

# **Acknowledgement of Country**

The Information and Privacy Commission NSW acknowledges, respects and values Aboriginal peoples as the Traditional Custodians of the lands on which we live, walk and work. We pay our respects to Elders past, present and future. We recognise and remain committed to honouring Aboriginal and Torres Strait Islander peoples' unique cultural and spiritual relationships, and continuing connection to their lands, waters and seas. We acknowledge their history here on these lands and their rich contribution to our society.

We also acknowledge our Aboriginal colleagues within the public sector who are an integral part of our diverse workforce, and recognise the knowledge embedded forever in Aboriginal and Torres Strait Islander custodianship of Country and cultures.



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## **Letters to the President and Speaker**

The Hon Ben Franklin, MLC President, Legislative Council Parliament House Macquarie Street Sydney NSW 2000 The Hon Greg Piper, MP Speaker, Legislative Assembly Parliament House Macquarie Street Sydney NSW 2000

#### 30 October 2025

Dear Mr President and Mr Speaker,

In accordance with the *Government Sector Finance Act 2018*, the *Government Information (Information Commissioner) Act 2009* (GIIC Act), and the *Privacy and Personal Information Protection Act 1998*, I am pleased to present the Annual Report of the Information and Privacy Commission NSW (IPC).

This report provides an account of the work of the IPC and, in accordance with section 36 of the GIIC Act, the Information Commissioner for the 12 month period ending 30 June 2025.

A copy of the report will be provided to the Attorney General and the Minister for Customer Service and Digital Government, Minister for Emergency Services and Minister for Youth Justice as Ministers responsible for the GIIC Act.

Yours sincerely,

Dear Mr President and Mr Speaker,

In accordance with section 61A of the *Privacy and Personal Information Protection Act 1998* (PPIP Act), I am pleased to include my report on the work and activities of the Privacy Commissioner for the 12 month period ending 30 June 2025 within this Annual Report of the Information and Privacy Commission.

In addition, under section 61B of the PPIP Act, this Annual Report includes a report on the operation of the PPIP Act across all public sector agencies the 12 month period ending 30 June 2025.

A copy of the report will be provided to the Attorney General and the Minister for Customer Service and Digital Government, Minister for Emergency Services and Minister for Youth Justice as Ministers responsible for the PPIP Act.

Yours sincerely,

Emeritus Professor Rosalind Croucher, AM Information Commissioner and IPC CEO

Sonia Minutillo Privacy Commissioner

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# **Overview**



# Highlights for 2024–25

Marked one-year
anniversary of
the Mandatory
Notification of Data
Breach (MNDB)
Scheme and released
the first MNDB
Scheme Trends Report

Right to Know Week 23–29 September 2024

Farewelled former
Information
Commissioner and
CEO, Rachel McCallum

Welcomed new
Privacy Commissioner,
Sonia Minutillo

Released the IPC Regulatory Priorities for 2025–28 and updated the Regulatory Framework

Updated MNDB Self-assessment Tool Tabled in Parliament Report on the Operation of the Government Information (Public Access)

Act 2009: 2023–24

Privacy Awareness Week 16-22 June 2025

Updated and released the IPC Stakeholder Engagement Plan 2025–28 and the IPC Strategic Plan Key Performance Indicators

Released new
e-Learning module
on Privacy Basics
for NSW public
sector staff

Welcomed
new Information
Commissioner
and CEO,
Emeritus Professor
Rosalind Croucher AM

Published new
Easy English Guides
on information access
and privacy rights

Released translated guidance and developed new information access and privacy pages in over 10 languages

# Performance report card 2024–25

### **Service Delivery**

- GIPA 1,499 enquiries finalised / 206 advices finalised / 400 reviews finalised / 83 complaints finalised.
- Privacy 1,181 enquiries finalised / 174 advices finalised / 262 reviews finalised / 199 complaints finalised / 1 proactive audit finalised.
- 118 mandatory data breach notifications were made to the Privacy Commissioner.

#### Stakeholder engagement

- Commissioners provided submissions to 9 reviews and inquiries conducted by government, including 3 joint submissions by the Information Commissioner and the Privacy Commissioner.
- 132 posts on LinkedIn / 116 posts on Facebook / 85 e-alerts to stakeholders / 10 media releases / 6 public statements / 33 new publications.
- ✓ 621,249 page views and a 2.5% decrease in website visits to ipc.nsw.gov.au.
- 1,988 phone enquiries and 838 enquiries handled in writing or in person.
- √ 33 new information access, privacy and corporate publications were delivered.
- ✓ 20 publications updated by the Publications Review Working Group.
- ✓ Major campaigns conducted for Right to Know Week and Privacy Awareness Week.
- √ 879 new e-learning registrations by agencies and members of the public.

### **Corporate governance**

- 100% of staff have a Performance and Development Plan (PDP) in place.
- Over 1,945 hours of staff training to improve service delivery and rebalance capabilities to be an effective, contemporary regulator.

#### **Overview**



# Emeritus Professor Rosalind Croucher AM NSW Information Commissioner and IPC CEO

Achievements and Report to NSW Parliament

#### Promoting and championing rights

I am delighted to present this report on the activities of the Information and Privacy Commission (IPC) during the reporting year and its efforts to promote and champion government information access and privacy rights within NSW. This is my first report as Information Commissioner and CEO of the IPC, having commenced in the role on 2 June 2025, in the last month of the reporting period. Ms Sonia Minutillo was also appointed to the substantive role of Privacy Commissioner on 20 March 2025, during this reporting period, having served as Acting Privacy Commissioner from August 2023 after the conclusion of the five-year term of the previous Privacy Commissioner, Ms Samantha Gavel.

The IPC is established as a separate public service agency under the Government Sector Employment Act 2009 (GSE Act) and supports two independent commissioners – the Information Commissioner and the Privacy Commissioner in the exercise of our separate but complementary integrity, oversight and advisory functions. During the reporting year, the IPC's staff and the two Commissioners continued to be guided by the vision of being an independent champion of information access and privacy rights. As well as being a report under section 36 of the Government Information (Information Commissioner) Act 2009 (GIIC Act), this annual report provides accountability to the Parliament of New South Wales (NSW), and the broader NSW community. This report also takes the opportunity to report against the priorities identified in the first year of the four-year strategic plan, 2024-28, as well as on how the IPC has met its governance and financial management obligations in the reporting year.

Education and awareness-raising activities are a critical part of any effective regulatory or oversight scheme. During the reporting period, the IPC produced a wide range of new and updated guidance materials, together with engagements and events to support good information access and privacy practices by agencies. A particular highlight of the IPC's promotion of public understanding about its important work was the release of Easy English Guides in March 2025. These Guides provide members of the public with the

simple information they need to understand their information access and privacy rights. Written in a style that uses simple sentence structure, everyday vocabulary, and accompanied by meaningful and clear images, these Easy English Guides aim to support people with intellectual or learning disabilities, people with English as a second language and people with low literacy. The IPC website also features ReadSpeaker, which allows readers to access information in audio form.

# Digital and information access and privacy

For many years, IPC annual reports have acknowledged the impact of digital transformation on the NSW public sector and the communities it serves. Annual reports from recent years have called out the imperative to ensure rights to access information and privacy are maintained and, in some cases, strengthened. Across the sector during the reporting year, the anticipated benefits of artificial intelligence (AI) and automated decision-making (ADM) continued to have an impact on, and influence agencies within, the IPC's oversight responsibilities. These issues were also raised when the Commissioners appeared on 21 March 2025 as witnesses before the Joint Parliamentary Committee on the Ombudsman, Law Enforcement Conduct Commission and Crime Commission (JPC) as part of its review of the annual reports of the JPC's oversighted bodies.

The JPC was interested to explore issues in relation to AI, including the recommendation made in the report of the Legislative Council inquiry into AI in NSW, for the government to consider maintaining a publicly available register of ADM systems within government and its agencies. Former Acting Information Commissioner and CEO, Mr Chris Clayton, pointed out that the *Government Information (Public Access) Act* (GIPA Act) could be a vehicle as an alternate mechanism to a centralised register, by promoting the greater use of existing mechanisms, like the Agency Information Guides that all NSW agencies are required to maintain and make public. Mr Clayton drew attention to the IPC's regulatory priority, 'Responsible use of emerging technologies', under Strategic Priority 1: 'Safeguarding rights through informed oversight'.

The IPC is looking forward to continuing those efforts in 2025–26 and, to this end, engaged Deloitte Touche Tohmatsu Limited (Deloitte) to conduct a desktop review to provide a baseline understanding of the extent to which regulated entities indicate that they are incorporating the use of Al and ADM into their Privacy Management Plan (PMP) or Agency Information Guide (AIG). The Information Commissioner and the Privacy Commissioner see this desktop review as an important first step in opening up further conversations and engagements with key stakeholders in reflecting the primary functions of our roles: protecting privacy and promoting access to information. The results of this review will be presented in the next reporting period.

#### **Funding model**

The issue of funding arose during the appearance before the JPC. Mr Clayton noted the need for 'any use of public money' to be 'efficient and effective and present value for money'. He drew attention to the way that the IPC is funded: by way of a grant from the Department of Customer Service (DCS), and that this was different from the arrangements for the funding of other independent integrity agencies, such as the Ombudsman, which receives an amount by way of appropriation. The integrity agencies are also now treated somewhat differently, both in legislation – in the *Government Sector Finance Act* (GSF Act) – and also through the Charter for Budget Independence, that is established as a Treasurer's Direction. The IPC does not have that same arrangement.

The way in which the IPC is funded, as an integrity agency, is something that we will continue to discuss with government as a way of further enhancing the independence of the IPC.

Mr Clayton acknowledged the 'incredibly positive working relationship with DCS' and DCS's support of him as Acting CEO and the previous CEO, Ms Rachel McCallum. DCS supported Mr Clayton and Ms McCallum regarding the importance of establishing an appropriate budget.

During the reporting year, the IPC prepared a budget bid for \$14.3 million in revenue and expenditure, over the next 10 years. This was a structural financial sustainability adjustment to address fluctuations in the IPC's future budgets, that would have placed the IPC into a negative Net Asset position by 2026–27. In May 2025, the IPC was advised that its budget bid had been successful. This additional funding ensures the IPC has a sound core financial position for the next 10 years.

At the same time as ensuring financial sustainability to discharge its statutory functions, the IPC is advocating for ongoing funding for the Mandatory Notification of Data Breach (MNDB) Scheme, which expanded the IPC's statutory and regulatory responsibilities from November 2023, rather than time-limited funding.

The IPC will continue to press for a new baseline of core funding, as well as to ensure that the new statutory responsibilities under the MNDB scheme are funded on an ongoing basis. The IPC will draw upon the experience of the scheme in practice to inform the development of a further

budget submission in due course for the optimal funding of the IPC to meet its expanded functions. As remarked by Mr Clayton, in giving evidence before the JPC:

"We recognise ... that as a public sector agency we must be prudent with the use of our money, and we're also operating within a complex state financial arrangement where funding isn't necessarily always going to be at its optimal level for all agencies. That then comes back to the strength of the evidence that we can provide to support the funding that we believe we require to fulfil the intent of Parliament in establishing the Scheme."

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Chris Clayton, former Acting NSW
Information Commissioner & IPC CEO

# Delivering more case work and additional reporting

This reporting year saw the operation of the MNDB Scheme, which commenced on 28 November 2023. The Privacy Commissioner provides further information about the IPC's experience in implementing this important new scheme that deploys transparency to protect privacy.

In its core external review and complaints work, the IPC continued to achieve 40-day finalisation targets in both information access and privacy reviews, notwithstanding a significant increase in case volumes. This year, the IPC received 28% more reviews and complaints overall, and there was a 6% increase in the number of advices that were closed. Given the IPC's limited resources, the dedication and commitment of IPC staff in managing this increased caseload was impressive.

The increasing case and advice volumes, in addition to its new data breach functions, highlight the need for the IPC to be appropriately funded to fulfil new and ongoing statutory and corporate governance obligations, as well as its legislated role for promoting integrity through awareness of transparency and privacy.

#### Considering legislative refinements

The commencement of the next reporting period will mark fifteen years since the introduction of the GIPA Act and the GIIC Act. I am particularly interested in examining both Acts to ensure that they remain 'fit for purpose' and will continue to work with the NSW Government and the NSW Parliament to this end. As Mr Clayton remarked before the JPC in March, 'It's a timely milestone for us to reflect on the way the GIPA Act has evolved, or the way it needs to evolve, to meet the needs of the public'.

