



Australian Government

National Indigenous Australians Agency

Annual Report 2021–22



About this report

This report outlines the operations and performance of the National Indigenous Australians Agency for the financial year ending 30 June 2022. It has been prepared in accordance with the provisions of section 46 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule) and the Department of Finance Resource Management Guide Number 135.

The compliance index in Section 7 lists the information required by the PGPA Act and PGPA Rule and the corresponding page number within this report.

The annual report can be found on the Agency's website: <https://www.niaa.gov.au/news-centre/niaa-2021-22-annual-report>

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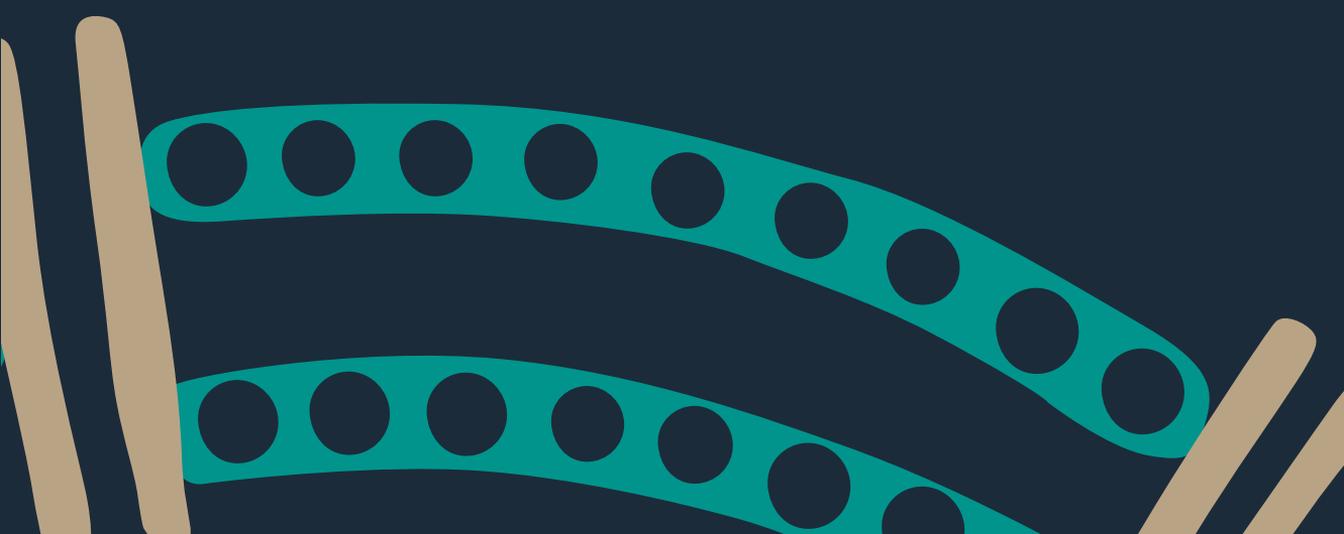
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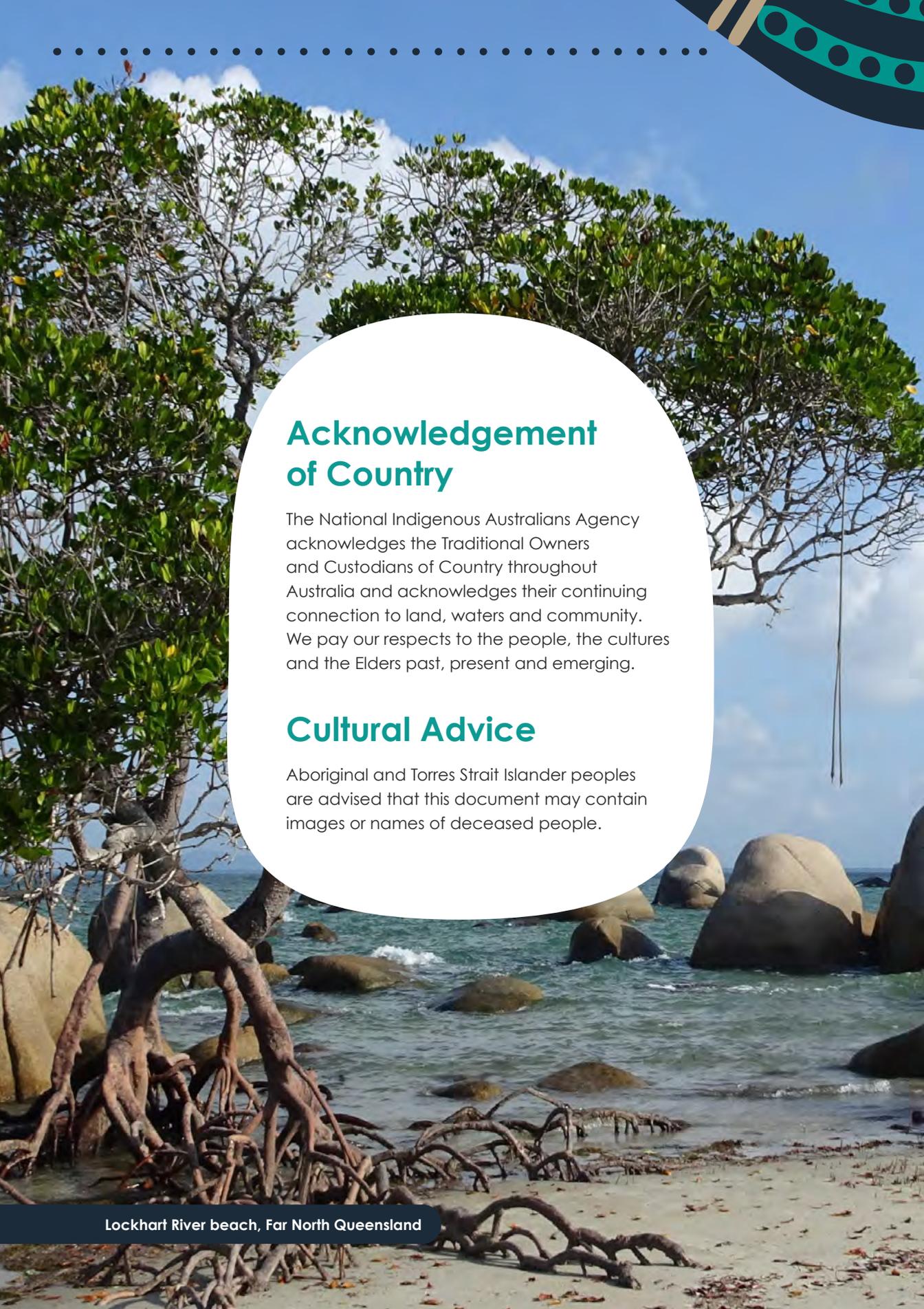


National Indigenous Australians Agency

Annual Report

2021–22





Acknowledgement of Country

The National Indigenous Australians Agency acknowledges the Traditional Owners and Custodians of Country throughout Australia and acknowledges their continuing connection to land, waters and community. We pay our respects to the people, the cultures and the Elders past, present and emerging.

Cultural Advice

Aboriginal and Torres Strait Islander peoples are advised that this document may contain images or names of deceased people.

Letter of transmittal



Australian Government

National Indigenous Australians Agency

**Charles Perkins House
16 Bowes Place
Woden
Reference: MS22-000468**

The Hon Linda Burney, MP
Minister for Indigenous Australians
Parliament House
CANBERRA ACT 2600

Dear Minister

I am pleased to present the Annual Report of the National Indigenous Australians Agency (NIAA) for the year ended 30 June 2022.

The report has been prepared in accordance with all applicable obligations of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) including section 46, which requires that you table the report in Parliament. The report reflects the matters dealt with and the legislation administered by the NIAA as at 30 June 2022.

The annual performance statement in Section 3 of this report is prepared in accordance with paragraph 39(1)(a) of the PGPA Act and accurately presents the NIAA's performance for the 2021-22 financial year in accordance with subsection 39(2) of the PGPA Act.

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

I certify that I am satisfied that the NIAA has in place appropriate fraud control mechanisms that meet our needs and comply with the subsection 17AG(2) of the PGPA Rule and that all reasonable steps have been taken in relation to fraud control in 2021-22.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Jody Broun', written over a faint circular stamp.

Jody Broun
Chief Executive Officer
National Indigenous Australians Agency

13 October 2022

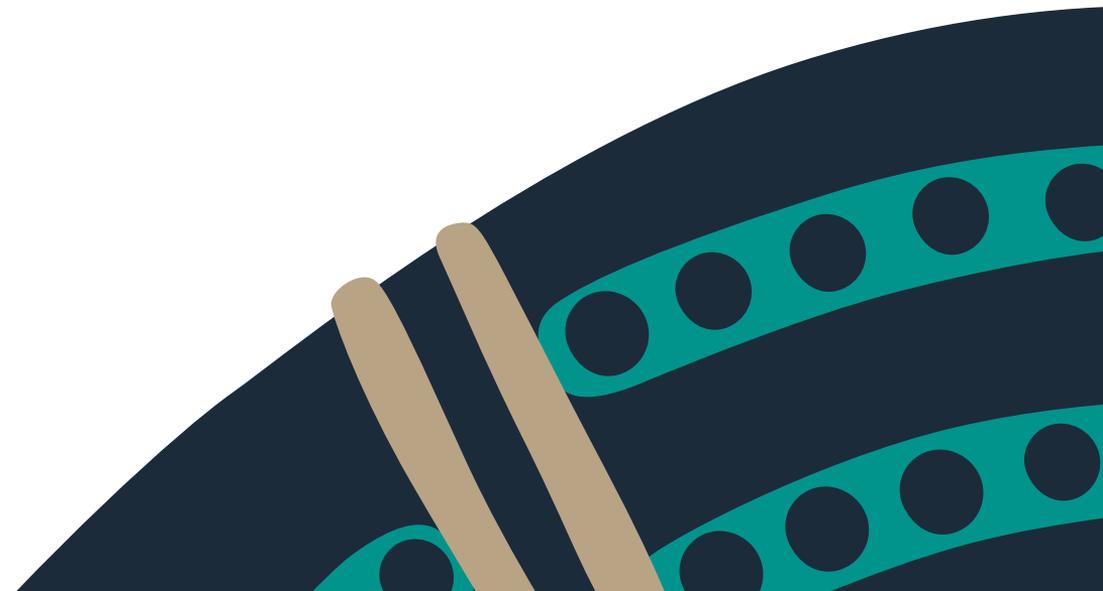


Lockhart River beach, Far North Queensland



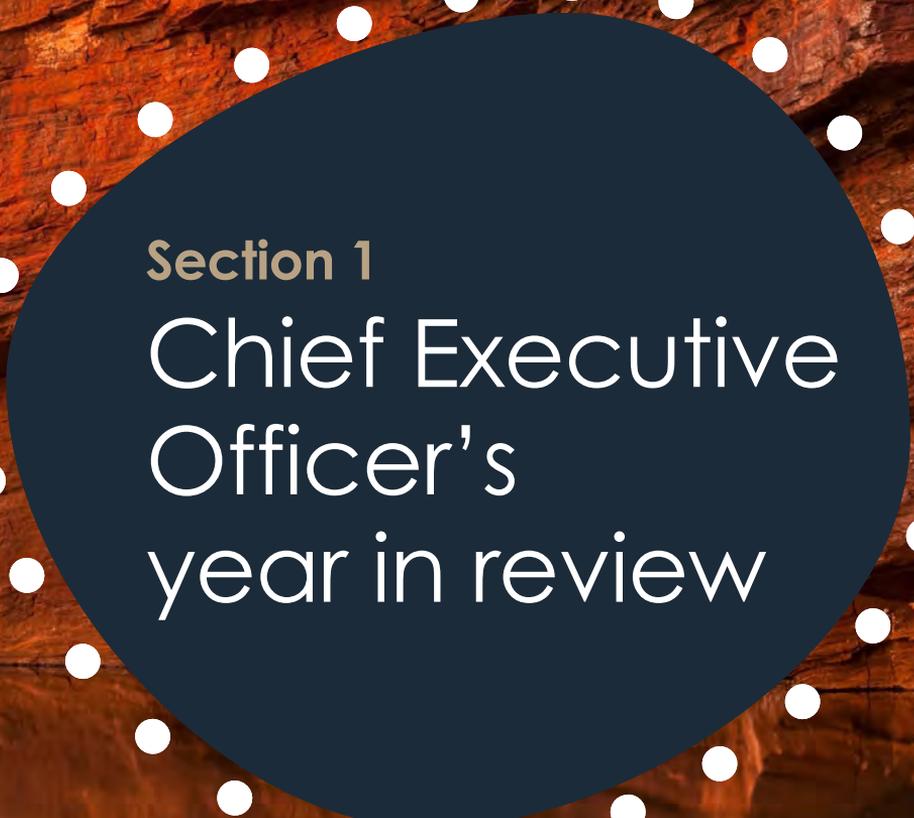
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Karijini National Park, Western Australia



Section 1

Chief Executive Officer's year in review



Jody Broun, NIAA CEO

I am delighted to present the third annual report for the National Indigenous Australians Agency (NIAA). Since becoming the Chief Executive Officer (CEO) of the NIAA in February 2022, I have been impressed by the way in which the NIAA works in genuine partnership to enable the self-determination and aspirations of First Nations communities. For most of the 2021–22 financial year, the NIAA worked to and supported the former Minister for Indigenous Australians, the Hon Ken Wyatt AM MP. Following the election, the Agency continues to support the Government of the day: the Hon Linda Burney MP, Minister for Indigenous Australians; Senator the Hon Malarndirri McCarthy in her role as Assistant Minister for Indigenous Australians; and Senator Patrick Dodson, Special Envoy for Reconciliation and the Implementation of the Uluru Statement from the Heart.

I am proud of the work of the Agency over the last year as we lead and influence change across government to ensure Aboriginal and Torres Strait Islander peoples have a say in the decisions that affect them.





Working in partnership and place

The NIAA has focused on working in partnership and place to deliver on programs under the Indigenous Advancement Strategy (IAS). First and foremost, we work with First Nations peoples to share decision making to achieve better outcomes. We also work closely with our Commonwealth colleagues, state and territory governments and peak organisations to ensure a joined-up approach.

We focus on place to enable self-determination, build strong stakeholder engagement and be responsive to emerging priorities such as the COVID-19 pandemic and natural disasters. Our regional presence around Australia will continue to support us to deliver evidence-based policies and programs that are tailored to place in everything we do.

National Agreement on Closing the Gap

In 2021–22, significant progress was made on the National Agreement on Closing the Gap to overcome the inequality experienced by First Nations peoples and work towards achieving life outcomes equal to all Australians. The NIAA worked across Commonwealth portfolios and with the Coalition of Peaks to develop the first Commonwealth Closing the Gap Implementation Plan, which was launched by the former prime minister on

5 August 2021. The NIAA plays a critical role in driving momentum to deliver the Commonwealth Closing the Gap Implementation Plan, which is a shared responsibility across all departments and agencies.

The NIAA supports the Minister for Indigenous Australians on the Joint Council on Closing the Gap, which supports national leadership, coordination and cooperation on Closing the Gap. The Joint Council met twice in 2021–22 to monitor the implementation of the National Agreement on Closing the Gap and progress on the Closing the Gap Implementation Plans by the Parties. In addition to this, the new Justice Policy Partnership was also established in late August 2021. It brings together representatives to take a coordinated approach to Aboriginal and Torres Strait Islander justice policy.

Voice

The NIAA supported the delivery of the Indigenous Voice Co-Design Process Final Report, led by Professor Dr Marcia Langton and Professor Tom Calma. The report was released on 17 December 2021 and was the result of an 18-month process in which more than 9,400 people and organisations contributed ideas. The report provides models to establish a strong, resilient and flexible system in which First Nations peoples can provide advice to governments on issues that affect their lives and work in partnership to improve outcomes.

This report is informing the work the NIAA is taking forward to implement the Australian Government's commitment to a Voice.

Health and economic wellbeing

As part of the former government's economic recovery agenda during the COVID-19 pandemic, the NIAA delivered the National Roadmap for Indigenous Skills, Jobs and Wealth Creation to focus attention on better connecting First Nations peoples to economic opportunities. The Agency also supported economic opportunities through important initiatives such as the Northern Territory Indigenous Business Network. This Network was appointed to deliver tailored support to Indigenous businesses and was awarded the \$10 million contract for the Northern Territory Indigenous Business and Employment Hub.

Focusing on wellbeing, the NIAA delivered activities to support early childhood development, child wellbeing, school attendance and attainment, and improved post-school pathways. The Justice Policy Partnership that was established this year will also seek to align efforts by states and territories to reduce First Nations peoples' contact with the criminal justice system. Through IAS-funded activities, we have also supported communities with case management and holistic social and emotional wellbeing services.

The year ahead

In 2022, the Australian Government committed to implementing the Uluru Statement from the Heart in full. This means establishing a First Nations' Voice to Parliament and a Makarrata Commission charged with overseeing truth-telling and agreement-making.

Focusing on wellbeing, the NIAA delivered activities to support early childhood development, child wellbeing, school attendance, and attainment and improved post school pathways.



A key priority for the NIAA will be to lead work with the Attorney-General's Department to hold a referendum to enshrine a First Nations' voice in the Constitution — an exciting prospect for everyone at the Agency.

To ensure we have the biggest positive impact for First Nations peoples, the NIAA will work closely with Commonwealth, state and territory governments on 4 priority areas of Closing the Gap:

- early childhood care and development
- housing, health and disability
- justice policy, in recognition of the gravity and enduring nature of issues around Indigenous incarceration
- selection of the first 2 sites for community data projects (in the Kimberley and Western Sydney regions).

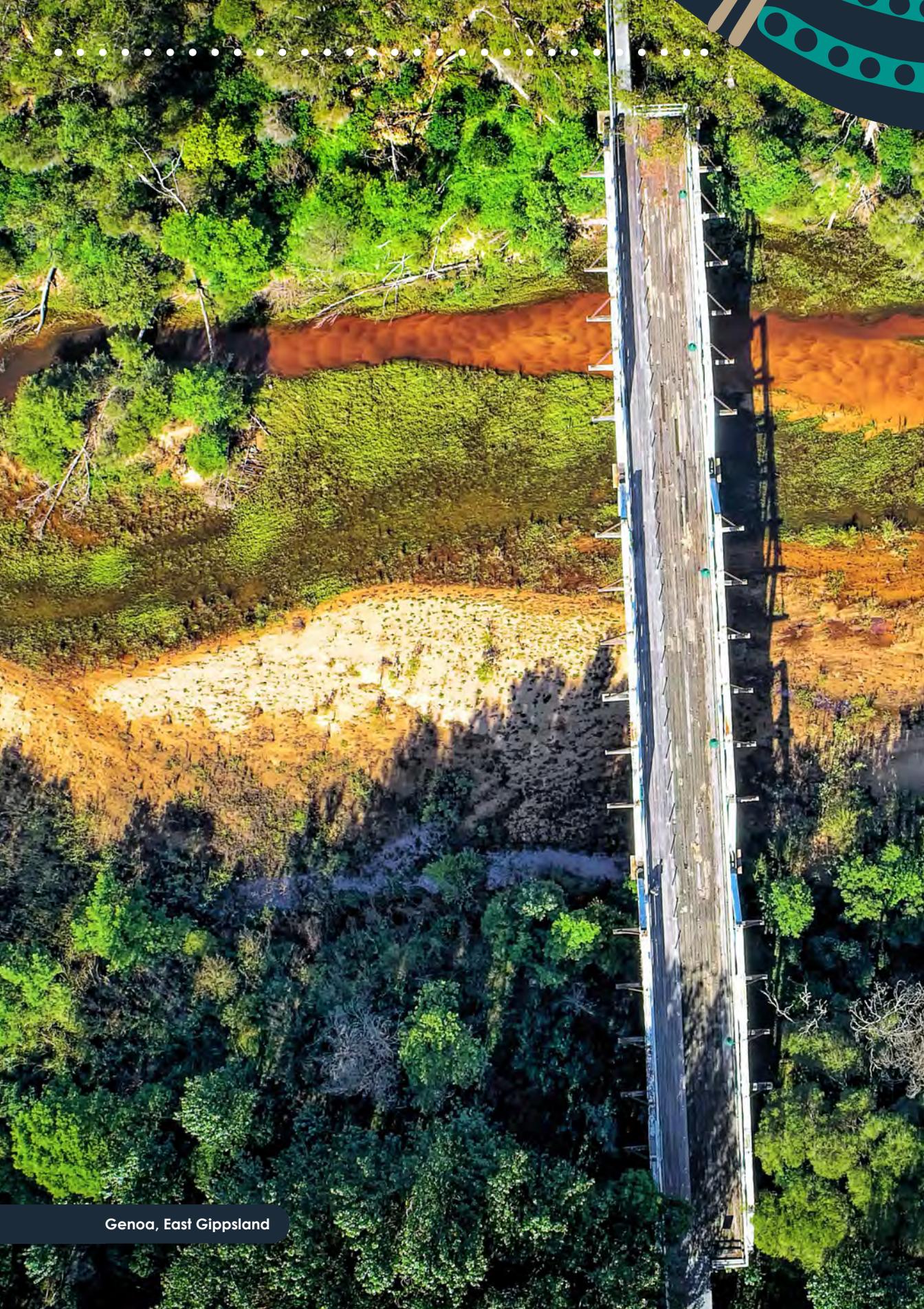
With the change in government, we have been tasked an ambitious agenda for our future. Over the course of 2022–23, we are prioritising initiatives to embed continuous improvement into our priority areas of work and deliver on the Government's ambitious agenda. In addition to implementing the Uluru Statement from the Heart and progressing the Closing the Gap agenda, the NIAA will play a critical role working in genuine partnership with First Nations communities, re-designing the Community Development Program, focusing on the health and economic wellbeing of First Nations peoples, and continuing to strengthen the internal capability of the NIAA.



Over the course of 2022–23, we are prioritising initiatives to embed continuous improvement into our priority areas of work and deliver on the Government's ambitious agenda.

Since commencing in the role of CEO in February 2022, I have had the privilege of meeting many stakeholders and organisations to witness the work of the NIAA in action. I am proud to be leading such a knowledgeable and vibrant group of people who are dedicated to delivering better outcomes for First Nations people.

Jody Broun, Chief Executive Officer
National Indigenous Australians Agency
October 2022



Genoa, East Gippsland



Section 2
Agency
overview



The Agency

The NIAA started operation on 1 July 2019. The NIAA is an Executive Agency as defined by section 65 of the *Public Service Act 1999* and is a non-corporate Commonwealth entity as defined by the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

The NIAA is committed to implementing the Australian Government's policies and programs to improve the lives of Aboriginal and Torres Strait Islander peoples.

The NIAA works to influence policy across the entire Australian Government. As an Executive Agency within the Prime Minister and Cabinet (PM&C) portfolio, the NIAA is well placed to coordinate across the Commonwealth. We liaise closely with state and territory governments, Indigenous peak bodies, stakeholders and service providers to ensure that programs and services are delivered for Aboriginal and Torres Strait Islander peoples as intended.

The NIAA operates in a complex, dynamic environment and contributes to outcomes that are aligned with the aspirations of the Australian Government and Aboriginal and Torres Strait Islander peoples. At a regional and sectoral level, we do this by leveraging resources and partnerships, supplemented by targeted funding, working with community leadership and service providers to deliver outcomes. At the Commonwealth and jurisdictional levels, we use our networks and expertise to influence mainstream policy and programs, legislative and structural reform, and funding of priority programs.



Our vision

The NIAA is a reliable and trusted partner contributing to improving the lives of Indigenous Australians.

Our purpose

The NIAA's purpose is to assist the Australian Government to achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Australian Government's approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy (IAS).

We achieve this through our 6 strategic pillars:

1. Building our influence across government in order to strengthen mainstream service delivery with a particular focus on health, wellbeing and education
2. Identifying economic and human capital development opportunities for Indigenous Australians and communities
3. Working with Indigenous Australians, their communities and leadership in designing and delivering policies and programs that are responsive to local or regional context and needs
4. Developing an investment approach that focuses on those areas of the life-course which deliver the greatest benefits for Indigenous Australians
5. Developing the human capital of our team through a clear workforce strategy to remain relevant to our circumstances
6. Underpinning our work with effective data and evidence.



Our responsibilities

The NIAA was established by an Executive Order signed by the Governor-General on 29 May 2019.

The Executive Order gives the NIAA the following functions:

- To lead and coordinate Commonwealth policy development, program design and implementation and service delivery for Aboriginal and Torres Strait Islander peoples
- To provide advice to the Prime Minister and the Minister for Indigenous Australians on whole-of-government priorities for Aboriginal and Torres Strait Islander peoples
- To lead and coordinate the development and implementation of Australia's Closing the Gap targets in partnership with Indigenous Australians
- To lead Commonwealth activities to promote reconciliation
- To build and maintain effective partnerships with Aboriginal and Torres Strait Islander peoples, state and territory governments and other relevant stakeholders to inform whole-of-government priorities for Aboriginal and Torres Strait Islander peoples, and enable policies, programs and services to be tailored to the unique needs of communities
- To design, consult on and coordinate the delivery of community development employment projects
- To analyse and monitor the effectiveness of programs and services for Aboriginal and Torres Strait Islander peoples, including programs and services delivered by bodies other than the NIAA
- To coordinate Indigenous portfolio agencies and advance a whole-of government approach to improving the lives of Aboriginal and Torres Strait Islander peoples
- To undertake other tasks the Prime Minister and the Minister require from time to time

Our Ministers

The NIAA works directly to and supports the Minister for Indigenous Australians and the Assistant Minister for Indigenous Australians and Indigenous Health.



The Hon Linda Burney MP, Minister for Indigenous Australians

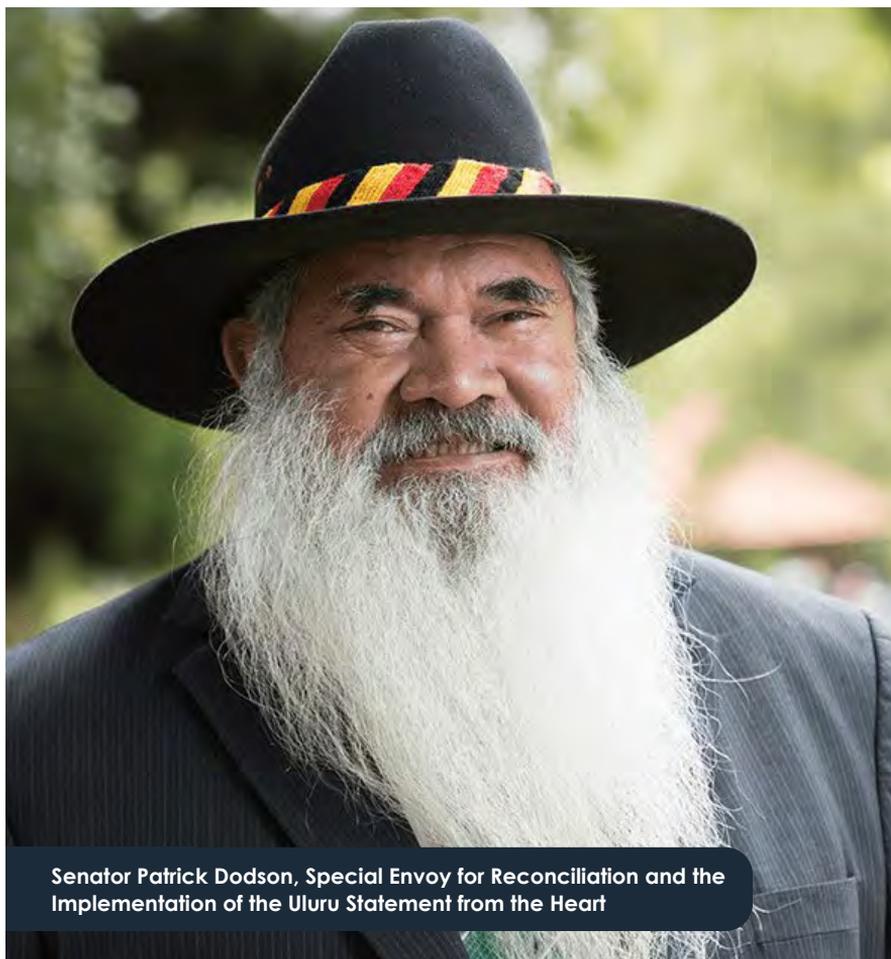


Senator the Hon Malarndirri McCarthy, Assistant Minister for Indigenous Australians and Indigenous Health



Our Special Envoy

The NIAA works with and supports engagement with the Special Envoy for Reconciliation and the Implementation of the Uluru Statement from the Heart.



Senator Patrick Dodson, Special Envoy for Reconciliation and the Implementation of the Uluru Statement from the Heart

Our executive

Chief Executive Officer

Ms Jody Broun is a Yindjibarndi woman from the Pilbara in Western Australia who has maintained strong connections to country, community and culture throughout her life. Jody is passionate about social justice, community-led co-design, and making a difference through changing the way government does business with First Nations communities and stakeholders. Over the past 30 years, Jody has held senior position across government and non-for-profit sectors and has a breadth of experience across housing, health, education, justice, land and culture.

In February 2022, Jody was appointed CEO of the NIAA. Jody's appointment makes her the highest ranked Indigenous public servant in the Australian Public Service.



As CEO, Jody is responsible for leading policy, program and delivery reforms that support the Australian Government's commitment to deliver the Uluru Statement from the Heart and the National Agreement on Closing the Gap. Jody engages with First Nations peoples and a wide range of government and non-government stakeholders to increase opportunities for economic development, health, wellbeing and cultural identity for First Nations peoples. Jody is responsible for stewarding over 1,200 staff across Australia.

Deputy Chief Executive Officer, Policy and Programs

Ms Letitia Hope is the Deputy CEO for Policy and Programs at the NIAA. She is a proud Bundjalung (Northern Rivers NSW), Torres Strait Islander and South Pacific Islander woman.

Over the past 30 years, Letitia has had a varied and wide career working across Australian and state governments in both mainstream and specialised social policy development, program management and service delivery across human services, housing, health and community services, veterans affairs and Indigenous affairs.



Ms Letitia Hope

Letitia holds a deep commitment to delivering the art and science of excellence in public sector leadership and management. She is one of the inaugural members of the Australian Public Service (APS) Academy faculty and is a Council Member of the Institute of Public Administration Australia (IPAA ACT) 2021–2023.

Letitia is responsible for leading, designing, influencing and investing in national social, economic and cultural policies and programs to advance the wellbeing and economic aspirations of First Nations peoples. This includes partnering across Commonwealth, state and territory governments, First Nations organisations, and peak bodies to delivery Government priorities.

Deputy Chief Executive Officer, Operations and Delivery

Mr Blair Exell is the Deputy CEO for Operations and Delivery at the NIAA. Blair has been a senior leader in foreign affairs and development in Australia and across the Asia-Pacific region for almost 30 years.

Blair has been working in the Indigenous policy space since 2018 in PM&C and then the NIAA. This followed 25 years in the foreign affairs and international development arena, where he worked across the Asia-Pacific region.



Blair began his career in non-government organisations in Cambodia and Vietnam and later moved across to the APS, where Blair has held senior roles for Australian Agency for International Development, the Department of Foreign Affairs and Trade, PM&C and the NIAA.

Blair is responsible for delivering connected placed-based approaches through the Operations & Delivery Groups. These Groups include the NIAA's regional presence — West and South, Central, and Eastern Groups as well the Program Performance Delivery Group who build the evidence-base to inform, evaluate, and drive program performance.



Our organisational structure

Policy and Programs

Policy and Programs Groups work across First Nations communities, non-government and private sectors and all levels of government across Australia. They lead, influence and invest in social, cultural, and economic policies and programs that contribute to improving the wellbeing and economic aspirations of First Nations peoples. The Groups develop strategies to support the Australian Government's priorities for First Nations peoples, including the Uluru Statement from the Heart and the National Agreement on Closing the Gap.

Corporate Group

Corporate Group works to the CEO and, with the Executive Board and groups across the NIAA, provides advice and enabling services to support the NIAA's vision and purpose. The Group also manages the NIAA's relationship with PM&C for the provision of a number of corporate functions through a shared services arrangement.

Operations and Delivery

Operations and Delivery Groups engage with First Nations communities, non-government and private sectors and all levels of government across Australia to develop and implement targeted solutions that are focused on the needs and aspirations of local First Nations communities. The Groups' systematic grant administration practices ensure that investment contributes to the Australian Government's priorities for First Nations peoples in compliance with Commonwealth legislative frameworks.

Agency structure

NIAA CEO
Jody Broun

DCEO Operations & Delivery
Blair Exell

Program Performance Delivery
Vance Khan

Select, Support & Report
Sam Volker

Grant Design
Andrew Huey

Grants Management Unit
Craig Hendry

Central
Sam Jeffries

Central Australia
Byron Matthews

Top End & Tiwi Islands
Fleur Hill

Arnhem Land & Groote Eylandt
Justine Fievez

NT Policy
Tom Dyer

West & South
Kevin Brahim

Greater WA
Richard Aspinall

Kimberley
Bec Smith

South Australia
Shane Dexter

Victoria/Tasmania
Anne-Marie Lynch

Eastern
Robert Willmet

Eastern NSW
Leon Donovan

Western NSW
Max Saxby

South QLD
Tanya Malthouse

North QLD Region
Marnie Wettenhall

QLD/NSW Strategy & Policy
Jessica Foote

Corporate
Rachael Jackson

Finance & IT
Nicholas Creagh

Legal Services
Brendan Jacomb

People
Paula Brewer

Program Compliance & Fraud
Sam White

Governance & Business Services
Ameet Jamble

Digital & Data Branch
Sarah Clough

Internal Communications & Projects
Toni Williams

Shared Services Transition Taskforce
Maria Babler (A/g)

DCEO Policy & Programs

Letitia Hope

Economic Policy & Programs

Deborah Fulton (A/g)

Business & Economic Policy

Julianne Merriman

Housing and Infrastructure

Simone Persson

Land Policy & Environment

Lauren Gray

Land

Rachel Kerrigan

Employment

Lara Wood Gladwin
(A/g)

CDP Strategy

Kate Elliott

Remote Employment Policy Taskforce

Kate Phipps

Social Policy & Programs

Ben Burdon

Health & Wellbeing

Yvonne Uren

Early years & Education

Lauren Alcantara

Families & Safety

Ursula Carolyn

Culture & Heritage

Jeremy Mickle (A/g)

Territories Stolen Generation Redress Scheme

Andrea Kelly

Strategic Policy

Julie-Ann Guivarra

Strategic Policy

John Walker

Closing the Gap

Ian Bartholomew

Recognition & Empowerment

Robert Ryan

Policy Analysis & Evaluation

Jessica Hartmann

NIAA Statutory Office Holders

Aboriginal Land Commission

Aboriginal Land Commissioner
John Mansfield

Office of Township Leasing

Executive Director
Pennie Talbot

Office of the Registrar of Indigenous Corporations

Registrar
Patricia Stroud

Deputy Registrar
Gerrit Wanganeen



Details of Accountable Authority during the reporting period

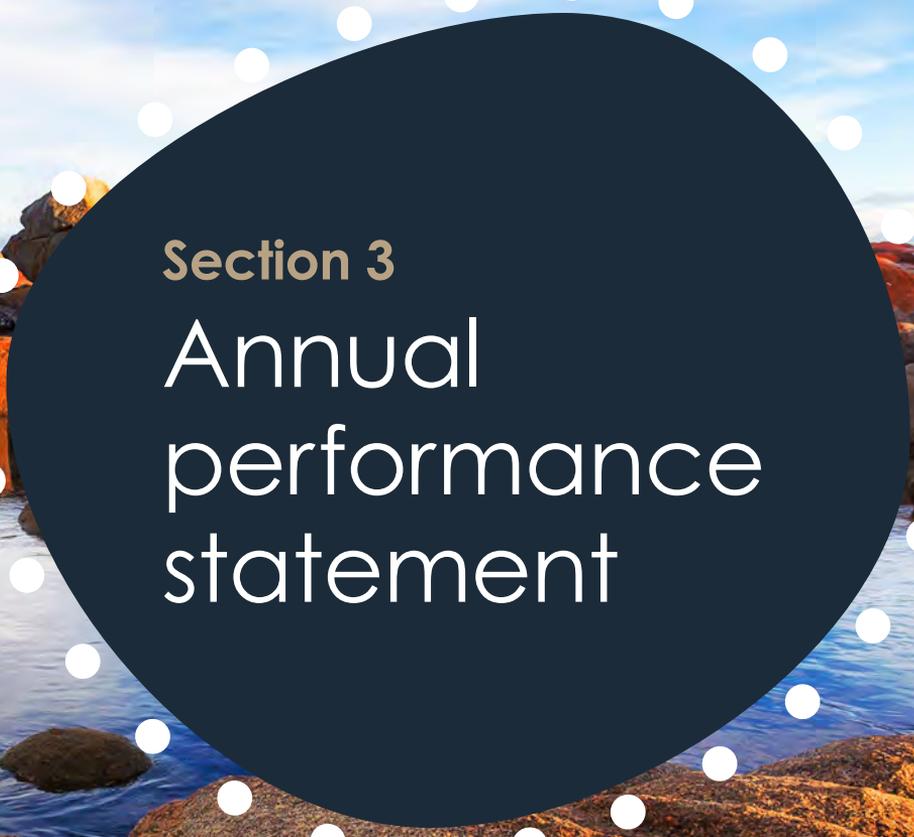
Table 2.1: Period as the accountable authority or member within the reporting period

Name	Position title/Position held	Date of commencement	Date of cessation
Ray Griggs	Chief Executive Officer	01/07/2021	21/07/2021
Blair Exell	Acting Chief Executive Officer	22/07/2021	13/02/2022
Jody Broun	Chief Executive Officer	14/02/2022	Current





Binalong Bay, Tasmania



Section 3
Annual
performance
statement



Statement of preparation

As the accountable authority of the National Indigenous Australians Agency (NIAA), I am pleased to present the 2021–22 Annual Performance Statement of the NIAA, as required under paragraph 39(1)(a) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and *Public Governance, Performance and Accountability Rule 2014*.

In my opinion, the Annual Performance Statement is based on properly maintained records, accurately reflects the performance of the entity and complies with subsection 39(2) of the PGPA Act.



