applicable as Comcare is not a government business enterprise	An assessment of significant changes in the entity's overall financial structure and financial conditions	If applicable, mandatory
17BF (1)(a)(ii)	Not applicable as Comcare is not a government business enterprise	An assessment of any events or risks that could cause financial information that is reported not to be indicative of future operations or financial conditions	If applicable, mandatory
17BF (1)(b)	Not applicable as Comcare is not a government business enterprise	Information on dividends paid or recommended	If applicable, mandatory

PGPA Rule Reference	Part of report	Description	Requirement
17BF(1)(c)	Not applicable as Comcare is not a government business enterprise	Details of any community service obligations the government business enterprise has including: (a) an outline of actions taken to fulfil those obligations; and (b) an assessment of the cost of fulfilling those obligations	If applicable, mandatory
17BF(2)	Not applicable as Comcare is not a government business enterprise	A statement regarding the exclusion of information on the grounds that the information is commercially sensitive and would be likely to result in unreasonable commercial prejudice to the government business enterprise	If applicable, mandatory
17BG(2)	Chapter 5, Accountability, Procurement performance	An assessment of the entity's performance during the period against the Commonwealth Procurement Rules	If applicable, mandatory

Comcare specific annual report requirements

Table H2: List of annual report requirements specific to Comcare

Legislative reference	Part of report	Description	Requirement
SRC Act Schedule 2, Part 3, 3(a)(i)	Chapter 5, Accountability, Ministerial directions (not applicable in 2025–26)	The annual report prepared by the Chief Executive Officer and given to the Minister under section 46 of the PGPA Act for a period must include particulars of each direction given under section 73 of this Act during the period	Mandatory
WHS Act Schedule 2, Part 3, 3	Chapter 2 – Progress towards our strategic priority – Prevent work-related injuries, Appendix A and Appendix B	The annual report prepared by the Chief Executive Officer of Comcare and given to the Minister under section 46 of the PGPA Act for a period must include statistics, with appropriate details, of each of the following: • notifiable incidents of which Comcare is notified under section 38 during the period • all investigations conducted by Comcare during the period • all seizures made under section 175 or 176 during the period • all improvement notices issued under section 191 during the period • all prohibition notices issued under section 195 during the period • all non disturbance notices issued under section 198 during the period • all remedial action taken under section 211 or 212 during the period • all written undertakings accepted by Comcare under section 216 during the period • all infringement notices given under section 243 during the period • all applications for internal review made under section 224 during the period • all applications for external review made under section 229 during the period • details of prosecutions instituted under this Act during the period	Mandatory

Other legislated annual report requirements

Table H3: Other legislated annual report requirements

Legislative reference	Part of report	Description	Requirement
WHS Act Schedule 2, Part 4, 4 (2)(a)	Chapter 4, Health, safety and wellbeing	• Initiatives taken during the year to ensure the health, safety and welfare of workers who carry out work for the entity • Health and safety outcomes (including the impact on injury rates of workers) achieved as a result of initiatives mentioned under paragraph (a) or previous initiatives • Statistics of any notifiable incidents of which the entity becomes aware during the year that arose out of the conduct of businesses or undertakings by the entity • Any investigations conducted during the year that relate to businesses or undertakings conducted by the entity, including details of all notices given to the entity during the year under Part 10 of the WHS Act • Such other matters as are required by guidelines approved on behalf of the Parliament by the Joint Committee of Public Accounts and Audit	Mandatory
<i>Environment Protection and Biodiversity Conservation Act 1999</i>	Chapter 5, Environment and sustainability and Commonwealth Climate Disclosure – Australian Government Transparency Portal	• Ecologically sustainable development and environmental performance • Emissions reporting • Commonwealth climate disclosure	Mandatory
<i>Commonwealth Electoral Act 1918</i>	Chapter 5, Accountability, Advertising and market research	Reporting on advertising and campaigns	Mandatory



Australian Government

Safety, Rehabilitation and
Compensation Commission

Part 2: Safety, Rehabilitation and Compensation Commission Annual Report 2025–26

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About this report

The Safety, Rehabilitation and Compensation Commission (SRCC) annual report documents the activities of the SRCC from 1 July 2025 to 30 June 2026.

The SRCC is subject to specific annual reporting requirements under the *Safety, Rehabilitation and Compensation Act 1988* (SRC Act) and the *Safety, Rehabilitation and Compensation Directions 2019* (Directions) to include particulars of:

- Directions given by the Minister
- Guidelines issued by the SRCC
- the operations of each licensee
- records required to be kept in relation to licensees under the Directions.

Letter of transmittal – SRCC



Australian Government
**Safety, Rehabilitation and
Compensation Commission**

**GPO Box 9905
Canberra ACT 2601
Tel: 1300 366 979**

21 September 2026

The Hon Amanda Rishworth MP
Minister for Employment and Workplace Relations
Parliament House
CANBERRA ACT 2600

Dear Minister

I am pleased to submit the annual report for the Safety, Rehabilitation and Compensation Commission (SRCC) for the financial year ending 30 June 2026.

The report is provided to you in accordance with the *Safety, Rehabilitation and Compensation Act 1988* (SRC Act).

Section 89S of the SRC Act provides that the Chairperson must give the Minister, for presentation to the Parliament, a report of the SRCC's activities during the financial year. Following its tabling in Parliament, the report will be published on the SRCC's website.

Yours sincerely

A stylized, handwritten signature in black ink, appearing to read 'D. Oliver'.

David Oliver
Chairperson

Chairperson's review

As Chairperson, I am pleased to present my annual report, to the Minister for Employment and Workplace Relations, the Hon Amanda Rishworth MP, and the Australian Parliament, on the operations of the SRCC for the year ending 30 June 2026.

The SRCC's program of work, including the performance of its functions and the exercise of powers, has continued to be conducted and delivered effectively and efficiently this year. The SRCC maintained and achieved its yearly meeting schedule and actively consulted with licensees and affiliated unions, remaining highly responsive to issues raised.

This year the SRCC strengthened its governance and oversight of self-insured licensees through replacing the National Audit Tool with AS/NZS ISO 45001 as the SRCC's standard for licensee prevention management systems, working collaboratively with Comcare to improve the cost recovery methodology, and finalising guidance on the SRCC's approach to bank guarantees. The SRCC also commenced a holistic review of its Licence Compliance and Performance Model (LCPM), to ensure that it remains contemporary and aligns with recent legislative amendments.