#### Planning for the future

On 1 July 2024, the IPC's Strategic Plan 2024–28 commenced. The important work included reviewing global and regulatory trends in information and privacy management, and engaging with staff and key stakeholders on future directions and priorities. The final form of the plan was designed for its simplicity (to fit on a page), familiarity (divided into four clear areas that applied in some way to all teams), and relevance (to ensure that the IPC's oversight efforts align with what our stakeholders are doing).

The 2024–28 plan is anchored in values framed as 'IPC behaviours'. The plan focuses on four key priorities for the IPC. Together, they emphasise the IPC's role as a NSW public sector integrity agency, the need for it to be an informed contributor and guide, the intention to raise awareness about information governance across all levels of oversighted agencies, and a commitment to improved engagement with its staff and community stakeholders. The first three priorities are externally focused. The fourth focuses on the IPC as a place to work, which underpins the IPC's effectiveness in fulfilling its other priorities:

- Priority 1 Safeguarding rights through informed oversight
- Priority 2 Enhancing public sector integrity through good practice guidance
- Priority 3 Empowering communities through knowledge about privacy and transparency
- Priority 4 Being a place people want to work, through embracing diverse ideas and perspectives.

This Annual Report provides an opportunity to report against these priorities.

Informed by strategic priorities 1 and 2, as well as a risk assessment of legislated regulatory functions and key regulatory trends in information access and privacy, the IPC also settled its Regulatory Priorities for 2025–28 and updated Regulatory Framework in May 2025, after a period of consultation with stakeholders including the community and NSW government agencies. The regulatory priorities are set to enable the IPC to target its efforts and resources towards identified areas of heightened risk.

#### Recognition of service

The IPC warmly welcomed the appointment, on 20 March 2025, of Sonia Minutillo as NSW Privacy Commissioner for a term of 5 years. Ms Minutillo brings to the role of Privacy Commissioner her strong record of leadership – both at the IPC itself and in other senior roles in NSW Government. Ms Minutillo had been Acting Commissioner since August 2023, prior to which she was the Director, Investigation and Reporting, leading the IPC's regulatory functions, including the conduct of reviews, complaints, investigations, proactive audits and performance reporting across both information access and privacy legislative regimes.

At the end of November, the IPC said farewell to Ms Rachel McCallum, who served as CEO and Information Commissioner from March 2024 until her appointment as the Electoral Commissioner of NSW on 2 December 2024. During her time at the IPC, Ms McCallum supported the development of the strategic plan, which positions the IPC for the period 2024–28.

I would like to express the IPC's particular gratitude to Chris Clayton, who was appointed as Acting CEO and Information Commissioner on 28 November 2024, following the departure of Ms Rachel McCallum. Mr Clayton joined the IPC from the NSW Ombudsman's Office, where he is Senior Deputy Ombudsman, Systems Oversight & Reviews. With a strong background in public sector governance and integrity, Mr Clayton led the IPC for just over six months until my appointment as Information Commissioner and CEO on 2 June 2025. The IPC and I are very grateful for Mr Clayton's excellent carriage of the agency in this extended interim period.

I also acknowledge the efforts of people working hard across NSW agencies, especially members of the NSW Right to Information and Privacy Network, who have continued this year to contribute to promoting and championing transparency and privacy within those agencies and to their community stakeholders.

My particular gratitude also goes to my colleagues, the IPC's executive leaders and the IPC's dedicated and talented staff for making me feel welcome and for sharing your expertise. Thank you.

Emeritus Professor Rosalind Croucher AM IPC CEO & Information Commissioner

BA(Hons) LLB (USyd), PhD (UNSW), LLD(Hon causa) (UNSW), LLD(Hon causa) (Mq), AmusA (AMEB) FAAL, FACLM (Hon), FRSA, FRSN, TEP, MAICD

#### **Overview**



Sonia Minutillo
NSW Privacy Commissioner

Achievements and Report to NSW Parliament

It is a privilege to present this report as NSW Privacy Commissioner following my appointment in March of this year. Like previous years, this year has been another busy year in promoting and championing privacy rights across the range of IPC work streams.

Privacy remains very much in the spotlight, both in terms of the continuing occurrence of data breaches, as well as for effectively responding to emerging risks and challenges, particularly in relation to new technologies and data management practices. The IPC has continued to engage with regulated entities to ensure that privacy is not only protected but also seen as a catalyst for innovation and public confidence and trust.

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This year we have continued to see the growing influence of AI, as the desire to embrace the opportunities it presents also grows. Effective privacy management and clear governance are important as these, and other new technologies, continue to advance. In recognition of its growing presence, a baseline review on the extent to which AI and ADM is included in Privacy Management Plans was commenced during the reporting period. This baseline review is being undertaken as a joint initiative of the Privacy Commissioner and the Information Commissioner, who share a common interest in this work.

At the Commonwealth level, a new requirement for privacy policies to include information about ADM was among the reforms that were passed in November 2024.

Our core work in complaints and reviews has seen significant growth as compared to the previous year. The dedication and commitment of staff in navigating this increased caseload is to be commended. We continue to support agencies with advice on a diverse range of issues and program reforms. Our collective contributions are directed to building and enhancing privacy expertise and rigour – making privacy not just a regulatory requirement, but an embedded part of organisational culture, where privacy is seen as not merely a regulatory box to be checked.

#### **Promoting privacy**

A key part of the work of the IPC involves supporting and educating regulated entities and communities about privacy. The IPC regularly produces resources for regulated entities, which includes fact sheets, e-Learning modules and other resources. In the reporting period, the IPC focused its efforts on better supporting the public in understanding privacy rights and released a range of Easy English Guides, translated fact sheets and translated data breach support resources for members of the public. The IPC also released new resources for the public that provide information on what they need to know, the steps they may need to take and why the steps are important for protecting their privacy following a data breach. Our published resources aim to educate agencies about their obligations and empower and support individuals to better understand and exercise their rights.

Throughout the year, we have also developed and delivered targeted presentations for agencies to better understand and meet their compliance obligations, in addition to a number of speaking events and stakeholder engagements. These ongoing dialogues have been an invaluable opportunity to promote privacy awareness and the role and work of the IPC and the Privacy Commissioner.

#### **Protecting Privacy**

During the reporting period, I was pleased to release the first report on the operation of the Mandatory Notification of Data Breach (MNDB) Scheme, providing preliminary and useful insights of the first seven months of the operation of the Scheme. The report notes that most of the breaches notified are attributable to human error, followed by cyber incidents which tend to have more complex features associated with them. The IPC has engaged with stakeholders in their remediation activities and data breach response. Although the report provides early insight into the operation of the Scheme, the data available showed early indications of agency capability and maturity in responding to data breaches when they occur.

We continue to receive a steady and consistent number of notifications under the MNDB Scheme – a constant reminder of the importance of data breach readiness being key in responding to a data breach in a timely, effective and efficient manner, to successfully limit the harm to affected individuals. The adage 'failing to plan is planning to fail' holds especially true when it comes to responding to data breaches. Being well prepared enables agencies to act swiftly and effectively if a breach occurs. True readiness means taking proactive steps, not merely reacting after the fact.

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#### **Elevating Awareness**

This year Privacy Awareness Week (PAW) 2025 was held from 16 to 22 June 2025. The theme for PAW NSW 2025 was 'Privacy: it's everyone's business'. Privacy is important to us all and, at a time of increasing data breaches, this year's theme focused on the combined and collective efforts to create a safer and secure environment for everyone. The security and protection of personal information is not only the domain of IT or privacy officers. Each of us has an active role to play.

The IPC hosted its annual PAW event with a focus on the evolving relationship between AI and privacy. Associate Professor Dr Katherine Kemp from the University of New South Wales delivered the keynote address, followed by a presentation from Mr Sam Mackay, Chief Information Security Officer from the Department of Customer Service.

During PAW, I also participated in several speaking events, including as a panel member with fellow Commissioners at an event hosted by the Office of the Victorian Information Commissioner.

More information about PAW is available at page 47.

# Commonwealth legislative reform impacting NSW

In the past year, we saw the first tranche of legislative reforms in response to the Commonwealth Privacy Act 1988 review. One of the key changes was the introduction of a new statutory tort for serious invasions of privacy, through amendments to the Privacy Act 1988 (Cth), which commenced on 10 June 2025. The new statutory tort enables an individual to bring a claim against a person who has invaded their privacy, whether through physical intrusions or the misuse of personal information. The federal law is relevant to NSW as any individual or organisation can be the subject of a claim, including NSW public sector agencies. Among the exemptions included is the exemption of state authorities and their members of staff to the extent that the invasion of privacy occurs in good faith in the performance (or purported performance) of a function, or exercise (or purported exercise) of a power of the authority.

#### **Looking forward**

Looking ahead, the IPC's Strategic and Regulatory Plans highlight several key priority areas for privacy. Among these are:

- informed oversight of the implementation of new technologies such as AI and ADM across all sectors and its impact on privacy
- a program of audit activity directed to privacy and data retention practices, including through meeting the obligations under the MNDB Scheme such as Data Breach Policy compliance and establishment of systems, policies and practices of agencies in relation to their Mandatory Data Breach responsibilities
- new privacy resources and guidance to raise and promote awareness and understanding of privacy rights and responsibilities, including for the MNDB Scheme and the application of exemptions
- elevating awareness and consideration of privacy impacts in program redesign, service delivery and systemic reform
- safeguarding the protection of privacy rights through contractual arrangements.

These initiatives contribute to building privacy maturity across the public sector, embedding robust privacy practices into programs and ensuring agencies are equipped to proactively manage emerging risks. Our strategic and regulatory approach extends beyond compliance – it's about cultivating a culture that respects personal information at every level.

Our strategic and regulatory approach extends beyond compliance – it's about cultivating a culture that respects personal information at every level.

#### Acknowledgements

I would like to formally recognise the efforts of individuals across NSW agencies, whose efforts this year have continued to promote and champion privacy within those agencies and to their community stakeholders.

I also take this opportunity to acknowledge and thank Rachel McCallum, former CEO/Information Commissioner and Chris Clayton, former Acting CEO/Information Commissioner, for their support and collaboration during the reporting year. I welcome Emeritus Professor Rosalind Croucher AM, who joined the IPC in June as CEO and Information Commissioner. I look forward to our working together in the coming years as we advance and continue the important work of the Information and Privacy Commission.

In closing, I would like to express my gratitude and appreciation to the Directors, Managers and staff of the IPC, who are committed and dedicated professionals. Their outstanding work and unwavering commitment contribute to ensuring that privacy rights in NSW are advanced and protected. Our results are a testament to their professionalism and skill. I share their pride in our important work and the contribution it makes to promoting and protecting privacy rights.

#### Sonia Minutillo Privacy Commissioner

B Commerce, EMPA, GAICD, GCertPubSecMgmt, GIA(Cert), CertIV Government Investigations

# Section 61B Report on the Operation of the Privacy and Personal Information Protection Act 1998

In NSW, the *Privacy and Personal Information Protection Act 1998* (PPIP Act) provides the legislative framework for protecting privacy, including by placing obligations on NSW government agencies to comply with the Information Protection Principles (IPPs) outlined in the PPIP Act. The PPIP Act also confers privacy rights on members of the public in relation to breaches of the IPPs by NSW government agencies.

Section 61B of the PPIP Act provides for the Privacy Commissioner to prepare and publish a report each year on the operation of the PPIP Act generally across all public sector agencies.

This year's section 61B report is presented under three broad themes:

- Privacy casework insights
- Privacy maturity
- Privacy issues.

#### Privacy casework insights

In this reporting year, the IPC received a total of 478 privacy reviews and complaints, reflecting a 53.7% overall increase when compared to the previous year. Internal reviews made up almost 57% of the privacy cases handled by the IPC this year, up from the 50% in the preceding year.

This year, both complaints and reviews have increased significantly compared to the previous reporting period. There was a 37.6% increase in the number of reviews, accompanied by an unprecedented 82% increase in the number of privacy complaints made to the IPC. Overall, the number of privacy reviews and complaints received and managed in 2024–25 is at the highest point of any time over the last five financial years.

The reasons for this increase are multifactorial, including increased public awareness of the importance of privacy as a right and single-issue complaints affecting multiple complainants. Some of the increase is also attributable to individuals exercising their rights in response to receipt of a data breach notification.

Across the regulated entities, most complaints and reviews were concentrated in the government sector, which is to be expected given the size of the sector compared with all other sectors. Outside of the government sector, the largest concentration of complaints relates to complaints made under the *Health Records and Information Privacy Act 2002* (HRIP Act).