Jody Broun

Chief Executive Officer

National Indigenous Australians Agency



Overview of performance 2021–22

Introduction

The Annual Performance Statement provides information about the NIAA's performance in achieving its outcome. The Annual Performance Statement reports the actual results achieved against the performance measures and targets as set out in the 2021–22 corporate plan. As outlined in the 2021–22 corporate plan, we achieve our purpose through 9 key activities. Under each activity is one or more performance measures with identified targets to measure the NIAA's performance. To improve alignment between our key corporate performance reporting documents, all the performance criteria of the 2021–22 NIAA Portfolio Budget Statements (PBS) are captured within the corporate plan measures. These measures are clearly identified under 'source'.

Performance reporting framework

The purpose of the NIAA is to assist the Australian Government achieve its objectives in improving the lives of Indigenous Australians by leading the development of the Commonwealth's approach, focusing on place, working in partnership, and effectively delivering programs through the Indigenous Advancement Strategy (IAS).

The Australian Government funds the NIAA to achieve an agreed outcome through seven associated programs, as specified in the PBS. The NIAA's outcome is to *'Improve results for Indigenous Australians including in relation to school attendance, employment and community safety, through delivering services and programs, and through measures that recognise the special place that Indigenous people hold in this Nation'*.

Funding is delivered through the following program structure:

- Program 1.1** — Jobs, Land and the Economy
- Program 1.2** — Children and Schooling
- Program 1.3** — Safety and Wellbeing
- Program 1.4** — Culture and Capability
- Program 1.5** — Remote Australia Strategies
- Program 1.6** — Evaluation and Research
- Program 1.7** — Program Support



The 2021–22 PBS sets out one or more performance criteria for each of the Australian Government funded programs, with identified targets to measure the NIAA's performance for the year. The NIAA's results against the PBS performance criteria for 2021–22 are captured in the performance measures of the corporate plan and reported within the performance statements that follow.

The ability of the Agency to achieve our outcomes is impacted by a number of external factors such as our operating environment and key partnerships. We are committed to anticipating and responding to these trends proactively to ensure we continue to provide the greatest benefit to First Nations peoples.

We remain committed to uplifting the maturity of our performance reporting framework, with particular focus on measuring outcomes, and improving our data collection and analysis capabilities. The NIAA has established a program for organisational transformation called 'Next Steps' to make sure our functions and resources are appropriately aligned to provide the greatest benefit for First Nations peoples. The Next Steps program will consider, plan and implement the transformation required to deliver on the Australian Government's significant agenda, including a revision of the NIAA's purpose and strategic objectives. This will result in a refreshed operating model and roadmap for transformation in 2022–26, and will inform the development of the NIAA's future performance measures published in the 2022–23 corporate plan.

How we measure performance

To assess our achievement we have used a mix of output and effectiveness measures. Our performance is measured through a mix of both qualitative and quantitative methodologies and data sources. These sources of information and methodologies are reliable, verifiable and free from bias.

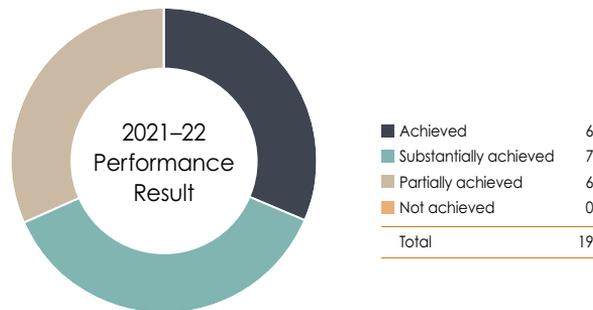
Our performance reporting framework provides details on how we measure progress in achieving our purpose by identifying:

- **Activities** — the work we do to deliver on our priorities and fulfil our purpose
- **Intended results** — the impact or difference we want to achieve through the activities we perform
- **Performance measures** — how we will measure and assess the progress towards an intended result

- **Targets** — specific criteria we will measure success against, over time. Targets identified reflect how activities are delivered in a complex and multifaceted environment and accounts for impacting external factors beyond the control of NIAA. For example, in the case of floods, communities can be cut off and service delivery is compromised for periods of time.

Our performance

Overall, the NIAA has reported an achieved performance result across six performance measures, substantially achieved in seven performance measures and the remaining six measures were partially achieved. Internal and external influencing factors pertaining to partially achieved results are outlined in the analysis below.



The performance result key used for reporting is the same as that used for the 2020–21 reporting cycle, and is outlined below:

Results Category	Definition
Achieved	In the 2021–22 reporting period, the NIAA delivered the performance measure and/or target.
Substantially achieved	In the 2021–22 reporting period, the achieved result was within 5% of the target, or was achieved in full but not within the target timeframe.
Partially achieved	In the 2021–22 reporting period, the NIAA partially achieved against the performance measure and/or target.
Not achieved	In the 2021–22 reporting period, the performance measure and/or target was not met.

Overview of performance

Corporate Plan Activity	Performance Measure	Result
Activity 1 Designing, implementing and delivering policies, strategies and programs designed to enhance Indigenous economic outcomes.	1.1	Substantially achieved
	1.2	Partially achieved
	1.3	Partially achieved
Activity 2 Designing, implementing and delivering policies, strategies and programs designed to support early childhood development and wellbeing; school attendance, engagement and attainment; and further education.	2.1	Achieved
	2.2	Partially achieved
Activity 3 Designing, implementing and delivering policies, strategies and programs designed to improve the mental health, social and emotional wellbeing of Indigenous Australians.	3.1	Substantially achieved
	3.2	Partially achieved
Activity 4 Designing, implementing and delivering policies, strategies and programs designed to ensure the maintenance of Indigenous cultural expression and conservation, and support the participation in policy development and decision-making in partnership with governments.	4.1	Substantially achieved
	4.2	Achieved
Activity 5 Designing, implementing and delivering policies, strategies and programs designed to enhance regional governance, and improved partnerships with communities through place based practice.	5.1	Partially achieved
	5.2	Achieved
	5.3	Partially achieved

Corporate Plan Activity	Performance Measure	Result
Activity 6 Undertaking evaluations of National Indigenous Australian Agency programs in line with the IAS Evaluation Framework and incorporating evaluations into policies and programs delivered by the NIAA.	6.1	Substantially achieved
	6.2	Achieved
Activity 7 Departmental support for NIAA activities	7.1	Achieved
	7.2	Achieved
Activity 8 Leading the Commonwealth Government implementation of the National Agreement on Closing the Gap through partnership and engagement with other Commonwealth Government portfolios, Aboriginal and Torres Strait Islander representatives, and state and territory governments.	8.1	Substantially achieved
	8.2	Substantially achieved
Activity 9 Progressing constitutional recognition of Indigenous Australians.	9.1	Substantially achieved

Activity 1

Designing, implementing and delivering policies, strategies and programs designed to enhance Indigenous economic outcomes.

Intended Result

Improved economic opportunities and access for Indigenous Australians in the areas of employment, pathways to jobs, businesses and the generation of economic and social benefits from effective use of their land, resulting in positive progress on relevant Closing the Gap targets.

Performance measure 1.1: Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.

Methodology	Quantitative assessment of IAS provider data.
Source	NIAA 2021–22 Corporate Plan, page 19 PBS Program 1.1, NIAA 2021–22 Portfolio Budget Statements, page 228
2021–22 Target	90%
Performance rating	Substantially Achieved
Performance result	87.4% of the Program 1.1 IAS activities assessed by NIAA Agreement Managers had core service delivery elements which met or exceeded requirements.

Analysis

The Indigenous Advancement Strategy (IAS) is the way the Australian Government funds and delivers a range of programs specifically for First Nations Australians. Since its establishment as an executive agency on 1 July 2019, the National Indigenous Australians Agency (NIAA) has administered the IAS.

The IAS streamlines activities into six flexible, broad-based programs, which include:

- 1.1 Jobs, Land and Economy
- 1.2 Children and Schooling
- 1.3 Safety and Wellbeing
- 1.4 Culture and Capability
- 1.5 Remote Australia Strategies
- 1.6 Research and Evaluation

Program 1.1 Jobs, Land and Economy consists of many sub-programs and contributes to improving the lives of Aboriginal and Torres Strait Islander peoples through improved employment outcomes, by supporting adults into work, fostering Indigenous business, and assisting Indigenous people to generate economic and social benefits from the effective use of their land.

Delivery of services has been impacted by the COVID-19 pandemic, subsequent economic downturn and rising prices. We have adopted a pragmatic and flexible approach to ensure that funded organisations are supported and remain viable during this time and to limit the impact on organisations and First Nations peoples. Service Providers have been given the opportunity to revise grant agreements throughout the reporting period to enable them to continue the delivery of services.

Program 1.1 activities that are assessed as part of this performance measure include those managed in the Grant Payment System (GPS), but excludes IAS activities managed in the Employment Services System (ESS) as different performance management arrangements apply to these employment-focused activities. Programs excluded include the Community Development Program, Vocational Training and Employment Centres, Employment Parity Initiative, Tailored Assistance Employment Grants and 1000 jobs.

Data corresponding to performance reporting cycle 1 January 2022 to 30 June 2022 cannot yet be provided in full for these performance measures, due to the fact that this performance reporting round is currently active with IAS Providers. At the time of reporting, 333 of the 381 (87.4%) annual performance reviews conducted of Program 1.1 Activities, have met or exceeded performance requirements.

For further information regarding data sources and methodology used in assessment of this measure, please see Appendix A.

Performance measure 1.2: Percentage of job seekers engaged in IAS activities remain in employment for 26 weeks.

Methodology	Quantitative assessment of IAS provider data.
Source	NIAA 2021–22 Corporate Plan, page 19 PBS Program 1.1, NIAA 2021–22 Portfolio Budget Statements, page 228
2021–22 Target	65%
Performance rating	Partially Achieved
Performance result	In the 2021–22 reporting period, 55.4% participants achieved a 26 week employment outcome in the Indigenous Employment Programs (IEPs).

Analysis

IEPs contribute to increased skills and employment to enhance economic outcomes for First Nations peoples. These programs support Aboriginal and Torres Strait Islander job seekers to enter the workforce and remain employed for at least 26 weeks.

The three IEPs are:

- Tailored Assistance Employment Grants (TAEG)
- Vocational Training and Employment Centres (VTEC)
- Employment Parity Initiative (EPI)

The 26 week employment success rate attempts to best reflect the 'delayed' outcome payment nature of the programs. A participant who commences employment in the six months preceding the reporting period (January to June 2021) will record a successful 26 week outcome within the reporting period. Therefore, to assess results for the 26 week outcome measurement within July 2021 to June 2022, commencements from the January to December 2021 period are assessed.

COVID-19 has impacted employment services broadly across the country and continues to be a disruptive factor. As this measure accounts for commencements into employment in the calendar year 2021, both Sydney and Melbourne, along with other regions, had extended lockdowns which negatively impacted results across all IEP programs.

Performance measure 1.3: Proportion of activities that directly contribute to Closing the Gap targets and indicators.

Methodology	Quantitative and qualitative assessment of how activities impact indicators and targets.
Source	NIAA 2021–22 Corporate Plan, page 19
2021–22 Target	80%
Performance rating	<p>Partially Achieved</p> <p>While NIAA is able to demonstrate strong alignment of activities to Closing the Gap outcomes at a Program and key activity level, it is not possible to demonstrate direct contribution of each activity to Closing the Gap targets.</p> <p>In response to this performance measure the NIAA is therefore reporting conservatively as 'Partially Achieved'. This is based on assessment and demonstration of the contribution of IAS Programs to Closing the Gap outcomes as outlined below. Further, this performance measure has been replaced in future Corporate Plans with a more appropriate quantitative measure and methodology.</p>
Performance result	<p>A qualitative and quantitative assessment of grant activities by Program 1.1 key activities indicated that 100% broadly align with Closing the Gap outcomes 7-9, 15 and 17; and</p> <p>For the individual activities assessed based on grant performance monitoring, 87.40% were successfully delivered (quantitative assessment using core service delivery KPI's); and</p> <p>Case study example demonstrates the contribution individual grant activities make to Closing the Gap outcomes.</p>

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Analysis

IAS Program 1.1 covers the following areas of focus:

- Economic Development
 - Indigenous Procurement Policy: Contributes to Outcome 8
 - Indigenous Tourism Fund: Contributes to Outcomes 8 and 15
 - Business Support Programs: Contribute to Outcomes 8 and 15
- Employment
 - Remote Employment: Contributes to Outcomes 7 and 8
 - Jobs and Skills: Contributes to Outcomes 7 and 8
- Environment
 - Environment policies and programs: Contribute to Outcomes 8 and 15
- Land and Housing
 - Native Title/Land Rights: Contribute to Outcome 15
 - Infrastructure and Housing: Contributes to Outcomes 9A, 9B and 17

Qualitative assessment of the activities in Program 1.1 showed that 100% broadly align to Closing the Gap outcomes. As this is a manual process, we recognise the possibility of inherent bias in these results, therefore we have conservatively reported a 'partially achieved' result for this measure. This qualitative assessment is based on draft theories of change developed for the NIAA Policy Investment Framework. An in-depth narrative to show evidence of this alignment is provided below in Appendix B.

Quantitative assessment of the successful delivery of the activities under Program 1.1 is made using the 'Core Service Delivery' mandatory KPI of each activity. Performance report assessments of activities are independently assessed by NIAA Agreement Managers, to assess whether the activity has met or exceeded the core service provision of the key deliverables contained in the project schedule. This is outlined in detail above in the performance result, analysis and notes of measure 1.1.

Of the 100% of activities in Program 1.1 that show broad alignment to Closing the Gap outcomes, 87.40% have been demonstrated to have met or exceeded the core service delivery KPI, which exceeds the target of 80% of activities showing direct contribution to Closing the Gap.

The case study below is an example that further supports the contribution of activities under Program 1.1 to Closing the Gap outcomes.

The NIAA is in the process of implementing improvements to the way it collects data about the contribution of IAS activities to Closing the Gap outcomes. This includes building a mandatory data point into the grant management system (FUSION) used for grant activity assessments, where Providers or NIAA Agreement managers will record the Closing the Gap outcomes each activity contributes to. This is planned to become operational in the 2022–23 period and will allow the NIAA to report against this target with a full quantitative data set in future.

Indigenous Tourism Fund

The Indigenous Tourism Fund (ITF) was developed in consultation with the Indigenous tourism sector, and includes business support and grants for Indigenous-owned tourism businesses. Providing an investment of \$40 million over 4 years (up to 2024–25), the ITF is a complementary program to grow the size and number of Indigenous owned tourism businesses across Australia. The ITF has been guided by First Nations people through a National Indigenous Tourism Advisory Group, who advise the Government on future priorities for the sector and represent an Indigenous voice in the implementation of the Fund to ensure the Government has a real understanding of the priorities and needs of the Indigenous tourism sector. This is particularly important given the huge impact that COVID-19 has had on the tourism sector. The NIAA has also initiated a co-design process with stakeholders so that eligible Indigenous tourism businesses across Australia can access mentoring services. Ideas have been sought from Indigenous tour operators and industry experts on the capability needs to deliver the mentoring support across urban, regional and remote Australia.

To boost the Indigenous tourism sector as a whole, the NIAA has been working with state and territory governments to identify strategic co-investment projects

to generate an increased supply of authentic Indigenous tourism experiences. This recognises each jurisdiction's unique Indigenous tourism potential and investment needs. Preliminary discussions with states and territories has focused on potential co-investment in projects included in current government planning, for example the Western Australian Government's Aboriginal Tourism Action Plan 2021–2025 (this can be viewed at

Business grants under the fund will provide up to \$12 million over four years. During 2021–22, grants from Round 1 of the ITF provided a total \$3 million in support to 32 individual Indigenous-owned businesses and 26 community organisations to invest in developing new products, equipment, business planning and marketing in the tourism sector. The ITF supports Indigenous tourism business resilience and growth, which contributes to Closing the Gap Target 8 'Strong economic participation and development of Aboriginal and Torres Strait Islander people and communities' (both employment and Indigenous self-managed businesses); and Target 15 'People maintain a distinctive cultural, spiritual, physical and economic relationship with their land and waters'.

Activity 2

Designing, implementing and delivering policies, strategies and programs designed to support early childhood development and wellbeing; school attendance, engagement and attainment; and further education.

Intended Result

Improved wellbeing, development, access and attainment of education for Indigenous children and students, resulting in positive progress on relevant Closing the Gap targets.

Performance measure 2.1: Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.

Methodology	Quantitative assessment of IAS provider data.
Source	NIAA 2021–22 Corporate Plan, page 19 PBS Program 1.2, NIAA 2021–22 Portfolio Budget Statements, page 229
2021–22 Target	90%
Performance rating	Achieved
Performance result	91.53% of the Program 1.2 IAS activities assessed by NIAA Agreement Managers had core service delivery elements which met or exceeded requirements.

Analysis

Program 1.2 — Children and Schooling is delivered through IAS activities aimed at supporting early childhood development and wellbeing, school attendance, attainment and improved post school pathways, particularly in remote Indigenous communities, for First Nations children. Program 1.2 activities were able to achieve these results despite the ongoing impacts of COVID-19 on delivery of early years and education services. Some Program 1.2 activities

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were amended to be able to continue during the pandemic. For example, the supported accommodation and learning program run by the Melbourne Indigenous Transition School (MITS) implemented innovative approaches to ensure face to face learning could continue for students during the COVID-19 pandemic. The activities in this program broadly relate to one or more Closing the Gap outcomes (3, 4, 5 and 6), depending on the focus of key activities or sub-programs under Program 1.2.

Data corresponding to performance reporting cycle 1 January 2022 to 30 June 2022 cannot yet be provided in full for these performance measures, due to the fact that this performance reporting round is currently active with IAS Providers. At the time of reporting, 702 of the 767 (91.53%) annual performance reviews conducted of Program 1.2 Activities, have met or exceeded performance requirements.

For further information regarding data sources and methodology used in assessment of this measure, please see Appendix A.

Performance measure 2.2: Proportion of activities that directly contribute to Closing the Gap targets and indicators.

Methodology	Quantitative and qualitative assessment of how activities impact indicators and targets.
Source	NIAA 2021–22 Corporate Plan, page 19
2021–22 Target	80%
Performance rating	<p>Partially Achieved</p> <p>While NIAA is able to demonstrate strong alignment of activities to Closing the Gap outcomes at a Program and key activity level, it is not possible to demonstrate direct contribution of each activity to Closing the Gap targets.</p> <p>In response to this performance measure the NIAA is therefore reporting conservatively as 'Partially achieved'. This is based on assessment and demonstration of the contribution of IAS Programs to Closing the Gap outcomes as outlined below. Further, this performance measure has been replaced in future corporate plans with a more appropriate quantitative measure and methodology.</p>

Performance result

A qualitative and quantitative assessment of grant activities by Program 1.2 sub-program or key activity indicated that 100% broadly align with Closing the Gap outcomes 3-7; and

For the individual activities assessed based on grant performance monitoring, 91.5% were successfully delivered (quantitative assessment using core service delivery KPI's); and

Case studies further demonstrate the kind of contribution individual grant activities make to Closing the Gap outcomes.

Analysis

Grant activities funded under the Indigenous Advancement Strategy (IAS) Program 1.2 are required to address the outcomes of particular IAS sub-programs or key activities which broadly align with Closing the Gap outcomes 3–7. They include activities such as: facilitated playgroups, parental support, school nutrition, school engagement, boarding, mentoring, academies, scholarships and support for students undertaking Vocational Education and Training (VET) or higher education programs.

Grantees address IAS outcomes for specific Program 1.2 sub-programs and key activities in their grant application. Proposed activities and intended outcomes are captured in each NIAA grant agreement. Each grant activity is coded against the relevant Program 1.2 sub-program or key activity group. Thematic analysis of the Program 1.2 coding indicates that there is broad alignment between sub-programs, key activities and Closing the Gap outcomes. Based on this analysis, 100% of activities grouped under Program 1.2 sub-programs and activities broadly align with one or more Closing the Gap outcomes (3-7).

It is not possible to draw a line of sight between grant activities and Closing the Gap targets 3-7 as the NIAA does not fund the sorts of activities that directly relate to these targets, nor do they collect the data for these targets and indicators. For example, under Closing the Gap Outcome 3, NIAA funds early childhood activities which contribute to children's early learning and development, but it does not directly fund early childhood education referred to in Closing the Gap Target 3 (relating to an increased proportion of First Nations children attending early childhood education in the year before full-time school). Early childhood education funding is the responsibility of other agencies.

Quantitative assessment of the successful delivery of the activities under Program 1.2 is made using the 'Core Service Delivery' mandatory KPI of each activity. Performance report assessments of activities are independently assessed by NIAA Agreement Managers, to assess whether the activity has met or exceeded the core service provision of the key deliverables contained in the project schedule. This is outlined in detail above in the performance result, analysis and notes of measure 2.1.

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Of the 100% of activities in Program 1.2 that show broad alignment to Closing the Gap outcomes, 91.53% have been demonstrated to have met or exceeded the core service delivery KPI, which exceeds the target of 80% of activities showing direct contribution to Closing the Gap.

The case study below is an example that further supports the contribution of activities under Program 1.2 to Closing the Gap outcomes.

The NIAA is in the process of implementing improvements to the way it collects data about the contribution of IAS activities to Closing the Gap outcomes. This includes building a mandatory data point into the grant management system (FUSION) used for grant activity assessments, where Providers or NIAA Agreement managers will record the Closing the Gap outcomes each activity contributes to. This is planned to become operational in the 2022-23 period and will allow the NIAA to report against this target with a full quantitative data set in future.

Melbourne Indigenous Transition School

A non-government boarding school supporting First Nations youth to achieve their goals

The NIAA provides funding to the Melbourne Indigenous Transition School (MITS) through the IAS Children and Schooling program. MITS is a Year 7 transition school for First Nations students from remote and regional communities in Northern Territory (NT) and Victoria. The school provides a Year 7 learning program with supported accommodation, which enables students to transition into Melbourne schools following Year 7, while remaining connected to community. The MITS Alumni Boarding Program provides accommodation to students who have graduated the MITS Year 7 program and are attending Melbourne partner schools in Years 8 to 12.

MITS provides a culturally safe and supportive environment for students, enabling them to complete their schooling in Melbourne. MITS works closely with their 12 Melbourne partner schools to ensure they provide positive learning environments for students.

The MITS boarding program is highly regarded and has a proven track record of delivering positive outcomes for Aboriginal and Torres Strait Islander students. In 2021, the average attendance rate for MITS Year 7 students attending school was 96 per cent (MITS Annual Report and Financial Statements — 31 Dec 2021, found at https://api.mits.vic.edu.au/media/2022/06/09/MITS_2021_Annual_Report-1654737546851.pdf). In comparison, in 2021 the national attendance rate for Year 7 First Nations students was 79.5 per cent and 91.2 per cent for all Year 7 students (Australian Curriculum, Assessment and Reporting Authority (ACARA) student attendance data, found at <https://www.acara.edu.au/reporting/national-report-on-schooling-in-australia/national-report-on-schooling-in-australia-data-portal/student-attendance>).

MITS contributes to addressing the Closing the Gap Outcome 5, that students achieve their full learning potential. The program aims to increase school attendance and improve educational outcomes for First Nations students, reduce barriers to participation in education and increase Year 12 (or equivalent) attainment.

Despite the impacts of COVID-19, demand for boarding places at MITS continues to significantly exceed available places. MITS supported 46 boarding students in 2020–21. The NIAA is providing over \$3.6 million to MITS over three years from 2022 to 2024 to expand its successful boarding program. With this funding, MITS will support at least 76 students in 2022–23 and at least 86 students in 2023–24.

MITS adapted well to the challenges of COVID-19 and implemented innovative approaches to ensure face to face learning could continue for its students.

This included temporarily relocating to Darwin and running classes from inside the Howard Springs Centre for National Resilience in 2021 (including during this reporting period in Term 3 and the end of Term 4) to enable all students to return home each school holidays.

While MITS is not an Indigenous-owned boarding provider, it has worked to build strong relationships with students' home communities and provide a culturally safe accommodation facility for students. MITS provides wrap-around supports for students to ensure they attend and remain engaged in school.



MITS Class of 2021 students Alison, Lulu, Rosie and Clara at the MITS Boarding House on Wurundjeri Country

Activity 3

Designing, implementing and delivering policies, strategies and programs designed to improve the mental health, social and emotional wellbeing of Indigenous Australians.

Intended Result

Improved mental health and wellbeing of Indigenous Australians, resulting in positive progress on relevant Closing the Gap targets.

Performance measure 3.1: Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.

Methodology	Quantitative assessment of IAS provider data.
Source	NIAA 2021–22 Corporate Plan, page 20 PBS Program 1.3, NIAA 2021–22 Portfolio Budget Statements, page 230
2021–22 Target	90%
Performance rating	Substantially Achieved
Performance result	88.31% of the Program 1.3 IAS activities assessed by NIAA Agreement Managers had core service delivery elements which met or exceeded requirements.

Analysis

The objective of Program 1.3 Safety and Wellbeing is to ensure that Aboriginal and Torres Strait Islander communities enjoy similar levels of physical, emotional and social wellbeing enjoyed by other Australians.

Delivery of services has been impacted by the COVID-19 pandemic and the ability of Providers to respond to emerging and emergency community priorities over the last six months.

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Increases in costs, delays in service delivery and difficulties in recruiting appropriately skilled staff have provided ongoing challenges to service providers. NIAA continued to provide support to assist providers to adapt and deliver their services.

Data corresponding to performance reporting cycle 1 January 2022 to 30 June 2022 cannot yet be provided in full for these performance measures, due to the fact that this performance reporting round is currently active with IAS Providers. At the time of reporting, 408 of the 462 (88.31%) annual performance reviews conducted of Program 1.3 Activities, have met or exceeded performance requirements.

For further information regarding data sources and methodology used in assessment of this measure, please see Appendix A.

Performance measure 3.2: Proportion of activities that directly contribute to Closing the Gap targets and indicators.

Methodology	Quantitative and qualitative assessment of how activities impact indicators and targets.
Source	NIAA 2021–22 Corporate Plan, page 20
2021–22 Target	80%
Performance rating	Partially Achieved While NIAA is able to demonstrate strong alignment of activities to Closing the Gap outcomes at a Program and key activity level, it is not possible to demonstrate direct contribution of each activity to Closing the Gap targets. In response to this performance measure NIAA is therefore reporting conservatively as 'Partially achieved'. This is based on assessment and demonstration of the contribution of IAS Programs to Closing the Gap outcomes as outlined below. Further, this performance measure has been replaced in future corporate plans with a more appropriate quantitative measure and methodology.

Performance result

A qualitative and quantitative assessment of grant activities by Program 1.3 sub-program or key activity indicated that 100% broadly align with Closing the Gap outcomes 1, 2, and 10–14; and

For the individual activities assessed based on grant performance monitoring, 88.31% were successfully delivered (quantitative assessment using core service delivery KPI's); and

Case studies further demonstrate the kind of contribution individual grant activities make to Closing the Gap outcomes.

Analysis

A qualitative assessment of the activities in Program 1.3 of the Indigenous Advancement Strategy (IAS) showed that 100% broadly align with Closing the Gap Outcomes 1, 2, 10–14.

Grantees funded under Program 1.3 are required to deliver activities that address the objectives and outcomes of the program which broadly align with Closing the Gap outcomes. Funding covers a diverse range of activities across the child safety and protection, women's safety, justice and diversion, social and emotional wellbeing, alcohol and other drugs, mental health and suicide prevention, healing and health sectors.

Proposed activities and intended outcomes are captured in each individual NIAA grant agreement. Each grant activity is coded against the relevant Program 1.3 sub-program or key activity group. Thematic analysis of the Program 1.3 coding indicates that there is broad alignment between sub-programs, key activities and Closing the Gap outcomes.

Grant activities funded through Program 1.3 are a very small part of investment in these outcomes, noting responsibility for these sectors rests with other Commonwealth Departments, or with state and territory governments. These activities operate in a complex service system, and are tailored to the place in which they operate. This means it is not possible to directly attribute Program 1.3 grant activities to demonstrable changes in Closing the Gap data.

For example, under Closing the Gap Outcome 10, the NIAA administers funding for activities which have demonstrated success in reducing First Nations peoples contact with the criminal justice system, including justice reinvestment activities, prisoner through-care and community patrols. The NIAA does not administer funding for justice services such as police and courts as referred to in the Closing the Gap Target 10 data specifications. Funding for the justice systems and programs is primarily the responsibility of the state and territory governments.

Quantitative assessment of the successful delivery of the activities under Program 1.3 is made using the 'Core Service Delivery' mandatory KPI of each activity. Performance report assessments of activities are independently assessed by NIAA Agreement Managers, to assess whether the activity has met or exceeded the core service provision of the key deliverables contained in the project schedule. This is outlined in detail above in the performance result, analysis and notes of measure 3.1.

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Of the 100% of activities in Program 1.3 that show broad alignment to Closing the Gap outcomes, 88.31% have been demonstrated to have met or exceeded the core service delivery KPI, which exceeds the target of 80% of activities showing direct contribution to Closing the Gap.

The case study below is an example that further supports the contribution of activities under Program 1.3 to Closing the Gap outcomes.

The NIAA is in the process of implementing improvements to the way it collects data about the contribution of IAS activities to Closing the Gap outcomes. This includes building a mandatory data point into the grant management system (FUSION) used for grant activity assessments, where Providers or NIAA Agreement managers will record the Closing the Gap outcomes each activity contributes to. This is planned to become operational in the 2022-23 period and will allow the NIAA to report against this target with a full quantitative data set in future.

Thirrili Ltd

The Australian Government has invested \$15 million, under IAS Program 1.3, from 2021–22 to 2023–24 for Thirrili Ltd to deliver Indigenous Suicide Postvention Services (ISPS) to provide emotional and practical support to bereaved families and individuals impacted by a suicide or other traumatic loss. ISPS contributes to Target 14 of the National Agreement on Closing the Gap, which aims to achieve a 'significant and sustained reduction in suicide of Aboriginal and Torres Strait Islander peoples towards zero'. ISPS is Australia's only Indigenous-led and controlled suicide postvention service and the mode of care includes a 24 hours, 7 days a week 1800 hotline in addition to in-person supports.

Thirrili has been engaged by the NIAA for the period October 2021 to June 2024 to deliver a National ISPS, for First Nations individuals, families and communities impacted by suicide-related trauma. It delivers immediate, culturally-appropriate support; and coordinates with local Elders and service providers both First Nations and non-First Nations led to develop and tailor care plans and a holistic wrap around support service for clients.

The services include, but are not limited to:

- Delivery of immediate and culturally-appropriate response to individuals and families affected by critical incidents.

- Service coordination with other relevant local service providers to ensure clients are able to access services as they need.
- Enhancing community capacity and resilience over the longer term.

Thirrili co-design prevention and postvention plans for communities by supporting them to bridge a gap between services and government to have their needs met and be well equipped to prevent potential suicides within the community.

Thirrili supports families, communities and individuals touched by suicide or the traumatic death of a First Nations person. Thirrili have Advocates posted around the nation to support different regions and these Advocates are all First Nations people with both lived experience and suitable qualifications.

One of the strongest impacts Thirrili has on the ground is through their community capacity building projects. Thirrili work closely with communities, especially those who have experienced a traumatic event, and bring together local government and service providers with the community to ensure support services available for community. Examples of support ranges from mental health services through to advocacy to address water and food shortages for First Nations people.



Activity 4

Designing, implementing and delivering policies, strategies and programs designed to ensure the maintenance of Indigenous cultural expression and conservation, and support the participation in policy development and decision-making in partnership with governments.

Intended result

The maintenance of Indigenous cultural expression and conservation, equal participation in the economic and social life of the nation and the improved capabilities of Indigenous organisations.

Performance measure 4.1: Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.

Methodology	Quantitative assessment of IAS provider data.
Source	NIAA 2021–22 Corporate Plan, page 20 PBS Program 1.4, NIAA 2021–22 Portfolio Budget Statements, page 231
2021–22 Target	90%
Performance rating	Substantially Achieved
Performance result	89.71% of the Program 1.4 IAS activities assessed by NIAA Agreement Managers had core service delivery elements which met or exceeded requirements.

Analysis

Program 1.4 Culture and Capability currently funds 146 activities through a range of sub-programs. To date 136 annual performance reviews have been conducted under Program 1.4 Culture and Capability. 122 of these, or 89.71% of Activities, met or exceeded performance requirements.

Program 1.4 Culture and Capability consists of ten sub-programs and contributes to Aboriginal and Torres Strait Islander peoples participating freely and fully in Australian society as equals and free from discrimination. The Culture and Capability program focuses on developing skills, knowledge and competencies of Aboriginal and Torres Strait Islander peoples, including supporting effective leadership and governance within Aboriginal and Torres Strait Islander communities and organisations.

Sub-programs funded under Program 1.4 Culture and Capability are varied and include:

- Culture
- Capability Building
- Indigenous Media and Broadcasting
- Empowered Communities
- Indigenous Languages and Interpreting
- NAIDOC Week
- NAIDOC Local Grants
- ORIC
- Reconciliation
- Closing the Gap — Partnering for Delivery

Data corresponding to performance reporting cycle 1 January 2022 to 30 June 2022 cannot yet be provided in full for these performance measures, due to the fact that this performance reporting round is currently active with IAS Providers. For further information regarding data sources and methodology used in assessment of this measure, please see Appendix A.

Performance measure 4.2: Delivery of the final The Voice report to government on national, local and regional options and models for an Indigenous voice within the required timeframes.

Methodology	Quantitative assessment against timeframes.
Source	NIAA 2021–22 Corporate Plan, page 20
2021–22 Target	Final report completed in quarter 1 2021–22.
Performance rating	Achieved
Performance result	The Indigenous Voice Co-design Process Final Report (Final Report) was completed and delivered to the Australian Government on 30 July 2021.

Analysis

The Final Report was prepared by 52 co-design members through an extensive 18-month co-design process, with more than 9,400 people and organisations contributing ideas during the consultation and engagement stage.

The Final Report details the deliberations of the co-design process. As at 30 July 2021 there had been more than 100 meetings of co-design groups, working groups, member briefings and design discussions. In addition there were:

- Meetings of all co-chairs, and regular discussion between co-chairs and the NIAA
- Meetings of the Senior Officials Group, comprising Commonwealth, state and territory officials and the Australian Local Government Association.

On 17 December 2021, the Australian Government released the Final Report.

It details proposed models to establish a strong, resilient and flexible system in which First Nations Australians can provide advice to governments on issues that affect their lives and work in partnership to improve outcomes.

The Final Report of the co-design process outlines an Indigenous Voice made up of two parts that work together: Local & Regional Voices and a National Voice.

The Indigenous Voice would promote inclusive participation and provide a way for First Nations Australians to have a greater say on the design, development and implementation of policies and programs.

It would also provide:

- effective partnership mechanisms at the local and regional level for all governments and Aboriginal and Torres Strait Islander Australians to work together and improve outcomes
- opportunities for the Australian Parliament and Government to seek advice on relevant federal laws, policies and programs from the National Voice.

Activity 5

Designing, implementing and delivering policies, strategies and programs designed to enhance regional governance, and improved partnerships with communities through place based practice.

Intended Result

Enhanced regional governance and local decision-making.

Performance measure 5.1: Proportion of IAS Program activities that are assessed by NIAA Agreement Managers as having core service delivery elements which meet or exceed requirements.

Methodology	Quantitative assessment of IAS provider data.
Source	NIAA 2021–22 Corporate Plan, page 21 PBS Program 1.5, NIAA 2021–22 Portfolio Budget Statements, page 232
2021–22 Target	90%
Performance rating	Partially Achieved
Performance result	80.39% of the Program 1.5 IAS activities assessed by NIAA Agreement Managers had core service delivery elements which met or exceeded requirements.



Analysis

Program 1.5 Remote Australia Strategies (RAS) addresses the disproportionate disadvantage of First Nations people in remote and very remote Australia. Activities funded through RAS must address a clearly identified community need and be aligned with priority areas of education, employment and safe and functioning communities. The desired outcomes of the RAS program are to support local priorities and contribute to improved education, employment and community safety outcomes in remote areas through:

- delivery of flexible, tailored local solutions in remote areas
- improved infrastructure in remote areas.

In the 2021–22 financial year, RAS funded a wide number of activities, ranging from food security to land management.

Achievement against this measure has been impacted by the continuing after effects of the COVID-19 pandemic. Increases in costs, delays in service delivery and delays in materials have provided ongoing challenges to service providers. NIAA continued to provide support to providers to assist them to adapt and deliver their services.

Program 1.5 RAS has worked with local businesses across remote and very remote Australia again in 2021–22. The Indigenous Land Enterprise Infrastructure Fund (ILEIF) provided grants of up to \$300,000 for small scale infrastructure items to expand or improve the viability of their activities in the primary industry and land management industries.

Even through these challenges, Program 1.5 RAS has achieved well against the 90% satisfaction target. At the time of reporting, 41 of the 51 (80.39%) annual performance reviews conducted of Program 1.5 Activities, have met or exceeded performance requirements.

Data corresponding to performance reporting cycle 1 January 2022 to 30 June 2022 cannot yet be provided in full for these performance measures, due to the fact that this performance reporting round is currently active with IAS Providers. For further information regarding data sources and methodology used in assessment of this measure, please see Appendix A.

Performance measure 5.2: Formal participation in active local decision making (LDM) processes and Empowered Communities (EC) regions.

Methodology	Quantitative assessment of participation data and qualitative assessment based on case studies from selected sites. ¹
Source	NIAA 2021–22 Corporate Plan, page 21
2021–22 Target	NIAA to formally participate in: <ul style="list-style-type: none"> • 90 per cent of LDM sites, where NIAA has been invited to contribute; and • 100 per cent of EC sites.
Performance rating	Achieved
Performance result	In the period July 2021 to June 2022, NIAA formally participated in Local Decision Making (LDM) processes in 95% of LDMs in the NT, NSW and Queensland (Qld) and where NIAA had been invited to contribute. In the same period, NIAA formally participated in 100% of the Empowered Communities (EC) regions across the country.

Analysis

A focus on place and working in partnership is central to the NIAA's work and integral to its purpose of assisting the Australian Government achieve its objectives in improving the lives of Indigenous Australians. Participation in LDM and EC varied in each jurisdiction, reflecting local context, community aspirations and NIAA's agreed role.

EC is a First Nations designed and led Indigenous empowerment framework, with shared decision-making as a central component, across 10 rural, remote and urban regions that places First Nations people in partnership with the Commonwealth. Concluding its sixth year

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¹ This would encompass one case study on LDM site and one case study on EC site (nominated by relevant GM).



of implementation in 2021–22, the partnership between EC and NIAA, as lead Commonwealth partner, continues to have a tangible impact on government decision making with the aim of better targeting government funding and services towards building local capability to close the gap in EC regions. Some examples of this partnership in action include:

- In 2021–22 the future of more than 60 Indigenous Advancement Strategy activities valued at over \$28 million were jointly decided by EC regions and NIAA, empowering Indigenous people through shared decision making, increasing the productivity of government resources on-the-ground and improving outcomes
- EC, NIAA and representatives from the Department of Health and Aged Care met regularly to share information on the COVID-19 pandemic and collaborate on regional responses.