The SRCC continues to focus on risk management through environmental scanning and monitoring developments across the jurisdiction in relation to reviews and other matters that may have the potential to impact on its regulatory operations.

The SRCC also monitored developments arising from the independent review of the SRC Act. The review examined a range of matters relevant to the operation of the Comcare scheme, including governance, coverage, claims management and self-insurance arrangements. The SRCC considered the potential implications of the review's findings and recommendations for its regulatory functions and will continue to monitor the Australian Government's response to the review.

Priorities

The SRCC has a range of functions under the SRC Act and the *Work Health and Safety Act 2011* (WHS Act), described in the 'About the SRCC' section. To fulfil its functions, the SRCC's priority areas for 2025–26 were:

1. Operation of the regulatory model
2. Operation of licensees
3. Operation of the SRCC
4. Stakeholder engagement.

I am pleased to report that the SRCC undertook a range of activities to achieve outcomes against these priority areas. Highlights include:

- maintaining an adaptive approach to the SRCC's operation and regulation to ensure our regulatory approach takes into account our operating environment and emerging issues relevant to licensees
- ongoing consultation with stakeholders to review and improve the SRCC's regulatory model
- consideration of the operation of the LCPM, in which the SRCC took action to evaluate its effectiveness, refine current practices and identify areas for further improvement.

Further detail of the SRCC's activities in 2025–26 is set out in this annual report.

Self-insurance

During the reporting period, there were no self-insurance licences granted.

The SRCC granted one licence extension to the Australian National University under section 105 of the SRC Act.

Meetings with licensees and affiliated unions

The SRCC meets annually with licensees and affiliated unions (unions and their members representing employees of self-insured licensees). These meetings provide a valuable opportunity for the SRCC, licensees and affiliated unions to participate in open discussion on the implementation and operation of the LCPM. This includes identifying further areas of review as part of continuous improvement.

The annual meeting between the SRCC and affiliated unions was held on 11 December 2025.

The annual meeting between the SRCC and licensees was held on 19 June 2026.

The SRCC undertook a range of other stakeholder engagement activities in 2025–26, detailed within this annual report.

Strategic risk register

The SRCC manages current and emerging risks through its strategic risk register. In 2025–26, the SRCC reviewed the register and incorporated changes to ensure it remained current and effective.

Finally, I would like to thank the staff of Comcare for their professional support, guidance and assistance throughout the year.



David Oliver

About the SRCC

Responsible Minister

The SRCC is established under section 89A of the SRC Act, operates within the Employment and Workplace Relations portfolio and reports to the Minister for Employment and Workplace Relations. The SRCC reported to the following Minister during 2025–26:

The Hon Amanda Rishworth MP

Minister for Employment and Workplace Relations.

The Minister has the power to give directions to the SRCC on the performance of its functions and the exercise of its powers. These directions may include criteria and procedures for the scope of licences, record keeping and reporting requirements, and related matters.

Role and functions

The SRCC administers functions under the SRC Act, other than those functions attributed to Comcare. The SRC Act establishes the workers' compensation scheme covering Commonwealth employees and the employees of licensed entities.

The SRCC has several general and specific roles and functions conferred on it by the SRC Act and WHS Act. The role and functions under the SRC Act are to:

- ensure that, as far as practicable, there is equity of outcomes resulting from administrative practices and procedures used by Comcare and a licensee in the performance of their respective functions under the SRC Act
- advise the Minister about anything relating to the operation of the SRC Act or to the SRCC's functions or powers
- prepare and issue general policy guidelines to Comcare or licensees in relation to their respective powers and functions
- be the issuing authority and regulator of self-insurance licences under the SRC Act, including setting licence fees
- provide guidelines on the setting of premiums and a review point (if required) for employers' premium and regulatory contribution determinations
- undertake other functions as conferred on the SRCC by any other Act.

Under the WHS Act, the functions of the SRCC are to:

- advise the Minister on the administration of the WHS Act
- advise and make recommendations to the Minister on the most effective means of giving effect to the objects of the WHS Act
- enquire into and make recommendations to the Minister on any matter relating to work health and safety referred to the SRCC by the Minister
- provide a forum for consultation between Comcare and persons conducting business or undertakings, workers and the bodies that represent them.

SRCC accountabilities

The SRCC has an evaluation framework which it uses to provide assurance that it has appropriately discharged its statutory responsibilities. The framework includes an annual assessment of the outcomes and activities of the SRCC against each of its statutory functions.

The outcomes and activities against each functional category enable the SRCC to make an informed assessment of its performance in meeting its regulatory functions as listed above.

Evidence that the SRCC is meeting its accountabilities, and fulfilling its statutory responsibility, is demonstrated by the Chairperson reporting to the Minister on the key outcomes of each regular SRCC meeting.

Membership

The SRC Act provides for the SRCC to have 11 Members, each appointed by the Minister, other than Safe Work Australia's Chief Executive Officer (CEO). Members other than the Chairperson may appoint a deputy, subject to the Minister's approval. A Member, other than Safe Work Australia's CEO, holds office on a part-time basis for a term not longer than 3 years, as specified in the instrument of appointment. Members are eligible for reappointment.

The SRCC comprised the following members during 2025–26:

- Mr David Oliver, Chairperson
- Ms Melissa Payne, Member nominated by the Australian Council of Trade Unions (ACTU)
- Mr Liam O'Brien, Member nominated by the ACTU¹
- Dr Deborah Vallance, Member nominated by the ACTU²
- Ms Lorraine Biviano, Member nominated by the ACTU
- Ms Louisa Hudson, Member representing the licensees
- Ms Jody Anderson, Member representing the Commonwealth and Commonwealth authorities
- Ms Marie Boland, CEO of Safe Work Australia
- Ms Catherine Hudson, Member representing the interests of the Australian Capital Territory's public sector employers
- Mr Bradley Crofts, Member with qualifications or experience relevant to the SRCC's functions, or the exercise of its powers
- Ms Jane Hall, Member with qualifications or experience relevant to the SRCC's functions, or the exercise of its powers
- The Member representing the interests of members and former members of the Defence Force position remained vacant.

¹ Appointed 5 June 2026

² Appointment ceased 22 April 2026

Operation of the SRCC

The SRCC meets on a quarterly basis with additional meetings held as required. Five members constitute a quorum, providing the following members are present:

- at least one member nominated by the ACTU
- the member representing licensees
- the member representing the Commonwealth and Commonwealth authorities.