Although a review or complaint may involve consideration of more than one IPP/Health Privacy Principle (HPP), the concerns raised generally fall into the following key areas:

- disclosure of personal/health information
- retention and security of personal/health information
- access to health information
- limits on use of personal/health information.

Five years ago, disclosure, retention and use were the top three issues identified in privacy reviews. They have remained a constant source of concern raised in reviews and complaints over time. With the increasing prevalence of data breaches, public awareness and concern regarding the protection of personal information continue to rise and trust is challenged. These issues are a reminder of the importance of privacy protection as a constant for all regulated entities.

More information about privacy reviews and complaints is available on pages 39 and 40.

#### **Privacy Maturity**

Privacy maturity is central to how agencies approach the stewardship of personal information. It refers to the level of development, integration and effectiveness of agencies' privacy governance and practices and the improvements made over time. It represents more than a mere measure of agency compliance. It is also an indication of how deeply privacy is embedded into culture, decision-making and risk management processes.

It represents more than a mere measure of agency compliance. It is also an indication of how deeply privacy is embedded into culture, decision-making and risk management processes.

Agencies that treat privacy maturity as a strategic goal create proactive and resilient programs, rather than just reacting to compliance requirements. Privacy programs linked to broader organisational goals enable regulated entities to meet regulatory obligations, build and strengthen trust, and reduce risk. In support of privacy programs and maturity, the IPC has previously released a Privacy Self-Assessment Tool that enables agencies to effectively assess, track and plan for maturity.

Mature privacy programs are also characterised by the implementation of policies and procedures that address regulatory requirements and adapt to changing operating environments. They also need to be reviewed regularly to ensure they remain fit for purpose. The PPIP Act requires agencies to have in place two key policies: a PMP and a Data Breach Policy (DBP). The requirement for a DBP was introduced as part of the commencement of the MNDB Scheme.

During the reporting period, the IPC undertook a review of agencies' compliance with their requirement to have a Data Breach Policy and to update their respective PMP to account for the DBP.

A representative sample comprising 93 agencies from four sectors was assessed. The review yielded the following key findings:

- 57% of agencies had a DBP published and accessible on their website
- 43% did not have a publicly available DBP
- of those agencies with a DBP, 98% ensured it was easily discoverable by the public
- 27% had updated their PMP to include procedures and practices compliant with the MNDB Scheme
- 56% had not addressed the MNDB Scheme in their PMP or failed to provide relevant information regarding compliance.

Recognising the point-in-time nature of the review, addressing these gaps is essential not only for regulatory compliance and data breach preparedness but also as a foundation for advancing privacy maturity. These audit results are indicative of the need for greater efforts, and consequently a follow-up review of DBP compliance requirements is scheduled for the next reporting period to further strengthen agency accountability and ensure continued progress in privacy maturity.

More information about the DBP is available on page 42.

An effective and current PMP is an input into broader agency governance and practices. Regulated entities are required to provide a copy of their PMP to the Privacy Commissioner as soon as practicable after preparation, or whenever it is amended. In the reporting period, the IPC received 17 PMPs as compared with the 59 received in the previous reporting period, which represents a notable reduction. The small numbers that were amended may be indicative of an underappreciation of the value and importance of a PMP for and to overall privacy programs and agency maturity.

Establishing accessible policies and integrating robust privacy management practices are central to mature privacy governance. This enables agencies to embed privacy principles into their operational culture, enhancing accountability, and building public trust. However, once established, they must be regularly reviewed and updated. There is little value in policies and practices that are out of date and do not reflect current practices or arrangements. Agencies with a mature privacy approach do not adopt a 'set and forget' approach.

There is little value in policies and practices which are out of date and do not reflect current practices or arrangements. Agencies with a mature privacy approach do not adopt a 'set and forget' approach.

Education and training of agency staff underpins privacy maturity. In the reporting period, the IPC delivered a new e-learning training module on Privacy Basics to complement its existing suite of modules. The module was developed to support agencies with their privacy programs and staff training. The completion rates are positive, with over 400 completions in the four months since the module was released. The positive response reflects a recognition that training and education is an important input for protecting privacy and privacy programs.

More information about the privacy training is available on page 50.

This reporting year marks the completion of a full year since the commencement of the MNDB Scheme. While the number of notifications received each month has fluctuated, a consistent volume of reports continues to be received. The size, complexity, scope and scale of the breaches varies, however human error remains the overwhelming cause behind the data breaches notified, followed by cyber related incidents.

The notifications show that the identification of a data breach incident is occurring through a variety of mechanisms – such as incident monitoring, workforce management or other investigative processes. Agency systems and processes need to have the maturity to enable the identification of data breaches across functions, with data breach assessments and response occurring parallel to any other administrative processes.

The MNDB Scheme has moved well past the point of implementation. Agencies should by now have well established and mature policies and procedures for the timely assessment and management of data breaches, positioning them to respond in the event of data breaches. In the next reporting period, the IPC will be examining the systems, policies and practices of agencies in relation to their Mandatory Data Breach responsibilities, including, but not limited to, the establishment of assessment processes, incident registers and documented delegations.

More information on the operation of the MNDB Scheme is available on page 41.

#### **Privacy Issues**

Over the reporting period, the IPC has engaged with agencies on a diverse range of privacy issues, providing guidance and advice. The IPC has provided some 174 discrete privacy advices and a further 118 joint advices involving both information access and privacy issues. This represents a total of 295 privacy related advices for the reporting year, which is consistent with the previous reporting period.

This steady stream of requests for advice underscores the ongoing need for expert guidance in navigating the complexities of privacy obligations. Many of these requests have involved programs that include data sharing, linked data sets, biometrics, development of codes and public interest directions, and digital transformation, among others. The IPC's advice not only facilitates compliance, but also supports the cultivation of a privacy-conscious culture. Advices were provided for a range of reasons, including clarifying regulatory requirements and integrating privacy considerations into emerging projects and operational workflows, better enabling agencies to anticipate risks and implement safeguards.

The imperative for mature privacy management and clear information governance and programs becomes ever more evident in an era marked by increasingly sophisticated technologies, such as Artificial Intelligence. As agencies look to adopt new and emerging technologies, the IPC published dedicated guidance on undertaking a Privacy Impact Assessment (PIA) on AI projects and systems during the reporting period. This guidance is intended to support agencies with the privacy issues that arise in relation to the use of AI systems and projects. A PIA is one way to implement 'privacy by design' into broader privacy programs and an opportunity to consider and assess the way a system or project could affect the privacy of individuals.

#### Sonia Minutillo Privacy Commissioner

B Commerce, EMPA, GAICD, GCertPubSecMgmt, GIA(Cert), CertIV Government Investigations

### Priorities for 2025-26

Consider global and local trends in information access and privacy and use these insights for safeguarding rights in NSW

Understand how stakeholders view IPC activities, including timeliness, accessibility and outcomes, and consider improvements

Proactively audit
agencies to assess
and report on
compliance with legal
obligations and with
alignment to good
practice

Deliver targeted support and guidance for agencies to improve their protection of rights

Provide effective privacy and information access resources for NSW agency practitioners and executives to lift overall sector capability Work with industry and academic experts to inform IPC guidance about technology and service design impacts on information access and privacy

Attract, develop and retain talented people

Make actionable recommendations for legislative and policy change to ensure NSW frameworks are kept fit for purpose Stakeholder engagement that supports stronger public sector investment in protecting privacy and enhancing transparency

Foster an ethical culture where everyone's contribution is valued, and leaders and staff work together to achieve good outcomes and maintain the IPC's values

Recognition of the IPC as a key member of the NSW integrity sector



#### **About the IPC**



Emeritus Professor Rosalind Croucher AM NSW Information Commissioner



Sonia Minutillo NSW Privacy Commissioner



lan Naylor Director, Corporate Services and Business Improvement



Rachel Jhinku Acting Director, Investigation and Reporting



Carla Wilson Director, Regulatory Advice and General Counsel

#### Who we are

The IPC is the independent integrity agency that supports the NSW Information Commissioner and the NSW Privacy Commissioner. The IPC was established on 1 January 2011, combining the Office of the Information Commissioner and Privacy NSW, to provide a single point of service with respect to information access and privacy rights, ensuring that agencies and individuals can access consistent information, guidance and coordinated training about information access and privacy matters.

#### What we do

The IPC promotes and protects privacy and information access rights in NSW by providing information, advice, assistance and training for agencies and individuals on privacy and information access matters. The IPC reviews the performance and decisions of agencies and investigates and conciliates complaints relating to government agencies, health service providers (both public and private) and some large organisations that deal with health information. The IPC also provides feedback to government about the legislation and relevant developments in the law and technology.

#### Our service charter

We are committed to providing you with the best service we can and to ensuring that you are able to provide feedback by:

- 1. delivering the best standard of service that reflects our values
- 2. ensuring that you can provide us with feedback on the service you received, how we treated you and how we dealt with your information.

#### Our vision

Privacy and access to government information are valued and protected in NSW.

#### Our values

The IPC's Values Framework was developed in line with the Government Sector Core Values. The IPC's Values are: Accountable, Service Focused, Proactive, Independent, Integrity and Trust. See page 21 for more information.

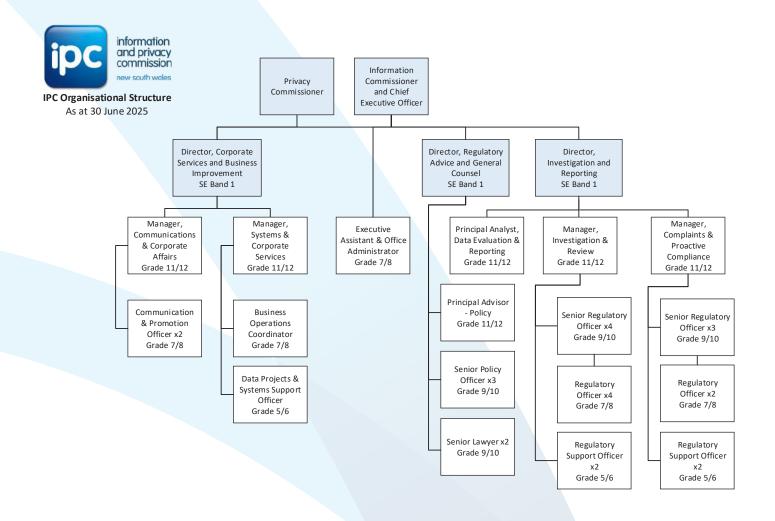
#### Our purpose

To champion information access and privacy rights in NSW and advance public sector integrity.

#### Our stakeholders

- NSW Parliament
- Members of the public
- NSW Government (Premier, Attorney General, and Minister for Customer Service and Digital Government, Minister for Emergency Services, and Minister for Youth Justice)
- NSW Parliamentary Committee on the Ombudsman, the Law Enforcement Conduct Commission and the Crime Commission
- NSW public sector agencies including state government bodies, councils, State Owned Corporations (SOCs) and universities
- Non-Government Organisations delivering contracted services to the public on behalf of NSW Government agencies
- Members of Parliament and their staff
- Other Information and Privacy Commissioners and Ombudsmen
- Information and Privacy Advisory Committee (IPAC)
- Other oversight accountability agencies
- Media
- Staff.

# Organisational structure as at 30 June 2025





### **Accountable**

- Taking responsibility for our decisions and actions individually and as a group, using transparent process and making defendable decisions.
- When displayed, we feel confident, secure, respected and respectful. On an organisational level, we feel obligations are being fulfilled.
- We demonstrate it when we take ownership of actions and decisions to deliver our business objectives.

### Service focused

- Recognising what clients/colleagues want and need, being transparent, communicative and articulate when delivering outcomes, and putting others first.
- When displayed, we feel able to provide direction and focus. Providing truthful and honest advice can be confronting. We feel a sense of accomplishment and satisfaction, that we have made a difference to a person's life.
- We demonstrate it when we are aware, and make ourselves aware of customer needs, setting and managing expectations and boundaries, and upholding our responsibilities to others.

### **Proactive**

- Identifying opportunities and taking the initiative to plan constructively and implement practices, demonstrating leadership.
- When displayed, we feel personally and professionally prepared, confident and respected, leading to a sense of achievement and empowerment.
- We demonstrate it when we think about the big picture, initiate ideas and act on opportunities, flexibly and thoughtfully.

# Independent

- Being impartial and objective.
- When displayed, we feel confident in our decisions, and that our actions can be relied on and trusted.
- We demonstrate it when we have open and transparent decision-making which involves listening to both sides, making a decision on available evidence, keeping accurate records, being open-minded in our approach.