State and Territory jurisdictions have initiatives in place which aim to ensure First Nations communities have more control over their own affairs and a genuine voice in determining what and how services are delivered to their communities.

In the NT, the NIAA continued to work with key stakeholders in thirteen LDM locations to progress Multi Agency Partnerships (MAP) and deliver priorities. Similarly in NSW, the NIAA participated in seven LDM processes and one in Qld, working with LDM key stakeholders to strengthen local leadership and governance capabilities, in turn supporting the development of strategies and action plans to address community identified priorities.

Empowered Communities — Far West Region, South Australia

NIAA and the Far West Empowered Communities (EC), established in 2019–20, have continued to progress a strong partnership. NIAA efforts, as an EC partner, have supported the Far West Aboriginal Community Leaders Group's (FWACLG) vision for establishing a First Nations led governance platform — developing a regional framework to direct investment in the region and raise social and economic prosperity for First Nations people.

In line with EC principles of genuine partnership between government and community, NIAA has worked with FWACLG to support the establishment of a standalone EC backbone organisation — the Far West Community Partnerships (FWCP). Significant work has been undertaken with community input and guidance to develop a constitution, establish a Board and recruit qualified community-based staff.

The FWCP has played a lead role over the past 12 months by coordinating and leading the community response to COVID-19 across the Far West. This collaboration between FWCP, NIAA and other stakeholders during the COVID-19 response has assisted to raise the broader community awareness of the organisation



and how the Far West region benefits from having strong community partnership with all levels of government.

FWCP, NIAA and the South Australian Government, have worked jointly to implement EC priorities. This has been strengthened by the inclusion of the Ceduna Service Collaboration and community representation, with an aim of nurturing community self-determination through collaboration at all levels of government, service provision, business, philanthropy, and others — delivering locally co-designed strategies.

Local Decision Making

During 2021, the NIAA facilitated forums between Victoria Daly Regional Council (VDRC) and Green River Aboriginal Corporation (GRAC) to act on GRAC's aspirations to deliver NIAA funded programs in Nauiyu, NT. The NIAA led a series of negotiations between the organisations which resulted in formal service delivery agreements for GRAC to be the principal community based Aboriginal Corporation delivering Outside School Hours Care and Sport & Recreation programs for which VDRC is funded. GRAC commenced delivering the programs on 1 April 2021.

In the 2021–22 VDRC Plan, the CEO reported that the Council's commitment to forging strong relationships with stakeholders was reflected through the partnership with GRAC in Nauiyu to deliver programs that strengthened the local community. The report expressed hope that the arrangement would be used moving forward, including with Council operations, and may prove to be replicated for other communities, so programs could be delivered by local Indigenous organisations. Going forward however, GRAC has ambitions to undertake the service delivery of other programs funded in Nauiyu. This means their organisation would become the funded service provider,

rather than engaging in sub-contractual arrangements with VDRC or other external agencies.

The NIAA also assisted GRAC to source an upgrade of the bus to support increased participation in regional sport events and assisted GRAC to access funding for a significant upgrade of equipment and resources for the Community Sport and Recreation Centre in 2022. With continued support and assistance from the NIAA, it is envisaged that GRAC will be able to increase their service delivery offering to the Nauiyu community.

An LDM agreement has been finalised and was signed by the NT Government in July 2022, with the NIAA recognised as a delivery partner.



Performance measure 5.3: Development of plans and agreements, including Place Based Practice Implementation Plans, in partnership with communities and establishment of local governance arrangements² to implement the plans and agreements.

Methodology	Qualitative assessment of development of plans and agreements, based on case studies.
Source	NIAA 2021–22 Corporate Plan, page 21
2021–22 Target	Progress has been made in the development of plans or agreements in partnership with communities.
Changes to performance measure details	<p>This measure has been amended in line with advice from the Department of Finance, as the policy context within the NIAA for place based partnerships and practice has changed since publication of the 2021–22 corporate plan, with the focus of activity moving from selected sites as nominated in Regional Blueprints to a more universal model.</p> <p>While the intended result of this activity remains the same, the evolving change in approach has led to a revised (broader) scope for the measure; the methodology and target have also been adjusted. More detail is provided in the analysis section of the annual performance statement for measure 5.3.</p> <p>The details of this measure as published in the 2021–22 corporate plan were:</p> <ul style="list-style-type: none"> • Performance measure 'Development of Place Based Practice Implementation Plans for identified sites in partnership with communities, and establishment of local governance arrangements to implement the Plan in each site'. • Methodology 'Quantitative assessment of plans implemented and governance arrangements established. Qualitative assessment based on case studies from selected sites'. • Target '100 per cent of plans developed and governance arrangements established for identified Place Based Practice sites'.

² Governance arrangements would involve NIAA, community representatives and other local partners working together to implement the agreed plan. Could be interim arrangements until formal arrangements are finalised.



Performance rating	Partially Achieved
Performance result	Significant progress has been made in the development of plans or agreements in partnership with communities.

Analysis

The policy environment for place-based work within the Agency shifted significantly during the reporting year from an emphasis on the development of Place Based Practice Implementation Plans in selected sites to a broader focus encompassing preparatory work for development of the regional voice arrangements and for the Closing the Gap place-based partnership sites (being led by State and Territory governments). The previous performance measure did not reflect the new focus and arrangements for working in partnership with communities and the broader range of place based work undertaken by the Agency during the year.

Place based activity during the reporting period has focussed on supporting community-driven and community-led approaches, working to strengthen local leadership and governance capabilities and developing the decision-making structures necessary for further planning and implementation. Although COVID-19 and natural disasters impacted the NIAA's community engagement during the reporting period, the Agency continued to work closely with communities across the country to develop strategies and action plans to realise their vision and aspirations, including through supporting Empowered Communities regions and local decision making initiatives.

In addition to assistance with the strengthening of local leadership and governance capabilities, this work supported the co-design and delivery of strategies and action plans to address community identified priorities such as reducing problem gambling, youth suicide, substance misuse and broader community safety and justice issues and the creation of employment pathways for disengaged youth.

The performance result is based on case study illustrations of how the NIAA has worked during the reporting period to improve its partnerships in place with communities and other local stakeholders, laying the ground work for stronger future collaboration and development of plans in partnership with communities.

Place-based partnerships — Pukatja, APY Lands, South Australia

The NIAA's place-based practice in Pukatja, APY Lands, has been multi-dimensional, involving regular engagement and rich discussions with the community and project based working groups. The collaborative process included community members and representatives from all levels of government and non-government organisations that service and meet regularly in community.

Working alongside Traditional Owners and the Pukatja Community Council, the NIAA had an intermediary role facilitating opportunities for project input and participation in shared decision-making. Co-design has been at the centre of the place-based work — bringing together community, governments, and stakeholders to participate in project design processes, encouraging sharing of ideas, and ensuring community aspirations and needs were considered.



Three key projects have continued to be progressed during 2021–22 including:

- construction of a youth centre and pool
- strengthening governance arrangements for the Pukatja Community Council
- supporting the delivery of the Indigenous Youth Connection to Culture (IYCC) Youth Suicide measure.

The NIAA provided a strong role in supporting the Pukatja Community Council, particularly relating to facilitating land tenure arrangements allowing the construction of the youth centre and pool. The NIAA also mentored community working group members and the Pukatja Community Council, while the Council's governance arrangements were being strengthened. The community was supported to select a viable Anangu organisation to work with community to develop culturally appropriate activities addressing youth suicide.

The success of the collaboration and projects to date has been a result of cohesive place-based practices, strong community and government partnerships, and community centred decision-making.

Developing the Gambling Reduction Strategy — Tiwi Islands, Northern Territory

Card game gambling on the Tiwi Islands, particularly in Wurrumiyanga, is linked to a broad range of whole-of-family and community consequences.

The NIAA is working collaboratively with the NT Government, Tiwi Leaders' Forum, Tiwi Skin Group Leaders, the Wurrumiyanga community and other key stakeholders to enable the community to increase its control over problem gambling and reduce its impact.

The NIAA's focus is supporting a community-driven and community-led approach, and ensuring coordinated action by governments, and others.

As part of this approach, the NIAA has worked with the Mantiyupwi landowner clan group and Tiwi Islands Australian Red Cross to develop a draft Gambling Reduction Strategy for discussion with Tiwi leadership groups and key stakeholders, as a basis for growing a community-driven approach. This represents a paradigm shift from an individual treatment approach to a community response to problem gambling, with a strong focus on prevention and early intervention.

The Tiwi Islands Place Based Plan, finalised in late 2021 by the Leaders' Forum and the NIAA, supports the gambling reduction



strategy, in particular through its culture and social wellbeing working groups.

Community lockdowns during the COVID-19 pandemic saw the Tiwi Islands cut off for significant parts of the reporting period, impacting progress.

In 2022 the NIAA and the NTG funded consultants to lead a series of workshops with Tiwi leaders and key stakeholders to map decision-making processes in Tiwi communities and develop a service-system map to inform decision-making by government and service providers. This will be an important tool for working with Tiwi leaders and communities as they develop their community-driven approach to reducing problem gambling.

Giving Youth a Brighter future — Doomadgee, Queensland

The NIAA has been working in partnership with Doomadgee Aboriginal Shire Council (DASC) for several years, with a strong focus on giving young adults in Doomadgee an opportunity for a brighter future and providing them with targeted support to achieve this.

During 2021–22, the NIAA continued to work intensely with DASC and the Doomadgee community to facilitate a co-design process to strengthen the IAS funded Doomadgee Youth Hub, and to redesign its activities to support the growing needs of its young adults aged 15–25 years who would otherwise be disengaged.

The Preston Campbell Foundation was engaged by DASC to facilitate the co-design process for the Indigenous Youth Connection to Culture (IYCC) program to bring together service providers and government agencies to better coordinate programs for youth. The Preston Campbell Foundation continue their work in Doomadgee, working with the Doomadgee State School to encourage participation and engagement in education.

In 2021–22, the NIAA funded DASC to develop an integrated youth strategy to articulate the needs and aspirations of the young people of this community. The youth strategy will facilitate increased collaboration and alignment of existing youth services and identify any services gaps and potential funding sources to address these gaps.

Key to the NIAA's work with the Doomadgee community has been working with DASC, service providers, community groups and elders to tackle the tough issues on youth suicide, substance misuse and broader community safety and justice issues and the harmful impacts these are having on individuals, family, and community.





Activity 6

Undertaking evaluations of National Indigenous Australian Agency programs in line with the IAS Evaluation Framework and incorporating evaluations into policies and programs delivered by the NIAA.

Intended Result

Evaluation efforts were prioritised based on significance, contribution and policy risk as per the IAS Evaluation Framework; and

Improved outcomes for Indigenous Australians as a result of enhanced design, implementation and delivery of agency policies and programs.

Performance measure 6.1: Publish an annual evaluation work plan taking into account the prioritisation criteria outlined in the NIAA Evaluation Framework.

Methodology	Quantitative assessment against timeline.
Source	NIAA 2021–22 Corporate Plan, page 22 PBS Program 1.6, NIAA 2021–22 Portfolio Budget Statements, page 233
2021–22 Target	September 2021
Performance rating	Substantially Achieved
Performance result	On 5 October 2021 the NIAA moved to a dynamic version of the IAS Evaluation Work Plan on the NIAA internet site at https://www.niaa.gov.au/indigenous-affairs/evaluations-and-evidence/evaluation-work-plan .

Analysis

The Evaluation Work Plan provides details on evaluation activities that are planned, underway or completed by the NIAA.

Publication of the Evaluation Work Plan supports the commitment to transparency made in the Indigenous Advancement Strategy (IAS) Evaluation Framework. The IAS Evaluation Framework guides the evaluation of programs and activities conducted under the Indigenous Advancement Strategy with goals including:

- generate high quality evidence that is used to inform decision making
- strengthen Indigenous leadership in evaluation
- build capability by fostering a collaborative culture of evaluative thinking and continuous learning
- emphasise collaboration and ethical ways of doing high quality evaluation at the forefront of evaluation practice in order to inform decision making
- promote dialogue and deliberation to further develop the maturity of evaluation over time.

The target publication date of 30 September 2022 was delayed until 5 October 2022 due to testing of the new platform and finalising content. The NIAA has moved to a dynamic version of the Evaluation Work Plan to make it accessible to a broader audience, and to improve the timeliness of the information.

Evaluation activities on the Evaluation Work Plan are selected using a prioritisation process based on policy significance, expected contribution and risk associated with evaluation projects. New evaluations and enabling activities are added to the work plan as they come online and updates to the status of evaluations are made as they progress through the different stages to completion. At 30 June 2022 the online Evaluation Work Plan included 17 evaluation activities planned, underway or publication pending.

Performance measure 6.2: Proportion of evaluations that contribute to improved policy/program, design and delivery.

Methodology	Qualitative assessment using case studies
Source	NIAA 2021–22 Corporate Plan, page 22 PBS Program 1.6, NIAA 2021–22 Portfolio Budget Statements, page 233
2021–22 Target	100 per cent of evaluations contribute to improved policy/program, design and delivery.
Performance rating	Achieved
Performance result	100% of evaluations completed in 2021–22 contributed to improved policy/program, design and delivery. This includes all six new evaluations that were active from 1 July 2021 to 30 June 2022.

Analysis

The NIAA supports evaluation usage to improve policy and program design by ensuring evaluation findings and recommendations are published and implemented under the Indigenous Advancement Strategy (IAS) Evaluation Framework.

Evaluations completed on the Evaluation Work Plan are assessed for key purpose, findings and learnings. This assessment was performed on each of the six new evaluations active in the reporting period and demonstrates how the lessons learned were applied across the NIAA. These records are not for publication but are supporting evidence to internal governance structures to support the performance result. From these assessments one example was developed for external publication as a case study. The NIAA tracks recommendations and monitors the actions the NIAA is taking based on findings from evaluations conducted.

Away from base evaluation in action

The NIAA has recently completed an evaluation of Australian Government programs that support First Nations tertiary students studying via mixed mode (online and site-specific learning). The evaluation highlighted the benefits of reducing duplication of services and having consistent program delivery.

The NIAA commissioned Social Compass to evaluate Away from Base (AFB) programs. The evaluation assessed the extent to which the needs of First Nations students studying via mixed mode are met through the programs. The evaluation also assessed the programs' administrative effectiveness and efficiency.

The AFB programs support First Nations students studying via mixed mode. Students get help with travel, meals and accommodation for short blocks of compulsory face-to-face study. Currently there are two different programs delivering AFB support:

- NIAA's program supports 19 educational institutions with grant funding
- Service Australia provides access to support through the ABSTUDY Scheme either directly to the student or to the educational institution.

The AFB evaluation found that the AFB support for First Nations students contributed to their access to education

opportunities. In particular, for students from remote communities, participation in face-to-face learning activities increased the likelihood of student course completions and improved student social and emotional wellbeing. The evaluation also found that students experience a range of barriers in accessing face-to-face learning.

The evaluation was completed in August 2021. The findings and recommendations highlighted a range of issues that have existed in the two programs for many years. The evaluation provides an evidence base to improve both AFB programs.

Preliminary work is underway with the NIAA and the Department of Social Services to discuss the findings and consider how to continue to support students in the most effective way through AFB.

The Away From Base Evaluation Report can be found here:

<https://www.niaa.gov.au/indigenous-affairs/grants-and-funding/funding-under-ias/evaluation-work-plan/away-base>

Information about all NIAA evaluations planned, underway or published can be found here:

<https://www.niaa.gov.au/indigenous-affairs/evaluations-and-evidence/evaluation-work-plan>

Activity 7

Departmental support for NIAA activities.

Intended Result

Efficient department support to NIAA activities; and

Number of NIAA activities that achieve expected FY targets as articulated in internal planning documents.

Performance measure 7.1: All funding expended is assessed as value for money

Methodology	Quantitative assessment
Source	NIAA 2021–22 Corporate Plan, page 22 PBS Program 1.7, NIAA 2021–22 Portfolio Budget Statements, page 234 ³
2021–22 Target	100% of funding assessed as being value for money
Performance rating	Achieved
Performance result	100% of funding was assessed as being value for money.

Analysis

This performance measure relates to the Agency's use of departmental funding. In line with the Agency's Accountable Authority Instructions and the Commonwealth's financial framework, delegates are required to make value for money assessments when committing and expending departmental funds.

The NIAA has adequate internal controls, policies and procedures in place to ensure compliance with the Commonwealth's financial framework. This includes internal reviews, quality assurance procedures, and external audits.

This measure is from the 2021–22 NIAA Portfolio Budget Statements (PBS). It was included in the 2021–22 corporate plan to align the two key documents more closely, in accordance with the Commonwealth Performance Framework. This measure will be removed from the PBS and subsequent corporate plans.

3 Note there a misalignment between the 2021–22 PBS and 2021–22 corporate plan. The 'target' for this measure in the PBS 'All funding expended is assessed as value for money' matches the performance measure in the corporate plan.

Performance measure 7.2: All NIAA activities contribute to the achievement of the NIAA outcome.

Methodology	Quantitative assessment
Source	NIAA 2021–22 Corporate Plan, page 22 PBS Program 1.7, NIAA 2021–22 Portfolio Budget Statements, page 234 ⁴
2021–22 Target	100% of activities assessed as contributing to the NIAA outcome.
Performance rating	Achieved
Performance result	100% of activities were assessed as contributing to the NIAA outcome.

Analysis

All activities undertaken by Groups must demonstrate alignment with the NIAA's outcome. The NIAA prepared annual business plans at the Group level which detail the activities and targets for the financial year. These activities contribute to the NIAA outcome either directly or indirectly (i.e. through providing enabling services that support other activities to directly contribute to the NIAA outcome).

This measure is from the 2021–22 NIAA Portfolio Budget Statements (PBS). It was included in the 2021–22 corporate plan to align the two key documents more closely, in accordance with the Commonwealth Performance Framework. This measure will be removed from the PBS and subsequent corporate plans.

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4 Note there a misalignment between the 2021–22 PBS and 2021–22 Corporate Plan. The 'target' for this measure in the PBS 'All NIAA activities contribute to the achievement of the NIAA outcome' matches the performance measure in the Corporate Plan.



Activity 8

Leading the Commonwealth Government implementation of the National Agreement on Closing the Gap through partnership and engagement with other Commonwealth Government portfolios, Aboriginal and Torres Strait Islander representatives, and state and territory governments.

Intended Result

Enable Indigenous Australians and governments to work together to overcome the inequality experienced by Indigenous Australians, and achieve life outcomes equal to all Australians.

Performance measure 8.1: NIAA demonstrates leadership in delivering a whole of Commonwealth Implementation Plan, setting out how the Commonwealth will contribute to achieving the targets and Priority Reforms in the National Agreement on Closing the Gap.

Methodology	Quantitative assessment against timeframe supported by qualitative analysis of actions taken.
Source	NIAA 2021–22 Corporate Plan, page 23
2021–22 Target	July 2021 — Deliver the Commonwealth Implementation Plan to Joint Council.
Performance rating	Substantially Achieved
Performance result	Commonwealth Implementation Plan was delivered on 5 August 2021, just outside the July 2021 target.

Analysis

The NIAA worked across Commonwealth portfolios and with the Coalition of Peaks to develop the first Commonwealth Closing the Gap Implementation Plan, which was launched by the former prime minister, on 5 August 2021. The Implementation Plan sets out the actions the Commonwealth is taking to drive and embed real and positive change and how the Commonwealth will contribute to realising the ambition of the National Agreement and the socio-economic outcomes and Priority Reforms. The Implementation Plan enables a clear line of sight between Commonwealth actions and their contributions to achieving the Closing the Gap targets.

In developing the Implementation Plan, the Commonwealth Closing the Gap Implementation Joint Working Group (JWG) was established and is co-chaired by the Deputy CEO of Policy and Programs, NIAA and the Lead Convenor of the Coalition of Peaks. The JWG supported the development of the Implementation Plan comprising Deputy Secretaries of Australian Government agencies with responsibility for actions on National Agreement on Closing the Gap targets, with equal representation from the Coalition of Peaks — this group continues to monitor the implementation of the Plan and set priorities for Government consideration for new actions or reprioritisation. With Commonwealth agencies outside the NIAA having responsibility for progressing actions against the outcomes and targets that sit within their portfolio, the NIAA continues to work with them to ensure their partnerships with First Nations people are being established and strengthened in order to achieve the targets within their portfolio responsibilities. This is supported by the accountability mechanism of the Commonwealth Closing the Gap Annual Report and update to the Commonwealth Closing the Gap Implementation Plan, both of which will continue to involve considerable leadership by NIAA working with multiple Commonwealth agencies.

NIAA has co-responsibilities in the Implementation Plan for targets 10, 11 and 15, as well as all the Priority Reforms. The NIAA continued to work on ways to embed the Priority Reforms across the Commonwealth throughout 2021–22.

Performance measure 8.2: NIAA coordinates the implementation of priority reforms across the Commonwealth.

Methodology	Quantitative assessment against timeframe supported by qualitative analysis of actions taken.
Source	NIAA 2021–22 Corporate Plan, page 23
2021–22 Target	Progress has been made in implementing the Priority Reform actions. By November 2021 — Identified locations for six place based partnerships.
Performance rating	Substantially Achieved
Performance result	The NIAA has progressed the Commonwealth's contributions to implementing the Priority Reforms. The Joint Council on Closing the Gap was able to identify locations for five of the six place based partnerships within the reporting period. Nominations for place based partnership locations are ultimately the responsibility of jurisdictions. The NIAA is working with all parties to the National Agreement on Closing the Gap to finalise this commitment of six placed based partnerships by the end of 2022.

Analysis

NIAA continues to lead the implementation of the four Priority Reforms⁵ across the Commonwealth through the delivery of the Commonwealth Closing the Gap Implementation Plan. The NIAA co-chairs the Commonwealth Implementation Joint Working Group with the Coalition of Peaks, with membership comprising of representatives of the Coalition of Peaks and deputy secretaries of Commonwealth Agencies with lead responsibilities for targets.

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- 5 The National Agreement on Closing the Gap has been built around four Priority Reforms:
1. Formal Partnerships and Shared Decision making
 2. Building the Community-Controlled Sector
 3. Transforming Government Organisations
 4. Shared Access to Data and Information at a Regional Level

For further information please see visit www.closingthegap.gov.au/national-agreement/priority-reforms



The NIAA established an Operational Plan in October 2021 which maps our Agency's work implementing the National Agreement and the Implementation Plan. It helps ensure the delivery of Closing the Gap commitments are embedded across the Agency.

NIAA has a presence on all the governance structures in place to progress the Priority Reforms across the Commonwealth, and co-chairs all governance structures under the Partnership Agreement on Closing the Gap. The Partnership maintains a risk register for both the Partnership Agreement and National Agreement, with risks being escalated to the Joint Council where appropriate. The Partnership also undergoes an annual 'Health Check' with a report being completed by an independent party.

Work has commenced on developing a whole-of-Commonwealth Framework for Engagement and Partnership, an action under both Priority Reforms One⁵ and Three⁵, as well as the Partnership Stocktake which will count existing partnerships and provide a basis from which to measure progress to meet the strong Partnership Elements in the National Agreement.

The NIAA is developing a business case for a grant connected policy that would effectively mandate preferencing of Indigenous organisations, including community controlled organisations wherever possible for all relevant Commonwealth grants. Policy development work is being undertaken with the Coalition of Peaks. This is a key action under Priority Reform Two⁵.

Work has also commenced on a whole-of-Commonwealth approach to Priority Reform Three. This will critically assess progress on Priority Reform Three to date, including identifying gaps and opportunities for future Commonwealth effort which strengthens coordination and ensures more strategic effort. All jurisdictions have agreed to such effort. The Agency is leading the process for the Commonwealth in partnership with the Coalition of Peaks. Outcomes may inform the next Commonwealth implementation plans.

Furthermore, the NIAA continues to work with jurisdictional representatives to coordinate six research papers which will collate existing research and learnings and build a nationally-consistent understanding (including definitions) for how to achieve Priority Reform Three.

Work has commenced on developing a framework to embed all four Priority Reforms across the Commonwealth: accelerating effort and building ambition. This work is being led by the NIAA and the Department of the Prime Minister and Cabinet.

Work has also commenced on eLearning resources to strengthen knowledge and action on the National Agreement across the Australian Public Service.

Some of the key achievements of the Partnership on Closing the Gap in 2021–22 are:

- Early Childhood Care and Development (ECCD) and Health sector strengthening plans being agreed in principle by Joint Council at its December 2021 meeting with Housing and Disability expected to be considered by August 2022

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- establishment of the Justice Policy Partnership in August 2021, with the ECCD and Social and Emotional Wellbeing (SEWB) Policy Partnerships to be considered by Joint Council in August 2022
 - agreement to the approach to community data projects and place-based projects
 - commencement of the first two community data projects. The Partnership Working Group under Joint Council will maintain a standing item until the third and fourth locations are nominated. It is anticipated that all six locations will be nominated in the 2022–23 reporting period
 - settling on an Approach to Priority Reform Three to drive ambition and action in jurisdictional implementation plans.

Further information on achievements will be available in the upcoming Commonwealth's Closing the Gap Annual Report (see www.closingthegap.gov.au for more information).

Closing the Gap governance arrangements have agreed five of the six locations for new place-based partnerships in Doomadgee (Qld), East Kimberley (WA), Maningrida (NT), Tamworth (NSW) and Western Suburbs of Adelaide (South Australia). Nominations for place based partnership locations are ultimately the responsibility of jurisdictions. The sixth location is expected to be agreed in the second half of 2022.

The Commonwealth is supporting relevant states and territories to engage with agreed locations to set priorities and agree the partnership design and formal agreement, ahead of operation and monitoring by 2024.

Activity 9

Progressing constitutional recognition of Indigenous Australians.

Intended Result

Supported the process for constitutional recognition and a referendum.

Performance measure 9.1: The extent to which NIAA contributes to progressing constitutional recognition and a referendum.

Methodology	Qualitative assessment of approach.
Source	NIAA 2021–22 Corporate Plan, page 24
2021–22 Target	NIAA has effectively supported building consensus on constitutional recognition.
Performance rating	Substantially Achieved
Performance result	The NIAA effectively supported building consensus on constitutional recognition and a referendum. At the end of the reporting period, preparation for a referendum had commenced, however detail has not been finalised.

Analysis

An amendment to add Aboriginal and Torres Strait Islander people into the Australian Constitution will ensure First Nations people are recognised in the nation's foundational law and is an important step in the national journey of reconciliation. An Indigenous Voice will give First Nations people a say on matters affecting the lives of First Nations people and will contribute to Closing the Gap. The NIAA has a leading role in supporting building consensus on constitutional recognition and a referendum, in line with our key strategic pillars of building genuine partnerships and building influence.

The Morrison Government's position — based on recommendations of the 2018 Joint Select Committee — was that the co-design of the Indigenous Voice should precede constitutional recognition. The Indigenous Voice Co-design Process Final Report was delivered on time in July 2021, considered by the Australian Government and publically released on 17 December 2021.

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Throughout the 2021–22 reporting period, the NIAA has monitored support from the public and key stakeholders for constitutional recognition. External independent opinion research and surveys, including the ABC's Vote Compass, the Australian Constitutional Values survey, and the Reconciliation barometer have shown that support has been increasing.

In addition, throughout consultation and engagement on the Indigenous Voice, there was strong support for the enshrinement of the Indigenous Voice in the Australian Constitution, particularly in submission responses. The question of constitutional recognition was not within the scope of the co-design task; however, 88 per cent of nearly 3,000 submissions expressly supported constitutional enshrinement or the Uluru Statement from the Heart. Submissions showed support for the enshrinement of an Indigenous Voice across all Australian jurisdictions, ranging from 80 per cent of submissions from the ACT to 95 per cent of submissions from the NT.

The NIAA has continued to meet with key stakeholders and provided advice to the Minister in relation to implementation of the Indigenous Voice and implications for constitutional recognition of First Nations people.

Following the election of the Albanese Government in May 2022, the NIAA has established a whole-of-government process to progress the Government's commitment to implement the Uluru Statement from the Heart. The NIAA has and continues to coordinate whole-of-government policy advice on a pathway to a referendum to enshrine an Aboriginal and Torres Strait Islander Voice to Parliament.



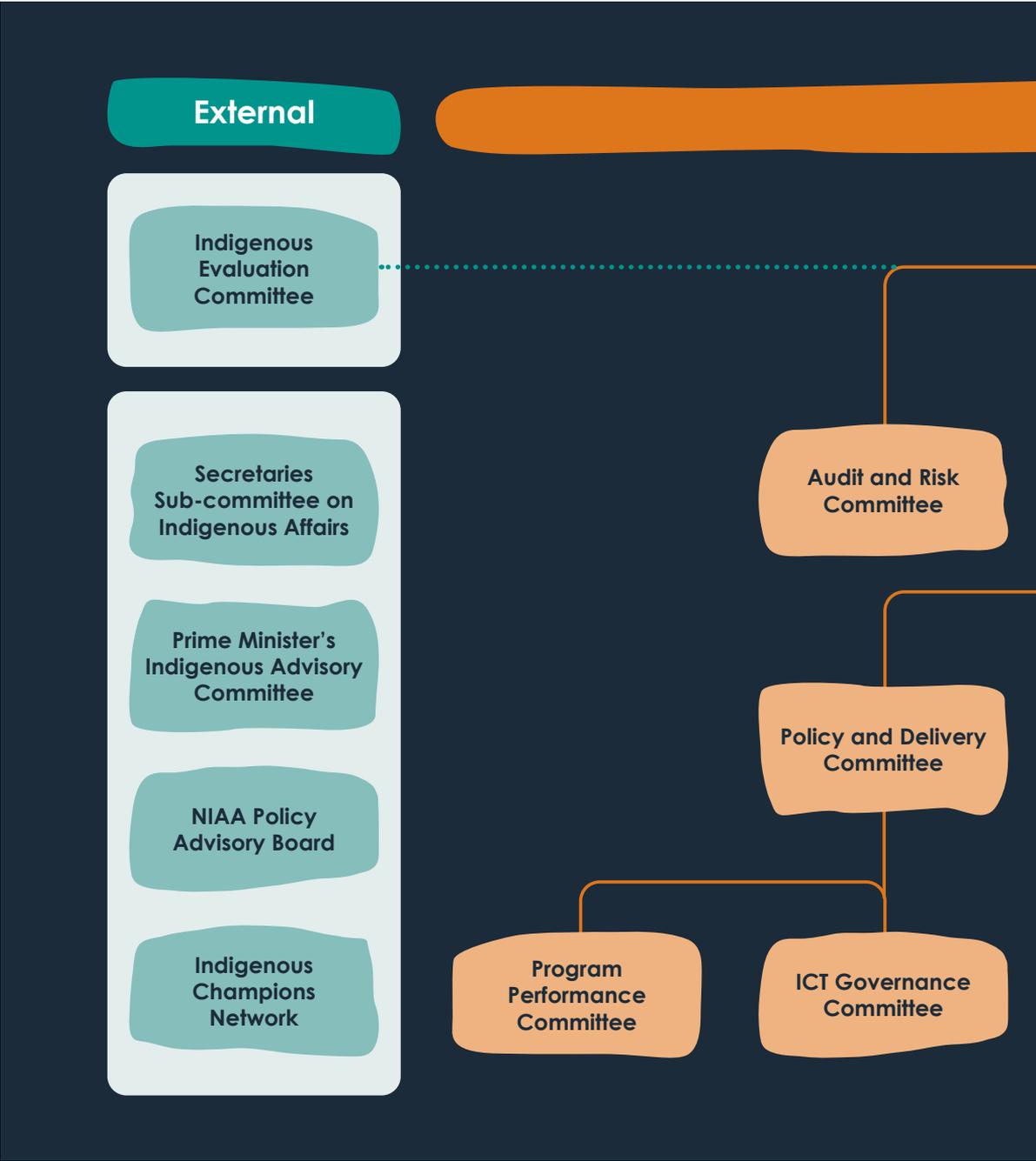
Great Barrier Reef, Queensland



Section 4

Management
and
accountability

Corporate Governance Structure





Internal





Internal governance structure

Executive Board

The Executive Board supports the CEO to achieve the Australian Government's strategic priorities and meet the NIAA's legal requirements. The board drives NIAA's leadership, culture, capability and performance. It provides stewardship through:

- setting the NIAA's strategic direction and policy priorities
- steering the NIAA's reform agenda
- managing NIAA resources to maximise outcomes for First Nations peoples
- ensuring effective operations, efficient use of resources and risk engagement.

Resources Committee

The Resources Committee is a subcommittee of the Executive Board. It is responsible for ensuring the effective and appropriate allocation of NIAA's departmental financial resources, staffing positions, and capital investment (including multi-year investment programs). It also has an oversight role for all new policy proposals.

Investment Review Committee

The Investment Review Committee (IRC) supports the Resources Committee by providing advice about:

- which capital projects should be prioritised and endorsed for funding
- the effective and appropriate allocation of the NIAA's departmental financial resources and staffing positions.

The IRC is also responsible for regularly reviewing project expenditure, including underspends, to determine whether funding should be reallocated to ensure the effective utilisation of the capital budget.



Safety Board

The Safety Board is established as a strategic advisory board to effectively manage safety issues across all aspects of NIAA activity. The board's purpose is to assist the CEO in exercising her duties under the *Work Health and Safety Act 2011* (WHS Act). The board is made up of key management personnel who understand work health and safety (WHS) issues across the NIAA enterprise and can provide appropriate advice.

People and Culture Committee

The People and Culture Committee (PCC) is an advisory body to the Executive Board. The PCC exercises strategic oversight of the NIAA's People Strategy and our policy and practice to ensure effective human resource management. The PCC plays a key role in embedding the NIAA values and behaviours as central tenets of the NIAA's culture.

Policy and Delivery Committee

The Policy and Delivery Committee (PDC) is an advisory body to the Executive Board. The PDC helps drive and operationalise the strategic agenda of the NIAA through improved oversight of the NIAA's policy, and implementation and delivery activities, ensuring they are aligned with the Australian Government's priorities.

National Health and Safety Committee

The National Health and Safety Committee (NHSC) — established under section 75 of the *Work Health and Safety Act 2011* — provides a formal mechanism for consultation and cooperation on WHS matters that affect workers. The NHSC's primary role is to monitor and improve the health and safety of all NIAA workers and provide due diligence assurance to the CEO and other officers of the NIAA.



Information Communications Technology (ICT) Governance Committee

The ICT Governance Committee is the NIAA's ICT governance and advisory body. It provides strategic direction and identifies objectives and high-level policy in the context of the NIAA's ICT requirements. The committee assists in the management of the NIAA's resources, performance, risk and systems of internal control, support visibility and coordination between the various ICT projects and sustainment activities that affect the NIAA's current and future capability.

Recognition Committee

On behalf of the CEO, the Recognition Committee oversees all aspects of recognition in the NIAA to ensure a transparent and efficient recognition process and to preserve the integrity of the recognition framework within the NIAA.

Program Performance Committee

The role of the Program Performance Committee is to provide operational and strategic advice to improve the performance and management of the IAS. The committee acts as an operational clearinghouse by bringing together experts and practitioners to problem solve issues that could impede effective and efficient management of the IAS. The committee also provides advice to senior responsible officers and the PDC.

Staff Consultative Committee

The Staff Consultative Committee has been established for general staff consultation between management and employee representatives on workplace matters that affect staff. Members of the committee seek to establish a mutual understanding of employee-related issues that are important to the achievement of the NIAA's business objectives, ways of working and organisational wellbeing.



Strategic Property Governance Committee

The Strategic Property Governance Committee has been established under the Strategic Property Framework to provide oversight of the management of staff accommodation assets. These can include housing, government engagement coordinator complexes and visiting officer quarters, whether owned or leased. The committee ensures that decisions about divestment, surrender, replacement, and refurbishment align with the strategic objectives of the NIAA and that management is in accordance with the Strategic Property Framework and its various protocols and policies.

Emergency Management and Business Continuity Committee

The Emergency Management and Business Continuity Committee provides a decision pathway and communication during an emergency or significant disruption to critical functions. The committee supports the CEO and Chair to ensure the NIAA is prepared to respond to an emergency or disruptive event.

Audit and Risk Committee

The Audit and Risk Committee (ARC) provides independent advice to the CEO. The ARC Charter sets out the committee's role, authority, responsibilities, composition, tenure, reporting, and administrative arrangements. The charter can be found at: <https://www.niaa.gov.au/resource-centre/niaa/audit-and-risk-committee-charter>.

Table 4.1: Details on the ARC membership for the period 1 July 2021 to 30 June 2022

Audit Committee member name and title	Qualifications, knowledge, skills or experience	Number of meetings attended/ total number of meetings held	Member Remuneration (GST inc.)
<p>Carol Lilley Chair for the full reporting period</p>	<p>Carol Lilley is an external independent member and the Chair of the NIAA Audit and Risk Committee. Ms Lilley's experience and qualifications include:</p> <ul style="list-style-type: none"> • currently serving on a range of Commonwealth Government audit committees, including Department of the Prime Minister and Cabinet, Department of Home Affairs, Services Australia, the Australian Federal Police, and Austrade • Deputy Chair of Icon Water • Ms Lilley has also held other director roles in the Australian Government and private sector • Chair of Audit Committee for ACT Transport Canberra and City Services • former partner at PricewaterhouseCoopers. Ms Lilley's background is in financial statements, internal audit and risk management • Ms Lilley is a graduate of the Australian Institute of Company Directors, Fellow of the Institute of Chartered Accountants, and a Certified Internal Auditor 	5/5	\$27,806.21

Audit Committee member name and title	Qualifications, knowledge, skills or experience	Number of meetings attended/ total number of meetings held	Member Remuneration (GST inc.)
<p>Paul Smith Member for the full reporting period</p>	<p>Paul Smith is an independent management consultant and an independent member of NIAA's Audit and Risk Committee.</p> <p>Mr Smith's experience and qualifications include:</p> <ul style="list-style-type: none"> • Mr Smith has operated in executive committee roles across all facets of consulting organisations, including strategy, operations and compliance • currently an independent management consultant • over 35 years experience in financial management and ICT consulting to public sector, commercial and not-for-profit organisations • Partner in consulting firms for 21 years • Mr Smith is a Fellow of CPA Australia; a Senior Certified Professional, Australian Computer Society; and a Graduate Member of the Australian Institute of Company Directors • Mr Smith's formal qualifications include a Bachelor of Commerce (ANU) 	5/5	\$12,500

Audit Committee member name and title	Qualifications, knowledge, skills or experience	Number of meetings attended/ total number of meetings held	Member Remuneration (GST inc.)
<p>Maria Storti</p> <p>Member for full reporting period</p> <p>Financial Reporting Specialist</p>	<p>Maria Storti is an independent member of NIAA's Audit and Risk Committee. Ms Storti's experience and qualifications include:</p> <ul style="list-style-type: none"> specialises in financial management, performance reporting and risk management serves as a Board member and an Audit Committee member and served in senior executive roles and consultancy for over 3 decades holds a Master of Business Administration and is a Fellow of the Institute of Chartered Accountants, a Fellow of the Australian Institute of Company Directors, a Fellow of the Australian Institute of Management, and a member of the Institute of Internal Auditors Ms Storti's experience includes EY Performance Improvement partner, Deputy CEO at Defence Housing Australia, and Vice-President Governance & Development at the University of Canberra. 	5/5	\$17,566.51



Fraud and risk management

The NIAA has zero tolerance for dishonest, fraudulent or corrupt behaviour. We are committed to deterring and preventing such behaviour in the performance of our business operations. Fraud and corrupt practices may threaten our ability to achieve our objectives and accordingly undermine our reputation.