The SRCC held 4 meetings in 2025–26 on:

- 11 September 2025
- 11 December 2025
- 26 March 2026
- 18 June 2026.

Details of attendance at SRCC meetings during 2025–26 are shown in table 2.1.1. Additionally, the SRCC held a number of out of session meetings in 2025–26, to support the SRCC in delivering its functions.

Table 2.1.1: SRCC meeting attendance

SRCC Members	Meetings eligible to attend	Meetings attended	Meetings attended by deputy*
David Oliver	4	4	-
Melissa Payne	4	4	-
Deborah Vallance	4	3	1
Lorraine Biviano	4	4	-
Louisa Hudson	4	4	-
Marie Boland	4	3	1
Catherine Hudson	4	4	-
Jane Hall	4	4	-
Brad Crofts	4	4	-
Jody Anderson	4	3	1
Liam O'Brien	1	1	-

*During 2025–26, the following Deputies attended an SRCC meeting:

- Lien Sutherland, Deputy to Deborah Vallance
- Angela Wallbank, Deputy to Marie Boland
- Elizabeth De Hoog, Deputy to Jody Anderson.

SRCC sub-committees

The following sub-committee operated during the reporting year.

Reviewing the Regulation of Self-Insured Licensees sub-committee

Purpose: To review the regulation of self-insured licensees and advise and make recommendations, as appropriate.

Throughout the reporting period, and in consultation with licensee representatives, affiliated unions and other stakeholders, the sub-committee monitored and reviewed the operation of the SRCC's regulatory model.

Members (as at 30 June 2026): 4 members with a member nominated to Chair, one licensee representative, the Commonwealth representative and one union representative, to ensure tripartite representation is retained.

Decision making

The SRCC has the powers and functions to make a wide range of decisions under the SRC Act, the SRC Directions and other legislative instruments. SRCC decisions of an administrative character are subject to judicial review.

Directions and Guidelines

Under section 89S of the SRC Act, the SRCC is required to provide a report to the Minister to give to Parliament on its activities for each financial year. Among other things, the report must include particulars of any Directions given by the Minister under section 89D and any Guidelines issued by the SRCC under section 73A of the SRC Act.

The Minister issued the *Safety, Rehabilitation and Compensation Directions Amendment Instrument 2026* during 2025–26, updating the requirements for licence applications. In response, the SRCC considered amendments to its licence application process at its June 2026 meeting. The SRCC will finalise and implement the revised approach during 2026–27. The SRCC did not issue any Guidelines under section 73A of the SRC Act during 2025–26.

Delegations

At its 12 December 2024 meeting, the SRCC agreed that the current delegations to the CEO of Comcare, for its functions under the following sections of the SRC Act remain appropriate, namely to:

- estimate the amount of the licence fee payable each financial year by the licensee under section 104A(1) in accordance with section 104A(2)(a)-(b) and notify the licensee of this amount in writing
- estimate the amount of the licence application fee under section 102(2)
- notify the applicant of the amount in writing in line with subsections 102(3)(a) and (b).

Code of Conduct

The SRCC has a Code of Conduct to describe the standards of behaviour and conduct expected from Commissioners in their dealings with members, stakeholders and the public. The Code of Conduct is available on the SRCC website.

Stakeholder engagement

Effective stakeholder engagement continued to be a key priority for the SRCC in 2025–26, with a key outcome being that the SRCC is open and transparent in its dealings with regulated entities.

The SRCC engaged with affiliated unions on 11 December 2025 and licensee representatives on 19 June 2026. The SRCC will continue to engage with the licensees and affiliated unions on current and emerging priority items.

SRCC Operational Plan

The SRCC prepares and publishes an annual operational plan to demonstrate how it will deliver its legislated functions. The operational plan sets out key activities aligned to 4 priority areas:

1. Operation of the regulatory model
2. Operation of licensees
3. Operation of the SRCC
4. Stakeholder engagement.

Deliverables towards the activities in the SRCC Operational Plan 2025–26 have been summarised in tables 2.1.2 to 2.1.5.

Regulator performance

In order to meet the requirements of the Department of Finance Resource Management Guide 128 – Regulatory Performance, the SRCC publishes information relating to high level regulatory activities it has undertaken during the period. As the SRCC is not required to report under the *Public Governance, Performance and Accountability Act 2013*, and therefore does not publish a corporate plan, this report is provided against the SRCC's operational plan, available on the SRCC website.

The SRCC's commitment has been formalised through the Ministerial Statement of Expectations, issued to the SRCC, and our corresponding Regulatory Statement of Intent, available on the [SRCC website](https://www.srcc.gov.au/about-us/governance-and-accountability/statement-of-intent)³.

3 SRCC Ministerial Statement of Expectations and Regulator Statement of Intent: <https://www.srcc.gov.au/about-us/governance-and-accountability/statement-of-intent>

Deliverables towards the SRCC Operational Plan 2025–26

Table 2.1.2: Performance towards priority area 1 – Operation of the regulatory model

Outcome	Reference	Activity	2025–26 Deliverables
1.1 The Commission actively contributes to the continuous improvement of regulatory frameworks and does not unnecessarily impede the effective operation of regulated entities	Risk 1 and 3 Regulator performance best practice principle 1 – continuous improvement and building trust	Establish and maintain a schedule to review the LCPM, with changes to be implemented on a half yearly basis, including: - regulatory response framework - annual review of dispute resolution	The SRCC considered and approved version 14 of the LCPM at its June 2026 meeting. Reviews of the LCPM are conducted in line with the endorsed 2022–27 LCPM review schedule. Changes to the LCPM Updates agreed at SRCC meeting No. 248, 11 December 2025: - Attachment A: Standard Licence Template amended to reflect changes to 45B guarantee conditions, ensuring the relevant condition no longer purports to prevent the licensee from seeking judicial review or injunction - Attachment E: Revision to include delegation arrangement to grant prudential and financial documentation extensions and risk assessments for LKPI 3, 4 and 5 - Attachment J: Revision to Claims Management and Rehabilitation Management Schedule Review Methodology criteria. Updates agreed at SRCC meeting No. 250, 18 June 2026: - Section 5: Revision to reflect transition to ISO 45001 - Section 7: Revision to reflect transition to ISO 45001 - Section 9: Revision to reflect transition to ISO 45001 - Attachment B: Revision to reflect transition to ISO 45001 - Attachment D: Revision of the template including transition to ISO 45001 - Attachment E: Revision to reflect transition to ISO 45001 - Attachment J: Revision to reflect transition to ISO 45001.
	Regulator performance best practice principle 1 – continuous improvement and building trust	Review the Regulation of Self-Insured Licensees sub-committee (RRSIL) meetings held to consider the Commission’s regulatory framework	A RRSIL meeting was held on 10 December 2025. At this meeting, the RRSIL agreed that RRSIL meetings be convened as necessary rather than quarterly.