# Integrity

- Demonstrating our values through consistent and appropriate actions and holding ourselves to a recognised high standard.
- When displayed, we feel confident and reassured.
- We demonstrate it when we behave consistently in line with our commitments and values.

Developed by IPC staff, December 2014 using the Government Sector Core Values (Accountability, Service, Trust, Integrity) and the IPC Values Accountable, Service focussed, Proactive, Independent,

### **Trust**

- A relationship built on honesty. It means being reliable and being able to rely on others.
- When displayed, we feel confident, secure and supported.
- We demonstrate it when we take responsibility for our actions, act with honesty and integrity, and show confidence in others and in our colleagues.

#### Accountability

#### Role of the Information Commissioner

The Information Commissioner is appointed by the Governor of NSW as an independent office holder under section 4 of the GIIC Act. The Information Commissioner is also the CEO of the IPC by operation of the GSE Act.

The role of the Information Commissioner is to promote public awareness and understanding of the right to access government information in NSW, and to provide information, support, advice, assistance and training to agencies and the general public. The Information Commissioner has the power to conduct reviews of decisions made by other NSW government agencies and deal with complaints about information access. The Information Commissioner also monitors agencies' functions, reports to Parliament on the operation of the GIPA Act, and reports to the Attorney General, and the Minister for Customer and Digital Government, Minister for Emergency Service, and Minister for Youth Justice about proposals for legislative or administrative change.

When necessary, the Information Commissioner can issue guidelines to assist agencies and the public on:

- public interest considerations in favour of disclosure of government information
- public interest considerations against disclosure of government information
- agencies' functions
- the public's rights to access information
- an agency's information guide
- reductions in processing charges.

The Information Commissioner can investigate agencies and compel them to provide information in the conduct of inquiries and participates in some GIPA Act review matters before the NSW Civil and Administrative Tribunal (NCAT).

Since September 2020, the Information Commissioner also provides advice on projects seeking funding through the Digital Restart Fund (DRF).

#### Participation in committees

During the reporting period, the Information Commissioner (both former and current) was a member of the following committees:

- Association of Information Access Commissioners (AIAC)
- IPAC (Chair)
- International Conference of Information Commissioners (ICIC)
- Public Interest Disclosures Steering Committee (until 21 November 2024).

### Role of the Privacy Commissioner

The Privacy Commissioner is appointed by the Governor as an independent office holder under section 34 of the PPIP Act.

The role of the Privacy Commissioner is to promote, protect and enhance the privacy rights of the NSW community, resolve complaints and ensure agencies uphold the privacy principles in the PPIP Act and the HRIP Act.

A key function is to educate the people of NSW about the meaning and value of privacy by:

- responding to enquiries and educating the community about privacy issues and possible remedies for breaches of their privacy
- advising government agencies, businesses and other organisations on how to ensure that the right to privacy is protected
- receiving, investigating and conciliating complaints about breaches of privacy
- appearing in NCAT and advising on privacy law in privacy cases
- overseeing NSW government agency reviews of reported privacy breaches
- researching developments in policy, law and technology that may impact on privacy, and making reports and recommendations to relevant authorities
- issuing guidelines on privacy principles.

Since September 2020, the Privacy Commissioner provides advice on projects seeking funding through the DRF. The Privacy Commissioner also oversees the MNDB Scheme which commenced on 28 November 2023.

#### Participation in committees

During the reporting period, the Privacy Commissioner was a member of the following committees:

- Asia Pacific Privacy Authorities (APPA)
- Privacy Authorities Australia (PAA)
- IPAC
- Public Interest Disclosures Steering Committee.

# Governance and legislative responsibilities

#### Our governance

In 2010, the NSW Parliament passed the Privacy and Government Information Legislation Amendment Bill. The Explanatory Note to the Bill provides:

The object of this Bill was to amend the *Privacy and Personal Information Protection Act 1998* (PPIPA), the *Government Information (Information Commissioner) Act 2009* (GIICA), the *Government Information (Public Access) Act 2009* (GIPAA) and other Acts to provide for the following:

a) An Information and Privacy Commission (the Commission) will be established by merging the Office of the Information Commissioner and Privacy NSW (with the Information Commissioner to be head of the Commission and responsible for the management of the staff of the Commission)...

The IPC is recognised as a separate agency under Schedule 1 of the GSE Act. The Information Commissioner is agency head under the GSE Act and is the accountable authority under the GSF Act, with responsibility for ensuring that the IPC and its staff operate in accordance with all government sector requirements.

The IPC's activities are supported by the IPC Audit and Risk Committee (ARC).

The Information Commissioner reports to the NSW Parliament on the operation of the GIPA Act.

The Privacy Commissioner reports to the NSW Parliament on the operation of the PPIP Act and the HRIP Act.

The Joint Parliamentary Committee on the Ombudsman, the Law Enforcement Conduct Commission and the Crime Commission also oversees the functions of the Information Commissioner and the Privacy Commissioner. However, the Committee may not:

- investigate a matter relating to particular conduct
- reconsider a decision to investigate, not to investigate or to discontinue investigation of a particular complaint or matter of conduct
- reconsider the findings, recommendations, determinations or other decisions the Information Commissioner or the Privacy Commissioner has made in relation to a particular investigation, matter or complaint.

#### Our legislation

The IPC administers the following legislation:

- Government Information (Public Access) Act 2009 (NSW) (GIPA Act)
- Government Information (Public Access) Regulation 2018 (NSW) (GIPA Regulation)
- Government Information (Information Commissioner) Act 2009 (NSW) (GIIC Act)
- Privacy and Personal Information Protection Act 1998 (NSW) (PPIP Act)
- Privacy and Personal Information Protection Regulation 2019 (NSW) (PPIP Regulation)
- Health Records and Information Privacy Act 2002 (NSW) (HRIP Act)
- Health Records and Information Privacy Regulation 2017 (NSW) (HRIP Regulation).

#### Objectives of our legislation

The capacity of one IPC to support the distinct roles of the two commissioners is supported by legislation that provides a legal framework in which access to information and protection of privacy can be balanced.

#### **GIPA & GIIC Acts**

The GIPA Act establishes an open approach to gaining access to government information. NSW government agencies, including SOCs, NSW Government Ministers, local councils and universities are covered by the GIPA Act. The object of the GIPA Act is to maintain and advance a system of responsible and representative democratic government that is open, accountable, fair and effective, by:

- authorising and encouraging the proactive release of government information by agencies
- giving members of the public an enforceable right to access government information
- providing that access to government information is restricted only where there is an overriding public interest against disclosure.

The GIPA Act confirms that information sharing must commence from the position of granting access to information. However, this commitment to sharing information must also balance factors including the protection of personal information.

Under the GIPA Act, the Information Commissioner must complete her review of agency decisions within 40 days of receipt of all information. To ensure equity of service delivery, this timeframe is also applied, by convention, to the conduct of privacy reviews by the Privacy Commissioner.

The GIIC Act establishes the role of the Information Commissioner and provides the legislative framework through which the Information Commissioner and IPC staff as delegates, exercise functions in relation to the investigation of complaints and the conduct of enquiries.

#### **PPIP & HRIP Acts**

The PPIP Act governs how NSW public sector agencies handle personal information, while the HRIP Act applies to both public and private health service providers and businesses that collect health data. The objectives of these laws are to:

- ensure that individuals can access and correct their personal and health information
- provide pathways for complaints if privacy is breached
- establish legal obligations for agencies to collect, store, use, and disclose personal and health information in accordance with the Information Protection Principles (IPPs) and Health Privacy Principles (HPPs)
- mandate agencies to maintain Privacy Management Plans, comply with statutory guidelines, and respond to complaints and internal reviews in line with the Acts.

Practical mechanisms to promote information sharing and protect personal information are also provided under the GIPA Act. The PPIP Act contains provisions to confirm that the PPIP Act does not lessen the operation of the GIPA Act, which provides the vehicle for release of government held information of a personal and non-personal nature.

# Strategy



## Reporting against our strategic objectives - Summary

#### IPC Strategic Plan 2024-28

In early 2024, the IPC commenced planning and development of a new Strategic Plan for 2024–28, with the Plan coming into effect in July 2024. The new Plan focuses on four key priorities for the IPC, focusing on modern regulation and the IPC's role as a key integrity agency:

- Priority 1 Safeguarding rights through informed oversight
- Priority 2 Enhancing public sector integrity through good practice guidance
- Priority 3 Empowering communities through knowledge about privacy and transparency
- Priority 4 Being a place people want to work through embracing diverse ideas and perspectives.

This refreshed plan provides a clear roadmap for the organisation for the next four years, outlining the IPC's objectives and outcomes. This ensures that all IPC efforts, including as it develops its future regulatory and oversight priorities, are aligned towards the common objectives.

Following the commencement of the Plan, the IPC has considered how it will report on the progress towards achieving the outcomes listed under each priority. The IPC developed Key Performance Indicators (KPIs) to measure progress for each of the outcomes listed in the Strategic Plan.

During the reporting period, the IPC has collected baseline data to enable targets to be set for all KPIs in future years. Progress on the work to achieve the Plan's outcomes will be reported in next year's annual report.

#### IPC Regulatory Priorities 2025-28

In May 2025, the IPC released its Regulatory Priorities for 2025–28 after a period of consultation with stakeholders including the community and NSW government agencies.

The IPC sets regulatory priorities to enable it to target its effort and resources towards identified areas of heightened risk. The priorities are published to communicate the key issues which the IPC is focusing on and to signal to our stakeholders where regulatory and compliance efforts will be focused.

These priorities are not the only areas where the IPC will take compliance action. The IPC monitors and responds to time-critical and emerging areas of risk through its ongoing core regulatory functions, campaigns, and targeted regulatory action.

The IPC supports transparency in the performance of its functions and provides agencies with information about planned activities as they are established. Regulatory activities include proactive audits, monitoring and investigations.

# IPC Strategic Plan 2024–28



# IPC STRATEGIC PLAN 2024 - 2028

**Purpose**: To champion information access and privacy rights in NSW and advance public sector integrity **Vision**: Privacy and access to government information are valued and protected in NSW

| PRIORITY 1  | PRIORITY 2   | PRIORITY 3  | PRIORITY 4   |
|---|--|---|--|
| Safeguarding<br>rights through<br>informed<br>oversight   | Enhancing public<br>sector integrity<br>through good<br>practice guidance  | Empowering communities through knowledge about privacy and transparency   | Being a place people<br>want to work,<br>through embracing<br>diverse ideas and<br>perspectives  |
| Information access and privacy rights are protected by the IPC understanding how the landscape is evolving and changing the way public services are delivered | Public sector integrity improves by the IPC guiding agencies to embrace transparency and privacy by design in planning for and delivering services | NSW communities can<br>shape their<br>interactions with<br>government through<br>engaging with the IPC<br>about privacy and<br>information access | The IPC's performance as an integrity agency and its reputation as a rewarding workplace grows through valuing the diverse expertise, skills and wellbeing of our people |

**IPC Behaviours:** 

BE INCLUSIVE BE OPEN BE RESPECTFUL BE ACCOUNTABLE BE COLLABORATIVE BE CLEAR BE PROACTIVE BE CONSTRUCTIVE BE SUPPORTIVE BE POSITIVE

# IPC Strategic Plan 2024–28 Summary

| IPC      | Reviews & Complaints    | 2024–25 | 2023–24 | 2022–23 |
|----------|-------------------------|---------|---------|---------|
| IPC      | Received                | 951     | 744     | 715     |
|          | Closed                  | 944     | 658     | 704     |
| GIPA     | Reviews &<br>Complaints | 2024–25 | 2023–24 | 2022–23 |
| GIPA     | Received                | 473     | 433     | 456     |
|          | Closed                  | 483     | 365     | 444     |
| Driverey | Reviews &<br>Complaints | 2024–25 | 2023–24 | 2022–23 |
| Privacy  | Received                | 478     | 311     | 259     |
|          | Closed                  | 461     | 293     | 260     |

| <b>Enquiries</b>                      |  | 2024–25 | 2023–24 | 2022–23 |
|---------------------------------------|--|---------|---------|---------|
| · · · · · · · · · · · · · · · · · · · | Phone                                    | 1988    | 2110    | 2069    |
| by type                               | In writing<br>and in person <sup>1</sup> | 838     | 1013    | 1027    |

|   |   | •  |   |    |
|---|---|----|---|----|
| A | d | VI | C | es |

|                     | 2024–25 | <b>2023–24</b> <sup>5</sup> | 2022-235 |
|---------------------|---------|-----------------------------|----------|
| GIPA<br>(closed)    | 206     | 268                         | 230      |
| Privacy<br>(closed) | 174     | 292                         | 219      |
| Joint <sup>4</sup>  | 118     | 88                          | 120      |

| C | ORF Advic | es <sup>3</sup> (Informand p | mation access<br>privacy) |
|---|-----------|------------------------------|---------------------------|
|   | 2024–25   | 2023–24                      | 2022–23                   |
|   | 0.4       |                              |                           |

# **Submissions**

|         | 2024–25               | 2023–24 | 2022–23 |
|---------|-----------------------|---------|---------|
| GIPA    | <b>3</b> <sup>2</sup> | 4       | 5       |
| Privacy | 9 <sup>2</sup>        | 8       | 4       |

| Research ( | (includes surveys) |
|------------|--------------------|
|            |                    |

|         | 2024–25 | 2023–24 | 2022–23 |
|---------|---------|---------|---------|
| GIPA    | 2       | 1       | 3       |
| Privacy | 1       | 1       | 1       |

# **Committees**

|         | 2024–25 | 2023–24 | 2022–23 |
|---------|---------|---------|---------|
| GIPA    | 4       | 7       | 7       |
| Privacy | 3       | 3       | 3       |

#### Includes in person, emails, letters, faxes and website forms

# **Publications**

|         | 2024–25 | 2023–24 | 2022–23 |
|---------|---------|---------|---------|
| GIPA    | 7       | 8       | 14      |
| Privacy | 13      | 12      | 15      |

<sup>&</sup>lt;sup>4</sup> Advices containing both information access and privacy elements

This includes three joint submissions

Information access and privacy advices provided. This is a subset of joint advices.