The NIAA's Fraud Control Plan 2020–2022 outlines the obligations, systems, policies and strategies we have in place to prevent, detect and respond to fraud. The plan, along with the Integrated Compliance and Fraud Framework, sets out how the NIAA meets its obligations under section 10 of the Public Governance, Performance and Accountability Rule 2014 (the Fraud Rule), including those in relation to service providers responsible for administering NIAA funding.

Fraud prevention is the responsibility of all NIAA staff. All new staff and contractors must complete the mandatory fraud awareness training as part of the employee induction program. Follow-up training is completed every 2 years. In addition, this year has seen the commencement of the Integrated Compliance and Fraud Framework training for NIAA staff.

The Fraud Control and Investigation Section within Corporate Group is responsible for conducting investigations of suspected internal and external fraud. All investigation activities adhere to the requirements of the Australian Government Investigation Standards. The NIAA conducts fraud risk assessments in relation to departmental and administered functions, which are reviewed in line with the risk rating. Fraud risk assessments are also undertaken when a major new activity, policy or program is being developed or when a significant change occurs in the NIAA. Internal and external guidelines for reporting fraud have been published on the NIAA's intranet and internet sites.

Fraud can be reported to the NIAA by:

- telephone to the Fraud and Advice Hotline: (02) 6152 3020
- email to the Fraud Helpdesk: fraud@niaa.gov.au

- mail to:

Director
Fraud Control and Investigations
PO Box 2191
Canberra ACT 2600



Our People

At the NIAA, we value our people — people are at the heart of everything we do. NIAA staff invest in each other's success and share fundamental values. The NIAA is committed to continuous learning and development of all staff to ensure that they grow their knowledge, skills and cultural capability, as a key aspect of working in the NIAA.

In 2022, the NIAA's Footprints Program received the runner-up award in the Learning category of the 2021–22 IPAA's Spirit of Service Awards. Footprints is a cross-cultural learning program that articulates for staff a minimum professional standard of continuous learning practice to ensure excellence and safety when engaging with staff and stakeholders. This approach strengthens the NIAA's position as an exemplar in Indigenous affairs. The judges were impressed by the simplicity and practicality of the program and its potential to be implemented in other APS environments. This is a sound achievement that will help support the next steps in expanding the program outside the NIAA and developing future partnerships.

In 2021–22, the NIAA continued to work in partnership with the Indigenous Defence and Infrastructure Consortium (iDiC) to develop and pilot the Indigenous Development and Employment Program (IDEP). The program intent is to:

- support Aboriginal and Torres Strait Islander employees to reach their full potential in a culturally safe and supportive environment
- provide them with the opportunity to explore career development pathways with a view to becoming the future managers and leaders of the broader APS.

The pilot program was delivered in 2021. The NIAA is now partnering with the Department of Social Services; Services Australia; the Department of Climate Change, Energy, the Environment and Water; and the Civil Aviation Safety Authority. Employees from across these departments and agencies have formed 3 cohorts (a total of 30 participants) over a short period of time.

This program continues our support for the implementation of the Commonwealth Aboriginal and Torres Strait Islander Workforce Strategy 2020–2024. The commitment across the partnering agencies to participate in the program is important in that work.



The NIAA's Learning to Lead program was launched in 2022 for all NIAA staff at all levels. It aims to position participants to think, plan and to take action for leadership transformation in the workplace and so improve Agency-wide performance. It provides critical thinking, knowledge systems and the people skills for genuine leadership engagement with a range of internal and external stakeholders and clients. The program helps leverage unique leadership capabilities so NIAA staff can better lead and coordinate policies, programs and services in partnership with First Nations peoples.

Values and behaviours

The NIAA values and behaviours help build a positive, inclusive and cohesive culture that positions the NIAA to succeed as a united team. They were developed with significant input from staff at all levels across the NIAA.

The NIAA shared values are:

- We respect multiple perspectives
- We are professional and act with integrity
- We invest in each other's success
- We are authentic
- We deliver with purpose.

These values and behaviours are embedded in all that we do and underpin all aspects of how NIAA staff work with each other, as well as our partners and stakeholders. Our staff aim to live these values and behaviours in the workplace every day.

The NIAA's leaders model these values and behaviours and communicate priorities and expectations to ensure effort and behaviours align with our vision.

Staff are also expected to adhere to the APS Code of Conduct. They are encouraged to lead by example, support others to do the same, and report behaviours that do not meet our expectations.



Inclusion and diversity

The NIAA remains committed to strengthening our diversity and inclusion agenda by:

- respecting and embracing individual differences in all their forms
- eliminating and preventing harassment and discrimination
- promoting the positive value of a diverse workforce and the strategic business priority to create and maintain an inclusive and collaborative workplace culture. This culture empowers people to be themselves, share their perspectives and be valued for their diversity
- taking action to implement the Commonwealth's Diversity Strategies
- leveraging the diverse backgrounds, experiences, perspectives and potential of our people to embed equality and diversity in all we do.

Our People Branch works closely with NIAA's Diversity Networks to drive diversity and inclusion. In 2021 and 2022, the NIAA:

- became a supporter organisation of the *Racism. It Stops with me Campaign*.
- lifted our staff diversity and inclusion literacy by hosting a range of training sessions, including Disability Confidence Training and Empowering Allies Training
- heard from a diverse range of leaders at Days of Significance Events, including International Day Against Homophobia, Biphobia, Interphobia and Transphobia; National Reconciliation Week; and National Aborigines and Islanders Day Observance Committee (NAIDOC) Week
- provided staff with the opportunity to lift their cultural capability through performances by Mission Songs Project and the Komet Torres Strait Islander Art and Culture Group
- maintained membership with Diversity Council Australia, Pride in Diversity, and the Australian Network on Disability.



Having a workforce that represents First Nations communities in all their diversity enables the NIAA to work effectively in partnership with First Nation peoples. A key aspect of this agenda is to create an environment that nurtures this diversity and promotes innovation, where differences are celebrated and employees are able to meaningfully contribute.

Carer Recognition Act 2010 report

The NIAA has taken measures to comply with its obligations under the *Carer Recognition Act 2010* and adheres to the principals of the Statement for Australian's Carers. Human resource policies take account of the Statement for Australian's Carers in areas that may significantly affect an employee's caring role.

Managing our human resources

At 30 June 2022, the NIAA had 1,332 employees, including 108 non-ongoing employees. The NIAA has a diverse workforce: 71 per cent of our workforce are women and 22 per cent of our workforce identify as Aboriginal and/or Torres Strait Islander employees.

The NIAA has staff working across Australia, with 41 per cent of staff located outside Canberra in other capital cities and regional and remote areas.

Table 4.2: All ongoing employees, current reporting period (2021–22)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
NSW	22	1	23	36	10	46	-	-	-	69
Qld	29	-	29	57	7	64	-	-	-	93
SA	15	-	15	26	8	34	-	-	-	49
Tas	1	-	1	1	2	3	-	-	-	4
Vic	10	1	11	14	1	15	-	-	-	26
WA	16	3	19	46	10	56	-	-	-	75
ACT	195	17	212	402	124	526	2	-	2	740
NT	51	-	51	100	17	117	-	-	-	168
External Territories	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
Total	339	22	361	682	179	861	2		2	1,224

Table 4.3: All ongoing employees, previous reporting period (2020–21)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
NSW	25	2	27	36	11	47	-	-	-	74
Qld	10	-	10	18	1	19	-	-	-	29
SA	31	-	31	60	9	69	-	-	-	100
Tas	22	1	23	49	10	59	-	-	-	82
Vic	14	1	15	29	9	38	-	-	-	53
WA	2	-	2	2	2	4	-	-	-	6
ACT	185	17	202	388	114	502	1	-	1	705
NT	52	1	53	100	13	113	-	-	-	166
External Territories	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
Total	341	22	363	682	169	851	1	-	1	1,215

Table 4.4: All non-ongoing employees, current reporting period (2021–22)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
NSW	-	-	-	3	1	4	-	-	-	4
Qld	3	-	3	6	3	9	-	-	-	12
SA	2	-	2		2	2	-	-	-	4
Tas	-	-	-	-	-	-	-	-	-	-
Vic	-	1	1	1	-	1	1	-	1	3
WA	1	-	1	4	6	10	-	-	-	11
ACT	14	2	16	20	14	34	-	-	-	50
NT	3	2	5	18	1	19	-	-	-	24
External Territories	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
Total	23	5	28	52	27	79	1	-	1	108

Table 4.5: All non-ongoing employees, previous reporting period (2020–21)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
NSW	-	-	-	1	1	2	-	-	-	2
Qld	1	-	1	8	2	10	-	-	-	11
SA	-	-	-	1	-	1	-	-	-	1
Tas	1	-	1	-	-	-	-	-	-	1
Vic	1	-	1	-	-	-	-	-	-	1
WA	2	-	2	4	3	7	-	-	-	9
ACT	11	1	12	10	8	18	-	-	-	30
NT	5	-	5	8	1	9	-	-	-	14
External Territories	-	-	-	-	-	-	-	-	-	-
Overseas	-	-	-	-	-	-	-	-	-	-
Total	21	1	22	32	15	47	-	-	-	69

Table 4.6: Australian Public Service Act ongoing employees, current reporting period (2021–22)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
SES 3	1	-	1	1	-	1	-	-	-	2
SES 2	5	-	5	2	-	2	-	-	-	7
SES 1	19	-	19	23	1	24	-	-	-	43
EL 2	60	3	63	107	17	124	-	-	-	187
EL 1	121	11	132	208	75	283	1	-	1	416
APS 6	68	4	72	177	48	225	1	-	1	298
APS 5	31	3	34	91	21	112	-	-	-	146
APS 4	22	1	23	49	14	63	-	-	-	86
APS 3	7	-	7	20	1	21	-	-	-	28
APS 2	2	-	2	3	2	5	-	-	-	7
APS 1	3	-	3	1	-	1	-	-	-	4
Other	-	-	-	-	-	-	-	-	-	-
TOTAL	339	22	361	682	179	861	2	-	2	1,224

Table 4.7: Australian Public Service Act ongoing employees, previous reporting period (2020–21)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
SES 3	1	-	1	1	-	1	-	-	-	2
SES 2	7	-	7	4	-	4	-	-	-	11
SES 1	18	-	18	20	1	21	-	-	-	39
EL 2	60	2	62	97	15	112	-	-	-	174
EL 1	112	13	125	205	68	273	-	-	-	398
APS 6	82	4	86	192	49	241	-	-	-	327
APS 5	29	2	31	80	24	104	-	-	-	135
APS 4	25	1	26	58	11	69	-	-	-	95
APS 3	4	-	4	17	1	18	-	-	-	22 ¹
APS 2	2	-	2	4	-	4	1	-	1	7
APS 1	1	-	1	4	-	4	-	-	-	5
Other	-	-	-	-	-	-	-	-	-	-
TOTAL	341	22	363	682	169	851	1	-	-	1,215

¹ These figures are corrections from the 2020–21 Annual Report. Three full-time male and 14 full-time female employees were previously reported as 'Other'.

Table 4.8: Australian Public Service Act non-ongoing employees, current reporting period (2021–22)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
SES 3	-	-	-	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-	-	-	-
SES 1	-	-	-	-	-	-	-	-	-	-
EL 2	2	1	3	3	2	5	-	-	-	8
EL 1	9	2	11	13	5	18	1	-	1	30
APS 6	8	1	9	13	9	22	-	-	-	31
APS 5	3	-	3	10	6	16	-	-	-	19
APS 4	1	-	1	11	4	15	-	-	-	16
APS 3	-	-	-	1	1	2	-	-	-	2
APS 2	-	1	1	1	-	1	-	-	-	2
APS 1	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
TOTAL	23	5	28	52	27	79	1	-	1	108

Table 4.9: Australian Public Service Act non-ongoing employees, previous reporting period (2020–21)

	Male			Female			Indeterminate			Total
	Full time	Part time	Total Male	Full time	Part time	Total Female	Full time	Part time	Total Indeterminate	
SES 3	-	-	-	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-	-	-	-
SES 1	-	-	-	-	-	-	-	-	-	-
EL 2	1	-	1	3	1	4	-	-	-	5
EL 1	7	1	8	8	3	11	-	-	-	19
APS 6	7	-	7	5	8	13	-	-	-	20
APS 5	4	-	4	7	1	8	-	-	-	12
APS 4	2	-	2	9	1	10	-	-	-	12
APS 3	-	-	-	-	-	-	-	-	-	-
APS 2	-	-	-	-	1	1	-	-	-	1
APS 1	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
TOTAL	21	1	22	32	15	47	-	-	-	69

Table 4.10: Australian Public Service Act employees by full-time and part-time status, current reporting period (2021–22)

	Ongoing			Non-ongoing			Total
	Full time	Part time	Total ongoing	Full time	Part time	Total non-ongoing	
SES 3	2	-	2	-	-	-	2
SES 2	7	-	7	-	-	-	7
SES 1	42	1	43	-	-	-	43
EL 2	167	20	187	5	3	8	195
EL 1	330	86	416	23	7	30	446
APS 6	246	52	298	21	10	31	329
APS 5	122	24	146	13	6	19	165
APS 4	71	15	86	12	4	16	102
APS 3	27	1	28	1	1	2	30
APS 2	5	2	7	1	1	2	9
APS 1	4	-	4	-	-	-	4
Other	-	-	-	-	-	-	-
TOTAL	1,023	201	1,224	76	32	108	1,332

Table 4.11: Australian Public Service Act employees by full-time and part-time status, previous reporting period (2020–21)

	Ongoing			Non-ongoing			Total
	Full time	Part time	Total ongoing	Full time	Part time	Total non-ongoing	
SES 3	2	-	2	-	-	-	2
SES 2	11	-	11	-	-	-	11
SES 1	38	1	39	-	-	-	39
EL 2	157	17	174	4	1	5	179
EL 1	317	81	398	15	4	19	417
APS 6	274	53	327	12	8	20	347
APS 5	109	26	135	11	1	12	147
APS 4	83	12	95	11	1	12	107
APS 3	21	1	22	-	-	-	22 ²
APS 2	7	-	7	-	1	1	8
APS 1	5	-	5	-	-	-	5
Other	-	-	-	-	-	-	-
TOTAL	1,024	191	1,215	53	16	69	1,284

2 These figures are also changes to the previously reported numbers from the 2020–21 Annual Report: seventeen ongoing full-time employees were previously reported as 'Other'.

Table 4.12: Australian Public Service Act employment type by location, current reporting period (2021–22)

	Ongoing	Non-ongoing	Total
NSW	69	4	73
Qld	93	12	105
SA	49	4	53
Tas	4	-	4
Vic	26	3	29
WA	75	11	86
ACT	740	50	790
NT	168	24	192
External Territories	-	-	-
Overseas	-	-	-
Total	1,224	108	1,332

Table 4.13: Australian Public Service Act employment type by location, previous reporting period (2020–21)³

	Ongoing	Non-ongoing	Total
NSW	74	2	76
Qld	100	11	111
SA	53	1	54
Tas	6	1	7
Vic	29	1	30
WA	82	9	91
ACT	705	30	735
NT	166	14	180
External Territories	-	-	-
Overseas	-	-	-
Total	1,215	69	1,284

Table 4.14: Australian Public Service Act Indigenous employment, current reporting period (2021–22)

	Total
Ongoing	283
Non-ongoing	13
Total	296

3 This table contains corrections from the 2020–21 Annual Report. Results were previously attributed to the incorrect state; total numerical values are unchanged. This table has been updated with the correct figures.

Table 4.15: Australian Public Service Act Indigenous employment, previous reporting period (2020–21)

	Total
Ongoing	280
Non-ongoing	13
Total	293

Table 4.16: Australian Public Service Act employment salary ranges by classification level (minimum/maximum), current reporting period (2021–22)

	Minimum Salary	Maximum Salary
SES 3	\$361,292	\$408,262
SES 2	\$270,875	\$300,376
SES 1	\$205,050	\$238,894
EL 2	\$129,786	\$163,581
EL 1	\$111,508	\$135,919
APS 6	\$86,770	\$106,816
APS 5	\$78,450	\$83,870
APS 4	\$71,053	\$75,988
APS 3	\$65,318	\$68,035
APS 2	\$58,490	\$62,328
APS 1	\$49,798	\$54,450
Other	-	-
Minimum/Maximum range	\$49,798	\$408,262

Table 4.17: Australian Public Service Act employment salary ranges by classification level (minimum/maximum), previous reporting period (2020–21)

	Minimum Salary	Maximum Salary
SES 3	\$355,253	\$401,438
SES 2	\$271,307	\$295,355
SES 1	\$201,622	\$234,901
EL 2	\$127,617	\$151,885
EL 1	\$109,644	\$124,963
APS 6	\$85,320	\$95,880
APS 5	\$77,139	\$82,468
APS 4	\$69,865	\$74,718
APS 3	\$64,226	\$66,898
APS 2	\$57,512	\$61,286
APS 1	\$48,966	\$53,540
Other	-	-
Minimum/Maximum range	\$48,966	\$401,438

Table 4.18: Australian Public Service Act employment arrangements, current reporting period (2021–22)

	SES	Non-SES	Total
Enterprise Agreement	-	1,276	1,276
Section 24(1) determination	52	-	52
Individual flexibility arrangement	-	4	4
Total	52	1,280	1,332

Table 4.19: Australian Public Service Act employment arrangements, previous reporting period (2020–21)

	SES	Non-SES	Total
Enterprise Agreement	-	-	-
Section 24(1) determination	52	1,232	1,284
Individual flexibility arrangement	-	-	-
Total	52	1,232	1,284

Australian Public Service Act employment performance pay by classification level, current reporting period (2021–22)

NIAA does not pay performance bonuses to employees.



Recruitment

The NIAA has developed a Recruitment and Attraction Framework for 2021 to 2023 and beyond. It links closely with Delivering for Tomorrow: APS Workforce Strategy 2025. It also intersects with other key workforce documents, such as the NIAA Workforce Plan and APS diversity strategies and associated implementation plans.

As part of the framework, staff consultation has identified our employee value proposition as the value of purpose, people and partnerships:

- we're committed to a common goal
- we care about each other and our stakeholders
- we work with our partners to support the aspirations of First Nations peoples.

This employee value proposition will support the NIAA's strategies, communications and processes around attracting and retaining staff. It also supports key elements of our workforce strategy in the current labour market as we continue build a highly capable workforce.

During the reporting period, the NIAA participated in 2 projects to assist with advancing First Nation people's recruitment acumen across the APS and with the NIAA:

- the Australian Public Service Commission's Affirmative Measure Indigenous Recruitment
- Affirmative Measure Indigenous Employee Value Proposition.

In February 2022, the NIAA welcomed 23 new graduates from diverse backgrounds and qualifications. Graduates rotate through 3 different business areas, which can include an option to undertake a regional rotation. They build foundational skills for their careers through a comprehensive learning and development program. We also welcomed 5 new starters as part of the NIAA's Career Starters Program. This program provides entry to the APS for people who have recently completed year 12. Career starters work in our enabling areas and are supported to complete a Certificate IV in Government while on the program.



Flexible work

Flexible work allows employees to balance family, caring and other responsibilities and interests alongside their work commitments and career goals. It can include changing patterns of attendance to work part-time or compressed hours, working outside usual business hours, or working from locations outside of the office.

The NIAA has gained valuable and practical lessons from working through the COVID-19 pandemic. The NIAA Flexible Work Policy was shaped by these lessons as well as from consultation with employees and their representatives. The policy has been operational since November 2021.

Employees have continued to adopt agile and proactive approaches throughout 2021–22. Many employees continue to work in a hybrid capacity, both in the office and from home across their working week.

Executive remuneration

During the reporting period ending 30 June 2022, the NIAA had 11 executives who met the definition of 'key management personnel' (Table 4.20).

Table 4.20: Key management personnel for the reporting period

Name	Position	Term as key management personnel
Jody Broun	CEO	February 2022 to June 2022
Ray Griggs	CEO	July 2021 to July 2021
Blair Exell	Acting CEO / Deputy CEO	July 2021 to June 2022
Letitia Hope	Deputy CEO	July 2021 to June 2022
Rachael Jackson	Chief Operating Officer	July 2021 to May 2022
Sam Jeffries*	Acting Deputy CEO and GM / SESB2	November 2021 to February 2022 and June 2022
Vance Khan	GM / SESB2	July 2021 to October 2021
Debbie Mitchell*	GM / SESB2	July 2021 to October 2021
Rob Willmetts*	GM / SESB2	July 2021 to May 2022
Ryan Bulman*	GM / SESB2	July 2021 to December 2021
Julie-Ann Guivarra*	GM / SESB2	February 2022 to June 2022

* Rotating position of the Executive Board

Note 6.2 of the financial statements on page 183, disclosed the following key management personnel expenses for period ending 30 June 2022:

Table 4.21: Key management personnel expenses for the reporting period

	30 June 2022 \$
Base Salary	2,120,749
Bonuses	-
Other benefits & allowances	30,335
Total Short-term benefits	2,151,084
Superannuation contribution	314,569
Total Post-employment benefits	314,569
Long service leave	104,509
Total Other long-term benefits	104,509
Termination benefits	-
Total remuneration	2,570,162

Table 4.22: Key management personnel remuneration for the reporting period (\$)

Name	Short-term benefits			Post-employment benefits	Other long-term benefits		Termination benefits	Total remuneration
	Base salary	Bonuses	Other benefits & allowances	Super-annuation contribution	Long-service leave	Other long-term benefits		
Jody Broun	218,602	-	1,632	9,337	22,854	-	-	252,425
Ray Griggs	17,670	-	-	1,382	677	-	-	19,729
Blair Exell	444,643	-	3,916	67,225	20,393	-	-	536,177
Leticia Hope	357,644	-	3,916	69,149	12,710	-	-	443,419
Rachael Jackson	250,573	-	3,590	46,331	15,583	-	-	316,077
Sam Jeffries	129,110	-	1,305	20,350	1,763	-	-	152,528
Vance Khan	97,044	-	1,305	13,410	3,157	-	-	114,916
Debbie Mitchell	126,008	-	980	13,121	4,645	-	-	144,754
Robert Willmet	251,281	-	-	37,422	8,787	-	-	297,490
Ryan Bulman	119,658	-	1,958	17,353	6,916	-	-	145,885
Julie-Ann Guivarra	108,516	-	11,733	19,489	7,024	-	-	146,762
Total	2,120,749	-	30,335	314,569	104,509	-	-	2,570,162

Table 4.23: Senior executive remuneration for the reporting period (\$)

Band	Number of senior executives	Short-term benefits			Post-employment benefits	Other long-term employee benefits		Termination benefits	Total remuneration
		Average base salary	Average bonuses	Average other benefits and allowances	Average super-annuation contribution	Average long-service leave	Average other long-term benefits	Average termination benefits	Average total remuneration
0–220,000	37	84,912	-	1,475	10,854	6,345	-	2,029	105,616
220,000–245,000	10	192,219	-	316	28,566	9,259	-	-	230,361
245,000–270,000	14	205,764	-	2,554	33,626	17,285	-	-	259,228
270,000–295,000	9	226,701	-	1,455	40,180	12,124	-	-	280,460
295,000–320,000	6	255,981	-	653	42,265	11,425	-	-	310,323
320,000–345,000	1	277,690	-	-	50,652	14,755	-	-	343,097
345,000–370,000	1	288,133	-	3,916	50,759	22,922	-	-	365,730
370,000–395,000	1	229,168	-	-	37,075	3,644	-	108,848	378,735
Total	79	155,896	-	1,448	24,199	9,979	-	2,328	191,481



Work health and safety

The NIAA has a strong commitment to the health and safety of all workers. A safe working environment is fundamental to how we operate and carry out our duties. We protect our workers' physical and psychological safety, and we seek to find ways to prevent harm.

We acknowledge and are committed to fulfilling our responsibilities under the *Work Health and Safety Act 2011* and the *Work Health and Safety Regulations 2011*.

Initiatives and outcomes

Work Health and Safety Management System

The NIAA has continued to refine a fit-for-purpose and effective Work Health and Safety Management System in partnership with the National Health and Safety Committee (NHSC) and the ARC. The NHSC meets quarterly to discuss work health and safety matters with worker and management representatives.

National Safe Work Month

The NIAA participated in national safe work month in October 2021. Activities included information sessions and pre-recorded presentations on key elements of the safety system as well as case studies designed to spark discussions on safety within teams.

COVID-19 Response

The NIAA continued its effective COVID-19 management strategy across all workplaces by providing COVIDSafe plans, information and communication to all staff.

The NIAA continued to respond to jurisdictional changes. Staff were able to utilise working from home arrangements when necessary.



National Influenza Vaccination Program

The NIAA conducted an influenza vaccination program with good uptake by staff across all locations. The program continues to provide access to influenza vaccinations through NIAA-specific clinics and also offer vouchers or reimbursements of the vaccination cost.

Notifiable incidents and investigations

The NIAA is aware of the requirement to report notifiable incidents to Comcare in accordance with Section 38 of the WHS Act. During the reporting period, no notifiable incidents occurred or were reported to Comcare. Further, there were no Provisional Improvement Notices issued.

Disability reporting mechanism

The National Disability Strategy 2010–2020 is Australia's overarching framework for disability reform. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers.

All levels of government are accountable for the implementation of the strategy through biennial progress reporting to the Council of Australian Governments.

Progress reports can be found at www.dss.gov.au. Disability reporting is included in the Australian Public Service Commission's State of the Service reports and the APS Statistical Bulletin.

These reports are available at www.apsc.gov.au.



Reconciliation Action Plan

The CEO launched the NIAA's inaugural Reconciliation Action Plan (RAP) in 2021–22.

There were numerous meetings held by the RAP Working Group to develop the content and objectives for the plan. Working with Reconciliation Australia to consolidate and finalise the actions, the Agency launched the 'Stretch' Reconciliation Action Plan 2022–2025 on 1 March 2022.

The plan marks the commitment of the Agency to impact and take next steps in our commitment to reconciliation. A new RAP Working Group formed in March 2022 to assist with the implementation of the plan across the Agency. Represented by senior executive and staff from each Group, the RAP Working Group, senior leaders and all staff are committed to participate in activities that drive reconciliation such as during National Reconciliation Week and NAIDOC week.



External scrutiny

Judicial and administrative decisions

The NIAA has not been the subject of any significant judicial or administrative decisions in 2021–22.

Reports by the Auditor-General

The Australian National Audit Office (ANAO) tabled 2 performance audits reports in 2021–22 involving the NIAA's participation:

- Auditor-General Report No. 18 of 2021–22 — Remote Housing in the Northern Territory, tabled on 22 February 2022
 - The NIAA accepted all 5 recommendations made by the audit.
 - To view the audit report please visit: <https://www.anao.gov.au/work/performance-audit/remote-housing-the-northern-territory>
- Auditor-General Report No. 46 of 2021–22 — Management of Staff Leave in the APS, tabled on 30 June 2022
 - The NIAA accepted all 3 recommendations made by the audit.
 - To view the audit report please visit: <https://www.anao.gov.au/work/performance-audit/management-staff-leave-the-australian-public-service>



Parliamentary committees

The NIAA provided evidence or submissions to the following parliamentary committee inquiries in 2021–22:

Committee	Inquiry
Senate Standing Committee on Finance and Public Administration	Inquiry into the Territories Stolen Generations Redress Scheme (Facilitation) Bill 2021 and Territories Stolen Generations Redress Scheme (Consequential Amendments) Bill 2021
Senate Standing Committee for the Scrutiny of Delegated Legislation	Advice sought in relation to the Financial Framework (Supplementary Powers) Amendment (Prime Minister and Cabinet Measures No. 11) Regulations 2021 [F2021L01825] (in relation to the Territories Stolen Generations Redress Scheme)
House of Representatives Standing Committee on Indigenous Affairs	Inquiry into Pathways and participation opportunities for Indigenous Australians in employment and business
Finance and Public Administration Legislation Committee	Inquiry into the Aboriginal Land Rights (Northern Territory) Amendment (Economic Empowerment) Bill 2021
Senate Standing Committee for the Scrutiny of Bills	Advice sought from the Minister for Indigenous Australians regarding the Aboriginal Land Rights (Northern Territory) Amendment (Economic Empowerment) Bill 2021
Joint Standing Committee on Northern Australia	Inquiry into the Opportunities and Challenges of the Engagement of Traditional Owners in the Economic Development of Northern Australia (the Inquiry)



Committee	Inquiry
Joint Standing Committee on Northern Australia	Never Again: Inquiry into the destruction of 46,000 year old caves at the Juukan Gorge in the Pilbara region of Western Australia
Aboriginal Lands Parliamentary Standing Committee	Inquiry into governance standards in South Australian Aboriginal community-controlled organisations
Finance and Public Administration Legislation Committee	Inquiry into the Corporations (Aboriginal and Torres Strait Islander) Amendment Bill 2021
Finance and Public Administration Legislation Committee	Inquiry into Social Security Legislation Amendment (Remote Engagement Program) Bill 2021
Senate Select Committee on COVID-19	Inquiry into the Australian Government's response to the COVID-19 pandemic
House of Representatives Standing Committee on Indigenous Affairs	Inquiry into better corporate engagement with Aboriginal and Torres Strait Islander consumers

For more information about the NIAA's submissions, responses to questions on notice, and transcripts of hearings, please visit: www.aph.gov.au.

Reports by the Commonwealth Ombudsman

The Commonwealth Ombudsman did not release any report during 2021–22 that involved the NIAA or that had, or might have, a significant impact on the NIAA's operations.



Complaints management

The NIAA manages complaints impartially and transparently through our complaints and feedback system. Complaints and feedback are usually received through the:

- online portal on the NIAA website
- complaints email address: complaints@niaa.gov.au
- complaints hotline (02) 6152 3050.

During 2021–22, 78 complaints were received by the NIAA.

Freedom of information

Entities subject to the *Freedom of Information Act 1982* (FOI Act) are required to publish information to the public as part of the Information Publication Scheme (IPS). This requirement is in Part II of the FOI Act and has replaced the former requirement to publish a section 8 statement in an annual report. Each agency must display on its website a plan showing what information it publishes in accordance with the IPS requirements.

To view the NIAA's IPS plan, please visit: <https://www.niaa.gov.au/pmc/information-publication-scheme>

The NIAA is also required to publish documents it releases in response to a request for access under the FOI Act on its Disclosure Log, subject to certain exceptions. To view the NIAA's Disclosure Log, please visit: <https://www.niaa.gov.au/foi/agency-foi-disclosure-logs>



Financial performance

The NIAA's financial statements are presented in Section 5 of this report. The Australian National Audit Office issued an unmodified audit opinion on 16 September 2022.

A summary of the NIAA's financial performance for departmental and administered activities are provided below.

Departmental activities

The NIAA has demonstrated strong financial management during 2021–22. The NIAA has reported an operating surplus of \$2.5 million compared to a surplus of \$7.4 million in 2020–21. After adjusting for unfunded depreciation and amortisation, principle payments of lease liabilities, and changes in the asset revaluation reserve, the Agency recorded an operating surplus of \$9.8 million.

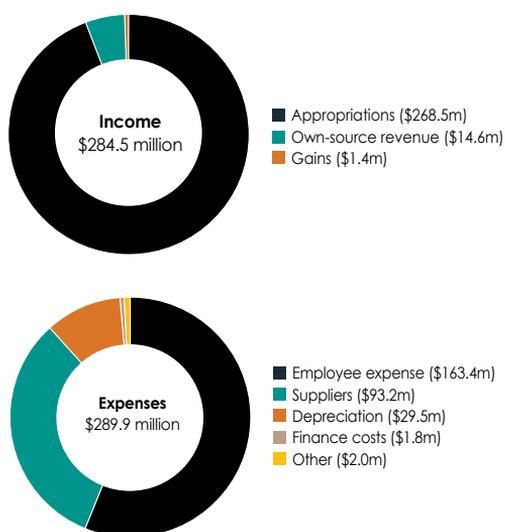
Own-source revenue

A total of \$14.5 million of own-source revenue was recorded for 2021–22. Own-source revenue comprises mainly cost recoveries from other government agencies and rental income from subleased premises. Gains are largely due to amounts reversed on reassessment of provisions.

Expenses

Departmental expenses comprised mainly employee expenses incurred while supporting the Indigenous Advancement Strategy. Supplier expenses were lower than expected due to the delay of expected legal expenditure and reduced travel expenses due to COVID-19 restrictions.

Figure 4.1: NIAA Departmental incomes and expenses, 2021–22



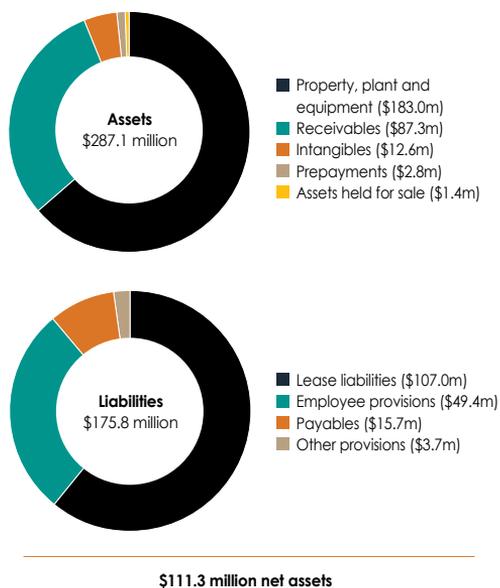
\$9.8 million net cash operating surplus

- Excluding depreciation and changes in the asset revaluation reserve
- including lease payments

Assets and liabilities

The NIAA reported a net asset position of \$111 million. The increase in the Agency's net asset position is largely attributable to a reduction in outstanding liabilities as at 30 June 2022.

Figure 4.2: NIAA Departmental assets and liabilities, 2021–22

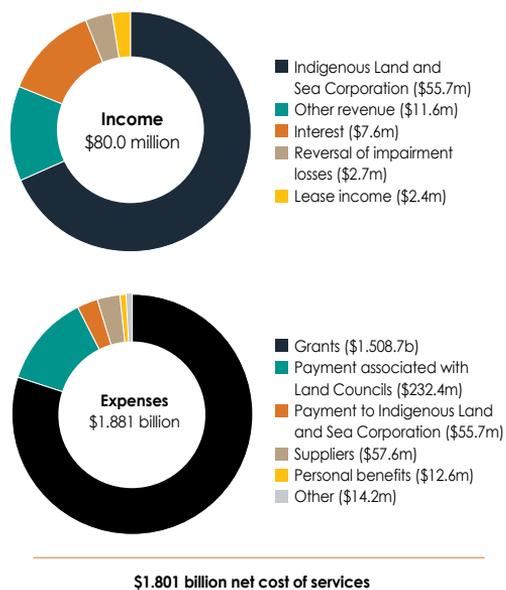


Administered activities

In 2021–22, the NIAA administered the IAS, which had a budgeted expenditure of \$1.918 billion, including special appropriations and special accounts expenditure. Administered expenditure is recorded across 6 programs.

Actual administered expenses totalled \$1.881 billion for 2021–22, and comprised primarily grant payments (\$1.509 billion, 80.2 per cent of the total).

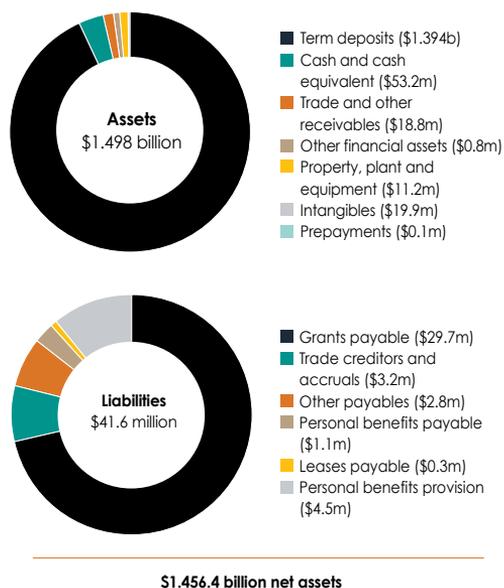
Figure 4.3: NIAA Administered income and expenses, 2021–22



Administered assets and liabilities

The NIAA holds net administered assets of \$1.456 billion. The main contributor to this balance is the Aboriginals Benefit Account (ABA) term deposit investment holdings of approximately \$1.394 billion.