Outcome	Reference	Activity	2025–26 Deliverables
1.2 The Commission communicates with regulated entities in clear, targeted and effective manner	Risk 1 and 3 Regulator Performance best practice principle 3 – collaboration and engagement	Licencees consulted on changes to the LCPM and performance targets	Over the past year, licencees were consulted on the following items: - Guidance on licence revocation and calling in a Guarantee, including revisions to condition 45B related to Guarantees of the licence template; the Performance Assessment Methodology at Attachment E; and Scheduled Review – Methodology for Years 2 and 6 of the LCPM – October–November 2025. - Proposed revisions to notifiable fatal incident response reporting requirements to be included in the LCPM – April and May 2026. - Replacing the National Audit Tool with AS/NZS ISO 45001:2018 as the SRCC's standard for a licensee prevention management system – July and October 2025.
1.3 Review of premium determinations and regulatory contributions	s97K SRC Act Risk 3	As required, the Commission (through a sub-committee): - considers requests for review by the Commission on a case by case basis - considers, in each case, whether Comcare has followed the Commission's Guidelines for the Determination of Premiums and Regulatory Contributions issued under Section 97E of the SRC Act and - make recommendations to the Commission as appropriate.	No requests for review of premium or regulatory contribution determinations were received in 2025–26.
		Reporting on Guidelines and review requests to the Commission	The Comcare CEO reported compliance with the <i>Premium Determination Guidelines 2022</i> and <i>Regulatory Contributions Determination Guidelines 2022</i> on 30 September 2025.
1.4 Guidance advice and directions to Comcare or licencees	s73A s97E(1) s97E(2) s97H Risk 1 and 3	The Commission issues guidance, advice and directions to the scheme with the assistance of Comcare	At its 13 March 2025 meeting the SRCC endorsed updates to the Issues of Current Interest document, which supports the Significant Matter Reporting Policy.

Table 2.1.3: Performance towards priority area 2 – Operation of licensees

Outcome	Reference	Activity	2025–26 Deliverables
2.1 Consider licence applications	s102 – s107 SRC Act Risk 1 and 3 Regulator performance best practice principle 2 – risk-based and data-driven	Licence applications are considered by the Commission against the requirements in the SRC Act and decisions made based on evidence considered	Licence applications There were no licence applications during 2025–26. Licence extensions At its 26 March 2026 meeting, the SRCC granted a licence extensions to Australian National University for a 4-year period from 1 July 2026 to 30 June 2030.
		Comcare conducts licence application assessments on behalf of the Commission and advises on the merits of licence applications and compliance with legislative provisions	Comcare’s assessment on the merits of licence applications and extension requests against legislative requirements, along with recommendations, are tabled at each meeting where applications are considered. In 2025–26, there were no licence applications.
		Scope and conditions are set on an individual basis and reflected in licence conditions	Licence scope and conditions are tabled at each meeting where applications are considered.
2.2 Monitoring of licensees	s89B(a) SRC Act Risk 1 and 3 Regulator performance best practice principle 2 – risk-based and data-driven	SRCC consideration of licensee performance reports	The SRCC considered the performance of licensees at its: • 11 September 2025 meeting, for quarter 4 2024–25 reporting • 11 December 2025 meeting, for quarter 1 2025–26 reporting • 26 March 2026 meeting, for quarter 2 2025–26 reporting • 18 June 2026 meeting, for quarter 3 2025–26 reporting
		SRCC consideration of licensee prudential reporting	Licensees are assessed on prudential and financial risk and performance reported at each quarterly SRCC meeting, through LCPM reporting. In 2025–26, 3 regulatory responses occurred in relation to breaches of licence related to prudential conditions.
2.3 Compliance and monitoring approaches are streamlined and coordinated	s89B(a) SRC Act Risk 1 and 3 Regulator performance best practice principle 1 – continuous improvement and building trust	Continue to review reporting to identify opportunities to streamline and reduce regulatory burden	Considered as part of the review of performance measures.

Outcome	Reference	Activity	2025–26 Deliverables
2.4 Charging of licence fees	s89s and s108D(b) SRC Act Risk 1 and 3	Fees, scope and conditions are set on an individual basis and reflected in licence conditions	No licence application fees were charged during 2025–26.
		Charging of 2025–26 licence fees by Comcare’s Chief Executive Officer under delegation from the Commission	2025–26 licence fees were charged in July 2025. Indicative 2026–27 licence fees were notified to licensees in May 2026.
2.5 Determining and implementing regulatory responses in relation to the action of licensees	Part VIII, Division 2, SRC Act. Risk 1 Regulator performance best practice principle 2 – risk-based and data-driven	Maintain the regulatory decision precedent log	A register of regulatory decisions is maintained following each meeting.
		Utilise the Commission regulatory response framework	The SRCC used its regulatory response framework in taking the following regulatory actions in 2025–26. Encouragement In accordance with the Encouragement stage, the SRCC engaged with 6 licensee principal officers, this focussed on education and voluntary compliance, including requesting information or action. Direction In accordance with the Direction stage, the SRCC engaged with 8 licensee principal officers, which included directing an action such as a targeted review, requesting information, or requesting the principal officer of the licensee attend a meeting of the SRCC, to provide relevant information and address SRCC enquiries.