<sup>&</sup>lt;sup>5</sup> Includes joint advices

#### **Priority 1: Safeguarding rights through informed oversight**

#### **Objectives**

- IPC considers global and local trends in information access and privacy and uses these insights for safeguarding rights in NSW.
- IPC has expertise in how data-driven and automated decision-making and other technology is being implemented across all sectors and its impact on privacy and transparency.
- IPC understands how stakeholders view its activities, including timeliness, accessibility and outcomes, and considers improvements.
- IPC delivers targeted support and guidance for agencies to improve their protection of rights.

#### **Outcomes:**

- Resources are focused where there is most value through identifying trends and emerging challenges and opportunities.
- Increased IPC workforce capability around technology impacts on rights.
- Improvement in stakeholders' experiences interacting with the IPC.
- Better protection of rights through increased acceptance by agencies of IPC's review and complaints recommendations.

The objective for Priority 1 is to ensure that Information access and privacy rights are protected by the IPC, and also to understand how the landscape is evolving and changing the way public services are delivered. In 2024–25, rapidly changing technology and its impact on government have been a key area of focus for the IPC.

In the reporting period, the IPC engaged an external organisation, specialising in cyber security, to deliver a training program for staff to expand their knowledge of receiving, assessing, and responding to cyber-related breach notifications from external organisations. The training program supports the IPC's role in the MNDB Scheme by building staff proficiency and competence in interpreting breach and incident response information, asking the right questions, and providing consistent, informed guidance to affected entities. Staff developed a clear understanding of the incident response process, including key terminology, the incident response lifecycle, and the nature of common cyber incidents. They were also provided with a demonstration of the data consequences of cyber-related data breaches.

To improve stakeholders' experience interacting with the IPC, the IPC undertook consultation with the public and key stakeholders on its Regulatory Priorities for the next 3 years. This consultation identified key areas of concern for the public and informed the development of the IPC's regulatory priorities. The IPC also consulted with key stakeholders on the development of the IPC's Stakeholder Engagement Plan, released in May 2025. The Plan outlines the key strategic engagement initiatives the IPC will be undertaking over the next 3 years.

#### Looking ahead

To respond to stakeholder feedback, the IPC is undertaking a website refresh to improve how stakeholders engage with the IPC and to make it easier for stakeholders to find the resources they need. This work will be completed by October 2025.

The IPC will implement the engagement initiatives in its Stakeholder Engagement Plan, including a review of its publications to ensure the content focuses on the identified audience for the publication and the language is consistent across all formats.

Additionally, the IPC will also review stakeholder feedback on publications, website content and e-learning and implementing enhancements to improve stakeholder interactions with the IPC.

#### Priority 2: Enhancing public sector integrity through good practice guidance

#### **Objectives**

- IPC is engaged early by government agencies about how privacy and transparency should be considered in their policy, programs and system designs.
- IPC proactively audits agencies, using data insights around key risk areas, to assess and report on compliance with legal obligations and with alignment to good practice.
- IPC provides effective privacy and information access resources for NSW agency practitioners and executives, which includes guidance about information management challenges, to lift overall sector capability.
- IPC works with industry and academic experts to inform IPC guidance about technology and service design impacts on information access and privacy.

#### **Outcomes:**

- Agencies' programs, policies, and systems are improved through early engagement with IPC on privacy and transparency by design.
- IPC audits lead to agencies increasing their compliance efforts and mitigating identified risks through improved practices.
- Agency practitioners and senior executives value IPC's resources as fit for purpose in a changing landscape.
- Improved collaboration with industry and academic experts to leverage IPC's own data analysis and technical expertise.

In 2024–25, the IPC continued to strengthen public sector integrity by guiding agencies to embed privacy and transparency principles into the design and delivery of services. This priority reflects the IPC's strategic commitment to supporting agencies with timely, practical and expert guidance that promotes compliance and lifts sector capability.

In 2024–25, the IPC developed a new guide to PIAs for AI systems and projects which was released in December 2024. This resource was drafted by the Privacy Commissioner with input from elevenM. It responds to the growing use of AI in public sector service delivery and provides practitioners with a structured approach to assessing privacy risks. The guide has been well received, with over 1,000 views, and is helping agencies better understand and manage the implications of emerging technologies.

In October 2024, the IPC published the findings of a comprehensive audit of DBPs across 93 agencies in four sectors. This audit assessed compliance with the MNDB Scheme and examined whether agencies had revised their PMPs accordingly. The audit provided a baseline understanding of sector-wide preparedness and highlighted areas for improvement, prompting agencies to strengthen their data breach response frameworks.

To further support capability building, the IPC launched a new Privacy Basics e-Learning module, designed for both new and existing public sector staff. The module focuses on the fundamentals of NSW privacy legislation and public sector obligations. Feedback has been very positive, with users noting its clarity, relevance and practical application in workplace settings.

Throughout the year, the IPC also collaborated with industry and academic experts. For Right to Know (RTK) Week 2024, the Information Commissioner held a panel inviting the NSW Ombudsman, Office of Local Government (OLG) and State Records NSW to share their insights on transparency and public participation. For PAW 2025, the Privacy Commissioner held an event for practitioners on Al and invited an Associate Professor from the University of New South Wales and the NSW Chief Information Security Officer to share their insights. More information on these engagements can be found on page 45.

As detailed above, in the development of the IPC's new PIA guidance the Privacy Commissioner also engaged elevenM who are industry experts in privacy, cyber security, data governance, risk and communications.

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#### Looking ahead

In 2025–26, the IPC will continue to build on these foundations through a series of targeted audits and reviews.

Commenced towards the end of 2024–25, a Joint Commissioner Regulatory Desktop Review of AlGs and PMPs will assess the extent to which agencies disclose their use of Al and ADM in publicly available AlGs and PMPs. This review will focus on transparency, notification, and accountability, and supports the Commissioners' shared regulatory priority of safeguarding rights through informed oversight.

In Q2 2025–26, the IPC will conduct a follow-up privacy audit of DBPs, twelve months after the initial baseline Report. This audit will assess ongoing compliance with statutory obligations under the MNDB Scheme and evaluate improvements in agency practices.

In Q3 and Q4 2025–26, the IPC will undertake a broader privacy audit of agency systems, policies, and practices related to data breach preparedness. This review will examine incident registers, assessment processes, and documented delegations, recognising the increasing frequency and complexity of data breaches and the need for robust organisational responses.

Through these initiatives, the IPC will continue to provide leadership and guidance that supports a more transparent, accountable, and privacy-conscious public sector.

# Priority 3: Empowering communities through knowledge about privacy and transparency

#### **Objectives**

- IPC's outreach increases understanding about privacy and information access across diverse NSW communities.
- IPC's publications reflect how technology is changing the way government interacts with community.
- IPC's recommendations for legislative and policy change to keep NSW frameworks fit for purpose are sought and acted upon.
- IPC's stakeholder engagement supports stronger public investment in protecting privacy and enhancing transparency.

#### **Outcomes:**

- Increased agency investment in measures that respond to technology impacts, including artificial intelligence and automated decision-making, on privacy and information access.
- Targeted education and awarenessbuilding for culturally and linguistically diverse communities.
- Improvement in stakeholders' experience in interacting with public sector agencies.
- Information access and privacy legislation is updated to reflect the changing landscape, and the IPC is resourced to deliver new functions and meet new expectations.

In 2024–25, the IPC prioritised developing and promoting inclusive information to ensure individuals across the state are informed and empowered to understand and exercise their rights under NSW information access and privacy legislation.

In the reporting period, the IPC engaged Multicultural NSW to translate essential guidance materials into the ten most spoken languages in Australia other than English (Arabic, Assyrian, Chinese (Simplified and Traditional), Greek, Italian, Korean, Spanish, Thai, and Vietnamese). These translations were published in October 2024 and provide culturally and linguistically diverse (CALD) communities with accessible information about their privacy and information access rights, helping to reduce barriers to engagement and increase rights awareness across diverse populations.

In November 2024, the IPC expanded this work to include translated data breach support materials, ensuring that individuals impacted by a breach can access clear and relevant information in their preferred language and access support services. The translation work undertaken provides equal access to information and supports communities in exercising their rights.

In March 2025, the IPC developed Easy English guides to further improve accessibility. These resources use simplified sentence structures, vocabulary, and supportive visuals to communicate key messages. They are designed to assist people with intellectual or learning disabilities, older Australians, individuals with low literacy, and those with English as a second language. Since March 2025, there have been over 550 views of the IPC's Easy English hub.

Throughout the reporting year, the IPC also reviewed and updated its publications to reflect the changing ways government interacts with communities, particularly through the use of emerging technologies such as AI and ADM. This included the release of new guidance on conducting PIAs for AI-related projects, ensuring that agencies consider privacy and transparency from the outset.

During the reporting period, various agencies engaged the IPC seeking advice on information access and privacy issues, including proposed amendments to the GIPA Act, GIPA Regulation and other legislation, and application of privacy principles, legislation and regulation of the introduction of new digital services and technology-related projects.

#### Looking ahead

In the next reporting period, the IPC will further build on its translation and accessibility initiatives by translating foundational guidance on individual rights, including information about review and complaints pathways under NSW information access and privacy legislation. This work will further support CALD communities and individuals with diverse needs to understand how to exercise their rights.

# Priority 4: Being a place people want to work, through embracing diverse ideas and perspectives

#### **Objectives**

- IPC attracts, develops and retains talented people.
- IPC fosters an ethical culture where everyone's contribution is valued, and leaders and staff work together to achieve good outcomes and maintain the IPC's values.
- The IPC has an organisation-wide commitment to sustainable continuous improvement of its systems, processes and policies.
- The IPC is recognised as a key member of the NSW and Australian integrity sectors.
- IPC has stronger connections to other integrity agencies providing opportunities for developing staff capability and career progression.

#### **Outcomes:**

- Our people seek to work together across the IPC because they know diverse inputs are valued.
- IPC's people, systems, processes and policies enable collaboration, efficiency, transparency, and service excellence.
- IPC is characterised consistently in legislation and government policy as an integrity agency.
- IPC works with other integrity agencies on joint projects and supports interintegrity agency secondments to develop staff.

In 2024–25, the IPC continued to invest in its workforce, systems and culture to create an environment where people feel valued, supported, and motivated to contribute to the organisation's mission. The IPC's positioning as an integrity agency and its reputation as a rewarding workplace is a key focus of the IPC, and is progressed through valuing the diverse expertise, skills and wellbeing of our people.

In 2024–25, the IPC developed a Succession Plan aligned with the IPC's strategic and operational priorities. This plan supports long-term workforce sustainability by identifying critical roles and building internal capability to ensure continuity and resilience.