Figure 4.4: NIAA Administered assets and liabilities, 2021–22



Agency resource statements

Table 4.24: Resourcing Statement

	Actual Available Appropriation for 2021–22 \$'000	Payments Made 2021–22 \$'000	Remaining balance 2021–22 \$'000
	(a)	(b)	(a)-(b)
Ordinary annual services			
Departmental appropriation ^{1,4}	364,047	286,109	77,938
Total	364,047	286,109	77,938
Administered Expenses			
Administered appropriation ¹	1,517,885	1,447,751	70,134
Total	1,517,885	1,447,751	70,134
Total ordinary annual services	A	1,881,931	1,733,860
Other services			
Administered expenses			
Specific payments to States, Act, NT and local Government			
Administered appropriations ²	3,635	3,635	-
Total	3,635	3,635	-
Departmental non-operating			
Equity injections ²	5,890	1,083	4,807
Total	5,890	1,083	4,807
Total other services	B	4,718	4,807
Total available annual appropriations and payments	A+B	1,891,456	-
Special appropriations			
Special appropriations limited by criteria/entitlement			
<i>Aboriginal Land Rights (Northern Territory) Act 1976</i>	1,059	1,075	(16)
<i>Higher Education Support Act 2003</i>	72,647	72,647	-

		Actual Available Appropriation for 2021–22 \$'000	Payments Made 2021–22 \$'000	Remaining balance 2021–22 \$'000
		(a)	(b)	(a)-(b)
Special appropriations limited by amount				
<i>Public Governance, Performance and Accountability Act 2013</i>		10	-	10
Total special appropriations	C	73,716	73,722	(6)
Special accounts³				
Opening balance		43,218	-	-
Appropriation receipts		15,230	-	-
Statutory credit of royalty equivalent receipts		349,330	-	-
Non-appropriation receipts to Special Accounts		1,555,613	-	-
Payments made		-	(1,910,334)	-
Total special accounts	D	1,963,391	1,910,334	53,057
Total Resourcing and payments A+B+C+D		3,854,847	3,722,634	-
Less appropriations drawn from annual or special appropriations above and credited to special accounts		(15,230)	(15,230)	-
Total net resourcing and payments for the NIAA		3,839,617	3,707,040	-

- 1 Appropriation Act (No. 1) 2021–22, Appropriation Act (No. 3) 2021–22. This may also include prior-year departmental appropriation and section 74 external revenue. For further details refer to Note 5.1 to the financial statements.
- 2 Appropriation Act (No. 2) 2021–22. For further details refer to Note 5.1 to the financial statements.
- 3 Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts.
- 4 Departmental capital budgets are not separately identified in Appropriation Bill (No.1, 3, 5) and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.

Table 4.25: Expenses for Outcome 1

Outcome 1: Improve results for Indigenous Australians including in relation to school attendance, employment and community safety, through delivering services and programmes, and through measures that recognise the special place that Indigenous people hold in this Nation.	Budget* 2021-22 \$'000	Actual Expenses 2021-22 \$'000	Variance 2021-22 \$'000
	(a)	(b)	(a)-(b)
Program 1.1: Jobs, Land and the Economy			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	820,671	745,727	74,944
Special appropriations	1,069	1,075	(6)
Special Accounts	394,055	375,768	18,287
Expenses not requiring appropriation in the Budget year	8,921	284	8,637
Total for Program 1.1	1,224,716	1,122,854	101,862
Program 1.2: Children and Schooling			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	263,228	248,816	14,412
Other Services (Appropriation Act No.2)	3,635	3,635	-
Special appropriations	72,647	72,647	-
Special Accounts	1,155	448	707
Expenses not requiring appropriation in the Budget year	2	38	(36)
Total for Program 1.2	340,667	325,584	15,083
Program 1.3: Safety and Wellbeing			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	304,472	309,726	(5,254)
Special Accounts	177	177	-
Expenses not requiring appropriation in the Budget year	-	150	(150)
Total for Program 1.3	304,649	310,053	(5,404)

Outcome 1: Improve results for Indigenous Australians including in relation to school attendance, employment and community safety, through delivering services and programmes, and through measures that recognise the special place that Indigenous people hold in this Nation.	Budget* 2021–22 \$'000	Actual Expenses 2021–22 \$'000	Variance 2021–22 \$'000
	(a)	(b)	(a)-(b)
Program 1.4: Culture and Capability			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	62,143	63,590	(1,447)
Special Accounts	4,097	2,000	2,097
Expenses not requiring appropriation in the Budget year	-	250	(250)
Total for Program 1.4	66,240	65,840	400
Program 1.5: Remote Australia Strategies			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	64,310	56,188	8,122
Special Accounts	14,952	9,270	5,682
Expenses not requiring appropriation in the Budget year	-	959	(959)
Less expenses made from appropriations credited to special accounts	(12,730)	(15,230)	2,500
Total for Program 1.5	66,532	51,187	15,345
Program 1.6: Evaluation and Research			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	8,610	5,634	2,976
Total for Program 1.6	8,610	5,634	2,976
Program 1.7: Program Support			
Departmental expenses			
Departmental appropriation ¹	276,768	258,146	18,622
S74 External Revenue	9,221	12,773	(3,552)
Expenses not requiring appropriation in the Budget year ²	12,186	19,024	(6,838)
Total for Program 1.7	298,175	289,943	8,232

Outcome 1: Improve results for Indigenous Australians including in relation to school attendance, employment and community safety, through delivering services and programmes, and through measures that recognise the special place that Indigenous people hold in this Nation.	Budget* 2021–22 \$'000	Actual Expenses 2021–22 \$'000	Variance 2021–22 \$'000
	(a)	(b)	(a)-(b)
Outcome 1 Totals by appropriation type			
Administered expenses			
Ordinary Annual Services (Appropriation Act No. 1)	1,523,434	1,429,681	93,753
Other Services (Appropriation Act No.2)	3,635	3,635	-
Special appropriations	73,716	73,722	(6)
Special Accounts	414,436	387,663	26,773
Expenses not requiring appropriation in the Budget year	8,923	1,681	7,242
Less expenses made from appropriations credited to special accounts	(12,730)	(15,230)	2,500
Administered total	2,011,414	1,881,152	130,262
Departmental expenses			
Departmental appropriation	276,768	258,146	18,622
S74 External Revenue ¹	9,221	12,773	(3,552)
Expenses not requiring appropriation in the Budget year ²	12,186	19,024	(6,838)
Departmental total	298,175	289,943	8,232
Total expenses for Outcome 1	2,309,589	2,171,095	138,494
Total net expenses for Outcome 1	2,309,589	2,171,095	138,494

	2021–22 Budget	2021–22 Actuals	
Average staffing level (number)	1,241	1,157	84

* Full year budget, including any subsequent adjustments made to the 2021–22 budget at Additional Estimates.

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, write-down and impairment of assets and audit fees.

Procurement

In 2021–22, the NIAA awarded 83 new contracts of more than \$10,000 to Indigenous businesses. This represented 20 per cent of all NIAA contracts awarded with a value of more than \$10,000. The total estimated value of contracts the NIAA awarded to Indigenous businesses in 2021–22 was \$24.8 million, or 23 per cent of total contract value.

The NIAA paid 99.6 per cent of invoices within their required time frames.

Reportable consultancy contracts

Table 4.26: Reportable consultancy contract expenditure, 2021–22

Reportable Consultancy Contracts	Number	Expenditure \$ (GST inc.)
New contracts entered into during the reporting period	20	610,041
Ongoing contracts entered into during a previous reporting period	14	506,287
Total	34	1,116,328

Table 4.27: Organisations receiving a share of reportable consultancy contract expenditure, 2021–22

Organisations receiving a share of reportable consultancy contract expenditure, 2021–22	Expenditure \$ (GST inc.)	Proportion of 2021–22 total consultancy spend (%)
Yardstick Advisory Pty Ltd (ABN 38158309150)	253,292	23%
JLL Public Sector Valuations Pty Ltd (ABN 39167493889)	143,847	13%
Abt Associates Pty Ltd (ABN 76091591294)	121,000	11%
Grosvenor Performance Group Pty Ltd (ABN 47105237590)	97,055	9%
SNAIACC-National Voice for our Children (Aboriginal and Torres Strait Islander Corporation ABN 42513562148)	80,405	7%
Total of the largest shares	695,598	62%

During 2021–22, 20 new reportable consultancy contracts were entered into involving total actual expenditure of \$0.610 million. In addition, 14 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$0.506 million.

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

NIAA engages consultants when specialist expertise or independent research, review or assessment is required. Decisions to engage consultants are made in accordance with the *Public Governance Performance and Accountability Act 2013* (PGPA Act) and related rules, including the Commonwealth Procurement Rules and relevant internal policies.

Reportable non-consultancy contracts

Table 4.28: Reportable non-consultancy contract expenditure, 2021–22

Reportable non-consultancy contracts	Number	Expenditure \$ (GST inc.)
New contracts entered into during the reporting period	390	38,515,491
Ongoing contracts entered into during a previous reporting period	366	52,119,618
Total	756	90,635,109

Table 4.29: Organisations receiving a share of reportable non-consultancy contract expenditure, 2021–22

Organisations receiving a share of reportable non-consultancy contract expenditure, 2021–22	Expenditure \$ (GST inc.)	Proportion of 2021–22 total non-consultancy spend (%)
Jones Lang LaSalle (ACT) Pty Limited (ABN 69008585260)	10,813,601	12%
VIVA Energy Australia Pty Ltd (ABN 46004610459)	8,350,947	9%
Evri Group Rental Account (ABN 95106732245)	7,212,166	4%
Australian Private Networks Pty Ltd (ABN 27103009552)	3,908,485	3%
Australian Institute of Health and Welfare (ABN 16515245497)	3,078,378	3%
Total of the largest shares	33,363,577	37%



During 2021–22, 390 new reportable non-consultancy contracts involving total actual expenditure of \$38.52 million were entered into. In addition, 366 ongoing reportable non-consultancy contracts were active during the period, involving a total actual expenditure of \$52.12 million.

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

The decision to engage a supplier is made in accordance with the PGPA Act and related rules, including the Commonwealth Procurement Rules and relevant internal policies.

Procurement initiatives to support small business

The NIAA supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SMEs) and Small Enterprise participation statistics are available on the Department of Finance's website: <https://www.finance.gov.au/government/procurement/statistics-australian-government-procurement-contracts->

Procurement practices support SMEs by the use of the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000. Practices also support the use of electronic systems such as e-invoicing and payment cards.

The NIAA recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury website: www.treasury.gov.au



Significant non-compliance issues with finance law

No significant instances of non-compliance requiring a report to the responsible Minister in accordance with the PGPA Act were recorded in the NIAA in 2021–22.

Assets management

The NIAA manages its assets in accordance with Department of Finance Resource Management Guides and relevant accounting standards.

The NIAA invests in new assets to improve our systems and processes. Capital Investment is managed through an annual capital plan that reflects Australian Government priorities and ongoing business needs. We monitor asset acquisitions and disposals and carry out a risk-based rolling annual stocktake targeting key asset classes and locations to update and verify the accuracy of our asset records and review their condition.

The NIAA administers a significant strategic asset in the form of an investment on behalf of the Australian Government for the Aboriginals Benefit Account (ABA), which is a special account. The ABA investment strategy is focused on the operating cash-flow requirements and management of risks. Monies surplus to immediate operating requirements are invested under section 58 of the PGPA Act. Further details about the ABA are contained in the appendices of the ABA annual report.



Property

The NIAA occupied office space in 39 locations as of 30 June 2022. Of these, the NIAA owned one commercial building, leased 26 office spaces, and was hosted in 15 locations.

The NIAA receives revenue in 16 of the 39 leased locations and in the owned commercial building. The NIAA pays rent to 12 other Commonwealth entities for the 15 hosted office spaces.

The NIAA owned 96 residential properties to provide accommodation for staff in locations where it would otherwise be difficult to secure suitable housing.

In addition, NIAA has government engagement co-ordinators and visiting officer quarters in 60 remote locations in the Northern Territory, Queensland, Western Australia and South Australia. NIAA staff work and live in Indigenous communities to support our purpose.

The NIAA's property portfolio is managed externally by Jones Lang LaSalle (JLL) in accordance with the Australian Government Property Management Framework under the Whole of Australian Government Property Services Provider Arrangements.

Property Services Coordinated Procurements are managed by the Department of Finance as a whole-of-government initiative.

The NIAA continually reviews its property portfolio to ensure that it meets business objectives and is as cost-efficient as possible.



Environmental performance

The NIAA has a responsibility to the Australian Government and the wider community to minimise the impact of our operations on the environment.

Section 516A of the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act) requires that Australian Government entities include a section detailing their environmental performance and contribution to ecologically sustainable development in their annual report.

In 2021–22 we continued to mitigate the effects of our impact on the environment by:

- including environmental impacts in our purchasing policies where appropriate complying with all relevant Commonwealth, state and territory environmental legislation, regulations, policies and initiatives
- using technology such as videoconferencing to facilitate meetings with interstate colleagues where appropriate
- co-locating with other agencies in regional locations as leases expire or when opportunities arise
- maintaining a National Australian Built Environment Rating System (NABERS) 5-star base building rating for building energy at Charles Perkins House, 16 Bowes Place, Woden ACT (certification of rating pending)
- maintaining NABERS energy tenancy rating of 4.5 stars at Jacana house, 39 Wood St, Darwin Northern Territory (certification of rating pending)
- reducing environmental impact through usage of solar system installed in the Ceduna office
- recycling organic waste that contributed to reducing carbon dioxide emission; creating livestock feed for Australian farmers and feeding insects
- monitoring energy usage and gaseous fuels at our properties across Australia to identify potential savings (see Table 4.30)
- maintaining a 'paper-light office' by the use of electronic document management systems and flexible mobile technology solutions for staff
- using energy saver mode for most office equipment when not in use.

Table 4.30: Water and energy usage, cost and emissions comparison

	2021–22	2020–21	Difference
Energy consumption (GJ)	13,079	12,889	190
Energy emissions (CO2e)	2,530	2,709	-179
Energy cost (\$)	1,180,122	2,343,692	-1,163,570
Gaseous fuels (MJ)	2,429	1,854	575
Water consumption (kL)	85,040	155,483	-70,443
Water cost (\$)	258,569	508,207	-249,638

The following information is provided in accordance with section 516A of the *Environment Protection and Biodiversity Conversation Act 1999*: the NIAA does not administer any legislation that has a direct impact on ecologically sustainable development.



Advertising and market research

NIAA did not undertake media advertising campaigns in 2021–22 or make any payments to direct mail organisations or polling organisations.

In accordance with section 311A of the *Commonwealth Electoral Act 1918*, the following payments of \$14,300 or more (GST inclusive) for non-campaign advertising and market research are set out in Table 4.31.

Table 4.31: Advertising and market research \$14,300 or more

Organisation	Purpose	Expenditure \$ (GST inc.)
Mediabrand Australia Pty Ltd	Recruitment advertising	25,509



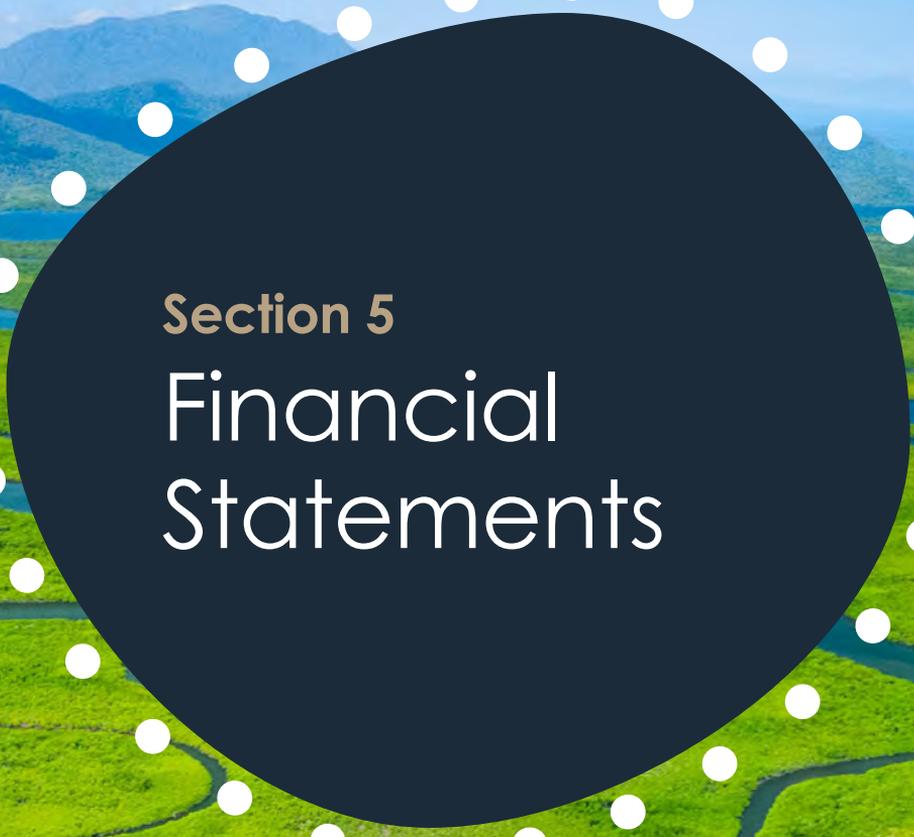
Grants

The NIAA manages grant programs to achieve outcomes set out in the Portfolio Budget Statements. On an annual basis, the NIAA manages more than 2,500 individual grants across 6 programs to a value of \$1.6 billion. In doing so, we establish effective grant design, selection, implementation, monitoring and evaluation processes to support outcomes for First Nations peoples.

Information on grants awarded by the NIAA during the period 1 July 2021 to 30 June 2022 is available at: www.grants.gov.au, Australia's whole-of-government grants information system.



Hinchinbrook Island, Queensland



Section 5

**Financial
Statements**

Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

To the Minister for Indigenous Australians

Opinion

In my opinion, the financial statements of the National Indigenous Australians Agency (the Entity) for the year ended 30 June 2022:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2022 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 2022 and for the year then ended:

- Statement by the Accountable Authority and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to and forming part of the financial statements, comprising an Overview and a summary of significant accounting policies 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 his delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key audit matters

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



Key audit matter	How the audit addressed the matter
<p data-bbox="309 504 584 533">Occurrence of Grants expenses</p> <p data-bbox="309 542 504 571"><i>Refer to Note 2.1D Grants</i></p> <p data-bbox="309 580 672 685">I considered this a KAM given the significant value of transactions involved, their diverse nature and the fact that these grants are delivered across geographically dispersed locations under non-uniform operational and control environments.</p> <p data-bbox="309 694 672 780">I focused on the occurrence of grants expenses to assess whether payments were made appropriately and in accordance with underlying agreements.</p> <p data-bbox="309 790 672 847">For the year ended 30 June 2022, the Entity reported Administered grants expenses of \$1.509 billion.</p>	<p data-bbox="725 504 1055 561">To audit the occurrence of grants expenses, I performed the following audit procedures:</p> <ul data-bbox="725 571 1055 828" style="list-style-type: none"><li data-bbox="725 571 1055 714">• evaluated the design, implementation and operating effectiveness of the control framework, including information technology controls supporting grants management. This included controls over the recording, disbursement and monitoring of grant expenses; and<li data-bbox="725 714 1055 828">• examined, on a sample basis, grant approvals and assessments of grantee performance to substantiate grant expenses and compliance with relevant legislation and/or grant agreements.

Accountable Authority’s responsibility for the financial statements

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

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

Auditor’s responsibilities for the audit of the financial statements

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

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity’s internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;

- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Australian National Audit Office



Peter Kerr
Executive Director
Delegate of the Auditor-General
Canberra
16 September 2022

National Indigenous Australians Agency

Financial Statements

For the period ended 30 June 2022

Certification

Primary financial statements

Statement of Comprehensive Income
Statement of Financial Position
Statement of Changes in Equity
Cash Flow Statement
Administered Schedule of Comprehensive Income
Administered Schedule of Assets and Liabilities
Administered Reconciliation Schedule
Administered Cash Flow Statement

Overview

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**National Indigenous Australians Agency
Statement by the Accountable Authority and Chief Financial Officer**

In our opinion, the attached financial statements for the year ended 30 June 2022 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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

Signed 
Jody Broun
Chief Executive Officer

Signed 
Nicholas Creagh
Chief Financial Officer

14 September 2022

14 September 2022



National Indigenous Australians Agency Statement of Comprehensive Income

for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	163,418	158,702	158,448
Suppliers	1.1B	93,229	83,274	91,908
Depreciation and amortisation	3.2	29,571	30,336	24,259
Finance costs	1.1C	1,752	1,893	1,662
Impairment loss on financial instruments		6	1	-
Write-down and impairment of non-financial assets	1.1D	1,967	97	-
Total expenses		289,943	274,303	276,277
Own-Source Revenue				
Revenue from contracts with customers	1.2A	10,907	8,280	7,141
Rental income	1.2B	1,866	1,979	2,080
Resources received free of charge	1.2C	1,763	560	377
Total own-source revenue		14,536	10,819	9,598
Gains				
Reversals of impairment	1.2E	414	51	-
Other gains	1.2F	1,015	666	-
Total gains		1,429	717	-
Total own-source income		15,965	11,536	9,598
Net cost of services		(273,978)	(262,767)	(266,679)
Revenue from Government	1.2D	268,501	256,800	254,870
Deficit on continuing operations		(5,477)	(5,967)	(11,809)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve	3.2	7,965	13,397	-
Total other comprehensive income		7,965	13,397	-
Total comprehensive income / (loss)		2,488	7,430	(11,809)

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

National Indigenous Australians Agency Statement of Financial Position

as at 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	3.1A	6	3	-
Trade and other receivables	3.1B	87,281	85,263	67,098
Total financial assets		87,287	85,266	67,098
Non-financial assets¹				
Property, plant and equipment	3.2	183,019	195,744	172,041
Intangibles	3.2	12,587	15,751	27,393
Prepayments		2,846	2,219	-
Total non-financial assets		198,452	213,714	199,434
Assets held for sale - land and buildings		1,362	-	-
Total assets		287,101	298,980	266,532
LIABILITIES				
Payables				
Suppliers	3.3A	10,227	11,713	7,315
Other payables	3.3B	5,479	4,792	5,354
Total payables		15,706	16,505	12,669
Interest bearing liabilities				
Leases	3.4	107,019	118,754	103,711
Total interest bearing liabilities		107,019	118,754	103,711
Provisions				
Employee provisions	6.1A	49,414	53,069	58,993
Other provisions	3.5	3,717	6,685	3,552
Total provisions		53,131	59,754	62,545
Total liabilities		175,856	195,013	178,925
Net assets		111,245	103,967	87,607
EQUITY				
Contributed equity		100,345	95,555	110,492
Accumulated deficit		(14,523)	(9,046)	(26,947)
Asset revaluation reserve		25,423	17,458	4,062
Total equity		111,245	103,967	87,607

¹Right-of-use (ROU) assets are included in the property, plant and equipment line item.

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

National Indigenous Australians Agency Statement of Changes in Equity

for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
CONTRIBUTED EQUITY				
Opening balance				
Balance carried forward from previous period		95,555	80,823	91,828
Transactions with owners				
Distributions to owners				
Returns of equity:				
Prior Year operating appropriation return		(9,456)	-	-
Contributions by owners				
Equity injection - appropriation		2,101	2,891	2,101
Departmental Capital Budget		12,145	11,841	16,563
Total transactions with owners		4,790	14,732	18,664
Closing balance as at 30 June		100,345	95,555	110,492
RETAINED EARNINGS				
Opening balance				
Balance carried forward from previous period		(9,046)	(3,079)	(15,138)
Comprehensive income				
(Deficit) for the period		(5,477)	(5,967)	(11,809)
Total comprehensive (loss)		(5,477)	(5,967)	(11,809)
Closing balance as at 30 June		(14,523)	(9,046)	(26,947)
ASSET REVALUATION RESERVE				
Opening balance				
Contributions by owners				
Balance carried forward from previous period		17,458	4,061	4,062
Total transactions with owners		17,458	4,061	4,062
Comprehensive income				
Changes in asset revaluation reserve	3.2	7,965	13,397	-
Total comprehensive income		7,965	13,397	-
Closing balance as at 30 June		25,423	17,458	4,062

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

National Indigenous Australians Agency Statement of Changes in Equity

for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
TOTAL EQUITY				
Opening balance				
Balance carried forward from previous period		103,967	81,805	80,752
Comprehensive income				
Surplus/(deficit) for the period		(5,477)	(5,967)	(11,809)
Changes in asset revaluation reserve		7,965	13,397	-
Total comprehensive income		2,488	7,430	(11,809)
Transactions with owners				
Returns of equity:				
Prior Year Operating Appropriation return		(9,456)	-	-
Contributions by owners				
Equity injection - appropriation		2,101	2,891	2,101
Departmental Capital Budget		12,145	11,841	16,563
Total transactions with owners		4,790	14,732	18,664
Closing balance as at 30 June		111,245	103,967	87,607

Accounting Policy

Other distributions to owners

The FRR requires that distributions to owners be debited to contributed equity unless it is in the nature of a dividend. In 2021-22, by agreement with the Department of Finance, the NIAA returned \$9.456m from *Appropriation Act (No. 1) 2020-21* which is to be reappropriated in future years.

Equity injections

Amounts appropriated which are designated as returns of equity 'equity injections' (less any formal reductions) and Departmental Capital Budget (DCB) are recognised directly in contributed equity in that year respectively.

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

National Indigenous Australians Agency Cash Flow Statement

for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget
OPERATING ACTIVITIES				
Cash received				
Sale of services - cost-recovery		11,481	11,924	9,221
Net GST received		6,620	4,532	3,226
Appropriations		280,282	261,933	264,091
Total cash received		298,383	278,389	276,538
Cash used				
Employees		165,340	160,476	158,448
Suppliers		102,005	86,560	94,757
Short-term lease rentals		2,301	1,795	-
Interest payments on lease liabilities		1,729	1,885	1,662
Retained receipts transferred to Official Public Account		14,524	15,348	9,221
Total cash used		285,899	266,064	264,088
Net cash from operating activities		12,484	12,325	12,450
INVESTING ACTIVITIES				
Cash used				
Purchase of property, plant and equipment		3,133	1,457	8,119
Purchase of intangibles		1,978	3,708	10,545
Total cash used		5,111	5,165	18,664
Net cash (used by) investing activities		(5,111)	(5,165)	(18,664)
FINANCING ACTIVITIES				
Cash received				
Contributed equity				
Equity injections		1,083	1,162	2,101
Departmental Capital Budget		5,830	6,041	16,563
Total cash received		6,913	7,203	18,664
Cash used				
Principal payments of lease liabilities		14,283	14,471	12,450
Total cash used		14,283	14,471	12,450
Net cash from / (used by) financing activities		(7,370)	(7,268)	6,214
Net increase / (decrease) in cash held		3	(108)	-
Cash and cash equivalents at the beginning of the reporting period		3	111	-
Cash and cash equivalents at the end of the reporting period	3.1A	6	3	-

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

National Indigenous Australians Agency Departmental Budget Variance Commentary

for the period ended 30 June 2022

Explanation of major variances	Affected line items and statement
<p>Depreciation and amortisation: A full revaluation was undertaken in 2021-22 of all NIAA asset classes (subject to valuation). This subsequently increased the value of all asset classes which then increased depreciation expenses and was completed after the preparation of budget.</p>	<p>Depreciation and Amortisation – Statement of Comprehensive Income. Property, Plant and Equipment & Intangibles - Statement of Financial Position. Changes in asset revaluation reserve - Statement of Comprehensive Income.</p>
<p>Revenue from contracts with customers: Higher than anticipated due to an increase in costs recovered from other Commonwealth Agencies.</p>	<p>Own-source revenue - Statement of Comprehensive Income. Sale of services - cost-recovery - Cash Flow Statement.</p>
<p>Resources received free of charge: The increase in resources received free of charge directly relates to seconded staff from other Commonwealth Agencies.</p>	<p>Own-source revenue - Statement of Comprehensive Income. Suppliers - Statement of Comprehensive Income.</p>
<p>Reversals of write-downs and impairment: In previous years the NIAA identified and impaired a number of demountable buildings due to mould contamination. All sites have now been fully remediated with any previous impairment reversed.</p>	<p>Reversal of write-downs and impairment - Statement of Comprehensive Income.</p>
<p>Other gains: Largely relates to amounts reversed on reassessment of restoration costs on the completion of mould remediation.</p>	<p>Other gains - Statement of Comprehensive Income.</p>
<p>Intangibles: Capital projects faced delays during 2021-22 as resources were redirected for the setup of the ICT systems to support the Stolen Generation Redress Scheme.</p>	<p>Property, Plant and Equipment & Intangibles - Statement of Financial Position.</p>
<p>Employee provisions: The employee provisions have been valued as at 30 June 2022 with assistance from an actuary. The reduction reflects the increase in the bond rate and the assumptions used to calculate this provision.</p>	<p>Employee Provisions - Statement of Financial Position.</p>
<p>Asset revaluation reserve: The increase to the revaluation reserve is due to a full revaluation of all NIAA asset classes undertaken during 2021-22 which was completed after the preparation of budget.</p>	<p>Changes in asset revaluation surplus - Statement of Comprehensive Income. Reserves - Statement of Financial Position.</p>

National Indigenous Australians Agency Administered Schedule of Comprehensive Income

for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	2.1A	147	206	159
Suppliers	2.1B	57,559	36,292	54,254
Subsidies - Petrol Sniffing Prevention Strategy		151	147	190
Personal benefits	2.1C	12,628	-	-
Grants	2.1D	1,508,652	1,380,770	1,536,034
Depreciation and amortisation	4.2	384	275	277
Finance costs		6	6	9
Impairment loss on financial instruments	2.1E	1,291	2,518	8,719
Payments associated with Land Councils	2.1F	232,415	256,312	253,923
Payments to Indigenous Land and Sea Corporation ¹		55,724	54,847	55,848
Mining withholding tax		12,195	10,721	8,272
Total expenses		1,881,152	1,742,094	1,917,685
Income				
Revenue				
Non-taxation revenue				
Interest	2.2A	7,573	10,215	17,462
Rental income	2.2B	2,449	2,678	-
Indigenous Land and Sea Corporation Funding Special Account ¹		55,724	54,847	55,848
Other revenue	2.2C	11,581	10,321	10,864
Total non-taxation revenue		77,327	78,061	84,174
Total revenue		77,327	78,061	84,174
Gains				
Reversal of impairment losses		2,731	3,947	-
Other gains		-	23	-
Total gains		2,731	3,970	-
Total income		80,058	82,031	84,174
Net cost of services		(1,801,094)	(1,660,063)	(1,833,511)
Deficit		(1,801,094)	(1,660,063)	(1,833,511)
Total comprehensive loss		(1,801,094)	(1,660,063)	(1,833,511)

¹Funding to the Indigenous Land and Sea Corporation is provided annually each October, funded by receipt of funds from the Indigenous Land and Sea Future Fund through the Indigenous Land and Sea Corporation Funding Special Account administered by the NIAA.

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

National Indigenous Australians Agency Administered Schedule of Assets and Liabilities

as at 30 June 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
ASSETS				
Financial assets				
Cash and cash equivalents	4.1A	53,150	43,219	26,340
Trade and other receivables	4.1B	18,837	17,405	24,082
Other financial assets	4.1C	720	-	-
Term deposits		1,394,000	1,358,900	1,366,564
Total financial assets		1,466,707	1,419,524	1,416,986
Non-financial assets¹				
Land and buildings	4.2	11,200	11,458	11,179
Prepayments		54	200	752
Intangibles	4.2	19,943	-	-
Total non-financial assets		31,197	11,658	11,931
Total assets administered on behalf of Government		1,497,904	1,431,182	1,428,917
LIABILITIES				
Payables				
Suppliers		3,181	4,496	1,403
Grants payable	4.3A	29,666	31,058	21,445
Other payables	4.3B	2,791	3,278	1,718
Personal benefits	4.3C	1,087	-	-
Total payables		36,725	38,832	24,566
Interest bearing liabilities				
Leases	4.4	345	399	324
Total interest bearing liabilities		345	399	324
Provisions				
Employee provisions	6.1B	2	33	25
Personal benefits	4.5	4,510	-	-
Total provisions		4,512	33	25
Total liabilities administered on behalf of Government		41,582	39,264	24,915
Net assets		1,456,322	1,391,918	1,404,002

¹ROU assets are included in the land and buildings line item.

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

National Indigenous Australians Agency Administered Budget Variance Commentary

for the period ended 30 June 2022

The below table provides commentary for significant variances between the NIAA's budget estimates for Administered functions, as published in the 2021-22 Portfolio Budget Statements (Budget), and the actual expenditure and net asset position for the year.

Explanation of major variances	Affected line items and statement
<p>Personal Benefits: Comprise of expenses, payables and provisions relating to the Territories Stolen Generations Redress Scheme that opened on 1 March 2022 and provides survivors a one-off payment in recognition of the harm caused by forced removal. The scheme was announced in August 2021 after budget preparation.</p>	<p>Personal Benefits expense - Administered Schedule of Comprehensive Income, Personal Benefits payable and Personal Benefits provisions – Administered Schedule of Assets and Liabilities.</p>
<p>Grants expense: Is lower than estimated budget due to less than anticipated expenses for demand driven programs due to COVID restrictions.</p>	<p>Grants expense – Administered Schedule of Comprehensive Income.</p>
<p>Cash and cash equivalents: Cash is higher than estimated budget which largely relates to additional appropriation contributions made to the Indigenous Remote Service Delivery (IRSD) special account for projects in remote communities.</p>	<p>Cash and cash equivalent – Administered Schedule of Assets and Liabilities.</p>
<p>Intangibles: Intangibles comprise of the capitalisation of the Commonwealth's acquisition of the copy right to the Aboriginal flag during 2021-22 which was finalised in January 2022 after budget preparation.</p>	<p>Intangibles non-financial assets - Administered Schedule of Assets and Liabilities.</p>

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

National Indigenous Australians Agency Administered Reconciliation Schedule

for the period ended 30 June 2022

	2022 \$'000	2021 \$'000
Opening assets less liabilities as at 1 July	1,391,918	1,272,426
Net contribution by services		
Income	80,058	82,031
Expenses	(1,881,152)	(1,742,094)
Transfers (to) / from the Australian Government		
Appropriation transfers from Official Public Account		
Annual appropriation for administered expenses	1,578,193	1,452,060
Special appropriations (limited)	73,721	464,074
Special account (unlimited)	405,055	55,574
Appropriation transfers to Official Public Account		
Transfers to Official Public Account	(135,747)	(136,579)
Transfers to Official Public Account special accounts	(55,724)	(55,574)
Closing assets less liabilities as at 30 June	1,456,322	1,391,918

Accounting Policy

Administered Cash Transfers to and from the Official Public Account

Revenue collected by the NIAA for use by the Government rather than for the NIAA is administered revenue. Collections are transferred to the Official Public Account (OPA) and maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of Government. These transfers to and from the OPA are adjustments to the administered cash held by the NIAA on behalf of the Government and reported as such in the Administered Cash Flow Statement and in the Administered Reconciliation Schedule.

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

National Indigenous Australians Agency Administered Cash Flow Statement

for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000
OPERATING ACTIVITIES			
Cash received			
Net GST received		132,628	120,334
Indigenous Land and Sea Corporation Funding Special Account		55,724	54,847
Lease rental receipts		2,613	2,735
Other		13,087	11,578
Total cash received		204,052	189,494
Cash used			
Employees		180	196
Suppliers		57,413	32,720
Subsidy payments		151	147
Personal benefits		7,031	-
Grant payments		1,644,668	1,492,941
Interest payments on lease liabilities		6	6
Payments associated with Land Councils		232,332	256,270
Payments to Indigenous Land and Sea Corporation		55,724	54,847
Other		12,679	9,162
Total cash used		2,010,184	1,846,289
Net cash (used by) operating activities		(1,806,132)	(1,656,795)
INVESTING ACTIVITIES			
Cash received			
Proceeds from realisation of investments		1,486,900	1,859,807
Interest on investments and loans		5,776	17,068
Repayment from other financial assets		12	-
Total cash received		1,492,688	1,876,875
Cash used			
Purchase of property, plant and equipment		20,050	-
Purchase of investments		1,522,000	1,980,700
Total cash used		1,542,050	1,980,700
Net cash (used by) investing activities		(49,362)	(103,825)
FINANCING ACTIVITIES			
Cash used			
Principal payments of lease liabilities		73	69
Total cash used		73	69
Net cash (used by) financing activities		(73)	(69)
Net cash (decrease) in cash held		(1,855,567)	(1,760,689)
Cash and cash equivalents at the beginning of the reporting period		43,219	24,353

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

National Indigenous Australians Agency Administered Cash Flow Statement

for the period ended 30 June 2022

	Notes	\$'000	\$'000
Cash from Official Public Account			
Appropriations		1,651,914	1,916,134
Special Accounts		405,055	55,574
Total cash from official public account		2,056,969	1,971,708
Cash to Official Public Account			
Appropriations		135,747	136,579
Special Accounts		55,724	55,574
Total cash to official public account		191,471	192,153
Cash and cash equivalents at the end of the reporting period	4.1A	53,150	43,219

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

National Indigenous Australians Agency

Notes to and forming part of the financial statements

for the period ended 30 June 2022

Overview

National Indigenous Australians Agency Activities

The National Indigenous Australians Agency (NIAA) is a non-corporate Commonwealth entity subject to the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). The NIAA is responsible for leading and coordinating the Commonwealth's policy development, program design and implementation, and service delivery for Indigenous Australians. The NIAA provides advice to the Prime Minister and the Minister for Indigenous Australians on whole-of-Government priorities for Aboriginal and Torres Strait Islander people.

The administered activities of the NIAA on behalf of the Government, includes key priorities to improve the lives of Indigenous Australians managed through the delivery of the Indigenous Advancement Strategy across six programs; Jobs, Land and the Economy, Children and Schooling, Safety and Wellbeing, Culture and Capability, Remote Australia Strategies and Evaluation and Research.

The address of the NIAA's registered office and principal place of business is as follows:

Charles Perkins House

16 Bowes Street

Philip ACT 2606

The financial statements are required by section 42 of the PGPA Act.

The financial statements and notes have been prepared in accordance with:

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

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except where certain assets and liabilities are recorded 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 are rounded to the nearest thousand dollars unless otherwise specified.

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

Taxation

The NIAA is exempt from all forms of taxation except Fringe Benefits Tax (FBT), Goods and Services Tax (GST) and Mining Withholding Tax (MWT).

Comparative reclassifications

Minor changes were made to the comparatives in the NIAA's financial statements as a result of the reclassification or merging of some line items. There was no change to the comparative operating surplus / (loss) or net assets reported.

New Australian Accounting Standards

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

All new/revised/amended accounting standards and/or interpretations issued prior to the date of signing of the financial statements applicable to the current reporting period did not have a material effect on the NIAA's financial statements.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

Standard/Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities	<p>AASB 1060 applies to annual reporting periods beginning on or after 1 July 2021 and replaces the reduced disclosure requirements (RDR) framework.</p> <p>The application of AASB 1060 involves some reduction in disclosure compared to the RDR with no impact on the reported financial position, financial performance and cash flows of the entity.</p>

Compliance with statutory conditions for payments from the consolidated revenue fund

The Government monitors and assesses risks and decides on any appropriate action to respond to risks of expenditure not being consistent with constitutional or other legal requirements.