Table 2.1.4: Performance towards priority area 3 – Operation of the SRCC

Outcome	Reference	Activity	2025–26 Deliverables
3.1 The Commission ensures, as far as practicable, there is equity of outcomes resulting from administrative practices and procedures used by Comcare and a licensee in the performance of their respective functions	s89B(a) SRC Act Risk 2 Regulator performance best practice principle 2 – risk-based and data-driven	- The Commission can issue guidelines. - Where required, Comcare provides reasonable resources to facilitate the development of guidelines.	No guidelines were issued by the SRCC in 2025–26.
		- The Commission reviews information about licensees and their performance in undertaking their functions and powers under the SRC Act. - Comcare collects, manages and reports data to the Commission. - Comcare manages complaints made about the performance of licensees of their functions.	Complaints are reported to the SRCC quarterly, as part of the LCPM reporting.
		Commission considers, and reviews equity of outcomes reports and implements actions where required	An equity of outcomes report is provided to the SRCC twice a year. The equity of outcomes report for the period ending 30 June 2025 was considered at the 11 September 2025 meeting. The equity of outcomes report for the period ending 31 December 2025 was considered at the 26 March 2026 meeting.
		Review and incorporate any data and digital strategies into Commission policies	The SRCC is considering opportunities to support improvements to effective and efficient use of data to gain insights and, monitoring of licensee performance.
3.2 To advise the Minister about anything relating to the operation of the SRC Act or to the Commission's functions and powers	s89B(b) SRC Act Risk 4 and 5	Outcome letters from quarterly meetings provided to the Minister	Outcome letters to the Minister were sent on: 1 October 2024 – outcomes of meeting 247, 11 September 2025 6 January 2026 – outcomes of meeting 248, 11 December 2025 17 April 2026 – outcomes of meeting 249, 26 March 2026 15 July 2026 – outcomes of meeting 250, 18 June 2026.

Outcome	Reference	Activity	2025–26 Deliverables
3.3 To advise the Minister on the administration of the WHS Act; To advise and make recommendations to the Minister on the most effective means of giving effect to the objects of the WHS Act; and to enquire into and make recommendations to the Minister on any matter relating to work health and safety referred to the Commission by the Minister.	Schedule 2, Part 2, s2 (a)–(c) WHS Act Risk 4 and 5	- Outcome letters from quarterly meetings provided to the Minister. - Advice to Minister as required following stakeholder forums. - Comcare drafts advice based on the Commission's views and provides research and analysis about the operations of the Act to the Commission.	Outcome letters to the Minister were sent on: 1 October 2024 – outcomes of meeting 247, 11 September 2025 6 January 2026 – outcomes of meeting 248, 11 December 2025 17 April 2026 – outcomes of meeting 249, 26 March 2026 15 July 2026 – outcomes of meeting 250, 18 June 2026.
3.4 Commission endorsed annual report released including relevant licensee performance information	s89R, s89S SRC Act	Endorsement of 2024–25 annual report content	The SRCC endorsed its annual report content through an email out of session meeting 246 held from 11 to 18 August 2025. This included: - a list of licensees, the licence type and expiry date and claims management arrangements - licence applications, extensions, variations and revocations - licensee performance against key performance indicators - any relevant directions given by the Minister under section 89D of the SRC Act - any guidelines issued by the SRCC under section 73A of the SRC Act.
3.5 Actions undertaken by the SRCC are proportionate to the regulatory risk being managed	Regulator performance best practice principle 2 – risk-based and data-driven	- Regular review of strategic risk register - Control measures monitored for effectiveness at each meeting	The SRCC considered: - risks 4 and 5 at its 11 September 2025 meeting - risks 6 and 7 at its 11 December 2025 meeting - a full review of the risk register was undertaken at its 26 March 2026 meeting - risks 1 to 3 at its 18 June 2026 meeting.
3.6 Governance and reporting	Risk 1	Review of published policies and materials	The SRCC reviewed and updated the LCPM at its 11 December 2025 meeting. The SRCC further updated its LCPM at its 18 June 2026 meeting following its decision to adopt ISO 45001 as the standard for licensee prevention management systems.

Table 2.1.5: Performance towards priority area 4 – Stakeholder management

Outcome	Reference	Activity	2025–26 Deliverables
4.1 Stakeholder engagement to include Minister, Comcare, licensees and union representatives. The Commission is open and transparent in its dealings with regulated entities.	Schedule 2, Part 2, WHS Act s89B(a) SRC Act Risk 1 and 4	Invitation to meeting extended to Minister	The Minister was invited through outcomes letters dated 2 October 2025, 6 January 2026, 17 April 2026 and 15 July 2026. The Minister met with the SRCC as part of its 11 September 2025 meeting.
		Annual consultation forum with Licensees	The annual consultation forum with licensees was held on 19 June 2026.
		Updates provided to licensees by the Commissioner representing licensees following each Commission meeting at the Licensee Liaison Forum, conducted by Comcare	Licence Liaison Forums were held on: • 17 September 2025 • 16 December 2025 • 1 April 2026 • 19 June 2026.
		Annual consultation forum with affiliates	The meeting with the affiliated unions was held on 11 December 2025, following the SRCC meeting.
		Commission to reflect on its engagement with the Department of Employment and Workplace Relations annually	This was considered through the SRCC’s 2024–25 annual report against the operational plan, which was endorsed through out of session email meeting 246 on 11 to 18 August 2025.

Operation of licensees

Licensing

Under the SRC Act, certain Commonwealth authorities and eligible corporations may apply for a licence to self-insure their workers' compensation liabilities and manage compensation claims. The scope of a licence determines claims management arrangements for the licensee, and whether the licensee has authorisation to arrange a third-party to manage claims on their behalf.

Comcare provides support to the SRCC in the performance of its functions regarding licensing. Comcare evaluates licence applications, recommends the amount to be charged for licence application fees, monitors licensee performance against licence conditions and recommends actions to the SRCC.

Table 2.1.6 and 2.1.7 details Corporation and declared Commonwealth Authority licensees and their claims management arrangements as at 30 June 2026.