The IPC also strengthened its connections with other integrity agencies, including a secondment opportunity with the NSW Ombudsman, which provided valuable professional development and cross-agency collaboration. Partnerships with other integrity agencies reinforce the IPC's role within the broader integrity sector and offer staff meaningful career progression pathways.

In 2024–25, the IPC focused on staff development and recruitment initiatives. In early 2025, the IPC appointed an in-house HR representative to lead and facilitate its recruitment activities. Staff capability was further enhanced through targeted training programs, including a two-day cybersecurity training for those working with the MNDB Scheme. In addition, staff were supported through individual professional development plans (PDPs), which provided access to tailored learning opportunities aligned with their roles and career goals.

The IPC also made significant investments in its internal systems and processes. Upgrades to its case management system and improvements to team processes and workflows were undertaken to increase efficiency across the organisation. These enhancements support service excellence and ensure that IPC staff have the tools they need to deliver high-quality outcomes.

To further support retention and knowledge sharing, the IPC supports and promotes inter-team secondments and acting arrangements, giving staff an opportunity to broaden their experience within the organisation and to retain corporate knowledge. These initiatives have fostered a culture of collaboration and demonstrated the IPC's commitment to valuing diverse perspectives and contributions.

#### Looking ahead

In the next reporting year, the IPC will continue to focus on staff development, enhancements to internal systems and processes and agency branding.

The IPC will continue to explore opportunities to work with other integrity agencies to provide valuable professional development for its workforce and enable cross-agency collaboration.

Staff will continue to implement IPC's Information Technology Strategy by evaluating potential enhancements to IT systems and processes to improve efficiency and functionality for staff. A particular focus will be on improvements to our case management system such as the implementation of an email management server to automate the allocation of documents to casework.

The IPC has planned a brand review initiative to be undertaken in consultation with an external provider. This review will assess the IPC's current brand and style guide and align existing branded content

# Operations and performance



# **Service Delivery**



#### Information access

#### Advice to agencies

The IPC provides information to agencies to assist with compliance, their decision-making and to support public access to government information. In previous years, joint advices were also included in the case numbers for privacy and information access matters. In this report, the joint advice matters have been reported separately. There were 206 advices that dealt solely with information access issues during the reporting period.

#### Regulatory assistance

Proactive compliance engagements that are not audits are classified by the IPC as 'regulatory assistance matters'. They tend to occur over a sustained period to uplift agency capacity and achieve compliance with the GIPA Act.

The provision of regulatory assistance may be initiated by the IPC in response to:

- risks identified by Commissioners, Directors or the Compliance Committee
- a referral from, or issues identified by, the NCAT or another entity (eg, another regulator, an integrity agency or a Parliamentary Committee)
- as a pre-cursor to a decision to exercise another regulatory function at a future time – such as an investigation or an audit.

One case of regulatory assistance occurred in the reporting year, concerning processes and procedures to support agencies to comply with open access information obligations when publishing information to centralised portals.

#### **GIPA** advices to agencies

During the year, agencies sought advice on many aspects of information access under the GIPA Act, including:

- handling formal applications
- proposed amendments to the GIPA Act, GIPA Regulation and other legislation
- applying GIPA legislation to digital technology and related projects
- preparing AIGs
- managing disclosure requirements, such as contract registers
- reporting obligations.

Table 1: Closed GIPA advice by sector for 2024–25

|                         |         | •       |         |
|-------------------------|---------|---------|---------|
| Stream and sector       | 2024–25 | 2023–24 | 2022–23 |
| Total GIPA              | 206     | 268¹    | 2301    |
| State<br>Government     | 65      | 146     | 126     |
| Local Council           | 90      | 85      | 74      |
| University              | 5       | 7       | 5       |
| Minister                | 0       | 1       | 0       |
| State-Owned Corporation | 3       | 5       | 5       |
| Other*                  | 43      | 24      | 20      |
|                         |         |         |         |

Note: Other advices include members of the public and private organisations.

#### Information access complaints

Under the GIIC Act, a complaint may be made to the Information Commissioner about the action or inaction of an agency in the exercise of its functions under the GIPA Act.

Matters that are the subject of a reviewable decision under section 80 of the GIPA Act cannot be the subject of a complaint under the GIIC Act. In dealing with the complaint under the GIIC Act, the Information Commissioner may choose to provide information to assist the complainant and respondent agency to understand how the GIPA Act is interpreted and how it was applied to the circumstances of the complaint; and to highlight and reinforce for the agency its obligations under the Act.

The IPC received 98 information access complaints in 2024–25, a 23% increase from the previous year.

Trends and systemic issues identified in complaints continue to inform the Information Commissioner's risk-based proactive regulatory initiatives, such as compliance audits, which are then included in the Information Commissioner's published program of regulatory activity.

During 2024–25, 54% of complaints were finalised within 90 days, compared to 93% in the previous reporting year. The average number of days to finalise a complaint increased from 55 days for 2023–24 to 102 days for 2024–25. This is attributed to the significant increase in complaints received, staff movements across the reporting period and slower closure rates for new staff as they undertake training and acquire subject matter expertise. The IPC will continue to monitor, review and refine its complaints approach to ensure the timely resolution of complaints.

These include joint advices.

Of the 83 complaints finalised, the majority were focused on the Government and Council sectors, with 3 complaints received about the University sector and 2 complaints received about both the Ministers and State-Owned Corporation sectors. The Government sector represented 48% of finalised complaints under the GIIC Act in the year, while the Council sector represented 40% of finalised complaints.

Half of finalised complaints fell into the following categories:

- decision-making processes
- decision-making timeframes
- information not provided
- timeframe to provide access to information
- open access information not being made available or not provided.

The IPC monitors the outcomes from its complaint handling function for the Information Commissioner. Where a complaint has multiple issues, and only some of those issues are substantiated, then the complaint as a whole is considered to be 'justified in part'. The outcomes represented in Table 2 demonstrate that the Information Commissioner declined to deal with 19% of the total complaints, with another 17% of complaints being withdrawn by the complainant. These numbers are largely due to allegations of conduct that could not be substantiated, and conduct concerned with reviewable decisions under the GIPA Act. For complaints which were dealt with, such as by providing information to the parties, only 30% of complaints were found either fully or partly justified.

Table 2: Closed information access complaint by outcome for 2024–25

| Issue Outcome       | Number |
|---------------------|--------|
| Justified in Part   | 15     |
| Not Justified       | 10     |
| Declined to deal    | 16     |
| Justified           | 10     |
| Withdrawn           | 14     |
| Discontinued        | 5      |
| Out of jurisdiction | 13     |
| Total               | 83     |
|                     |        |

#### Reviews of agency information access decisions

Under the GIPA Act, an information access applicant may apply to the Information Commissioner to seek a review of decisions made as part of an information access request. The IPC conducts information access reviews and provides recommendations back to agencies. An IPC review outcome does not replace an agency GIPA decision and is not itself reviewable.

In accordance with section 92A of the GIPA Act, the Information Commissioner is required to complete the external review function within 40 working days from when the Information Commissioner has determined that all the information necessary to complete the review has been obtained.

In 2024–25, the Information Commissioner finalised within the statutory timeframe 100% of all reviews received, consistent with the 2023–24 reporting period. The Information Commissioner received 379 applications for external review, representing a 7% increase compared to the previous reporting period. The total number of external reviews closed increased by 35% from the previous reporting period, with 400 reviews closed in 2024–25.

The top issues requested for review are listed in Table 4. The top issues all concerned information that was not provided to applicants:

- claims that the agency did not hold the requested information
- privacy-related public interest claims used to prevent information from being provided to applicants
- public interest claims involving confidentiality and effective agency function.

Table 3: Closed information access complaints and reviews by sector for 2024–25

| Stream                  | Complaints | Reviews |
|-------------------------|------------|---------|
| State Government        | 40         | 273     |
| Local Council           | 33         | 92      |
| University              | 3          | 9       |
| Minister                | 2          | 8       |
| State-Owned Corporation | 2          | 12      |
| Other                   | 3          | 6       |
| Total                   | 83         | 400     |

Table 4: GIPA external reviews for 2024-25

| Top Public Interest Considerations applied by agencies        | Number |
|---|--------|
| Information not held/searches                                 | 116    |
| s14T(3)(a) personal information                               | 115    |
| s14T(1)(f) effective exercise agency function                 | 92     |
| s14T(3)(b) IPP/HPP  | 89     |
| s14T(1)(d) supply of confidential information/agency function | 64     |
| s14T(4)(d) business/professional interests                    | 42     |
| s14T(1)(e) deliberative process of government                 | 34     |
| s14T(1)(g) breach of confidence                               | 33     |
| Sch1(5) legal professional privilege                          | 27     |
| s14T(1)(h) audit/test/investigation/review                    | 26     |
| Grand total for all issues                                    | 638    |

#### **Information Commissioner audits**

Audits are a key compliance tool for the IPC and are undertaken in accordance with its Compliance Audit Manual. In the reporting period, the Information Commissioner commenced one review into agency compliance with the GIPA Act. The review is a joint initiative of the Information Commissioner and Privacy Commissioner to understand the extent to which information on the use of ADM or AI by public sector agencies is included in publicly

available AIGs and PMPs. The review is focused on the areas of transparency, notification and accountability and supports the Commissioners' shared regulatory priority of safeguarding rights through informed oversight.

#### **NCAT** activities

If an individual is not satisfied with a decision regarding a formal access application, under the GIPA Act they may apply for a review by NCAT. Applications must be made within 40 working days from being notified of the decision by an agency, or within 20 working days from being notified of a review outcome of the Information Commissioner.

The Information Commissioner has the right to appear and be heard in NCAT proceedings. This right has generally been exercised for the purpose of assisting the Tribunal with interpretation of the relevant legislation and issues of law.

During the reporting period, the Information Commissioner was represented in NCAT proceedings, including in matters that progressed to hearing. The Information Commissioner made four written submissions during the reporting period including in the following matter:

 Marrickville Legal Centre v Legal Aid NSW [2024] NSWCATAD 378

Table 5: GIPA NCAT activities for 2024-25

|      | Number of files opened<br>2024–25 | Number of files closed 2025–25 |  |
|------|-----------------------------------|--------------------------------|--|
| GIPA | 140                               | 141                            |  |

Table 6: GIPA case activities and performance for 2024-25

| Case type             | Number<br>received | Number<br>closed | Number<br>open at<br>30 June 2025 | Average days<br>to finalise<br>2024–25 | Average days<br>to finalise<br>2023–24 | % Complete in<br>less than target<br>2024–25 |
|-----------------------|--------------------|------------------|-----------------------------------|--|--|--|
| Advices               | 199                | 206              | 3                                 | 15                                     | 8                                      | 65%  |
| Regulatory Assistance | 1                  | 1                | 0                                 | 191                                    | N/A                                    | N/A  |
| Audits (combined)     | 64                 | 67               | 7                                 | 37                                     | 94                                     | N/A  |
| Audit-AIG             | 63                 | 67               | 6                                 | 37                                     | 18                                     | 45%  |
| Audit-other           | 1                  | 0                | 1                                 | 0                                      | 169                                    | N/A  |
| Complaints            | 98                 | 83               | 23                                | 102                                    | 55                                     | 54%  |
| Reviews               | 379                | 400              | 69                                | 101                                    | 71                                     | 100%   |
| Enquiries             | 1508               | 1499             | 4                                 | 10                                     | 5                                      | 70%  |
| Own motion            | 0                  | 0                | 0                                 | N/A                                    | N/A                                    | N/A  |

#### **Privacy**

#### Advice to agencies

The IPC provides information to agencies to assist with their compliance, decision-making, and to support them to adopt best practice when collecting, storing, using and disclosing personal information. In previous years, joint advices were also included in the case numbers for privacy. In this report, the joint advice matters have been reported separately. There were 174 advices that dealt solely with privacy issues in the reporting period.

#### Regulatory assistance

As detailed on page 36 of this report, the IPC captures its proactive compliance engagement with agencies that are not audits as 'regulatory assistance matters'.

During the reporting period the Privacy Commissioner finalised one regulatory assistance case. This concerned provision of advice regarding the different avenues for making a complaint under the PPIP Act and agency discretion to accept an application for internal review out of time.

Additionally, the Privacy Commissioner initiated three instances of regulatory assistance, which were ongoing at the end of the reporting period. These concern provision of advice in relation to:

- data analytics and third party service providers
- collection and use of biometric information
- the collection and use of personal information.