During 2021-22, the NIAA reviewed the exposure of both the Aboriginals Benefit Account (ABA) and the NIAA to the risk of non-compliance with statutory conditions of payments from appropriations, namely section 83 of the *Commonwealth of Australia Constitution Act* (the Constitution). The risk profile and internal controls to manage this risk continue to remain appropriate.

The passing of amendments to the *Aboriginal Land Rights (Northern Territory) Act 1976* (ALRA) in December 2021 has resolved the previous technical risk of non-complying with statutory conditions on payments from appropriations made by the ABA under section 83 of the Constitution, relating to overpayments of mining royalty payments. Royalty payments are required to be made out of the ABA based on royalties received by the Northern Territory or Australian Governments. The contraventions occurred when the royalties upon which the payments were based had been estimated at a value greater than the eventual actual value.

The amended legislation allows the royalty payment to be made based on the purported royalty income (interim assessment) and provides the Minister with powers to either offset any overpayments against future payments or cancel them.

An overpayment by the ABA of \$0.071 million occurred prior to the amendments taking effect and a total prepayment of \$0.054 million is recognised as at 30 June 2022 (2020-21 \$0.043 million) representing the overpayments that are still to be applied against future payments.

The NIAA will continue to monitor its level of compliance with section 83 of the Constitution across all legislation for which it is administratively responsible.

Events after the Reporting Period

A new corporate Commonwealth entity will be established during 2022-23, the Northern Territory Aboriginal Investment Corporation (NTAIC). The NTAIC will have an Aboriginal-led Board and will be funded from the ABA. It will establish a new ABA payments program to support the economic, cultural and social priorities of Aboriginal people in the Northern Territory, and invest in First Nations economic development and in a financial market portfolio. The NIAA is assisting the NTAIC in establishing its operations.

The NTAIC will be disclosed as an administered investment in the Department of the Prime Minister and Cabinet's financial statements.

There are no other significant events that occurred after balance date that warrant disclosure or must be brought to account in the financial statements.



National Indigenous Australians Agency

Notes to and forming part of the financial statements

for the period ended 30 June 2022

Impact of COVID-19

An economic stimulus package of \$40 million was provided to the four Northern Territory Land Councils, through the ABA, to stimulate the local Indigenous economy and communities. This package was the second tranche of funding provided to the land councils with \$60 million paid in 2020-21.

Other than stated above, the NIAA has assessed there have been no material impact on the administered and departmental financial statements as a result of COVID-19, including the potential for movement in the fair value of non-financial assets and recoverability of receivables.

National Indigenous Australians Agency

Notes to and forming part of the financial statements

for the period ended 30 June 2022

1. Departmental Financial Performance

This section analyses the financial performance of the National Indigenous Australians Agency for the year ended 30 June 2022.

1.1. Expenses

	2022	2021
	\$'000	\$'000
Note 1.1A: Employee benefits		
Wages and salaries	122,707	118,343
Superannuation		
Defined contribution plans	12,480	11,851
Defined benefit plans	11,524	12,948
Leave and other entitlements	15,657	15,257
Separation and redundancies	1,050	303
Total employee benefits	163,418	158,702

Accounting Policy

Accounting policies for employee related expenses are contained in the People and Relationships section, refer Note 6.

Note 1.1B: Suppliers

Goods and services supplied or rendered

Consultants, legal, contractors and secondees	25,067	16,473
Minor equipment, repairs and maintenance	3,273	2,890
General expenses	5,034	5,498
Training	4,462	1,554
Facility management and security	11,325	11,381
Travel	3,097	3,371
Information, communication and technology	1,278	1,108
Shared Service Provider for the provision of payroll, IT, financial operations and travel services	35,203	37,786
Total goods and services supplied or rendered	88,739	80,061

Goods supplied	5,073	4,878
Services rendered	83,666	75,183
Total goods and services supplied or rendered	88,739	80,061

Other suppliers

Workers compensation expenses	2,189	1,418
Short-term leases	2,301	1,795
Total suppliers	93,229	83,274

Accounting Policy

Short-term leases and leases of low-value assets

The NIAA has elected to not recognise ROU assets and lease liabilities where the remaining lease term is less than 12 months or for leases of low-value assets (less than \$10,000). The NIAA recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

	2022	2021
	\$'000	\$'000
Note 1.1C: Finance costs		
Interest on lease liabilities	1,729	1,885
Unwinding of discount on make good	<u>23</u>	<u>8</u>
Total finance costs	<u>1,752</u>	<u>1,893</u>

The above lease disclosures should be read in conjunction with the accompanying notes 1.1B, 3.2 and 3.4.

Note 1.1D: Write-down and impairment of non-financial assets

Write-down of property, plant and equipment	383	97
Impairment of intangible assets	<u>1,584</u>	<u>-</u>
Total write-down and impairment of non-financial assets	<u>1,967</u>	<u>97</u>

Accounting Policy

Gains or losses from disposal of assets are recognised when control of the asset has passed to the purchaser.

Write-down and impairment of assets relates to assets identified as beyond economic repair, obsolete or damaged and no longer in use or assets assessed as containing indicators of impairment.

National Indigenous Australians Agency

Notes to and forming part of the financial statements

for the period ended 30 June 2022

1.2. Own-Source Revenue and Gains

	2022	2021
	\$'000	\$'000
Own-Source Revenue		
Note 1.2A: Revenue from contracts with customers		
Cost recovery	<u>10,907</u>	8,280
Total revenue from contracts with customers	<u>10,907</u>	8,280
Disaggregation of revenue from contracts with customers		
Major sources of revenue:		
Cost recovery	<u>10,907</u>	8,280
Total sources of revenue	<u>10,907</u>	8,280
Type of customer:		
Australian Government entities (related parties)	<u>10,907</u>	8,280
Total sources of revenue	<u>10,907</u>	8,280
Timing of transfer of services:		
Point in time	<u>10,907</u>	8,280
Total sources of revenue	<u>10,907</u>	8,280

Accounting Policy

Revenue from contracts with customers is recognised at a point in time reflecting the completion of performance delivery obligations. Revenue from Memorandum of Understanding (MoU) agreements between the NIAA and other related parties for the recovery of costs are recognised at the time that the relevant costs are incurred. The transaction price is the total amount of consideration to which the NIAA 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.

Note 1.2B: Rental income

Operating lease - variable lease payment income	<u>1,866</u>	1,979
Total rental income	<u>1,866</u>	1,979

Accounting Policy

The principal activities from which the NIAA generates its revenue is sublease of its property and land portfolio. This is recognised as income on a straight-line basis over the lease term.

Maturity analysis of future amounts receivable under operating leases:

Within 1 year	916	955
1 to 2 years	853	838
2 to 3 years	281	777
3 to 4 years	188	202
4 to 5 years	155	108
More than 5 years	<u>108</u>	215
Total undiscounted lease payments receivable	<u>2,501</u>	<u>3,094</u>

The NIAA leases its residential properties to employees in remote regional areas of Australia and to external parties when not required by employees. The NIAA subleases a small part of its office spaces to other Commonwealth Agencies and subleases car parking spaces to employees. The NIAA manages the risks associated with any rights it retains in the underlying asset through the use of MOU arrangements to manage the lease and appropriate insurance coverage.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

	2022	2021
	\$'000	\$'000
Note 1.2C: Resources received free of charge		
Seconded staff	1,326	132
Remuneration of auditors - financial statement audits	437	428
Total resources received free of charge	1,763	560

Accounting Policy

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

Note 1.2D: Revenue from Government

Appropriations		
Departmental appropriations	268,501	253,432
Supplementation	-	3,368
Total revenue from Government	268,501	256,800

Accounting Policy

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

Note 1.2E: Reversals of impairment

Reversal of impairment of property, plant and equipment	414	51
Total reversals of previous asset impairments	414	51

In previous years the NIAA identified and impaired a number of demountable buildings due to mould contamination. All sites have now been fully remediated and are available for use.

Note 1.2F: Other gains

Reversal of restoration provision	938	-
Reversal of make good provision	77	2
Assets received free of charge	-	664
Total other gains	1,015	666

Accounting Policy

Assets Received Free of Charge

Contributions of assets at no cost of acquisition or for nominal consideration are recognised as gains at their fair value when the asset qualifies for recognition, unless received from another Government entity as a consequence of a restructuring of administrative arrangements.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

2. Income and Expenses Administered on Behalf of Government

This section analyses the activities that the National Indigenous Australians Agency does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

2.1. Administered – Expenses

	2022	2021
	\$'000	\$'000
Note 2.1A: Employee benefits		
Wages and salaries	110	147
Superannuation		
Defined contribution plans	19	25
Leave and other entitlements	18	34
Total employee benefits	147	206
Note 2.1B: Suppliers		
Goods and services supplied or rendered		
Outsourced providers, contractors and consultants	38,841	27,314
General expenses	17,065	8,138
Travel	113	125
Information, communication and technology	1,533	710
Total goods and services supplied or rendered	57,552	36,287
Goods supplied	25	24
Services rendered	57,527	36,263
Total goods and services supplied or rendered	57,552	36,287
Other suppliers		
Short-term leases	7	5
Total other supplier expenses	7	5
Total supplier expenses	57,559	36,292

Accounting Policy

Short-term leases and leases of low-value assets

The NIAA has elected to not recognise ROU assets and lease liabilities where the remaining lease term is less than 12 months or leases of low-value assets (less than \$10,000). The NIAA recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

	2022 \$'000	2021 \$'000
Note 2.1C: Personal benefits		
Direct		
Territories Stolen Generations Redress Scheme	12,628	-
Total Personal benefits	12,628	-
Accounting Policy		
The NIAA administers the Territories Stolen Generations Redress scheme which opened on 1 March 2022 and provides survivors a one-off payment in recognition of the harm caused by forced removal, a one-off healing assistance payment and the opportunity to participate in a Personal Acknowledgement. Payments are made under the provisions of the <i>Financial Framework (supplementary powers) regulations 1997</i> . The above should be read in conjunction with notes 4.3c and 4.5.		
Note 2.1D: Grants		
Public sector		
Australian Government entities (related entities)	95,782	139,610
State and Territory Governments	36,841	35,312
Local Governments	69,435	58,638
Private sector		
Non-profit organisations	1,116,791	987,544
Commercial entities	189,803	159,666
Total grants	1,508,652	1,380,770
1.1 Jobs, Land and the Economy	793,645	741,255
1.2 Children and Schooling	324,768	300,155
1.3 Safety and Wellbeing	284,914	254,256
1.4 Culture and Capability	66,515	50,942
1.5 Remote Australia Strategies	36,909	33,217
1.6 Evaluation and Research	1,901	945
Total grants	1,508,652	1,380,770
Accounting Policy		
The NIAA administers a number of grant schemes on behalf of the Australian Government. Grant liabilities are recognised to the extent that (i) the services required to be performed by the grantee have been performed; or (ii) the grant eligibility criteria has been satisfied, but the payments due have not been made. Settlement is made according to the terms and conditions of each grant. This is usually within 30 days of the performance or eligibility.		
Note 2.1E: Impairment loss on financial instruments		
Impairment of receivables	1,067	2,518
Impairment of other financial assets	224	-
Total impairment loss allowance on financial instruments	1,291	2,518
Note 2.1F: Payments associated with Land Councils		
Land Councils administration	131,725	143,585
Land Councils distributions	100,690	112,727
Total payments associated with Land Councils	232,415	256,312

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

2.2. Administered - Income		
	2022	2021
	\$'000	\$'000
Note 2.2A: Interest		
Interest on investments	7,560	10,215
Unwinding of discount on long-term debt arrangement	13	-
Total interest	7,573	10,215
Note 2.2B: Rental income		
Lease rental income	2,449	2,678
Total rental income	2,449	2,678
Maturity analysis of future amounts receivable under operating leases:		
Within 1 year	2,362	2,306
1 to 2 years	2,344	2,300
2 to 3 years	2,320	2,291
3 to 4 years	2,300	2,268
4 to 5 years	2,295	2,249
More than 5 years	14,348	16,261
Total undiscounted lease payments receivable	25,969	27,675
Note 2.2C: Other revenue		
Return of grant funding	11,581	10,321
Total other revenue	11,581	10,321

Accounting Policy

All administered revenues relate to ordinary activities performed by the NIAA on behalf of the Australian Government. As such, administered appropriations are not revenues of the individual entity. The NIAA oversees the distribution and expenditure of the funds as directed.

Return of grant funding is recognised where grants previously provided are not fully acquitted, with the unacquitted component required to be recovered.

National Indigenous Australians Agency

Notes to and forming part of the financial statements

for the period ended 30 June 2022

3. Departmental Financial Position

This section analyses the National Indigenous Australians Agency'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.

3.1. Financial Assets

	2022	2021
	\$'000	\$'000
Note 3.1A: Cash and cash equivalents		
Cash on hand or on deposit	<u>6</u>	<u>3</u>
Total cash and cash equivalents	<u>6</u>	<u>3</u>

Accounting Policy

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

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

Note 3.1B: Trade and other receivables

Goods and services receivables

Goods and services - cost recovery	<u>3,709</u>	<u>2,397</u>
Total goods and services receivables	<u>3,709</u>	<u>2,397</u>

Appropriations receivables

Existing programs	<u>82,739</u>	<u>78,751</u>
Total appropriations receivables	<u>82,739</u>	<u>78,751</u>

Other receivables

Other receivable from Government	-	3,368
Statutory receivables	<u>844</u>	<u>752</u>
Total other receivables	<u>844</u>	<u>4,120</u>
Total trade and other receivables (gross)	<u>87,292</u>	<u>85,268</u>

Less impairment loss allowance

Goods and services	<u>(11)</u>	<u>(5)</u>
Total impairment loss allowance	<u>(11)</u>	<u>(5)</u>
Total trade and other receivables (net)	<u>87,281</u>	<u>85,263</u>

Accounting Policy

Receivables for goods and services, which have 30-day terms, are recognised at the nominal amounts due less any impairment loss 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.

National Indigenous Australians Agency

Notes to and forming part of the financial statements

for the period ended 30 June 2022

3.2. Non-Financial Assets

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

	Land \$'000	Buildings \$'000	Leasehold improvements \$'000	Plant and equipment \$'000	Computer software internally developed \$'000	Computer software purchased \$'000	Total \$'000
As at 1 July 2021							
Gross book value	11,440	191,395	28,775	12,345	21,333	987	266,275
Accumulated depreciation, amortisation and impairment	(367)	(38,693)	(4,283)	(4,868)	(6,188)	(381)	(54,760)
Total as at 1 July 2021	11,073	152,702	24,492	7,477	15,145	606	211,495
Additions							
By purchase - Property, plant and equipment	-	46	1,748	1,754	-	-	3,548
By purchase - Intangibles	-	-	-	-	2,735	-	2,735
Right-of-use assets	-	1,226	-	663	-	-	1,889
Revaluations recognised in other comprehensive income	1,474	6,491	-	-	-	-	7,965
Disposals of right-of-use assets	-	(8)	-	-	-	-	(8)
Reclassifications ¹	(835)	(527)	-	-	-	-	(1,362)
Depreciation and amortisation	-	(2,812)	(3,545)	(2,216)	(4,173)	(142)	(12,888)
Depreciation on right-of-use assets	(156)	(15,571)	-	(956)	-	-	(16,683)
Disposals	-	(205)	-	(178)	-	-	(383)
Impairment recognised in net cost of services (expense)	-	-	-	-	(1,584)	-	(1,584)
Reversal of impairments recognised in net cost of services	-	414	-	-	-	-	414
Remeasurement of right-of-use assets	35	433	-	-	-	-	468
Total as at 30 June 2022	11,591	142,189	22,695	6,544	12,123	464	195,606
Total as at 30 June 2022 represented by							
Gross book value	12,114	198,535	30,345	14,079	22,484	987	278,544
Accumulated depreciation, amortisation and impairment	(523)	(56,346)	(7,650)	(7,535)	(10,361)	(523)	(82,938)
Total as at 30 June 2022	11,591	142,189	22,695	6,544	12,123	464	195,606
Carrying amount of right-of-use assets	311	99,061	-	1,359	-	-	100,731

¹ Reclassification to assets held for sale from land and buildings occurred during 2021-22 for four assets.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

Contractual commitments for the acquisition of property, plant and equipment and intangibles

Contractual commitments totalling \$0.320m for the acquisition of IT equipment and other capital works are payable within one year (2021: \$0m).

Accounting Policy

Asset recognition threshold

Purchases of property, plant and equipment and intangibles 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 IT assets where they 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 the NIAA where there exists an obligation to restore the asset to its original condition. These costs are included in the value of the NIAA's property, plant and equipment with a corresponding provision for the 'make good' recognised.

Property, plant and equipment (excluding ROU assets) are subsequently measured at fair value.

Leased right-of-use (ROU) assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for as separate asset classes to corresponding assets owned outright, but included in the same column as the corresponding underlying assets would be presented if they were owned.

Following initial application, an impairment review is undertaken for any ROU lease asset that shows indicators of impairment and an impairment loss is recognised against any ROU lease asset that is impaired.

Revaluations

Valuations of property, plant and equipment (excluding ROU assets) are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The NIAA currently adopts a rolling revaluation plan which ensures all assets are formally revalued by experts at least once every three years with a desktop and materiality valuation undertaken in the other years. If a particular asset class experiences significant and volatile changes in fair value (i.e. where indicators suggest that the value of the class has changed materially since the previous reporting period), that class is subject to specific expert valuation in the reporting period, where practicable, regardless of the timing of the last specific expert valuation.

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

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

The fair value of assets was measured by using approaches recognised by AASB 13, including the market approach and the current replacement cost approach, with inputs used including adjusted market transactions, current acquisition prices, replacement costs, consumed economic benefits and the obsolescence of the asset. These approaches are consistent with generally accepted valuation methodologies utilised by the valuation profession.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

Fair values for each class of asset are determined as shown below:

Asset Class	Fair value measured at
Land	Market selling price
Buildings excluding leasehold improvements	Market selling price and depreciated replacement cost
Leasehold improvements	Depreciated replacement cost
Plant and equipment	Market selling price and depreciated replacement cost

Assets that do not transact with enough frequency or transparency to develop objective opinions of value from observable market evidence have been measured using the cost (Depreciated Replacement Cost (DRC) approach. Professional judgement has been applied in calculating the consumed economic benefit/asset obsolescence relevant to the asset under construction.

Significant Accounting Estimates – Fair Value

In 2021-22, the NIAA procured valuation services from independent valuation experts JLL Public Sector Valuations Pty Ltd to perform a materiality assessment of all asset classes (excluding ROU assets) as at 30 June 2022. This assessment indicated that the NIAA's land and building classes had materially moved and required revaluation. The market approach was adopted for all but a small portion of the assets which had limited observable market information for which depreciated replacement cost was adopted. The resulting overall increase in the portfolio value from \$46.378 million to \$54.342 million represents a 17.17% increase. This increase largely relates to the increase in property values primarily in Western Australia, Queensland and the Northern Territory due to a steady increase in demand from buyers, particularly owner occupiers.

The NIAA performed an internal assessment of the results of the expert valuation prior to acceptance and adoption of the valuation results to ensure it aligns with the NIAA's own assumptions and understanding of the respective assets and their circumstances. The following factors contributed to the acceptance of the valuation results:

- The valuation was conducted as at 30 June 2022 to enable current market conditions to be assessed;
- While acknowledging that market conditions are changing due to COVID-19, real estate markets are less volatile than financial markets; and
- The valuation report indicated that sales analysis was considered to have adequately quantified the market conditions as at the date of valuation.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

Assets held for sale

Assets held for sale are measured at the lesser of their carrying amount and fair value less cost to sell and are valued at a non-recurring basis. The NIAA currently has four (land and building) held for sale assets located on Thursday Island.

Intangibles

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

Impairment

All assets were assessed for impairment during 2021-22.

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.

Depreciation and amortisation

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

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

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.

Depreciation rates applying to each class of asset are based on the following total useful lives for the current reporting period:

Asset Class	2022	2021
Buildings excluding leasehold improvements	3 to 50 years	3 to 50 years
Leasehold improvements	1 to 40 years	1 to 40 years
Plant and equipment	1 to 25 years	1 to 25 years
Intangibles	1 to 5 years	1 to 5 years
ROU assets	1 to 99 years	1 to 99 years

Derecognition

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

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

3.3. Payables

	2022	2021
	\$'000	\$'000

Note 3.3A: Suppliers

Trade creditors and accruals	10,227	11,713
Total suppliers	10,227	11,713

Note 3.3B: Other payables

Salaries, wages and superannuation	3,404	2,811
Separation and redundancies payable	386	-
Unearned income	-	114
Other employee entitlements payable	1,689	1,867
Total other payables	5,479	4,792

3.4. Interest Bearing Liabilities

Note 3.4: Leases

Lease liabilities	107,019	118,754
Total leases	107,019	118,754

Total cash outflow for leases for the year ended 30 June 2022 is disclosed in the Cash Flow Statement under principal payments of lease liabilities and interest payments on lease liabilities.

Maturity analysis - contractual undiscounted cash flows

Within 1 year	13,211	14,762
Between 1 to 5 years	40,390	42,845
More than 5 years	62,209	70,561
Total undiscounted lease payments payable	115,810	128,168

The NIAA in its capacity as a lessee has a total of 189 departmental leases split between property, land and motor vehicles. The NIAA holds two significant leases relating to the leasing of office accommodation, with details as follows:

1. Bowes Place, Philip, ACT – The current lease expires on 31 May 2034 with no options to extend and contains fixed increases annually. The lease contains standard lease incentive and make good clauses.
2. Woods Street, Darwin, NT – The current lease expires on 13 August 2024 and contains fixed increases annually. There is one option to extend this lease for a further term of 5 years. The lease contains standard lease incentive and make good clauses.

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

Accounting Policy

For all new contracts entered into, the NIAA 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 the NIAA's incremental borrowing rate.

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

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

3.5. Other Provisions

	Provision for make good \$'000	Provision for restoration \$'000	Provision for remote locality \$'000	Total \$'000
As at 1 July 2021	3,323	3,362	-	6,685
Additional provisions made	107	-	748	855
Finance cost	24	-	-	24
Amounts used	(103)	(2,424)	-	(2,527)
Amounts reversed on reassessment	(319)	-	-	(319)
Gain on reversal of provision	(63)	(938)	-	(1001)
Total as at 30 June 2022	2,969	-	748	3,717

The NIAA currently has 28 (2021: 27) agreements for the leasing of premises which have provisions requiring the entity to restore the premises to their original condition (i.e. make good) at the conclusion of the lease.

In previous years the NIAA identified 29 leased premises that required restoration due to obligations in respect of mould contamination. All sites have now been fully remediated and no further issues have been identified.

The Provision for remote locality was raised during 2021-22 and is based on the expected future payments to employees relating to an underpayment of remote locality allowance entitlements. This expected underpayment relates to the period 1 July 2019 to 2 August 2021 and specifically relates to employees who were located in 7 remote locations during that period. The payments are expected to be settled during 2022-23.

Significant accounting judgements and estimates

Provision for the restoration of leased premises (make good) is based the estimate of future obligations relating to the underlying assets.

The provision for remote locality is based on an estimate of the nominal value of amounts payable. The estimated obligations are based on the number of employees located in the affected areas and the entitlements payable as determined under the *Australian Public Service Enterprise Award 2015*.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

4. Assets and Liabilities Administered on Behalf of Government

This section analyses assets used to conduct operations and the operating liabilities incurred as a result the National Indigenous Australians Agency does not control but administers on behalf of the Government. Unless otherwise noted, the accounting policies adopted are consistent with those applied for departmental reporting.

4.1. Administered - Financial Assets

	2022	2021
	\$'000	\$'000
Note 4.1A: Cash and cash equivalents		
Cash on hand or on deposit	94	1
Aboriginals Benefit Account - Special Account	12,197	9,710
Cash held in the Official Public Account - Special Account	40,859	33,508
Total cash and cash equivalents	53,150	43,219

There were no amounts held in trust in the closing balance of cash in special accounts in 2021-22 (2020-21: \$0). See note 5.2 Special Accounts.

Note 4.1B: Trade and other receivables

Other receivables

Statutory receivables	12,463	12,021
Interest receivable	4,445	2,661
Grants receivable	15,822	20,474
Lease rental receivable	295	214
Other	182	497
Total other receivables	33,207	35,653
Total trade and other receivables (gross)	33,207	35,667
Less impairment loss allowance		
Grant receivables	(14,370)	(18,462)
Total impairment loss allowance	(14,370)	(18,462)
Total trade and other receivables (net)	18,837	17,405

Note 4.1C: Other financial assets

Long-term debt arrangement	720	-
Total other financial assets	720	-

National Indigenous Australians Agency
Notes to and forming part of the financial statements
for the period ended 30 June 2022

4.2. Administered - Non-Financial Assets

Note 4.2: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles

	Land \$'000	Buildings \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2021				
Gross book value	11,713	296	-	12,009
Accumulated depreciation and impairment	(449)	(102)	-	(551)
Total as at 1 July 2021	11,264	194	-	11,458
Additions:				
By purchase - Intangibles	-	-	20,050	20,050
Depreciation and amortisation	-	-	(107)	(107)
Depreciation on right-of-use assets	(225)	(52)	-	(277)
Disposals	1	(3)	-	(2)
Remeasurement of right-of-use assets	11	10	-	21
Total as at 30 June 2022	11,051	149	19,943	31,143
Total as at 30 June 2022 represented by				
Gross book value	11,724	298	20,050	32,072
Accumulated depreciation and impairment	(673)	(149)	(107)	(929)
Total as at 30 June 2022	11,051	149	19,943	31,143
Carrying amount of right-of-use assets	11,039	142	-	11,181

Accounting Policy

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. Depreciation rates applying to each class of depreciable asset are based on the following useful lives (lease term) for the current reporting period:

Asset Class	2022	2021
Land	30 to 99 years	30 to 99 years
Buildings	22 to 30 years	22 to 30 years
Intangibles	0 to 80 years	n/a

Intangibles

Intangibles comprise the copyright to the Aboriginal Flag. This asset is carried at cost less accumulated amortisation and accumulated impairment losses.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

4.3. Administered - Payables

	2022	2021
	\$'000	\$'000
Note 4.3A: Grants		
Public sector		
Australian Government entities (related parties)	1,780	419
State and Territory Governments	593	51
Local Governments	1,483	1,455
Private sector		
Commercial entities	3,857	7,654
Non-profit organisations	21,953	21,479
Total grants	29,666	31,058

All grant payables are expected to be settled in no more than 12 months.

Note 4.3B: Other payables

Other payables	2,791	3,278
Total other payables	2,791	3,278

Other payables primarily consists of payables from the ABA special account relating to township leasing arrangements and are expected to be settled in no more than 12 months.

Note 4.3C: Personal benefits

Territories Stolen Generations Redress scheme	1,087	-
Total personal benefits	1,087	-

The Territories Stolen Generations Redress Scheme (the Scheme) opened on 1 March 2022 and provides survivors a one-off payment in recognition of the harm caused by forced removal, a one-off healing assistance payment and the opportunity to participate in a Personal Acknowledgement. To facilitate the timely provision of payments and services to survivors, the NIAA administers the Scheme.

The payable balance represents the value of unsettled personal benefits payments that have been offered and accepted by applicants under the Scheme at the reporting date.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

4.4. Administered - Interest Bearing Liabilities

	2022	2021
	\$'000	\$'000
Note 4.4: Leases		
Lease liabilities	345	399
Total leases	345	399

Total cash outflow for leases for the year ended 30 June 2022 is disclosed in the Administered Cash Flow Statement under principal payments of lease liabilities and interest payments on lease liabilities.

Maturity analysis - contractual undiscounted cash flows

Within 1 year	42	76
Between 1 to 5 years	144	145
More than 5 years	180	210
Total undiscounted lease payments payable	366	431

The NIAA in its capacity as lessee has a total of 11 administered leases distributed between property and land leases. They are all variable rent leases managed through contracts.

The NIAA as a representative of the Commonwealth is a party to a number of peppercorn leases with the Traditional land owners/Land Trusts and the Northern Territory Government in a number of locations throughout the Northern Territory. These arrangements are to support the National Partnership Agreement for Remote Housing in the Northern Territory. The lease payments are recognised at nominal value.

The above lease disclosures should be read in conjunction with the accompanying accounting policy notes 2.1B and 4.2.

Total cash outflow for leases for the year ended 30 June 2022 is disclosed in the Administered Cash Flow Statement under principal payments of lease liabilities and interest payments on lease liabilities.

4.5. Administered - Provisions

Reconciliation of movements in other provisions

	Personal benefits \$'000	Total \$'000
Carrying amount 1 July 2021	-	-
Additional provisions made	4,510	4,510
Total as at 30 June 2022	4,510	4,510

Significant accounting judgements and estimates

The Territories Stolen Generations Redress Scheme (the Scheme) opened on 1 March 2022 and provides survivors a one-off payment in recognition of the harm caused by forced removal, a one-off healing assistance payment and the opportunity to participate in a Personal Acknowledgement. To facilitate the timely provision of payments and services to survivors, the NIAA administers the Scheme.

The provision represents the total monetary payment that is offered to survivors under the scheme that has not yet been accepted by the applicant at the reporting date.

National Indigenous Australians Agency

Notes to and forming part of the financial statements

for the period ended 30 June 2022

5. Funding

This section identifies the National Indigenous Australians Agency funding structure.

5.1. Appropriations

Note 5.1A: Annual and Unspent Appropriations ('Recoverable GST Exclusive')

	2022 \$'000	2021 \$'000
Ordinary annual services		
Annual Appropriation		
Operating	274,114	253,432
Capital budget ³	16,563	11,841
Section 74 receipts	14,524	15,348
Total available appropriation	305,201	280,621
Appropriation applied in 2022 (current and prior years)	(286,109)	(268,081)
Variance	19,092	12,540
Opening unspent appropriation balance	84,315	71,775
Closing unspent appropriation balance	103,407	84,315
Balance comprises appropriations as follows:		
<i>Appropriation Act (No. 1) 2019-20²</i>	2,100	2,100
<i>Appropriation Act (No. 3) 2019-20²</i>	7,250	7,250
<i>Appropriation Act (No.3) 2019-20 - Capital Budget (DCB)</i>	-	875
<i>Appropriation Act (No. 1) 2020-21²</i>	9,456	64,317
<i>Appropriation Act (No.1) 2020-21 - Capital Budget (DCB)</i>	4,815	6,905
<i>Supply Act (No.1) 2020-21 - Capital Budget (DCB)</i>	-	2,865
<i>Appropriation Act (No. 1) 2020-21 - Cash held by the agency</i>	-	3
<i>Appropriation Act (No.1) 2021-22 - Capital Budget (DCB)¹</i>	16,563	-
<i>Appropriation Act (No. 1) 2021-22¹</i>	43,973	-
<i>Appropriation Act (No. 3) 2021-22</i>	19,244	-
<i>Appropriation Act (No. 1) 2021-22 - Cash held by the agency</i>	6	-
Total unspent appropriation - ordinary annual services	103,407	84,315
Other services		
Annual Appropriation		
Equity injections	2,101	2,891
Total available appropriation	2,101	2,891
Appropriation applied in 2022 (current and prior years)	(1,083)	(1,162)
Variance	1,018	1,729
Opening unspent appropriation balance	3,789	2,060
Closing unspent appropriation balance	4,807	3,789
Balance comprises appropriations as follows:		
<i>Supply Act (No. 2) 2019-20 - Non Operating - Equity Injection</i>	-	791
<i>Appropriation Act (No 2) 2019-20 - Non Operating Equity Injection</i>	-	107
<i>Appropriation Act (No 2) 2020-21 - Non Operating Equity Injection</i>	2,167	2,167
<i>Supply Act (No. 2) 2020-21 - Non Operating - Equity Injection</i>	539	724
<i>Appropriation Act (No 2) 2021-22 - Non Operating Equity Injection</i>	2,101	-
Total unspent appropriation - ordinary annual services	4,807	3,789

¹The Departmental unspent annual appropriation is shown inclusive of Section 51 quarantines against *Appropriation Act (No.1) 2021-22* of \$6.663 million.

²The Departmental unspent annual appropriation is shown inclusive of Section 51 quarantines against *Appropriation Act (No. 1) 2019-20* of \$2.100 million, *Appropriation Act (No.3) 2019-20* of \$7.250 million and *Appropriation Act (No.1) 2020-21* of \$9.456 million.

³Departmental Capital Budgets are appropriated through Appropriation Acts (No.1.3.5). They form part of ordinary annual services, and are not separately identified in the Appropriations Acts.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

Note 5.1B: Administered Annual and Unspent Appropriations ('Recoverable GST Exclusive')

	2022	2021
	\$'000	\$'000
Ordinary annual services		
Annual Appropriation		
Operating	1,483,435	1,344,202
Section 74 receipts	271	11,522
Section 75 transfers ¹	40,000	-
Total available appropriation	1,523,706	1,355,724
Appropriation applied (current and prior years)	(1,447,751)	(1,334,100)
Variance	75,955	21,624
Opening unspent appropriation balance	52,577	30,979
<i>Repealed Appropriation Act (No. 1) 2018-19 and 2017-18</i>	(3,338)	(26)
Closing unspent appropriation balance	125,194	52,577
Balance comprises appropriations as follows:²		
<i>Appropriation Act (No. 1) 2018-19</i>	-	3,338
<i>Appropriation Act (No. 1) 2019-20</i>	6,143	6,143
<i>Appropriation Act (No. 1) 2020-21</i>	8,918	43,096
<i>Appropriation Act (No. 1) 2021-22</i>	93,023	-
<i>Appropriation Act (No. 3) 2021-22</i>	17,110	-
Total unspent appropriation - ordinary annual services	125,194	52,577
Other services		
Annual Appropriation		
States, ACT, NT and Local Government	3,635	3,609
Total available appropriation	3,635	3,609
Appropriation applied in 2022 (current and prior years)	(3,635)	(3,609)
Variance	-	-
Total unspent appropriation	125,194	52,577

¹ Section 75 transfer of \$40 million from the Department of Agriculture, Water and the Environment transferring responsibility for the Aboriginal Water Entitlements Program.

² The administered unspent annual appropriation is shown inclusive of Section 51 withholdings against *Appropriation Act (No. 1) 2019-20* of \$6.143 million and *Appropriation Act (No. 1) 2020-21* of \$8.918 million, as well as an administrative quarantine against *Appropriation Act (No. 1) 2021-22* of \$40 million.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

Note 5.1C: Special Appropriations ('Recoverable GST Exclusive')

	Appropriation Applied	
	2022	2021
Authority	\$'000	\$'000
<i>Aboriginal Land Rights (Northern Territory) Act 1976</i> ¹	1,075	392,392
<i>Public Governance, Performance and Accountability Act 2013 s.77</i>	-	-
<i>Higher Education Support Act 2003</i>	72,647	71,682
Total	73,722	464,074

¹Appropriation for royalty equivalent income to the Aboriginals Benefit Account is now credited directly to the special account under section 63 of the *Aboriginal Land Rights (Northern Territory) Act 1976*.

There were no transactions during 2021-22 for special appropriations *Indigenous Education (Targeted Assistance) Act 2000*, s.13 and *Native Title Act 1993* s.54(2).

National Indigenous Australians Agency
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for the period ended 30 June 2022

	Aboriginals and Torres Strait Islander Corporations Unclaimed Money Account ¹		Aboriginals Benefit Account ²		Indigenous Land and Sea Corporation Funding Special Account ³		Indigenous Remote Service Delivery Special Account ⁴		Services for Other Entities and Trust Moneys ⁵	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance brought forward from previous period	1,024	987	9,710	9,793	-	-	30,752	11,400	1,732	2,173
Increases Administered										
Appropriation credited to special account	-	-	349,330	391,350	-	-	15,230	20,888	-	-
Proceeds from sales of investments	-	-	1,486,900	1,859,807	-	-	-	-	-	-
Interest receipts	-	-	5,776	17,068	-	-	-	-	-	-
Other receipts	-	37	3,198	2,933	55,724	54,847	2,000	-	2,015	247
Total increase	-	37	1,845,204	2,271,158	55,724	54,847	17,230	20,888	2,015	247
Available for payments	1,024	1,024	1,854,914	2,280,951	55,724	54,847	47,982	32,288	3,747	2,420
Decreases: Administered										
Purchase of investments	-	-	(1,522,000)	(1,980,700)	-	-	-	-	-	-
Payments made	-	-	(320,717)	(290,541)	(55,724)	(54,847)	(9,269)	(1,536)	(2,624)	(688)
Total administered decreases	-	-	(1,842,717)	(2,271,241)	(55,724)	(54,847)	(9,269)	(1,536)	(2,624)	(688)
Total balance carried to next period	1,024	1,024	12,197	9,710	-	-	38,713	30,752	1,123	1,732
Balance represented by:										
Cash held in entity bank accounts	-	-	12,197	9,710	-	-	-	-	-	-
Cash held in the Official Public Account	1,024	1,024	-	-	-	-	38,713	30,752	1,123	1,732
Total balance carried to next period	1,024	1,024	12,197	9,710	-	-	38,713	30,752	1,123	1,732

There were no amounts held in trust in the Services for Other Entities and Trust Moneys special account in 2021-22 (2020-21: Nil).



National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

¹Appropriation: *Public Governance, Performance and Accountability Act 2013*; section 80
Establishing Instrument: *Corporations (Aboriginal and Torres Strait Islander) Act 2006*; section 551-20
Purpose: To administer unclaimed moneys received by the Registrar of Aboriginal and Torres Strait Islander Corporations.

This account is non-interest bearing.

²Appropriation: *Public Governance, Performance and Accountability Act 2013*; section 80
Establishing Instrument: *Aboriginal Land Rights (Northern Territory) Act 1976*; sections 62, 63, 64 and 65
Purpose: For the receipt and disbursement of the equivalent of mining royalty moneys derived from mining operations on Aboriginal land in the Northern Territory.

This account is interest bearing.

³Appropriation: *Public Governance, Performance and Accountability Act 2013*; section 80
Establishing Instrument: Section 12 of the *Aboriginal and Torres Strait Islander Land and Sea Future Fund Act 2018* (ATSILSFF Act).

Purpose: To make payments to the Indigenous Land and Sea Corporation.

This account is non-interest bearing.

⁴Appropriation: *Public Governance, Performance and Accountability Act 2013*; section 78
Establishing Instrument: *PGPA Act Determination (IRSD Special Account 2020)*
Purpose: To support high priority projects in remote Indigenous communities and to develop, promote, assist or improve the design, delivery and coordination of governance, community development, infrastructure and services in remote Indigenous communities.