Table 2.1.6: Corporation licensees and claims management arrangements as at 30 June 2026

Licensee	Licence expiry date	Claims management arrangements
Amplitel Pty Ltd	02/04/2031	Telstra Limited
Australia and New Zealand Banking Group Limited	30/06/2029	In-house
Australian Air Express Pty Ltd	30/06/2027	QBE Insurance (Australia) Limited
Bevchain Pty Limited	30/06/2029	Linfox Australia Pty Ltd
Bis Industries Limited	30/06/2028	QBE Insurance (Australia) Limited
Border Express Pty Ltd	30/06/2030	In-house with reconsiderations performed by Employers Mutual Limited
BWA Group Services Pty Ltd	30/06/2030	Commonwealth Bank of Australia
Cleanaway Operations Pty Ltd (formerly Transpacific Industries Pty Ltd)	30/06/2030	QBE Insurance (Australia) Limited
Commonwealth Bank of Australia	30/06/2030	In-house
CSL Limited	30/06/2031	QBE Insurance (Australia) Limited
DHL Express (Australia) Pty Ltd	31/12/2026	DHL Supply Chain (Australia) Pty Ltd
DHL Supply Chain (Australia) Pty Ltd	30/06/2030	In-house
FedEx Express Australia Pty Ltd (formerly TNT Australia Pty Ltd)	30/06/2030	In-house with reconsiderations performed by QBE Insurance (Australia) Limited

Licensee	Licence expiry date	Claims management arrangements
Fleetmaster Services Pty Ltd	30/06/2031	In-house with reconsiderations performed by Crawford & Company Pty Ltd
John Holland Group Pty Ltd	30/06/2028	In-house
John Holland Pty Ltd	30/06/2028	John Holland Group Pty Ltd
John Holland Rail Pty Ltd	30/06/2028	John Holland Group Pty Ltd
K&S Freighters Pty Limited	30/06/2028	In-house
Linfox Armaguard Pty Ltd	30/06/2031	Linfox Australia Pty Ltd
Linfox Australia Pty Ltd	30/06/2031	In-house
Medibank Private Limited	30/06/2031	Employers Mutual Limited
National Australia Bank Limited	30/06/2028	In-house with reconsiderations performed by QBE Insurance (Australia) Limited
Optus Administration Pty Limited	30/06/2031	QBE Insurance (Australia) Limited
Pacific National Services Pty Ltd (formerly Asciano Services Pty Ltd)	30/06/2029	Employers Mutual Limited
Prosegur Australia Pty Limited (formerly Chubb Security Services Limited)	30/06/2029	Linfox Australia Pty Ltd
Ramsay Health Care Australia Pty Limited	30/11/2028	QBE Insurance (Australia) Limited
Ron Finemore Transport Services Pty Limited	30/06/2029	In-house
StarTrack Express Pty Limited	30/06/2030	Australian Postal Corporation
StarTrack Retail Pty Ltd	30/06/2030	Australian Postal Corporation
Telstra Corporation Limited	30/06/2030	Telstra Limited
Telstra Limited (formerly Network Design and Construction Limited)	31/12/2029	In-house
Thales Australia Limited (formerly ADI Limited)	30/06/2029	In-house with reconsiderations performed by QBE Insurance (Australia) Limited
Virgin Australia Airlines Pty Ltd	29/09/2028	QBE Insurance (Australia) Limited
Visionstream Pty Ltd	30/06/2031	Employers Mutual Limited
Wilson Parking Australia 1992 Pty Ltd	30/11/2028	QBE Insurance (Australia) Limited
Wilson Security Pty Ltd	30/06/2031	QBE Insurance (Australia) Limited

Table 2.1.7: Declared Commonwealth Authority licensees and claims management arrangements as at 30 June 2026

Licensee	Licence expiry date	Claims management arrangements
Australian Capital Territory Government	28/02/2027	Employers Mutual Limited
Australian National University	30/06/2030	Comcare
Australian Postal Corporation	30/06/2030	In-house
Reserve Bank of Australia	30/06/2031	Comcare

Licence conditions and performance standards of licence

The SRCC expects licensees to have a continuous improvement focus on prevention, rehabilitation and claims management performance outcomes, to comply with licence conditions and to meet performance standards of licence.

Licence conditions require compliance with the SRC Act and any applicable laws and regulations regarding the health, safety and rehabilitation of employees. Licensees are required to meet financial, prudential and performance reporting requirements as part of licence conditions.

Performance standards of licences require licensees to develop and implement effective management systems for prevention, rehabilitation and claims management and meet outcome-based performance goals.

Operation of the Licence Compliance and Performance Model

The LCPM is the regulatory framework under which the SRCC monitors and assesses licensee compliance and performance. The LCPM seeks to ensure compliance with licence conditions and focuses on licensee performance against the SRCC's standards and measures in prevention, rehabilitation and claims management by using a holistic, risk-based approach to performance evaluation. The LCPM contributes to reducing regulatory burden on business by affording a reduced level of regulatory oversight for established licensees that have mature management systems and demonstrated high performance against the SRCC's standards and measures.

The LCPM examines licensees' prudential performance, results of internal and external reviews in prevention, rehabilitation and claims management performance, and provides for regulatory action by the SRCC where non-compliance or performance concerns are identified.

Under the LCPM, licensees are classified as a 'developing/transitioning licensee' or an 'established licensee'. Developing/transitioning licensees are new scheme participants in their first 2 years of licence. Following the initial 2-year period, licensees are considered to be established in the scheme.

Developing/transitioning licensees work closely with Comcare to develop systems by participating in, and being subject to, reviews throughout the first 2 years of licence to ensure that a licensee can meet the conditions of licence and performance standards set by the SRCC.

The SRCC uses this initial period to closely monitor the performance of a new licensee as they transition into the scheme. The SRCC may choose to lessen the extensive reviews in the developing/transitioning phase where a licensee can evidence strong, consistent results against compliance and performance requirements.

Established licensees are required to be compliant with the conditions of licence and continue to meet the performance standards set by the SRCC.

The SRCC can, at any time, determine that due to issues with compliance, reporting or performance results, a regulatory response is required. The status of a licensee (that is, developing/transitioning or established) does not inhibit the SRCC from taking action to address a compliance or performance issue. For example, a targeted review may be conducted at any point should the SRCC consider the performance of a licensee warrants a more thorough review.

A key feature of the LCPM is the quarterly monitoring of the SRCC-defined performance standards and measures, including the Licensee Key Performance Indicators (LKPI). The SRCC measures performance against these LKPIs, which include the incidence of accepted claims, incidence of claims reaching one week of incapacity, return to work performance, and timeliness of claims management and reconsideration decisions. Licensees are provided with the opportunity to provide input and information regarding their quarterly results for consideration. The SRCC uses the LKPI results and any further information provided by licensees to determine whether any regulatory action is required.

The LCPM also includes the SRCC's prudential and financial framework for the oversight of licensee prudential and financial obligations. This includes the provision of a liability report estimating the licensee's outstanding workers' compensation liabilities in accordance with the licence (this information is used to calculate the guarantee amount), the provision of a guarantee, reinsurance, and yearly accounts. Licensees are subject to an annual financial risk assessment. Some licensees are also subject, based on risk, to ongoing financial monitoring which comprises continuous monitoring through media and rating agencies.