#### Privacy advices to agencies

During the reporting period, topics included:

- application of privacy principles, legislation and regulation of the introduction of new digital services and technology-related projects
- the development of projects involving data and unique identifiers
- the collection, use and disclosure of personal and health information
- proposed amendments to legislation and regulations
- linkage of datasets
- the use of facial recognition technology
- public interest directions and privacy codes of practice.

#### **Privacy complaints**

In the reporting period, 204 complaints were received – an 82% increase from 2023–24 with 112 complaints. During 2024–25, 82% of complaints were finalised within 90 days, compared to 91% in the previous reporting period. The average days for completion marginally increased from 57 to 61 over the reporting period, despite the total number of complaints almost doubling.

Table 7: Closed privacy advice by sector for 2024–25

| Stream and sector          | 2024–25 | 2023–24          | 2022–23 |
|----------------------------|---------|------------------|---------|
| Total Privacy              | 174     | 292 <sup>1</sup> | 219¹    |
| State<br>Government        | 95      | 185              | 156     |
| Local<br>Government        | 26      | 46               | 25      |
| University                 | 2       | 11               | 6       |
| Minister                   | 0       | 0                | 0       |
| State-Owned<br>Corporation | 4       | 0                | 2       |
| Other*                     | 47      | 50               | 30      |

<sup>\*</sup> Note: Other advices include members of the public, health providers and financial institutions.

The complaints finalised by the Privacy Commissioner overwhelmingly relate to:

- refusal of requests for access to health information or method/cost of access by private sector persons/health practitioners – examples include individuals seeking access to their personal health information or seeking to transfer their health information to another health provider
- disclosure of personal/health information and retention and security of personal/health information.

Complaints about private health service providers and individual health practitioners are also subject to a dual complaint jurisdiction with the Commonwealth regulator, the Office of the Australian Information Commissioner. The IPC ensures that all complainants are informed of their rights and the outcomes that can be delivered. Complaints about public sector agencies under the PPIP Act are generally dealt with by referring the complainant to the PPIP Act's internal review function where they have access to strengthened decision review opportunities.

In the reporting period, 15% of privacy complaints were dealt with by making enquiries, providing information and seeking resolution (such as the provision of health records), while 39% of complaints were declined and 18% withdrawn.

The latter groups largely concerned matters that were referred for privacy internal review with the respondent agency or matters that were outside of the legislated timeframes to be dealt with.

These include joint advices.

#### Submissions on internal agency privacy reviews

The Privacy Commissioner has an oversight function in respect of the way public sector agencies handle the privacy complaints they receive.

Individuals have a right to make applications to an agency for an internal review of conduct, which they allege is in contravention with the Privacy Protection Principles. An agency must respond to these applications with findings, recommendations, and rights of review. Prior to the finalisation of an internal review, the IPC receives a report from the agency that outlines:

- the issues
- the investigation of the complaint
- the findings and proposed recommendations.

The IPC undertakes an assessment of the report and the proposed findings, with reference to the legislation and case law. Under section 54(2) of the PPIP Act, the Privacy Commissioner is entitled to make submissions for consideration by the agency.

In the reporting period, the Privacy Commissioner received 274 privacy reviews, representing a 38% increase from the 199 privacy reviews received in the previous reporting period.

The Privacy Commissioner finalised 262 privacy review matters in the reporting period – a 36% increase from the previous year. Despite this significant increase, the average age of a matter at closure was reduced by 4% compared to the previous reporting period.

Although there is no statutory timeframe prescribed for completion of privacy reviews by the Privacy Commissioner under the legislation, in the reporting period, the Privacy Commissioner continued to apply a timeframe for completion within 40 days. This is consistent with the requirements for information access ensuring a consistent and single point of service delivery standard across both information access and privacy. During 2024–25, 100% of all reviews were finalised within the target date of 40 working days.

The top issues/privacy principles raised in privacy reviews are listed in Table 9.

Table 8: Closed privacy complaints and reviews by sector for 2024–25

| Sector                     | Complaints | Reviews |
|----------------------------|------------|---------|
| State Government           | 105        | 176     |
| Local Council              | 11         | 44      |
| University                 | 8          | 40      |
| Minister                   | 1          | 1       |
| State-Owned<br>Corporation | 1          | 0       |
| Other*                     | 73         | 1       |
| Total                      | 199        | 262     |

<sup>\*</sup> Includes complaints about access to health information by private providers under section 26 of the HRIP Act

Table 9: Privacy reviews for 2024-25

| Top Issues/Privacy Principle  | Number |
|---|--------|
| IPP 11 Limits on disclosure of personal information                     | 153    |
| IPP 5 Retention and security of personal information                    | 96     |
| IPP 10 Limits on use of personal information                            | 73     |
| HPP 11 Limits on disclosure of health information                       | 52     |
| HPP 5 Retention and Security  | 48     |
| HPP 10 Limits on use of health information                              | 44     |
| IPP 1 Collection of personal information for lawful purposes            | 29     |
| IPP 2 Collection of personal information directly from individual       | 25     |
| IPP 3 Requirements when collecting personal information                 | 24     |
| IPP 9 Agency must check accuracy of personal information before use     | 24     |
| IPP 4 Other requirements relating to collection of personal information | 18     |
| Grand total for all issues  | 586    |

#### **Privacy Management Plans**

Under Part 3 Division 2 of the PPIP Act, public sector agencies are required to prepare and implement a PMP and provide a copy to the Privacy Commissioner. The PMP is an integral part of public sector agencies' governance frameworks as it documents how privacy obligations are integrated into the functions and activities of the agency.

A PMP sets out the agency's policies and procedures for complying with privacy and the principles contained in NSW privacy legislation. PMPs are publicly available and assist staff in their day-to-day handling of personal and health information and are to be available to clients who wish to understand how their privacy is protected and managed by public sector organisations.

The number of PMPs received for review each year varies from year-to-year, depending on whether agencies have new or changed responsibilities that affect their obligations under privacy legislation, requiring an update to their PMPs.

In the reporting period, the Privacy Commissioner received a total of 17 PMPs for consideration – a 71% decrease from the previous reporting period.

The PMPs are reviewed against a checklist and feedback is provided to agencies as required. At the end of the reporting period, 18 PMPs were reviewed with feedback provided to the relevant agency. The average number of days to review a plan in the reporting period was 47 – a 104% increase from the previous reporting period. This is attributed to staff movements across the reporting period and the need for new staff to undertake training and acquire subject matter expertise.

#### **Mandatory Notification of Data Breach Scheme**

The MNDB Scheme has now been operational for just over 18 months, having commenced on 28 November 2023.

Under the Scheme, agencies must notify the Privacy Commissioner and provide notifications to affected individuals in the event of an eligible data breach of their personal or health information.

An eligible data breach occurs when:

- personal information held by an agency is accessed or disclosed without authorisation or is lost in circumstances that are likely to result in unauthorised access or disclosure
- a reasonable person would conclude that this would be likely to result in serious harm to an individual to whom the information relates.

The MNDB Scheme also requires agencies to satisfy other data management requirements, including a publicly available data breach policy and an internal data breach incident register.

During 2024–25, the Privacy Commissioner received 118 notifications under the MNDB Scheme. Most of the notifications received during the reporting period were made by the Government sector (68%), following by the Local Government sector (19%) and University sector (14%). The State Owned Corporations sector had their first and only notification since the inception of the MNDB Scheme.

In circumstances where an agency is unable to notify individuals, or it is impracticable to do so, the agency must issue a public notification. The public notification must be published on a register available on the agency's website and a copy provided to the Privacy Commissioner. During the reporting period, the Privacy Commissioner received six public notifications. These notifications were published on the IPC website in accordance with section 59P of the PPIP Act.

When making a data breach notification, agencies are required to provide information on the cause of the breach. With many notifications being reported with multiple causes, the IPC has further distinguished between the cause of data breaches to show how many breaches were reported with multiple causes.

'Human error' remains the most common cause reported in data breach notifications received during the reporting period (62%). Examples of a human error breach may include misdirected emails, not properly redacting personal information or sending incorrect attachments.

Criminal or malicious attack breaches, such as ransomware, phishing attacks and rogue employees, accounted for 15% of notifications received.

Breaches involving both human error and malicious or criminal attack made up 16% of the breaches reported.

During the reporting period, approximately 589,131 individuals were affected by a data breach. The scheme requires that agencies notify affected individuals when an eligible data breach occurs. Notification empowers affected individuals with the information they need to protect their personal information after a data breach has occurred.

The notification should provide advice to the individual on steps they can take or services they can access following the breach. Further analysis of the activity under the MNDB Scheme will be made available in periodic reports published on the IPC website.

#### **Privacy Commissioner proactive regulatory initiatives**

During the reporting period, the Privacy Commissioner commissioned a joint review with the Information Commissioner to understand the extent to which information on the use of automated decision making or artificial intelligence by public sector agencies is included in publicly available AIGs and PMPs. The report will be published on the IPC website in 2025–26.

In October 2024, the then Acting Privacy Commissioner published an audit which reviewed the extent of compliance by agencies with the requirements to have a DBP in place and the extent to which PMPs had been updated as a result. The review drew on the adaption of the IPC regulatory tool to assist the IPC with the measurement and assessment of compliance across government agencies, local councils, universities and SOCs.

#### **NCAT** activities

Under the PPIP Act, if an individual is not satisfied with the outcome of a privacy internal review, or if their application is not dealt with by the relevant agency within 60 days of the agency's receipt of their application, they may apply to NCAT for a review of the conduct giving rise to the internal review application.

The Privacy Commissioner has the right to appear and be heard in NCAT proceedings to assist the Tribunal with interpretation of the relevant legislation and issues of law. During the reporting period, the Privacy Commissioner was represented in NCAT (and NCAT Appeal Panel) proceedings, including in matters that progressed to hearing.

The Privacy Commissioner made five written submissions during the reporting period, including in the following matters:

- GKK v The Sydney Children's Hospitals Network [2024] NSWCATAD 367
- FZP v Sydney Children's Hospitals Network [2025]
   NSWCATAD 144
- Webb v Port Stephens Council [2025] NSWCATAD 191

Table 10: Privacy NCAT activities for 2024–25

|         | Number of files opened<br>2024–25 | Number of files closed 2025–25 |  |
|---------|-----------------------------------|--------------------------------|--|
| Privacy | 54                                | 48                             |  |

### Joint Information Access and Privacy

#### **Joint advices**

Some of the advice matters dealt with by the IPC related to both information access and privacy issues. In 2024–25 the IPC dealt with 118 joint advices, compared with 88 joint advices in 2023–24. Joint advices largely comprised advice in relation to digital projects seeking funding under the Digital Restart Act Fund Act 2020 and cabinet submissions.

Table 11: Privacy case activities and performance for 2024–25

| Case type                              | Number<br>received | Number<br>closed | Number open<br>at 30 June<br>2025 | Average days<br>to finalise<br>2024-25 | Average days<br>to finalise<br>2023-24 | % Completed in<br>less than target<br>2024-25 |
|--|--------------------|------------------|-----------------------------------|--|--|---|
| Advices                                | 175                | 174              | 9                                 | 24                                     | 13                                     | 56%   |
| Regulatory Assistance                  | 4                  | 1                | 1                                 | 33                                     | N/A                                    | N/A   |
| Audits (PMP and other audits combined) | 18                 | 19               | 37                                | 119                                    | 23                                     | N/A   |
| Audit-PMP                              | 17                 | 18               | 0                                 | 47                                     | 23                                     | 17%   |
| Audit-other*                           | 1                  | 1                | 1                                 | 190                                    | N/A                                    | N/A   |
| Mandatory Data Breach<br>Notifications | 118                | 118              | 18                                | 72                                     | 65                                     | N/A   |
| Complaints                             | 204                | 199              | 24                                | 61                                     | 57                                     | 82%   |
| Reviews                                | 274                | 262              | 25                                | 53                                     | 51                                     | 100%  |
| Enquiries                              | 1188               | 1181             | 1                                 | 7                                      | 4                                      | 59%   |
| Own motion                             | 0                  | 0                | 0                                 | 0                                      | N/A                                    | N/A   |

<sup>\*</sup> Refers to an agency specific audit that is neither a PMP nor voluntary breach. These audits are not subject to a target time frame.

### Human Research Ethics Committees (HRECs) reporting

The Privacy Commissioner has issued statutory guidelines under the HRIP Act, on the use or disclosure of health information for research purposes. The guidelines require that HRECs provide an annual compliance report to the Privacy Commissioner. Compliance reports must identify where HRECs have approved research proposals seeking to use or disclose personal or health information without the consent of the individuals concerned, on the basis that the public interest in the research substantially outweighs the public interest in maintaining the level of privacy protection provided by the HRIP Act.