This account is non-interest bearing.

⁵Appropriation: *Public Governance, Performance and Accountability Act 2013*; section 78
Establishing Instrument: *PGPA Act Determination (NIAA SOETM Special Account 2020)*
Purpose: To disburse an amount held on trust or otherwise for the benefit of a person other than the Commonwealth.

This account is non-interest bearing.

Aboriginal Advancement Account

The Aboriginal Advancement Account was established under section 80 of the PGPA Act.

Establishing Instrument: *Aboriginal Land (Lake Condah and Framlingham Forest) Act 1987*, section 38

The purpose of the account is for furthering the social and economic advancement of Aboriginal people living in Victoria. There were no transactions credited or debited to the special account during 2021-22.

National Indigenous Australians Agency Notes to and forming part of the financial statements

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5.3. Net Cash Appropriation Arrangements

Note 5.3: Net Cash Appropriation Arrangements

	2022	2021
	\$'000	\$'000
Total Comprehensive Income - as per the Statement of Comprehensive Income	2,488	7,430
Plus: depreciation/amortisation of asset purchases funded through appropriations (departmental capital budget funding and/or equity injections) ¹	12,888	12,683
Plus: depreciation of ROU assets ²	16,683	17,653
Less: lease principal repayments	(14,283)	(14,471)
Less: other comprehensive income from changes in asset revaluation surplus	(7,965)	(13,397)
Net Cash Operating Surplus³	9,811	9,899

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

²Amounts are disclosed for depreciation of ROU assets and principal repayments of leased assets to reflect funding arrangements on adoption of AASB 16 Leases and the timing of expense recognition. Lease payments are met from departmental appropriations for ordinary annual services and not capital budgets.

³The inclusion of depreciation/amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the cash impact on implementation of AASB 16 Leases, it does not directly reflect a change in appropriation arrangements.

National Indigenous Australians Agency

Notes to and forming part of the financial statements

for the period ended 30 June 2022

6. People and Relationships

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

6.1. Employee Provisions

	2022	2021
	\$'000	\$'000
6.1A: Employee Provisions		
Annual leave	16,595	16,485
Long service leave	32,819	36,584
Total employee provisions	49,414	53,069

Accounting Policy

Employee benefits

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

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the NIAA is estimated to be less than the annual entitlement for sick 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 the NIAA's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to the work of an actuary from the Australian Government Actuary (AGA) during 2022. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Separation and redundancy

A liability is made for separation and redundancy benefit payments. The NIAA recognises a liability for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

Once an employee accepts a redundancy and is terminated by the CEO (delegate) under section 29 of the *Public Service Act 1999* on the grounds that they are excess to requirements, the employee is entitled to two weeks salary for each completed year of continuous service, plus pro-rata payment for completed months of service since the last completed year of service. The minimum amount payable is four weeks and the maximum is 48 weeks salary and includes the employee's final entitlements, less any outstanding debt owed by the employee to the NIAA.

Superannuation

The NIAA's staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap) or another fund of their choice.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

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

The NIAA makes employer contributions to the employees' superannuation scheme. For Commonwealth defined benefits schemes, these rates are determined by an actuary to be sufficient to meet the current cost to the Government. NIAA accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June 2022 represents outstanding contributions for the final fortnight of the year.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

	2022	2021
	\$'000	\$'000
Note 6.1B: Administered Employee Provisions		
Annual leave	2	19
Long service leave	-	14
Total employee provisions	2	33

Accounting Policy

The expense and liabilities for services rendered by administered staff are recognised as administered items.

6.2. Key Management Personnel Remuneration

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the NIAA. The NIAA has determined the members of the NIAA Executive Board to be the key management personnel of the NIAA. This includes the CEO, Deputy CEO's, COO and Group Managers on a rotational basis.

Short-term employee benefits	2,151	2,423
Post-employment benefits	315	344
Other long-term employee benefits	105	153
Total key management personnel remuneration expenses	2,570	2,920

The total number of key management personnel included in the above table is 11 (2021: 9). Included in that number are 2 (2021: 5) staff members who worked for the full-year and 9 (2021: 4) staff members who worked a part-year due to rotational change and acting arrangements in the executive board membership.

Key management personnel on acting arrangements are included where the length of the arrangement is longer than two months.

6.3. Related Party Disclosures

Related party relationships:

Related parties to the NIAA are key management personnel including the Minister for Indigenous Australians, and other Australian Government entities. The Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the NIAA.

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. The NIAA transacts with other Australian Government controlled entities for normal day-to-day business operations provided under normal terms and conditions or on a cost recovery basis. This includes shared service arrangements received for the provision of HR, IT and Finance related functions, secondees and the collection of rental income. These transactions have not been separately disclosed in this note.

Giving consideration to the relationships with related parties and the transactions entered into during the year, it has been determined that there were no related party transactions to be separately disclosed.

National Indigenous Australians Agency

Notes to and forming part of the financial statements

for the period ended 30 June 2022

7. Managing Uncertainties

This section analyses how the National Indigenous Australians Agency manages financial risks within its operating environment.

7.1. Contingent Assets and Liabilities

Note 7.1A: Contingent Assets and Liabilities

Unquantifiable contingent liabilities - claims for damages and costs

Claims have been made against the Australian Government in relation to its administration of the Northern Territory prior to self-government, including a number of claims by former residents of the Retta Dixon Home, Crocker Island Mission, Stolen Generations members and claimants who allege that their wages were unjustly withheld, inadequate or not paid between 1933 and 1971. Some of the claims have been settled during 2021-22, with the remainder still being assessed.

Accounting Policy

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

Note 7.1B: Administered Contingent Assets and Liabilities

The Territories Stolen Generations Redress Scheme (the Scheme) opened for applications on 1 March 2022 with relevant legislative changes required to implement the Scheme receiving royal assent in December 2021. The Scheme provides survivors a one-off payment in recognition of the harm caused by forced removal, a one-off healing assistance payment and the opportunity to participate in a Personal Acknowledgement. To facilitate the timely provision of payments and services to survivors, the NIAA administers the Scheme.

As at 30 June 2022, the NIAA has an administered unquantifiable contingent liability in relation to estimated applications not yet received under the Scheme.

As at 30 June 2022, the NIAA has an administered quantifiable contingent liability of \$16.646 million in relation to applications received under the Scheme. The amount is based on the number of applications submitted but not yet assessed, the average number of applications approved (historical) and estimated average payment values.

7.2. Financial Instruments

	2022	2021
	\$'000	\$'000
Note 7.2A: Categories of Financial Instruments		
Financial assets at amortised cost		
Cash and cash equivalents	6	3
Goods and services receivables (net)	<u>3,698</u>	<u>2,392</u>
Total financial assets at amortised cost	<u>3,704</u>	<u>2,395</u>
Total financial assets	<u>3,704</u>	<u>2,395</u>
Financial liabilities		
Financial liabilities measured at amortised cost		
Suppliers	10,227	11,713
Other payables	<u>5,479</u>	<u>4,792</u>
Total financial liabilities measured at amortised cost	<u>15,706</u>	<u>16,505</u>
Total financial liabilities	<u>15,706</u>	<u>16,505</u>

National Indigenous Australians Agency

Notes to and forming part of the financial statements

for the period ended 30 June 2022

	2022	2021
	\$'000	\$'000
Note 7.2B: Net Losses on Financial Assets		
Financial assets at amortised cost		
Impairment	(6)	(1)
Net (losses) on financial assets at amortised cost	(6)	(1)
Net (loss) from financial assets	(6)	(1)

Accounting Policy

Financial assets

The NIAA classifies its financial assets in the following categories:

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

The classification depends on both the NIAA's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the NIAA 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.

The NIAA does not hold any financial assets at fair value through profit or loss or at fair value through other comprehensive income.

Financial Assets at Amortised Cost

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

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

Amortised cost is determined using the effective interest method.

Effective Interest Method

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

Impairment of financial assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses. Using the general approach, the loss allowance is 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 and contract receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

Financial liabilities

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).

Financial liabilities are recognised and derecognised upon 'trade date'.

Settlement of supplier payables is usually made within 30 days.

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

7.3. Administered - Financial Instruments		
	2022	2021
	\$'000	\$'000
Note 7.3A: Categories of Financial Instruments		
Financial assets at amortised cost		
Bank term deposits	1,394,000	1,358,900
Cash and cash equivalents	53,150	43,219
Interest receivable	4,445	2,661
Grants receivable (net)	1,452	2,012
Lease rental receivable	295	214
Other receivables	182	497
Other financial assets	720	-
Total financial assets at amortised cost	1,454,244	1,407,503
Total financial assets	1,454,244	1,407,503
Financial Liabilities		
Financial liabilities measured at amortised cost		
Suppliers	3,181	4,496
Grants	29,666	31,058
Other payables	2,791	3,278
Personal benefits	1,087	-
Total financial liabilities measured at amortised cost	36,725	38,832
Total financial liabilities	36,725	38,832

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

	2022	2021
	\$'000	\$'000
Note 7.3B: Net Gains or Losses on Financial Assets		
Financial assets at amortised cost		
Interest	7,573	10,215
Reversal of impairment losses	2,731	3,970
Impairment loss on financial instruments	(1,291)	(2,518)
Net gains/(losses) on financial assets at amortised cost	9,013	11,667

Accounting Policy

Investment activities are conducted in accordance with the requirements of section 58 of the PGPA Act. Investments are typically low risk and take the form of term deposits. The duration of the term deposits are usually for a term of three to 12 months.

The investment objective of the NIAA is to comply with legislative obligations under the PGPA Act and the ALRA. Investment practices are also governed by the investment policy of the NIAA, which requires the management of the portfolio to respond to positive investment opportunities in the market so as to achieve the best possible returns for the account within the legislative framework.

The investment portfolio and bank accounts are managed to ensure sufficient funds are available for payments as required.

The asset allocation of the portfolio as at 30 June 2022 is 100% of term deposits with Australian banks.

National Indigenous Australians Agency

Notes to and forming part of the financial statements

for the period ended 30 June 2022

8. Other Information

8.1 Current/Non-Current Distinction for Assets and Liabilities

Note 8.1A: Current/Non-current Distinction for Assets and Liabilities

	2022	2021
	\$'000	\$'000
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	6	3
Trade and other receivables	87,281	85,263
Prepayments	2,588	1,839
Assets held for sale	1,362	-
Total no more than 12 months	91,237	87,105
More than 12 months		
Prepayments	258	380
Property, plant and equipment	183,019	195,744
Intangibles	12,587	15,751
Total more than 12 months	195,864	211,875
Total assets	287,101	298,980
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	10,227	11,713
Other payables	5,479	4,792
Leases	12,553	14,380
Employee provisions	15,192	15,209
Other provisions	1,402	4,537
Total no more than 12 months	44,853	50,631
More than 12 months		
Leases	94,466	104,374
Employee provisions	34,222	37,860
Other provisions	2,315	2,148
Total more than 12 months	131,003	144,382
Total liabilities	175,856	195,013

National Indigenous Australians Agency Notes to and forming part of the financial statements

for the period ended 30 June 2022

	2022	2021
	\$'000	\$'000
Note 8.1B: Administered - Current/Non-current Distinction for Assets and Liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	53,150	43,219
Trade and other receivables	18,217	17,405
Term deposits	1,314,000	1,358,900
Prepayments	54	200
Total no more than 12 months	1,385,421	1,419,724
More than 12 months		
Trade and other receivables	620	-
Other financial assets	720	-
Term deposits	80,000	-
Land and buildings	11,200	11,458
Intangibles	19,943	-
Total more than 12 months	112,483	11,458
Total assets	1,497,904	1,431,182
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	3,181	4,496
Grants	29,666	31,058
Other payables	2,791	3,278
Personal Benefit Liabilities	1,087	-
Personal Benefit Provision	4,510	-
Leases	38	70
Employee provisions	2	13
Total no more than 12 months	41,275	38,915
Liabilities expected to be settled in:		
More than 12 months		
Leases	307	329
Employee provisions	-	20
Total more than 12 months	307	349
Total liabilities	41,582	39,264

Aboriginals Benefit Account

Independent Auditor's Report



INDEPENDENT AUDITOR'S REPORT

To the Minister for Indigenous Australians

Opinion

In my opinion, the financial statements of the Aboriginals Benefit Account (the Entity) for the year ended 30 June 2022:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2022 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 2022 and for the year then ended:

- Statement by the Chief Executive Officer and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement; and
- Notes to and forming part of the financial statements, comprising an Overview and a summary of significant accounting policies 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 his delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

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

Section 64B(4) of the *Aboriginal Land Rights (Northern Territory) Act 1976*, sections 42 and 43 (other than subsection 43(4)) of the *Public Governance, Performance and Accountability Act 2013* (which deal with annual financial statements for Commonwealth entities and audits of those statements), and rules made for the purposes of those sections, apply in relation to the Aboriginals Benefit Account as if the Aboriginals Benefit Account were a Commonwealth entity and the Chief Executive Officer were the accountable authority of that Commonwealth entity.

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

Australian National Audit Office



Peter Kerr
Executive Director
Delegate of the Auditor-General
Canberra
16 September 2022

Aboriginals Benefit Account

Financial Statements

For the period ended 30 June 2022

ABORIGINALS BENEFIT ACCOUNT STATEMENT BY THE CHIEF EXECUTIVE OFFICER AND CHIEF FINANCIAL OFFICER

The accompanying financial statements of the Aboriginals Benefit Account (ABA) for the year ended 30 June 2022 have been prepared in accordance with section 64B of the *Aboriginal Land Rights (Northern Territory) Act 1976*, which requires the financial statements to be prepared in accordance with section 42 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

The Minister for Finance has granted the ABA an exemption under the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR). The exemption applies to the following requirements of the FRR:

- (a) Sections 9, 32 and 33 of the FRR. The ABA is required to present its administered activities in departmental format, in accordance with current practice.
- (b) Divisions 2, 3, 4 and 5 of Part 6 of the FRR to the extent that the ABA has no appropriation transactions and balances other than through its special account.

In our opinion, the attached financial statements for the year ended 30 June 2022 comply with subsection 42(2) of the PGPA Act and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

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



Jody Broun
Chief Executive Officer

14 September 2022



Nicholas Creagh
Chief Financial Officer

14 September 2022

ABORIGINALS BENEFIT ACCOUNT STATEMENT OF COMPREHENSIVE INCOME

for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000
NET COST OF SERVICES			
Expenses			
Payments to advisory committee members		77	100
Suppliers - services rendered		874	249
Grants	1.1A	60,159	16,479
Payments for township leases	1.1B	16,835	7,796
Payments to land councils for administrative purposes	1.1C	137,212	149,568
Distributions to land councils	1.1D	104,886	117,425
Depreciation	2.2	203	203
Impairment loss on financial instruments	1.1E	81	193
Other expenses	1.1F	4,066	2,753
Total expenses		324,393	294,766
Own-Source Income			
Interest	1.2A	7,563	10,215
Lease income	1.2B	2,449	2,678
Resources received free of charge	1.2C	4,066	2,753
Other revenue		531	108
Total own-source revenue		14,609	15,754
Gains			
Other gains		316	-
Total gains		316	-
Total own-source income		14,925	15,754
Net cost of services		309,468	279,012
Revenue from Government	1.2D	349,619	391,415
Surplus		40,151	112,403
Total comprehensive income		40,151	112,403

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

ABORIGINALS BENEFIT ACCOUNT STATEMENT OF FINANCIAL POSITION

as at 30 June 2022

	Notes	2022 \$'000	2021 \$'000
ASSETS			
Financial Assets			
Cash and cash equivalents	3.1	12,197	9,710
Trade and other receivables	2.1A	5,960	3,469
Investments - term deposits	4.2A	1,394,000	1,358,900
Other financial assets	2.1B	261	-
Total financial assets		1,412,418	1,372,079
Non-Financial Assets			
Land ¹	2.2	10,863	11,066
Prepayments – subsection 64(3)		54	43
Total non-financial assets		10,917	11,109
Total assets		1,423,335	1,383,188
LIABILITIES			
Payables			
Office of Township Leasing administrative liabilities		1,088	960
Other payables	2.3	2,789	2,921
Total payables		3,877	3,881
Total liabilities		3,877	3,881
Net assets		1,419,458	1,379,307
EQUITY			
Retained surplus		1,419,458	1,379,307
Total equity		1,419,458	1,379,307

¹Right-of-use (ROU) assets are included in the land line item.

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



**ABORIGINALS BENEFIT ACCOUNT
STATEMENT OF CHANGES IN EQUITY**

for the period ended 30 June 2022

	2022	2021
	\$'000	\$'000
TOTAL EQUITY - RETAINED EARNINGS		
Opening balance		
Balance carried forward from previous period	1,379,307	1,266,904
Total opening balance	1,379,307	1,266,904
Comprehensive income		
Surplus for the period	40,151	112,403
Total comprehensive income	40,151	112,403
Closing balance as at 30 June	1,419,458	1,379,307

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

ABORIGINALS BENEFIT ACCOUNT CASH FLOW STATEMENT

for the period ended 30 June 2022

	Notes	2022 \$'000	2021 \$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations		349,330	391,350
Net GST received		5,959	1,923
Lease income		2,613	2,794
Other cash received		582	139
Total cash received		358,484	396,206
Cash used			
Committee members		77	110
Suppliers		441	281
Grants		65,408	18,387
Payments for township leases		18,739	6,712
Payments to land councils for administrative purposes		137,212	149,568
Distributions to land councils		104,799	117,406
Total cash used		326,676	292,464
Net cash from operating activities		31,808	103,742
INVESTING ACTIVITIES			
Cash received			
Proceeds from sales of investments		1,486,900	1,859,807
Interest on investments		5,775	17,068
Repayment from other financial assets		4	-
Total cash received		1,492,679	1,876,875
Cash used			
Purchase of investments		1,522,000	1,980,700
Total cash used		1,522,000	1,980,700
Net cash used by investing activities		(29,321)	(103,825)
Net increase/(decrease) in cash held		2,487	(83)
Cash and cash equivalents at the beginning of the reporting period		9,710	9,793
Cash and cash equivalents at the end of the reporting period	3.1	12,197	9,710

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



ABORIGINALS BENEFIT ACCOUNT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

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ABORIGINALS BENEFIT ACCOUNT NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

Overview

The Aboriginals Benefit Account's (ABA) activities are classified as administered activities carried out by the National Indigenous Australians Agency (NIAA) on behalf of the Australian Government and are reported in the NIAA's administered financial statements for the period 1 July 2021 to 30 June 2022. In addition to being included in the NIAA's financial statements, the ABA prepares separate audited financial statements as required by the *Aboriginal Land Rights (Northern Territory) Act 1976* (ALRA).

The ABA is a special account for the purposes of the PGPA Act. The purpose of the ABA special account is the receipt and disbursement of the equivalent of mining royalty monies derived from mining operations on Aboriginal land in the Northern Territory.

The address of the ABA's registered office and principal place of business is as follows:

National Indigenous Australians Agency
Charles Perkins House
16 Bowes Street
Philip ACT 2606

The Minister for Finance has granted the ABA an exemption under *the Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR). The exemption applies to the following requirements of the FRR:

- (a) Sections 9, 32 and 33 of the FRR. The ABA is required to present its administered activities in departmental format, in accordance with current practice.
- (b) Divisions 2, 3, 4 and 5 of Part 6 of the FRR to the extent that the ABA has no appropriation transactions and balances other than through its special account.

The financial statements and notes have been prepared in accordance with:

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

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

ABORIGINALS BENEFIT ACCOUNT NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

New Australian Accounting Standards

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

All new/revised/amended accounting standards and/or interpretations issued prior to the date of signing of the financial statements and applicable to the current reporting period did not have material effect on the ABA's financial statements.

Standard/ Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
AASB 1060 General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities	AASB 1060 applies to annual reporting periods beginning on or after 1 July 2021 and replaces the reduced disclosure requirements (RDR) framework. The application of AASB 1060 involves some reduction in disclosure compared to the RDR with no impact on the reported financial position, financial performance and cash flows of the entity.

Compliance with statutory conditions for payments from the consolidated revenue fund

The Government monitors and assesses risks and decides on any appropriate action to respond to risks of expenditure not being consistent with constitutional or other legal requirements.

During 2021-22 the NIAA reviewed the ABA's exposure to the risk of non-compliance with statutory conditions of payments from appropriations, namely section 83 of the *Commonwealth of Australia Constitution Act* (the Constitution). The risk profile and internal controls to manage this risk continue to remain appropriate.

The passing of amendments to the ALRA Act in December 2021 has resolved the previous technical risk of non-complying with statutory conditions on payments from appropriations under section 83 of the Constitution, relating to overpayments of mining royalty payments. Royalty payments are required to be made from the ABA based on royalties received by the Northern Territory or Australian Governments. The contraventions occurred when the royalties upon which the payments were based had been estimated at a value greater than the eventual actual value.

The amended legislation allows the royalty payment to be made based on the purported royalty income (interim assessment) and provides the Minister with powers to either offset any overpayments against future payments or cancel them.

An overpayment of \$0.071 million occurred prior to the amendments taking effect and a total prepayment of \$0.054 million is recognised as at 30 June 2022 (2020-21 \$0.043 million) representing the overpayments that are still to be applied against future payments.

The NIAA will continue to monitor its level of compliance with section 83 of the Constitution across all legislation for which it is administratively responsible.

Taxation

The ABA is exempt from all forms of taxation except Mining Withholding Tax (MWT), Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

MWT is payable in respect of payments made from royalty equivalents credited to the ABA pursuant to section 63 of the ALRA. In accordance with the *Taxation Laws Amendment Act (No. 3) 1994*, the rate of MWT payable in respect of the payments made from royalty equivalents credited to the ABA pursuant to section 63 of the ALRA, is 4% (2021: 4%).

GST is payable on purchases made by the ABA under subsection 64(4) and 64(6) of the ALRA. These amounts are recoverable from the Australian Taxation Office (ATO).



ABORIGINALS BENEFIT ACCOUNT NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

Comparative reclassifications

Minor changes were made to the comparatives in the ABA's financial statements as a result of the reclassification or merging of some line items. There was no change to the comparative operating surplus or net assets reported.

Significant accounting judgements and estimates

No accounting judgements or estimates have been identified that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities.

Events after the reporting period

A new corporate Commonwealth entity will be established during 2022-23, the Northern Territory Aboriginal Investment Corporation (NTAIC). The NTAIC will have an Aboriginal-led Board and will be funded from the ABA. It will establish a new ABA payments program to support the economic, cultural and social priorities of Aboriginal people in the Northern Territory, and invest in First Nations economic development and in a financial market portfolio. The NIAA is assisting the NTAIC in establishing its operations.

The NTAIC will be disclosed as an administered investment in the Department of the Prime Minister and Cabinet's financial statements.

No other significant after balance date events have occurred that warrant disclosure or must be brought to account in the financial statements.

Related party disclosures

Related parties to the ABA are key management personnel including the Minister for Indigenous Australians, and other Australian Government entities. The Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the ABA. Given consideration to relationships with related entities, and transactions entered into during the reporting period by the ABA, there are no related party transactions to be separately disclosed.

Impact of COVID-19

An economic stimulus package of \$40 million was provided in 2021-22 to the four Northern Territory land councils, through the ABA, to stimulate the local Indigenous economy and communities. This package was the second tranche of funding provided to the land councils with \$60 million also being paid in 2020-21.

Other than stated above, the NIAA have assessed there has been no material impact on the financial statements of the ABA as a result of COVID-19, including the potential for movement in the recoverability of receivables.

ABORIGINALS BENEFIT ACCOUNT NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

1. Financial Performance

This section analyses the financial performance of the Aboriginals Benefit Account for the year ended 30 June 2022.

1.1. Expenses

	2022	2021
	\$'000	\$'000
Note 1.1A: Grants		
Public sector		
State Territory Governments	191	-
Local Governments	2,031	346
Private sector		
Non-profit organisations	31,535	6,814
Commercial entities	11,315	2,740
Homelands Project	13,088	6,426
Stores Infrastructure Project	-	153
Mining Withholding Tax	1,999	-
Total grants	60,159	16,479

Accounting Policy

The ABA makes payments to or for the benefit of Aboriginals living in the Northern Territory under subsection 64(4) of the ALRA. A mining withholding tax is payable on grant payments made from royalty equivalents credited to the ABA pursuant to section 63 of the ALRA.

A mining withholding tax is not payable on grant payments made from other income.

Note 1.1B: Payments for township leases

Office of Township Leasing administrative expenses	3,531	3,046
Community entity administrative expenses	10,748	2,407
Township leasing income returned	2,088	2,343
Mining Withholding Tax	468	-
Total payments for township leases	16,835	7,796

Accounting Policy

Administrative expenses have been recognised when the relevant expense is incurred.

Office of Township Leasing (OTL) administrative expenses

The OTL is headed by the Executive Director of Township Leasing (EDTL), a statutory appointment under the ALRA. The OTL's aim is to enhance the economic development of communities through its leasing activities. The EDTL is responsible for managing, on behalf of the Australian Government, any township leases entered into with Indigenous communities in the Northern Territory as specified under section 19A of the ALRA. The OTL manages the head lease over the specified township and negotiates any sub-leasing to commercial entities, government agencies, community organisations and others.

Community Entity administrative expenses

Under section 3AAA of the ALRA, the Minister can approve any organisation as a Commonwealth entity to hold a township lease. Government policy allows for a community entity representative of traditional owners and community members to be approved to hold and administer a section 19A township lease. Community entities may be provided with funding from the ABA at the direction of the Minister for the purpose of acquiring and administering a township lease under section 64(4A) of the ALRA.

Township leasing income returned

Head lease agreements include provisions for the payment of variable lease rentals to the Traditional Owners through the land councils (referred to as bonus or annual lease rentals). These payments comprise of sub-lease rental income generated above the initial incentive payment.

ABORIGINALS BENEFIT ACCOUNT NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

	2022	2021
	\$'000	\$'000
Note 1.1C: Payments to land councils for administrative purposes		
Subsection 64(1) payments:		
Northern Land Council	58,491	62,945
Mining Withholding Tax	2,437	2,623
Sub-total Northern Land Council	60,928	65,568
Central Land Council	49,940	54,537
Mining Withholding Tax	2,081	2,272
Sub-total Central Land Council	52,021	56,809
Tiwi Land Council	10,010	10,804
Mining Withholding Tax	417	450
Sub-total Tiwi Land Council	10,427	11,254
Anindilyakwa Land Council	13,283	15,300
Mining Withholding Tax	553	637
Sub-total Anindilyakwa Land Council	13,836	15,937
Total payments to land councils for administrative purposes	137,212	149,568

Accounting Policy

Land councils obtain funding based on their operational requirements in accordance with subsection 64(1) of the ALRA. Estimates for funding are submitted to the Minister for Indigenous Australians for approval and are distributed to land councils on a quarterly basis during the financial year. Payments to land councils are recognised as an expense when the payment obligation falls due. A mining withholding tax of 4% of the total amount paid to land councils is withheld and paid to the ATO.

ABORIGINALS BENEFIT ACCOUNT NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

	2022	2021
	\$'000	\$'000
Note 1.1D: Distributions to land councils		
Subsection 64(3) payments:		
Northern Land Council	15,284	16,884
Mining Withholding Tax	637	704
Sub-total Northern Land Council	15,921	17,588
Central Land Council	38,273	44,230
Mining Withholding Tax	1,595	1,843
Sub-total Central Land Council	39,868	46,073
Anindilyakwa Land Council	47,133	51,613
Mining Withholding Tax	1,964	2,151
Sub-total Anindilyakwa Land Council	49,097	53,764
Total distributions to land councils	104,886	117,425

Accounting Policy

In accordance with subsection 64(3) and 35(2) of the ALRA, 30% of the royalty equivalents, received in respect of mining on Aboriginal land, are paid to the land councils for distribution to Aboriginal associations, communities or groups, for the benefit of those Aboriginal people who are affected by mining operations. A mining withholding tax of 4% on these payments to land councils is withheld and paid to the ATO.

Note 1.1E: Impairment loss allowance on financial instruments

Impairment of receivables	-	193
Impairment of other financial assets	81	-
Total impairment loss allowance on financial instruments	81	193

Note 1.1F: Other expenses

Salaries and operating expenses ¹	4,066	2,753
Total other expenses	4,066	2,753

¹ Expenses associated with the administration of the ABA were received from the NIAA and for the financial statements audit from the Australian National Audit Office (ANAO) as resources received free of charge. Refer Note 1.2C Resources received free of charge.

1.2. Own-Source Income

Note 1.2A: Interest

Term deposits	7,555	10,204
Interest bearing bank account	4	11
Unwinding of discount on long-term debt arrangement	4	-
Total interest	7,563	10,215

Accounting Policy

Interest revenue is recognised using the effective interest method.

ABORIGINALS BENEFIT ACCOUNT NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

	2022	2021
	\$'000	\$'000
Note 1.2B: Lease income		
Lease - Wurrumiyanga	887	945
Lease - Groote	765	856
Lease - Milikapiti	253	285
Lease - Wurankuwu	14	13
Lease - Pirlangimpi	347	322
Lease - Mutitjulu	183	197
Other	-	60
Total lease income	2,449	2,678

Accounting Policy

The ABA receives lease income for the sub-leasing of property held under township head leases in the Northern Territory, held by the EDTL. Lease income is recognised when received by the ABA from sub-lease arrangements. Refer to Note 1.1B Payments for township leases.

Maturity analysis of operating lease income receivables

Within 1 year	2,362	2,306
1 to 2 years	2,344	2,300
2 to 3 years	2,320	2,291
3 to 4 years	2,300	2,268
4 to 5 years	2,295	2,249
More than 5 years	14,348	16,261
Total undiscounted lease payments receivable	25,969	27,675

The EDTL sub-leases its various properties held under township head leases to individuals and agencies in remote and regional areas in the Northern Territory. The EDTL manages the risks associated with any rights it retains in the underlying asset through the use of contract and memorandum of understanding arrangements, appropriate insurance coverage, engagement of a licensed property manager for rental management services, and documented arrears management procedures.

Note 1.2C: Resources received free of charge

Salaries	3,999	2,686
Remuneration of auditors - financial statements audit	67	67
Total resources received free of charge	4,066	2,753

Accounting Policy

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Refer Note 1.1F Other expenses.

Resources received free of charge are recorded as either revenue or gains depending on their nature.

The ABA has reported resources received free of charge in relation to the NIAA's expenses associated with management of the ABA's account, oversight of the ABA's grants and the ABA Advisory Committee secretariat.

ABORIGINALS BENEFIT ACCOUNT NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

	2022	2021
	\$'000	\$'000
REVENUE FROM GOVERNMENT		
Note 1.2D: Revenue from Government		
Appropriations		
Special appropriations	349,619	391,415
Total revenue from Government	349,619	391,415

Accounting Policy

Amounts appropriated are recognised as revenue. Revenue from Government is not typically recognised by administered entities, however, the exemption provided by the Minister for Finance under the FRR in relation to the ABA requires disclosure of such amounts as revenue.

Royalties in respect of uranium and non-uranium mining on Aboriginal land are paid to the Australian Government, the Department of Industry, Science, Energy and Resources and the Northern Territory Treasury (Royalty Branch), respectively. Following advice from these entities, an equivalent amount is drawn down from the Official Public Account to enable royalty equivalents to be credited to the ABA, in accordance with section 63 of the ALRA.

These receipts are credited to the ABA shortly after receipt of advice from the respective entity, which usually occurs in the week following payment of the royalties by mining companies to the entity.

ABORIGINALS BENEFIT ACCOUNT NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

2. Financial Position

This section analyses the Aboriginals Benefit Account's assets used to conduct its operations and the operating liabilities incurred as a result.

2.1. Financial Assets

	2022	2021
	\$'000	\$'000
Note 2.1A: Trade and other receivables		
Other receivables		
Interest	4,445	2,661
GST receivable from the ATO	400	58
Other	1,309	1,380
Total other receivables	6,154	4,099
Other receivables largely relates to grants and mining royalties to be received.		
Less impairment loss allowance		
Other receivables	(194)	(630)
Total impairment loss allowance	(194)	(630)
Total trade and other receivables (net)	5,960	3,469

Accounting Policy

Receivables for services, which have 30-day terms, are recognised at the nominal amounts due less any impairment loss 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.

Note 2.1B: Other financial assets

Long-term debt arrangement	261	-
Total other financial assets	261	-

The above disclosure should be read in conjunction with the accompanying note 4.2A.

ABORIGINALS BENEFIT ACCOUNT NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

2.2. Non-Financial Assets

Reconciliation of the Opening and Closing Balances

	Land \$'000	Total \$'000
As at 1 July 2021		
Gross book value	11,472	11,472
Accumulated depreciation and impairment	(406)	(406)
Total as at 1 July 2021	11,066	11,066
Depreciation on ROU assets		
	(203)	(203)
Total as at 30 June 2022	10,863	10,863
Total as at 30 June 2022 represented by		
Gross book value	11,472	11,472
Accumulated depreciation and impairment	(609)	(609)
Total as at 30 June 2022	10,863	10,863
Carrying amount of ROU assets	10,863	10,863

Accounting Policy

Asset Recognition Threshold

Purchases of land 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.

ROU assets exclude leases where the lease term is 12 months or less, or where the underlying asset is of low value (less than \$10,000).

Lease of ROU assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright. The value of the ROU assets wholly comprises of the initial incentive payments provided for under the Township leasing program.

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 during 2021-22.

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.

ABORIGINALS BENEFIT ACCOUNT
 NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
 for the period ended 30 June 2022

2.3. Payables		
	2022	2021
	\$'000	\$'000
Note 2.3: Other payables		
Royalty equivalent overpayment	181	144
Township leasing payable	1,876	2,588
Other	<u>732</u>	<u>189</u>
Total other payables	<u>2,789</u>	<u>2,921</u>

ABORIGINALS BENEFIT ACCOUNT NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

3. Funding

This section identifies the Aboriginals Benefit Account funding structure.

3.1. Special Accounts

Special accounts ('recoverable GST exclusive')

	Aboriginals Benefit Account ¹	
	2022 \$'000	2021 \$'000
Balance brought forward from previous period	9,710	9,793
Increases		
Appropriation credited to special account	349,330	391,350
Proceeds from sales of investments	1,486,900	1,859,807
Other receipts	8,974	20,001
Total increases	1,845,204	2,271,158
Available for payments	1,854,914	2,280,951
Decreases		
Payments made	(320,717)	(290,541)
Purchase of investments	(1,522,000)	(1,980,700)
Total decreases	(1,842,717)	(2,271,241)
Total balance carried to the next period	12,197	9,710
Balance represented by:		
Cash held in entity bank account	12,197	9,710
Total balance carried to the next period	12,197	9,710

¹Appropriation: *Public Governance, Performance and Accountability Act 2013*, section 80.

Establishing instrument: *Aboriginal Land Rights (Northern Territory) Act 1976*, sections 62, 63, 64 and 65.

Purpose: For the receipt and disbursement of the equivalent of mining royalty monies derived from mining operations on Aboriginal land in the Northern Territory.

ABORIGINALS BENEFIT ACCOUNT NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

4.2. Financial Instruments

	2022	2021
	\$'000	\$'000
Note 4.2A: Categories of financial instruments		
Financial assets		
Financial assets at amortised cost		
Investments - term deposits	1,394,000	1,358,900
Cash and cash equivalents	12,197	9,710
Interest receivable	4,445	2,661
Other receivables (net)	1,115	750
Long-term debt arrangement	261	-
Total financial assets at amortised cost	1,412,018	1,372,021
Total financial assets	1,412,018	1,372,021
Financial liabilities		
Financial liabilities measured at amortised cost		
Office of Township Leasing administrative liabilities	1,088	960
Other payables	2,608	2,777
Total financial liabilities measured at amortised cost	3,696	3,737
Total financial liabilities	3,696	3,737

Settlement is made according to the terms and conditions of each financial liability. This is usually within 30 days of performance or eligibility. Settlement of supplier and other payables is usually made within 30 days.

Accounting Policy

Financial Assets

Cash and cash equivalents

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

- cash on hand;
- 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; and
- cash in special accounts.

Investments

Investment activities are conducted in accordance with the requirements of section 58 of the PGPA Act. Investments are typically low risk and take the form of term deposits. The duration of the term deposits are usually for a term of three to 12 months.

The investment objective of the NIAA as administrators for the ABA is to ensure that the ABA complies with legislative obligations under the PGPA Act and the ALRA; and that the ABA maintains and preserves its capital base.

The investment portfolio and bank accounts are managed to ensure sufficient funds are available for payments as required.

Investment practices are also governed by the investment policy of the NIAA, which requires the management of the portfolio to respond to positive investment opportunities in the market to achieve the best possible returns for the account within the legislative framework.

The asset allocation of the portfolio as at 30 June 2022 is 100% (2021: 100%) with Australian banks.

ABORIGINALS BENEFIT ACCOUNT NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the period ended 30 June 2022

Effective Interest Method

The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or where appropriate, a shorter period.

Income is recognised on an effective interest rate basis except for financial assets that are recognised at fair value through profit or loss.

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, the loss allowance is 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 and other receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

Financial Liabilities

Financial Liabilities at amortised cost

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

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

	2022	2021
	\$'000	\$'000
<u>Note 4.2B: Net gains or losses on financial assets</u>		
Financial assets at amortised cost		
Interest revenue	7,563	10,215
Other gains	316	-
Impairment loss on financial instruments	(81)	(193)
Net gain on financial assets at amortised cost	7,798	10,022
Net gain on financial assets	7,798	10,022

The above net gain is from financial assets that are not recognised at fair value through profit or loss.