Each year licensees provide an annual Licensee Compliance and Performance Improvement (LCPI) report certified by licensee senior management. The LCPI report provides the SRCC with an overview of key activities undertaken and outcomes achieved by a licensee during the previous year. The LCPI report also details a licensee's objectives for the coming year and is the primary tool for licensees to report to the SRCC on performance against the SRCC's performance standards and measures; provide annual certification of compliance against the conditions of licence; and to demonstrate continuous improvement.

Continuous improvement

The SRCC has an ongoing focus on the continuous improvement of its regulatory model. In the 2025–26 year, the SRCC has undertaken the following activities to improve the operation of the LCPM:

- adopted the Australian Standard of AS/NZS ISO 45001:2018, as its standard for licensee prevention management systems
- commenced a holistic review of the LCPM to ensure it remains contemporary and fit for purpose
- finalised Guidance on licence revocation and calling in a Guarantee, including revisions to condition 45B related to Guarantees of the licence template
- consulted with stakeholders to seek feedback on the LCPM and identified priority areas for improvement, to be addressed in the second half of 2026.

Licensees' performance

Table 2.1.8 provides a summary of each licensee's claims activity during 2025–26. Table 2.1.9 provides a summary of SRCC monitoring of overall licensee performance against the LKPIs during 2025–26.

Care should be exercised in comparing the claims activity of licensees given the different risk profiles of individual employers.

Licensee data

Table 2.1.8: Licensees' claims activity

	Number of full-time equivalent employees		Incidence of claims received ¹		Incidence of claims accepted ¹	
	2024–25	2025–26	2024–25	2025–26	2024–25	2025–26
Amplitel Pty Ltd	127	131	0.0	0.0	0.0	0.0
Australia and New Zealand Banking Group Limited	18,434	18,440	3.0	3.3	1.6	1.1
Australian Air Express Pty Ltd	223	188	44.8	47.9	31.4	47.9
Australian Capital Territory Government	29,783	30,979	22.6	23.9	17.9	19.0
Australian National University	4,647	4,250	7.3	8.5	5.4	4.7
Australian Postal Corporation	27,230	26,147	67.6	73.3	54.1	57.0
BevChain Pty Limited	1,029	1,094	18.5	12.8	np	np
Bis Industries Limited	229	209	56.8	43.1	48.0	38.3
Border Express Pty Ltd	1,200	1,152	22.5	40.8	14.2	34.7
BWA Group Services Pty Ltd	2,460	2,460	5.7	2.8	np	np
Cleanaway Operations Pty Ltd	9,123	9,348	28.4	22.8	19.0	15.2
Commonwealth Bank of Australia Ltd	34,384	34,384	3.3	3.2	1.1	1.5
CSL Limited	3,058	2,495	2.9	2.8	np	np
DHL Express (Australia) Pty Ltd	1,353	1,353	13.3	22.9	8.9	14.8
DHL Supply Chain (Australia) Ltd	4,864	4,032	15.6	23.1	8.0	11.2
FedEx Express Australia Pty Ltd	5,267	5,192	43.5	46.8	31.1	33.1
Fleetmaster Services Pty Ltd	390	390	25.6	28.2	17.9	30.8
John Holland Group Pty Ltd	4,209	5,177	5.7	7.0	4.0	5.6
John Holland Pty Ltd	1,010	1,367	127.7	84.1	128.7	73.2
John Holland Rail Pty Ltd	46	55	np	0.0	np	0.0
K&S Freighters Pty Limited	1,650	1,500	28.5	34.0	20.6	24.7
Linfox Armaguard Pty Ltd	1,561	1,574	12.8	15.2	4.5	np
Linfox Australia Pty Ltd	5,954	5,641	9.9	12.6	2.9	4.1
Medibank Private Limited	2,357	2,530	5.9	3.2	np	np
National Australia Bank Limited	27,183	27,247	3.2	3.0	1.4	1.2
Optus Administration Pty Limited	6,249	5,401	3.5	6.9	2.1	2.4
Pacific National Services Pty Ltd	2,684	2,684	21.6	16.8	16.0	13.8

	Number of full-time equivalent employees		Incidence of claims received ¹		Incidence of claims accepted ¹	
	2024–25	2025–26	2024–25	2025–26	2024–25	2025–26
Prosegur Australia Pty Limited	521	456	21.1	24.1	np	np
Ramsay Health Care Australia Pty Ltd	20,308	20,967	17.2	18.2	13.1	12.8
Reserve Bank of Australia	1,990	2,156	np	5.6	np	np
Ron Finemore Transport Services Pty Ltd	1,415	1,429	21.9	25.9	22.6	16.8
StarTrack Express Pty Limited	3,808	4,047	52.8	39.0	42.0	30.4
StarTrack Retail Pty Ltd	85	70	np	np	0.0	np
Telstra Corporation Limited	1,186	1,193	34.6	42.7	19.4	16.8
Telstra Limited	20,047	18,558	5.8	8.8	3.8	5.7
Thales Australia Limited	3,664	3,656	10.1	9.3	7.1	5.5
Virgin Australia Airlines Pty Ltd	6,649	7,224	32.0	31.1	26.5	25.5
Visionstream Pty Ltd	950	566	14.7	30.0	11.6	12.4
Wilson Parking Australia 1992 Pty Ltd ²	394	618	0.0	np	0.0	np
Wilson Security Pty Ltd	5,815	5,659	12.0	12.7	7.1	7.8
ALL LICENSEES	263,536	262,019	18.8	19.8	14.0	14.2

Notes: np – not publishable. To protect privacy, results are not published where the numbers used to calculate incidence rates are between one and 5.

¹ All incidence rates are calculated per 1,000 full-time equivalent employees.

² Wilson Parking Australia 1992 Pty Ltd licence commenced on 1 December 2024.