Accounting Policy

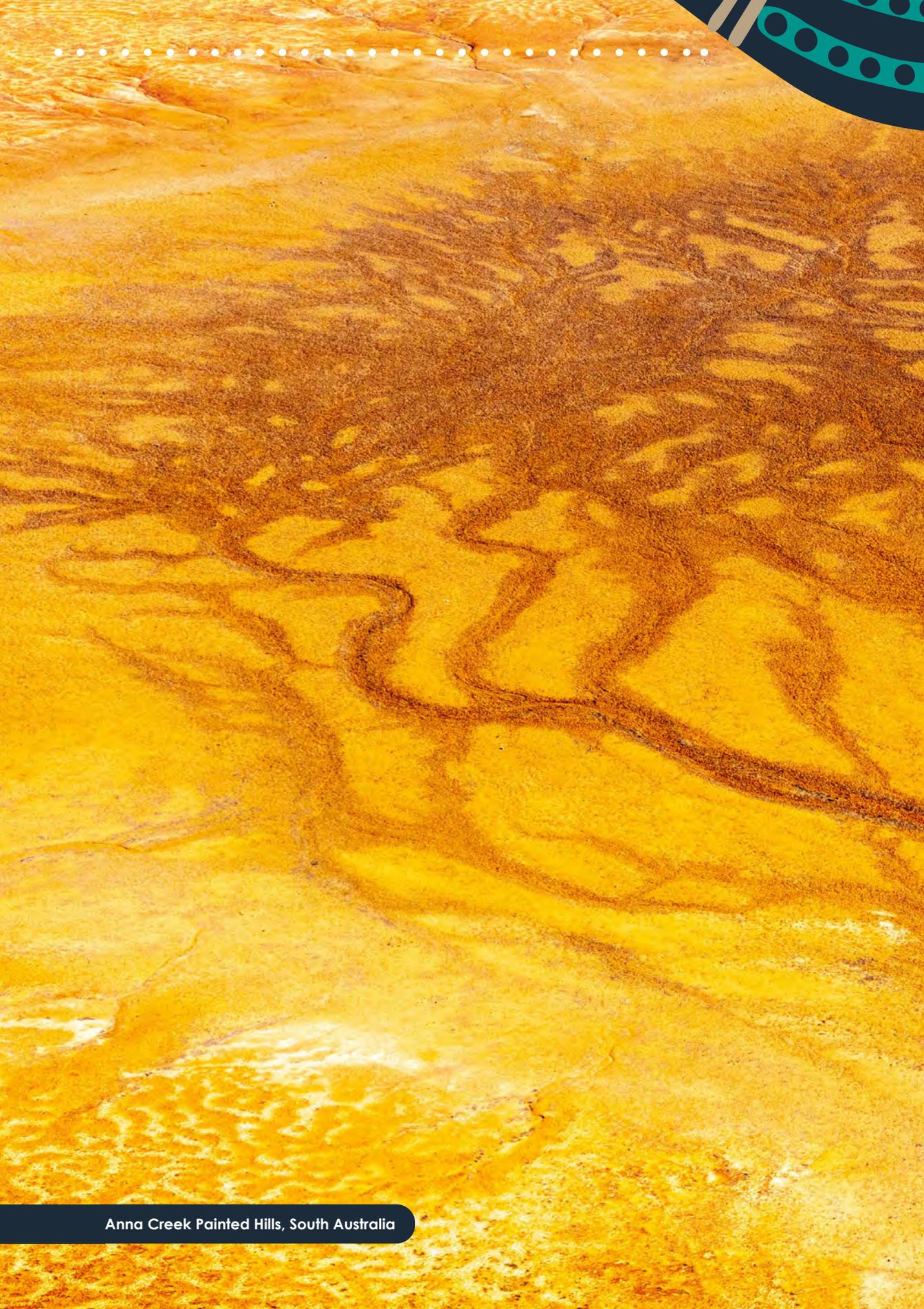
Gains or losses from disposal of assets are recognised when control of the asset has passed to the purchaser.

ABORIGINALS BENEFIT ACCOUNT
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the period ended 30 June 2022

5. Other Information

5.1. Current/Non-Current Distinction for Assets and Liabilities

	2022	2021
	\$'000	\$'000
<u>Current/Non-current Distinction for Assets and Liabilities</u>		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	12,197	9,710
Trade and other receivables	5,340	3,469
Investments - term deposits	1,314,000	1,358,900
Prepayments – subsection 64(3)	54	43
Total no more than 12 months	1,331,591	1,372,122
More than 12 months		
Trade and other receivables	620	-
Investments - term deposits	80,000	-
Land	10,863	11,066
Long-term debt arrangement	261	-
Total more than 12 months	91,744	11,066
Total assets	1,423,335	1,383,188
Liabilities expected to be settled in:		
No more than 12 months		
Office of Township Leasing administrative liabilities	1,088	960
Other payables	2,789	2,921
Total no more than 12 months	3,877	3,881
Total liabilities	3,877	3,881



Anna Creek Painted Hills, South Australia



Section 6
Appendices



Appendix A

Performance measure methodologies

The following methodology apply to performance measures 1.1, 2.1, 3.1, 4.1 and 5.1 of the Annual Performance Statement.

1. As at 12 September 2022, across Programs 1.1 to 1.5 there are 1,797 IAS activities with completed performance report assessments (PRAs) in the relevant system for the 1 July 2021 to 30 June 2022 reporting period (of an expected 2,319 PRAs). Of the 1,797 completed PRAs collected, 1,606 or 89.37 per cent of which have been rated as meets or exceeds requirements.
2. Performance against this measure and target is calculated using PRA data drawn from completed (meaning delegate approved) assessments relating to IAS provider reports submitted. The NIAA Agreement Manager independently assesses the provider's progress against its keys deliverables contained in the project schedule, and the provider's self-completed performance report. The assessment process also takes into account data and intelligence obtained from site visits, and other sources of information available to the agreement manager. NIAA Agreement Managers undertake mandatory training in this area to promote consistency, and are further supported in this task by guidance available with the PRA form itself, including a table that explains performance, as well as a range of guidance from the Grant Administration Manual.
3. Specifically, this measure is calculated by analysis of the IAS mandatory key performance indicator 'MKPI.M2 - Core Service Provision', and the proportion of IAS Activities which rate MKPI.M2 as either 'meets' or 'exceeds' core service delivery.
4. Complete PRA data corresponding to performance reporting cycle 1 January 2022 to 30 June 2022 cannot yet be provided for these performance measures, due to the fact that this performance reporting round is currently active with IAS Providers, and the majority of relevant performance reports and associated assessments will not be completed until late September 2022. As at 12 September 2022, there were 886 completed PRAs in the relevant system for performance reporting cycle 1 January 2022 to 30 June 2022 (of an expected 1,761 PRAs), 810 or 91.42% of which have been rated as meets or exceeds requirements.

- 
5. Historically, the NIAA's performance against this PBS target has been achieved or substantially achieved, at both IAS and Program level. The Agency has consistently reported a result of 90 per cent or over for IAS activities assessed as having core service delivery which met or exceeded requirements (91.8 per cent reported in NIAA 2020–21 Annual report). Therefore, while the full data-set for 1 January 2022 to 30 June 2022 is not yet available, it is not expected that the results will fluctuate significantly with the addition of further data.
 6. Further, for reference, the result for the January to June 2021 period was 88.4 per cent of IAS Activities were assessed as having core service delivery which met or exceeded requirements.
 7. Adjustments have been made to the methodology of these performance measures for future reporting periods as outlined in the 2022-23 corporate plan, where the calculation of performance will be based on a calendar year. This will allow time required for the submission and assessment of PRA's and will allow results to be reported on a full twelve month period of data.



Appendix B

Performance measure additional detail

The following notes apply to performance measure 1.3 of the Annual Performance Statement.

- **Economic Development**

- **Indigenous Procurement Policy (IPP):** increased demand for Indigenous businesses to meet Commonwealth procurement needs and provision of an Indigenous Business Directory generates Indigenous business growth, contributing to Closing the Gap Outcome 8.
- **Indigenous Tourism Fund:** Grants provided to Indigenous owned tourism businesses and community organisations to increase the resilience and growth of the sector, along with co-investment with states and territories to promote strategic tourism projects contributes to Closing the Gap Outcomes 8 and 15.
- **Business support programs:** National and place-based (including remote) business support is provided through: the Business Solutions Program, the Community Economic Development Program, the Micro-enterprise Development program, and Indigenous Business Hubs, which contribute to Closing the Gap Outcomes 8 and 15.

- **Employment**

- **Remote employment:** During 2021–22 job seekers in remote areas were supported through the Community Development Program (CDP) delivered by NIAA. A new remote employment program is being developed to replace the CDP. It will contribute to Closing the Gap Outcomes 7 and 8.
- **Jobs and Skills:** IAS investment in Indigenous-specific employment programs makes up a very small proportion of government investment in Indigenous employment services. It is anticipated a new Indigenous Skills and Employment Program (ISEP) will commence implementation in 2022 and provide targeted and complementary support for Indigenous jobseekers nation-wide, contributing to Closing the Gap Outcomes 7 and 8.



- **Environment**

- **Environment Programs:** Adequate, flexibly designed Ranger and Indigenous Protected Area (IPA) Programs that respond to place-based needs and aspirations, give equal weighting to environmental and cultural aspects of caring for Country. The First Nations-led Land and Sea Management sector are enabled to leverage their rights and interests in the management of their land and sea Country, which contributes to Closing the Gap Priority Reforms 1 and 2, and Outcome 15.
- **Environment Policy:** Co-design and building partnerships with all relevant First Nations stakeholders to develop the Aboriginal Water Entitlements Program (AWEP); and facilitating the development of institutional arrangements to manage the AWEP program, contributes to Closing the Gap Priority Reform 1 and Outcomes 8 and 15.

- **Land and Housing**

- **Native Title/Land Rights:** NIAA administers land rights legislation in the Northern and Jervis Bay Territories and aspects of the *Native Title Act 1993* (Cth) that facilitates the representation of First Nations claimants and interest holders, including peak bodies. Funding to support First Nations Native Title functions and organisations and operations of the Land Claim Commissioner; and funding to support ancillary operations to achieve increase in the First Nations estate, good governance and wider understanding amongst those who interact with it contributes to Closing the Gap Priority Reforms 2 and 4, and Outcome 15. Aligned to Outcome 15, the NIAA funds the involvement of First Nations people seeking recognition under the *Native title Act 1993* (NTA) through funding of Native title Representative Bodies and Service Providers (NTRBs/SPs) and administering specific parts of the NTA that relate to NTRBs/SPs and the *Native title (Prescribed Bodies Corporate) Regulations 1999*. The NIAA works in partnership with First Nations land/water holding groups to strengthen their role as representative bodies. Whilst the Department of the Attorney-General's Department (AGD) administers most of the NTA, the NIAA ensures that First Nations perspectives are foregrounded amongst those of the myriad of stakeholders.

- 
- **Infrastructure and housing:** While housing is primarily a state and territory responsibility, the NIAA's role is to manage targeted Commonwealth co-funding, to support jurisdictions in greatest need of more housing for First Nations peoples (NT), which contributes to Closing the Gap Target 9A. Likewise, infrastructure is primarily a state and territory responsibility, the NIAA manages and promotes Commonwealth grant programs available to fund a range of discrete infrastructure projects in areas of greatest need in remote communities, which contributes to Closing the Gap Target 9B (specific target yet to be officially determined). The NIAA also oversees implementation of the Indigenous Digital Inclusion Plan (IDIP), which has been informed by extensive consultation with First Nations representatives, which contributes to Closing the Gap Priority Reform 4 and Outcome 17.



Appendix C

Aboriginals Benefit Account Annual Report 2021–22

Aboriginals Benefit Account overview

The Aboriginals Benefit Account (ABA) is legislated under the *Aboriginal Land Rights (Northern Territory) Act 1976* (Land Rights Act). It is a special account for the purposes of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

The ABA receives and distributes monies generated from mining on Aboriginal land in the Northern Territory. Payments into the ABA are based on royalty equivalents that are determined by the estimated value of the statutory royalty payments.

The Minister for Indigenous Australians allocates funds from the ABA to the 4 Northern Territory land councils (Northern Land Council, Central Land Council, Anindilyakwa Land Council and Tiwi Land Council) for administrative purposes.

The Minister also approves grants for the benefit of Aboriginal people living in the Northern Territory, taking into consideration advice provided by the ABA Advisory Committee. The committee is established under subsection 65(1) of the Land Rights Act to advise the Minister on beneficial payments under subsection 64(4). In 2021–22 the committee comprised 14 members elected by the 4 land councils, a Chair, and one member appointed on the basis of their professional expertise in land management. Ms Leeanne Caton was appointed Chair of the Committee for a 2-year term from 10 November 2020. The committee provided advice in relation to beneficial payments on 112 applications.

The role of the ABA Advisory Committee will cease following the commencement of the Northern Territory Aboriginal Investment Corporation (see page 200).

At 30 June 2022, the net assets of the ABA were \$1.419 billion (excluding future commitments). This represents a 2.9 per cent increase from \$1.379 billion at 30 June 2021. The variation largely reflects the surplus in operating activities attributable to mining royalty equivalents income.

Funds from the ABA are distributed to royalty associations in areas affected by mining. In addition, the Land Rights Act provides for lease administration costs of approved Commonwealth entities and other leases administered by the Executive Director of Township Leasing.

The NIAA is responsible for advising the minister on the overall policy and financial management of the ABA. The NIAA also provides secretariat support to the committee and manages the ABA subsection 64(4) grants.

The NIAA administers the ABA in accordance with the requirements of the Land Rights Act and the PGPA Act.

The NIAA is responsible for ensuring the ABA complies with the Land Rights Act and relevant financial legislation. Section 64B of the Land Rights Act requires the NIAA to keep accounts and prepare financial statements in respect of the ABA, as determined by the Minister for Finance. Section 64B also requires the Auditor-General to report on the financial statements to the relevant minister.

Aboriginals Benefit Account performance 2021–22

Mining royalty equivalent receipts of \$349.6 million were credited to the ABA in 2021–22. This represents a 10.7 per cent decrease on the level of 2020–21 receipts. The decrease in royalty receipts can be attributed to volatility in the marketplace, fluctuations in commodity prices, exchange rates, and world demand. Tables 6.1 and 6.2 summarise the ABA income and expenditure.

Table 6.1: Summary of Aboriginals Benefit Account income, 2020–21 and 2021–22

	2020–21 \$'000	2021–22 \$'000
Royalty equivalents	391,415	349,619
Interest	10,215	7,563
Lease income	2,678	2,449
Resources received free of charge	2,753	4,066
Other revenue/gains	108	847
Total ABA income	407,169	364,544

Table 6.2: Summary of Aboriginals Benefit Account expenditure (inclusive of mining withholding tax) 2020–21 and 2021–22

	2020–21 \$'000	2021–22 \$'000
Payments to land councils for administrative purposes — Land Rights Act, subsection 64(1)	149,568	137,212
Payments to land councils for distribution to Royalty Associations — Land Rights Act, subsection 64(3)	117,425	104,886
Grant payments to or for the benefit of Aboriginal people in the Northern Territory — Land Rights Act, subsection 64(4)	16,479	60,159
Payments in relation to township leases and subleases — Land Rights Act, subsection 64(4A)	7,999	17,038
Administration (suppliers and employees including resources received free of charge) — Land Rights Act, subsection 64(6)	3,295	5,098
Total expenditure	294,766	324,393

Credits into the Aboriginals Benefit Account

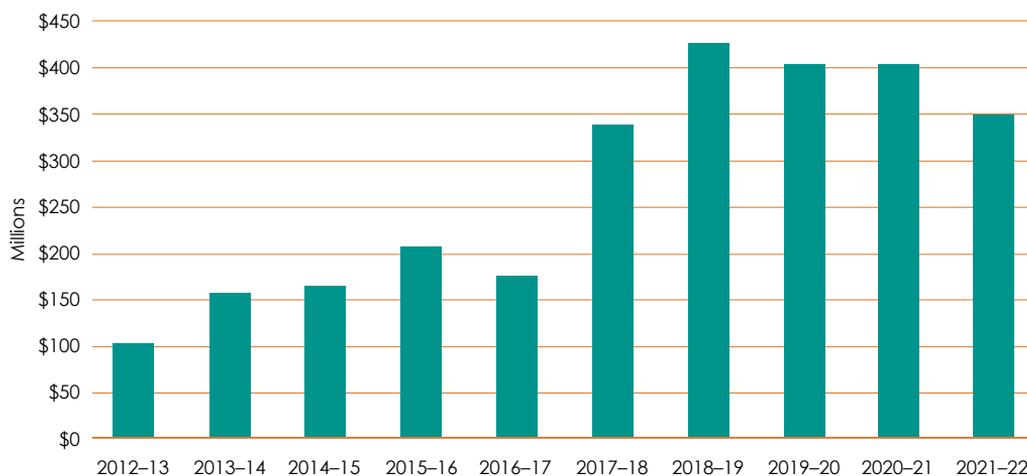
The ABA is credited with monies that are equivalent to the royalties received by the Australian Government or the Northern Territory for mining on Aboriginal land in the Northern Territory (royalty equivalent receipts).

Interest received from the investment of ABA funds is credited directly into the ABA's bank account. Table 6.1 details interest earned for the year, as well as royalty equivalent income, resources received free of charge and lease income.

The NIAA provides staff support free of charge to manage the ABA. These costs are included as revenue in Table 6.1 and expenses in Table 6.2.

ABA royalty equivalent income is volatile as it is subject to profits recorded by individual mines that are influenced by global commodity markets and other factors.

Graph 6.1: Royalty equivalent receipts transferred to the ABA since 2012–13.



Debits out of the Aboriginals Benefit Account

A summary of total ABA expenditure in 2020–21 and 2021–22 is provided at Table 6.2.

Payments to land councils for administrative expenses

Table 6.3: ABA monies paid in 2020–21 and 2021–22 to the 4 Northern Territory land councils for administrative expenses (net of mining withholding tax)

Land Councils	2020–21 \$'000	2021–22 \$'000
Northern Land Council	62,945	58,491
Central Land Council	54,537	49,940
Tiwi Land Council	10,804	10,010
Anindilyakwa Land Council	15,300	13,283
Total	143,586	131,724

Note: Further details can be found in Section 5.

Office of Township Leasing and Aboriginals Benefit Account administrative payments

Administration costs of township leases and other leases administered by the Executive Director Township Leasing are captured under subsection 64(4A) of the Land Rights Act. Costs associated with the administration of the ABA are captured under subsections 64(6) of the Land Rights Act. Table 6.5 provides a breakdown of township leasing administration expenses for 2020–21 and 2021–22, including services provided free of charge.

Payments to royalty associations

Under the Land Rights Act, 30 per cent of the royalty equivalent monies must be paid to each land council in the area in which a mining operation is situated. These monies are distributed to Aboriginal organisations (royalty associations) in those areas affected by mining operations. Table 6.4 lists payments made in 2020–21 and 2021–22 to land councils for distribution to royalty associations (net of mining withholding tax). More detail is in Section 5.



Beneficial payments

Under subsection 64(4) of the *Aboriginal Land Rights (Northern Territory) Act 1976*, payments totalling \$60.2 million were provided for the benefit of Aboriginal and Torres Strait Islander peoples living in the Northern Territory during 2021–22. This is compared with \$16.5 million provided in 2020–21.

In August 2021, the ABA Beneficial Grant Opportunity Guidelines were revised. This grant opportunity is now an open non-competitive round, and applications can be submitted at any time. The key revisions from the previous guidelines include the following:

- multi-year projects
- an administrative costs or wages component for non-ongoing employees
- projects that could be funded by the government or mainstream services but where the budget may not be available in the short term
- projects where non-Indigenous Australians may deliver a service or project that benefits Indigenous Australians (with evidence of community support).

ABA beneficial grant funding in 2021–22 went to projects supporting Indigenous enterprises; communities; culture, language and leadership; land, sea and waters management and use in the Northern Territory. For example:

- Central Australian Aboriginal Congress Aboriginal Corporation was provided funding for the 'Sharing history for a stronger future' project. The project will set up a digital portal to share thousands of photos, videos and documents of community events to digitise and preserve historical items. A cultural advisory group will be engaged to ensure the materials are appropriate.
- Central Australian Aboriginal Media Association Aboriginal Corporation (CAAMA) was provided funding for 2 off-road vehicles to transport staff and equipment to deliver technical support to remote CAAMA Radio sites in the Northern Territory.



Homelands project

The NIAA manages the ABA Homelands Project, a one-off allocation of \$56 million made under subsection 64(4) of the Land Rights Act to improve infrastructure other than housing in homelands/outstations across the Northern Territory. The project commenced in early 2018, and all funding is expected to be allocated by mid-2023. The 4 Northern Territory land councils selected homelands for the project and helped residents develop proposals for works. Recommendations on all proposals were made by the ABA Advisory Committee to the Minister for Indigenous Australians, who approved proceeding with the delivery of works in 184 homelands. The NIAA is working with local Indigenous provider organisations and regional councils to apply for funding to deliver the approved works. As at 30 June 2022, applications for funding were received, assessed and approved for works in 158 homelands.

Northern Territory Indigenous economic stimulus package

On 25 November 2020, the Minister announced the Northern Territory Indigenous Economic Stimulus Package valued at \$100 million. The stimulus package was developed in partnership with the 4 Northern Territory land councils to provide immediate support for Aboriginal businesses and jobs. The stimulus package was delivered over 2 financial years with \$60 million in 2020–21 and \$40 million in 2021–22. All funding was provided from the ABA for Indigenous Australians to create and sustain jobs through capital injections in 'shovel-ready' economic, social and infrastructure projects.

- In 2020–21, the Northern Land Council and Central Land Council each received \$22 million, and \$8 million was provided to the Tiwi Land Council and Anindilyakwa Land Council.
- In 2021–22, \$14.7 million was provided to the Northern Land Council and Central Land Council, and \$5.3 million was provided to the Anindilyakwa Land Council and Tiwi Land Council.

This package builds on the \$123 million national stimulus package provided by the Australian Government to support Indigenous Australians in April 2020. This included a total of \$10 million for the 4 Northern Territory land councils to support their response to COVID-19.

Mining withholding tax

Under the *Income Tax Assessment Act 1936*, payments made from royalty equivalents credited to the ABA are subject to mining withholding tax at a rate specified in the *Income Tax (Mining Withholding Tax) Act 1979*. In accordance with the *Taxation Laws Amendment Act (No. 3) 1994*, the current rate of tax applied to payments of mining withholding tax is 4 per cent.

From 1 July 2003, the Australian Taxation Office determined the ABA to be a large pay-as-you-go (PAYG) withholder. Mining withholding tax liabilities on payments made are paid on or before due dates in accordance with PAYG withholding requirements. The total mining withholding tax for 2021–22 was \$12.2 million, compared with \$10.7 million in 2020–21.

Table 6.4: Payments to land councils for distribution to royalty associations (net of mining withholding tax)

Land council	2020–21 \$'000	2021–22 \$'000
Northern Land Council	16,884	15,284
Central Land Council	44,230	38,273
Anindilyakwa Land Council	51,613	47,133
Tiwi Land Council	-	-
Total	112,727	100,690

Table 6.5: Departmental administration and expenditure (exclusive of GST)

Administration expenditure	2020–21 \$'000	2021–22 \$'000
Departmental administration expenditure		
Resources provided free of charge	2,753	4,066
Impairment loss on financial instruments	193	81
Subsection 64(6) payments		
Committee members sitting fees/superannuation	100	77
Travel and other administrative costs	249	874
Subsection 64(4A) payments		
Office of Township Leasing administrative expenses	3,046	3,531
Mining Withholding Tax	-	468
Depreciation	203	203
Township rent returned to owners under Head Lease agreements	2,343	2,088
Community entity administrative expenses	2,407	10,748
Total administrative costs of the ABA	11,294	22,136



Management of the Aboriginals Benefit Account and its investment portfolio

The ABA investment strategy is focused on cash-flow requirements, preservation of the fund and management of risk. Monies that are surplus to immediate requirements are invested under section 58 of the PGPA Act. To minimise the risk of loss, section 58 restricts the investment of public money to a limited number of specific low-risk investments such as government bonds, state and territory bonds, term deposits and negotiable cash deposits with a bank.

At 30 June 2022, the ABA held \$1.394 billion in term deposits with Australian banks. This compares with \$1.359 billion at 30 June 2021.

Appendix D

Register of Indigenous Corporations Annual Report 2021–22

The Registrar of Indigenous Corporations is an independent statutory office holder that regulates and supports Aboriginal and Torres Strait Islander corporations under the *Corporations (Aboriginal and Torres Strait Islander) Act 2006* (CATSI Act). The Registrar is supported to do this work by the Office of the Registrar of Indigenous Corporations (ORIC).

As at 30 June 2022, the Registrar's functions were delivered by 34.5 full-time equivalent staff. Of those, 54.3 per cent identify as Aboriginal and/or Torres Strait Islander Australians.

Table 6.6: Funding and expenditure figures for ORIC, 2021–22

Type of funding	Total 2021–22 budget (\$'000)	Total 2021–22 expenditure (\$'000)	2021–22 variance surplus/(deficit) (\$'000)
Departmental	7,561	7,870	(309)
Administered	1,000	931	69

Performance

At 30 June 2022, there were 3,521 Aboriginal and Torres Strait Islander corporations registered under the CATSI Act, including 243 registered native title bodies corporate.

During the year, ORIC registered 189 new corporations, including 3 transfers of incorporation from other legislation. ORIC finalised 26 deregistrations.

ORIC finalised processing of 6,455 lodgements from corporations — information, forms and reports — that need to be added to or amended information on the public Register of Aboriginal and Torres Strait Islander Corporations.



These lodgements included but were not limited to: 264 changes to corporation contact details; 1,088 changes to directors, contact persons and secretaries; 926 updated member lists; and 257 changes to rule books.

There were 139,745 website sessions in which individuals made searches of the public register for information about individual corporations.

ORIC received 692 requests for exemption from corporations. Requests included 446 extensions of time for holding an annual general meeting and 185 exemptions in relation to record keeping and reporting requirements. ORIC granted 571 requests and rejected 121.

ORIC hosted 41 corporate governance training activities involving 773 participants from more than 136 corporations. There were 16 in-person workshops, 11 online workshops, 10 corporation-specific workshops, a governance day forum, and 3 regional forums.

There were 13,739 calls in total to ORIC's call centre. There were 5,860 inquiries finalised (4,006 received by phone, 1,838 in writing, 16 in person).

As at 30 June 2022, 62.49 per cent of corporations were compliant with their 2020–21 reporting obligations under the CATSI Act.

During the year, ORIC received 348 new complaints involving corporations and finalised 351, including some from the previous year. ORIC received requests to help resolve 5 disputes and finalised all 5.

In the period there were 2 Registrar-initiated meetings called — a general meeting and a meeting of interested parties.

In 2021–22, ORIC assessed 3 new referrals about potential breaches of the CATSI Act. ORIC has 8 investigations in progress, none of which concluded during the financial year. ORIC finalised one criminal prosecution matter (Registrar v Evans); there are no other criminal prosecutions in progress. There were no civil action matters in court or in progress.



ORIC started the financial year with 10 examinations in progress; another 30 examinations were started during 2021–22. As at 30 June 2022, 19 examinations had been finalised, leaving 21 on hand. Of those finalised:

- 4 corporations were operating well and issued a management letter
- 6 were required to improve standards outlined in a compliance notice
- 9 had serious issues — 5 were asked to show cause why a special administrator should not be appointed and 4 determined other courses of action after discussions with ORIC and/or corporation stakeholders.

Special administration is a unique form of regulatory assistance under the CATSI Act. It aims to support corporations with serious governance or financial problems. Four special administrations were in progress at the outset of the year, and 3 were started during 2021–22. Four were completed, all of which were handed back to members' control. The average duration of special administrations this year was 9 months.

Appendix E

Corrections

The following errors have been identified in tables published in the 2020–21 Annual Report, in Section 4 — Management and Accountability under 'Managing our human resources'.

In the 2020–21 Annual Report, these tables were:

Reference	Issue
Page 89 Table 4.6: Australian Public Service Act ongoing employees current report period (2020–21)	3 full-time male and 14 full-time female APS 3 employees were incorrectly reported as 'Other' instead of 'APS 3' in the 2020–21 Annual Report
Page 91 Table 4.10: Australian Public Service Act Employees by Full-time and Part-time Status Current Report Period (2020–21)	17 ongoing full-time APS 3 employees were incorrectly reported as 'Other' instead of APS 3 in the 2020–21 Annual Report
Page 93 Table 4.12: Australian Public Service Act Employment type by location Current Report Period (2020–21)	Ongoing and non-ongoing employee totals were allocated to the incorrect states. This affected Qld, SA, Tas, Vic and WA employee totals for the 2020–21 Annual Report

These errors are row specific: no incorrect NIAA totals were reported. The correct figures have been reported in this annual report, under the corresponding tables in the section 'Managing our Human resources'.

Complaints

For complaints regarding the operations of the NIAA please use the complaints page at: www.niaa.gov.au/indigenous-affairs/complaints.

More information about submitting a public interest disclosure is on the NIAA's website at: www.niaa.gov.au/niaa/who-we-are/public-interest-disclosure.





Glen Helen Gorge, Northern Territory



Section 7

Glossary and Indexes

List of requirements

Below is the table set out in Schedule 2 of the PGPA Rule. Section 17AJ(d) requires this table be included in entities' annual reports as an aid of access.

PGPA Rule reference	Part of report	Description	Requirement
17AD(g)	Letter of transmittal		
17AI	Page iii	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report	Mandatory
17AD(h)	Aids to access		
17AJ(a)	Page v	Table of contents	Mandatory
17AJ(b)	Pages 250–256	Alphabetical index	Mandatory
17AJ(c)	Page 249	Glossary of abbreviations and acronyms	Mandatory
17AJ(d)	Page 238	List of requirements	Mandatory
17AJ(e)	Inside front cover	Details of contact officer	Mandatory
17AJ(f)	Inside front cover	Entity's website address	Mandatory
17AJ(g)	Inside front cover	Electronic address of report	Mandatory
17AD(a)	Review by accountable authority		
17AD(a)	Pages 2–5	A review by the accountable authority of the entity	Mandatory
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	Pages 8–10	A description of the role and functions of the entity	Mandatory
17AE(1)(a)(ii)	Page 17	A description of the organisational structure of the entity	Mandatory
17AE(1)(a)(iii)	Page 25	A description of the outcomes and programs administered by the entity	Mandatory
17AE(1)(a)(iv)	Page 9	A description of the purposes of the entity as included in corporate plan	Mandatory

PGPA Rule reference	Part of report	Description	Requirement
17AE(1)(aa)(i)	Pages 14–16	Name of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(ii)	Pages 14–16	Position title of the accountable authority or each member of the accountable authority	Mandatory
17AE(1)(aa)(iii)	Page 20	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory
17AE(1)(b)	N/A	An outline of the structure of the portfolio of the entity	Portfolio departments — mandatory
17AE(2)	N/A	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change	If applicable, Mandatory
17AD(c) Report on the performance of the entity			
Annual performance statements			
17AD(c)(i); 16F	Pages 24–73	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule	Mandatory
17AD(c)(ii) Report on financial performance			
17AF(1)(a)	Pages 118–120	A discussion and analysis of the entity's financial performance	Mandatory
17AF(1)(b)	Pages 121–125	A table summarising the total resources and total payments of the entity	Mandatory
17AF(2)	N/A	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results	If applicable, Mandatory.

PGPA Rule reference	Part of report	Description	Requirement
17AD(d)	Management and accountability		
Corporate governance			
17AG(2)(a)	Page 85	Information on compliance with section 10 (fraud systems)	Mandatory
17AG(2)(b)(i)	Page iii	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared	Mandatory
17AG(2)(b)(ii)	Page iii	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place	Mandatory
17AG(2)(b)(iii)	Page iii	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity	Mandatory
17AG(2)(c)	Pages 76–77	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	Mandatory
17AG(2)(d) — (e)	Page 130	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance	If applicable, Mandatory
Audit Committee			
17AG(2A)(a)	Page 81	A direct electronic address of the charter determining the functions of the entity's audit committee	Mandatory
17AG(2A)(b)	Pages 82–84	The name of each member of the entity's audit committee	Mandatory
17AG(2A)(c)	Pages 82–84	The qualifications, knowledge, skills or experience of each member of the entity's audit committee	Mandatory
17AG(2A)(d)	Pages 82–84	Information about the attendance of each member of the entity's audit committee at committee meetings	Mandatory

PGPA Rule reference	Part of report	Description	Requirement
17AG(2A)(e)	Pages 82–84	The remuneration of each member of the entity's audit committee	Mandatory
External scrutiny			
17AG(3)	Page 114	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity	Mandatory
17AG(3)(a)	Pages 114–116	Information on any reports on operations of the entity by the Auditor-General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman	If applicable, Mandatory
17AG(3)(b)	N/A	Information on any capability reviews on the entity that were released during the period	If applicable, Mandatory
17AG(3)(c)	N/A	Information on any capability reviews on the entity that were released during the period.	If applicable, Mandatory
Management of Human Resources			
17AG(4)(a)	Pages 86–87	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives	Mandatory
17AG(4)(aa)	Pages 90–102	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
17AG(4)(b)	Pages 90–102	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: <ul style="list-style-type: none"> • Statistics on staffing classification level • Statistics on full-time employees • Statistics on part-time employees • Statistics on gender • Statistics on staff location • Statistics on employees who identify as Indigenous 	Mandatory

PGPA Rule reference	Part of report	Description	Requirement
17AG(4)(c)	Page 104	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common-law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i>	Mandatory
17AG(4)(c)(i)	Page 104	Information on the number of SES and non-SES employees covered by agreements etc. identified in paragraph 17AG(4)(c)	Mandatory
17AG(4)(c)(ii)	Pages 102–103	The salary ranges available for APS employees by classification level	Mandatory
17AG(4)(c)(iii)	Page 104	A description of non-salary benefits provided to employees	Mandatory
17AG(4)(d)(i)	N/A	Information on the number of employees at each classification level who received performance pay	If applicable, Mandatory
17AG(4)(d)(ii)	N/A	Information on aggregate amounts of performance pay at each classification level	If applicable, Mandatory
17AG(4)(d)(iii)	N/A	Information on the average amount of performance payment, and range of such payments, at each classification level	If applicable, Mandatory
17AG(4)(d)(iv)	N/A	Information on aggregate amount of performance payments	If applicable, Mandatory
Assets management			
17AG(5)	Page 130	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory
Purchasing			
17AG(6)	Pages 126–129	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i>	Mandatory

PGPA Rule reference	Part of report	Description	Requirement
Reportable consultancy contracts			
17AG(7)(a)	Page 126	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory
17AG(7)(b)	Page 127	A statement that " <i>During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]</i> "	Mandatory
17AG(7)(c)	Page 127	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged	Mandatory
17AG(7)(d)	Page 127	A statement that " <i>Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website</i> "	Mandatory
Reportable non-consultancy contracts			
17AG(7A)(a)	Page 128	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory

PGPA Rule reference	Part of report	Description	Requirement
17AG(7A)(b)	Page 129	A statement that "Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website"	Mandatory
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	Pages 127–128	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	Mandatory
ANAO Access Clauses			
17AG(8)	N/A	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the Auditor-General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract	If applicable, Mandatory
Exempt contracts			
17AG(9)	N/A	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters	If applicable, Mandatory
Small business			
17AG(10)(a)	Page 129	A statement that "[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website"	Mandatory

PGPA Rule reference	Part of report	Description	Requirement
17AG(10)(b)	Page 129	An outline of the ways in which the procurement practices of the entity supports SMEs	Mandatory
17AG(10)(c)	Page 129	If the entity is considered by the Department administered by the Finance Minister as material in nature — a statement that " <i>[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website</i> "	If applicable, Mandatory
Financial statements			
17AD(e)	Pages 138–213	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act	Mandatory
Executive remuneration			
17AD(da)	Page 110	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2-3 of the Rule	Mandatory
17AD(f)	Other mandatory information		
17AH(1)(a)(i)	N/A	If the entity conducted advertising campaigns, a statement that " <i>During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website</i> "	If applicable, Mandatory
17AH(1)(a)(ii)	Page 134	If the entity did not conduct advertising campaigns, a statement to that effect	If applicable, Mandatory
17AH(1)(b)	Page 135	A statement that " <i>Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]</i> "	If applicable, Mandatory
17AH(1)(c)	Page 112	Outline of mechanisms of disability reporting, including reference to website for further information	Mandatory



PGPA Rule reference	Part of report	Description	Requirement
17AH(1)(d)	Page 117	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found	Mandatory
17AH(1)(e)	Page 234	Correction of material errors in previous annual report	If applicable, mandatory
17AH(2)	Pages 132–133	Information required by other legislation	Mandatory



Abbreviations

ABA	Aboriginals Benefit Account
ACT	Australian Capital Territory
AHO	Aboriginal Housing Office
AIATSIS	Aboriginal and Torres Strait Islander Studies
ANAO	Australian National Audit Office
ANU	Australian National University
APS	Australian Public Service
ARC	Audit and Risk Committee
CAAMA	Central Australian Aboriginal Media Association Aboriginal Corporation
CEO	Chief Executive Officer
IAS	Indigenous Advancement Strategy
ICT	Information Communications Technology
IDEP	Indigenous Development and Employment Program
IPS	Information Publication Scheme
IRC	Investment Review Committee
JLL	Jones Lang LaSalle
NABERS	National Australian Built Environment Rating System
NHSC	National Health and Safety Committee
NIAA	National Indigenous Australians Agency
NSW	New South Wales
NT	Northern Territory



ORIC	Office of the Registrar of Indigenous Corporations
PAYG	Pay as you go
PCC	People and Culture Committee
PDC	Policy and Delivery Committee
PM&C	The Department of the Prime Minister and Cabinet
Qld	Queensland
RAP	Reconciliation Action Plan
SA	South Australia
SES	Senior executive service
SME	Small and medium enterprises
Tas	Tasmania
Vic	Victoria
WA	Western Australia
WHS	Work health and safety





Glossary

Accountable Authority Instructions	Instructions and guidance provided for accountability requirements under the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act).
Administrative Arrangements Order	An order, issued by the Governor-General on advice from the Prime Minister, which indicates the principal matters dealt with by each Department of State and the legislation administered within each portfolio.
Agency	A Department of State, Department of Parliament or prescribed agency under the <i>Public Governance, Performance and Accountability Act 2013</i> (PGPA Act).
Annual Evaluation Work Plan	A key output of the Indigenous Advancement Strategy evaluation framework and covers evaluation projects, reviews, and evaluation capability development, which are planned to be conducted by the National Indigenous Australians Agency.
Closing the Gap	A commitment by all Australian governments to improve the life outcomes of Aboriginal and Torres Strait Islander peoples. A national integrated Closing the Gap strategy has been agreed through the National Federation Reform Council, previously known as the Council of Australian Governments.
Commonwealth Implementation Plan	A plan developed by each party of the National Agreement on Closing the Gap (the National Agreement) that set out how policies and programs are aligned to the National Agreement and what actions will be taken to achieve the Priority Reforms and outcomes. Each party report annually on their actions to achieve the outcomes of the National Agreement.
Council of Australian Government	The peak intergovernmental forum in Australia, comprising the Prime Minister, state premiers, territory chief ministers and the President of the Australian Local Government Association. The Council of Australian Governments ceased on 29 May 2020 and a new National Federation Reform Council was formed.
Enterprise Agreement	An agreement about the terms and conditions of employment, made under the Fair Work Act 2009.

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