Table 2.1.9: Performance against LKPIs – All licensees

	2024–25	2025–26
Number of notifiable worker fatalities ¹	9	13
Incidence of accepted claims ^{2, 3}	14.0	14.2
Incidence of claims reaching one week of incapacity ²	8.7	8.2
Percentage of accepted claims that have experienced return to work outcomes ^{4, 5}	90%	89%
Percentage of claims determined within 20 days (injury) and 60 days (disease)	99%	99.7%
Percentage of reconsiderations decided within 30 days	98%	99%
Number of reconsideration requests decided	1,348	1,502
Number of ART appeals received	682	904

Notes:

- ¹ A notifiable fatality refers to the death of a person, whether an employee or contractor
- ² Incidence rates are calculated per 1,000 full-time equivalent employees
- ³ This measure captures those claims that were initially accepted in the reporting period
- ⁴ Commenced being a Key Performance Indicator in 2023–24
- ⁵ Measure applies to claims that have experienced at least 0.1 weeks of time off work.

Recordkeeping and reporting requirements under the Directions

Table 2.1.10 provides details of the recordkeeping requirements outlined in the Directions and is reported in accordance with section 20 of the Directions.

Table 2.1.10: Recordkeeping requirements under Directions

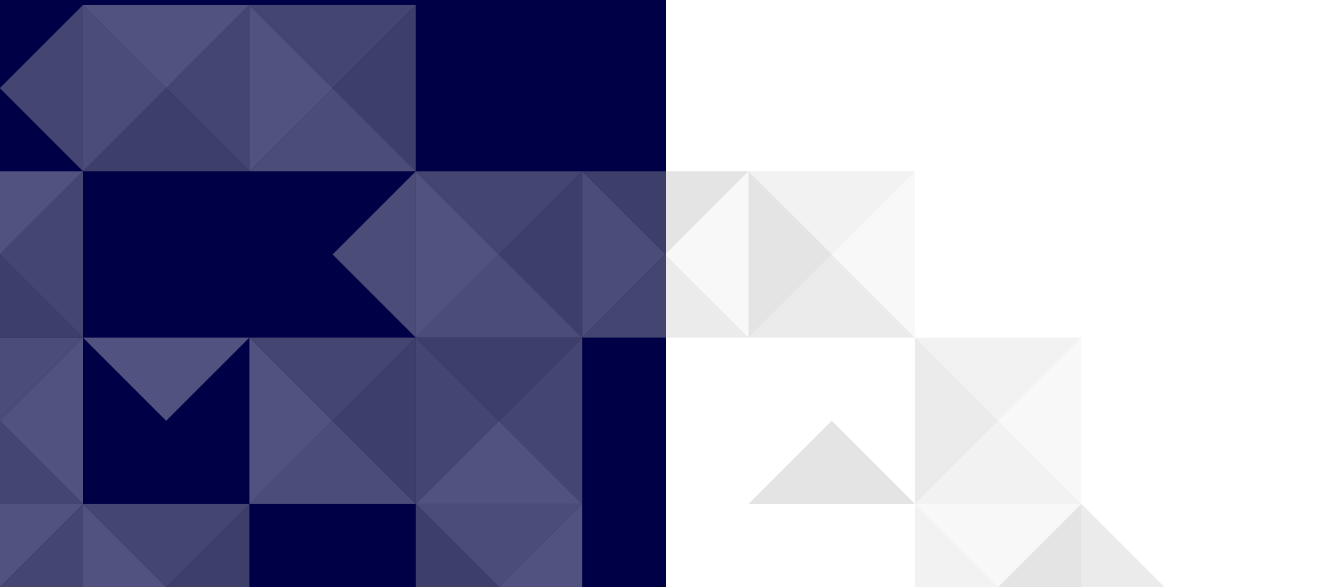
Requirement	Number	Details
Applications for licence received	Nil	
Applications for licence withdrawn	Nil	
Refusals to grant licence	Nil	
Expiry of licence	1 extension of licence	Australian National University
Suspension of licence	Nil	
Revocations of licence	Nil	
Grants of licences, including the scope of the licences and the conditions to which the licences are subject*	Nil	
	11 variations granted due to change in scope or conditions of licence	CSL Limited Ramsay Health Care Australia Pty Limited FedEx Express Australia Pty Ltd Border Express Pty Ltd Virgin Australia Airlines Pty Ltd Prosegur Australia Pty Limited Ron Finemore Transport Services Pty Limited Australian Air Express Pty Ltd Thales Australia Limited Pacific National Services Pty Ltd Visionstream Pty Limited
	Variations granted due to updating condition 45 regarding bank guarantees.	All current licences and preserved licences, except for RBA
Breaches of licences	19 breaches of licence	1 licensee breached its licence in relation to compliance requirements with Commonwealth, state or territory safety laws: • Cleanaway Operations Pty Ltd, in relation to a breach of the WHS Act. 18 licensees breached their licence in relation to legislative and licence compliance, with: • 15 in relation to compliance with SRC Act requirements • 3 in relation to prudential condition requirements.

*The scope and conditions of licences granted by the SRCC are available on the Federal Register of Legislation.



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Acronyms and abbreviations

ACT	Australian Capital Territory
ACTU	Australian Council of Trade Unions
ANAO	Australian National Audit Office
APS	Australian Public Service
ART	Administrative Review Tribunal
CEO	Chief Executive Officer
CPRs	Commonwealth Procurement Rules
Cth	Commonwealth
DMAT	Data Maturity Assessment Tool
GST	Goods and services tax
HSR	Health and Safety Representative
ICT	Information communication technology
LCPI	Licensee Compliance and Performance Improvement
LCPM	Licence Compliance and Performance Model
LKPI	Licensee Key Performance Indicators
NABERS	National Australian Built Environment Ratings Scheme
NIAA	National Indigenous Australians Agency
PBS	Portfolio Budget Statement
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	<i>Public Governance, Performance and Accountability Rule 2014</i>
REP	Regional Engagement Program
RRSIL	Review of the Regulation of Self-Insured Licensees sub-committee
Seacare Authority	Seafarers Safety, Rehabilitation and Compensation Authority
SES	Senior Executive Service
SRC Act	<i>Safety, Rehabilitation and Compensation Act 1988</i>
SRCC	Safety, Rehabilitation and Compensation Commission
SRC Directions	Safety, Rehabilitation and Compensation Directions 2019
SRC Regulations	<i>Safety, Rehabilitation and Compensation Regulations 2019</i>
The Commission	Safety, Rehabilitation and Compensation Commission (SRCC)
The Strategy	Comcare Strategy 2024–2028
WHS	Work health and safety
WHS Act	<i>Work Health and Safety Act 2011 (Cth)</i>
WHS Regulations	<i>Work Health and Safety Regulations 2011 (Cth)</i>

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