Table 12: HRECs carried out between July 2024 and June 2025

| No. | HRECs carried out between July 2024 and June 2025                                 | Proposals | Without consent | Outweighed public interest |  |
|-----|---|-----------|-----------------|----------------------------|--|
| 1   | South Western Sydney Local Health District HREC                                   | 3         | Yes             | 3                          |  |
| 2   | The University of Newcastle HREC  | 0         | N/A             | 0                          |  |
| 3   | NSW Population and Health Services Research Ethics Committee/<br>Cancer institute | 38        | Yes             | 34                         |  |
| 4   | Hunter New England HREC   | 4         | Yes             | 0                          |  |
| 5   | Greater Western Area HREC   | 71        | Yes             | 71                         |  |
| 3   | St Vincent's Hospital Sydney HREC   | 3         | Yes             | 2                          |  |
| 7   | Aboriginal Health and Medical Research Council HREC                               | 0         | N/A             | 0                          |  |
| 3   | Nepean Blue Mountains Local Health District HREC                                  | 33        | Yes             | 33                         |  |
| 9   | Sydney Children's Hospitals Network HREC  | 103       | Yes             | 85                         |  |
| 10  | Justice Health and Forensic Mental Health Network HREC                            | 4         | Yes             | 2                          |  |
| 11  | University of Wollongong Social Sciences HREC                                     | 0         | N/A             | 0                          |  |
| 12  | University of Wollongong Health and Medical HREC                                  | 3         | Yes             | 0                          |  |
| 13  | Adventist HealthCare Limited HREC   | 4         | Yes             | 4                          |  |
| 14  | South Eastern Sydney Local Health District HREC                                   | 13        | Yes             | 10                         |  |
| 15  | Northern Sydney Local Health District HREC  | 58        | Yes             | 58                         |  |
| 16  | Sydney Local Health District Ethics Review Committee (RPAH Zone)                  | 82        | Yes             | 82                         |  |
| 17  | Sydney Local Health District (CRGH) HREC  | 36        | Yes             | 36                         |  |
| 18  | Western Sydney Local Health District HREC   | 4         | Yes             | 3                          |  |
| 19  | North Coast HREC  | 2         | Yes             | 0                          |  |
| 20  | Australian Catholic University  | 0         | N/A             | 0                          |  |
| 21  | Charles Sturt University  | 0         | Yes             | 0                          |  |
| 22  | Macquarie University [EC00448]  | 9         | Yes             | 3                          |  |
| 23  | Macquarie University [EC00124]  | 3         | Yes             | 3                          |  |
| 24  | Southern Cross University   | 0         | N/A             | 0                          |  |
| 25  | University of New South Wales A [EC00397]   | 5         | Yes             | 5                          |  |
| 26  | University of New South Wales B [EC00478]   | 3         | Yes             | 3                          |  |
| 27  | University of New South Wales C [EC00142]   | 4         | Yes             | 4                          |  |
| 28  | University of Sydney [HREC 1]   | 0         | N/A             | 0                          |  |
| 29  | University of Sydney [HREC 2]   | 0         | N/A             | 0                          |  |
| 30  | University of Sydney [HREC 3]   | 0         | N/A             | 0                          |  |
| 31  | University of New England   | 0         | N/A             | 0                          |  |
| 32  | Western Sydney University HREC  | 1         | Yes             | 1                          |  |
| 33  | University of Technology, Sydney [EC00146]  | 0         | N/A             | 0                          |  |
| 34  | University of Technology, Sydney [EC00467]  | 0         | N/A             | 0                          |  |
|     | TOTAL   | 486       |                 | 442                        |  |



### Speaking engagements and events

During the 2024–25 reporting period, the Information Commissioner addressed stakeholders, participated in panels and briefed agencies at 11 speaking engagements regarding the right to information.

The Privacy Commissioner addressed stakeholders on privacy, participated in panels and briefed agencies at 15 speaking engagements.

Of these, the Information Commissioner and the Privacy Commissioner jointly presented at two speaking engagements.

#### Right to Know Week NSW event: Mainstreaming Access to Information and Participation in the Public Sector in NSW

On 24 September 2024, as part of Right to Know Week (RTK) NSW 2024, the former Information Commissioner, Rachel McCallum, released a panel discussion on 'Transparency and Empowering Public Participation' that focused on automated decision-making and record keeping, and how these issues can impact open government and public participation. Panellists included Chris Clayton from the NSW Ombudsman, John Davies from the Office of Local Government, and Martyn Killion from State Records NSW. The panel highlighted what agencies can do to be more transparent in their approach to decision-making in the context of new technologies.

During the week, the Information Commissioner was invited to speak at the Office of the Victorian Information Commissioner's International Access to Information Day (IAID) panel event. The panel discussion focused on the IAID theme with panellists touching on a range of matters relevant to information access. In addition, the Information Commissioner also participated in a joint statement by Australian Information Commissioners and Ombudsmen on ensuring transparency, inclusiveness and accessibility of government information.

### Privacy Awareness Week NSW event: Privacy – it's everyone's business

On 17 June 2025, as part of PAW NSW 2025, the Privacy Commissioner hosted the IPC Privacy Awareness Week NSW 2025 event, 'Everyone's privacy in the world of AI', at NSW Parliament House in Sydney for in-person attendees and hosted online for practitioners and public sector staff. Keynote speakers Associate Professor Katharine Kemp, University of New South Wales, and Sam Mackay, Chief Information Security Officer, Department of Customer Service, discussed the evolving relationship between AI and privacy, with a key focus on AI use within NSW public sector agencies.

During the week, the Privacy Commissioner was joined by Commissioners from around Australia for a panel discussion hosted by the Office of the Victorian Information Commissioner, focused on the overarching theme of Privacy Awareness Week while also touching on a range of matters relevant to privacy.

In addition, the Privacy Commissioner engaged in other events during the week, including the NSW State Records Forum, DCS Privacy Partners event, a podcast with Georges River Council, and the Public Sector Network Conference.

### Co-regulatory engagements

During the year, both Commissioners enhanced relationships with other regulators, inter-jurisdictional groups and independent agencies to achieve legislative objectives including:

- PID Steering Committee
- APPA Forum
- AIAC
- Global Privacy Enforcement Network (GPEN)
- PAA
- Council of Australasian Tribunals
- State Records NSW
- OLG
- NSW Ombudsman
- Independent Commission Against Corruption (ICAC)
- Audit Office of NSW.

### **Regulatory Compliance Committee**

The IPC Regulatory Compliance Committee continued to co-ordinate delivery of the IPC's commitment to effective risk-based regulation. The purpose of the Committee is to provide a forum through which to identify, prioritise and coordinate proactive compliance activities. The IPC is guided by a risk-based and intelligence-informed approach to regulation. This ensures that the IPC is responsive to changes in its environment and well placed to take action that best supports its strategic objectives and policy outcomes.

The Committee operates in the context of the IPC Regulatory Framework. During 2024–25, the Committee met four times. The role of the Committee is to co-ordinate:

- reviews of intelligence and post-case analysis that can inform about emerging risks to the annual Regulatory Plan
- reviews of executive or staff proposals for new or changed proactive compliance activities to address the changed environment
- advice from executive or staff proposed amendments to the annual Regulatory Plan required as a result of a change in the risk environment or agency/sector performance

 strategic consideration and recommendations for regulatory action that may be suitable for consideration through future regulatory planning processes.

#### Communication and consultation

The IPC is committed to maintaining ongoing communication with all its stakeholders. Communication is managed via the IPC website, through social media and other channels. During the reporting period the IPC published:

- 132 posts on LinkedIn
- 116 posts on Facebook
- 85 e-alerts to stakeholders
- 10 media releases
- 6 public statements
- 33 publications.

#### Social media

Through the use of social media channels, LinkedIn and Facebook, the IPC is able to communicate with stakeholders directly. The IPC social channels provide opportunities to raise awareness of NSW information access and privacy rights across diverse communities as well as remind public sector agency staff of their obligations. The use of social media also helps publicise key IPC resources and drives stakeholders to the IPC website for more detailed news and resources.

#### LinkedIn

The IPC LinkedIn page had 2,626 followers at the end of the reporting period, an increase of 403 from the previous year. There was a total of 3,428 engagements on posts in 2024–25 with 58,267 impressions. The IPC boosted posts on LinkedIn to promote RTK Week NSW 2024, PAW NSW 2025 and other key resources. For its boosted posts, there was a total of 40,729 impressions and 568 link clicks. In 2024–25, the IPC's LinkedIn engagement rate averaged 3.31%.

#### **Facebook**

The IPC Facebook page had 157 followers at the end of the reporting period, an increase of 51 from the previous year. There was a total reach of 3,754 for posts in 2024–25 and 221 engagements. The IPC boosted posts on Facebook to promote RTK Week NSW 2024, PAW 2025 and other key resources. For its boosted posts, there was a total reach of 182,389 and 792 link clicks.

# Information and Privacy Advisory Committee

The IPAC is constituted under the PPIP Act. It is chaired by the Information Commissioner and, in addition to the Privacy Commissioner, there are up to six part-time members who are appointed by the Governor, following nominations by the Minister for Customer Service and Digital Government, and the Attorney General.

Its purpose is to provide advice to the Information Commissioner, the Privacy Commissioner and the Minister for Customer Service and Digital Government, and the Attorney General.

In 2024–25, the Minister for Customer Service and Digital Government, and the Attorney General were considering applications to fill positions left vacant at the end of the previous reporting period. The next meeting is scheduled for November 2025 and details of the meetings will be included in next year's report.

#### Parliamentary engagement

#### Parliamentary inquiries and reports

Both Commissioners have an important responsibility to keep the NSW Parliament informed of their activities and of broader trends in their respective jurisdictions.

Consistent with this responsibility, the former Acting Information Commissioner and the then Acting Privacy Commissioner both appeared before the JPC on the Office of the Ombudsman, Law Enforcement Conduct Commission and the Crime Commission in March 2025. The JPC was conducting its review of the 2023–24 annual and other reports of oversighted bodies.

In August 2024, the Information Commissioner and the then Acting Privacy Commissioner made a joint submission to the NSW Parliament's Inquiry into proposals to increase voter engagement, participation and confidence. In March 2025, the Acting Privacy Commissioner also appeared before the Committee at a hearing.

The former Acting Information Commissioner tabled the 2023–24 Report on the Operation of the Government Information (Public Access) Act 2009 in NSW Parliament on 20 May 2025. The report has been published on the IPC's website.

### Informing the public of their rights

#### **IPC** website

The IPC website at (<a href="www.ipc.nsw.gov.au">www.ipc.nsw.gov.au</a>) is the central communication and service channel for IPC stakeholders. The website is also used to promote new publications and significant campaigns and events that champion the right to access government information and the protection of privacy in NSW. During the reporting period, page views decreased slightly by 5.1% from 2023–24, while website visits also decreased by 2.5%.

During the reporting period, the IPC had 264,546 new visitors to its website and 43,233 returning visitors. There continues to be year-on-year increase in visits to the IPC website since 2013–14.

Table 13: Website metrics for 2024-25

|                        | 2024-25 | 2023-24 | 2022–23 |
|------------------------|---------|---------|---------|
| Page views             | 621,249 | 654,942 | 547,220 |
| Website visits         | 388,960 | 399,055 | 300,720 |
| Average visit duration | 53s     | 1m 02s  | 1m 32s  |
| New visitors           | 264,546 | 258,796 | 225,608 |

#### **Public enquiries**

The IPC continues to receive and respond to enquiries from members of the public, businesses and other organisations about information access and privacy rights in NSW.

In the reporting period, the IPC continued to receive enquiries about how to access government, personal and health information, and the exercise of review rights. The IPC aims to support 'self-service' more effectively, complementing the website with customer assistance by phone, email or mail.

During the reporting period, recorded enquiry numbers decreased by 10% compared with the previous reporting period with a total of 2,826 recorded in 2024–25.

#### **Right to Know Week**

The IPC celebrated RTK NSW 2024 from 23 – 29 September 2024. The theme for 2024 was 'Mainstreaming Access to Information and Participation in the Public Sector in NSW'.

RTK NSW aims to raise awareness of a person's right to access government held information in NSW and public sector agencies' information access obligations under the GIPA Act.

During the week, the Information Commissioner:

- launched RTK on 23 September with a welcome video and media release
- hosted the RTK 2024 Panel Discussion on 'Transparency and Empowering Public Participation'
- featured on the Office of the Victorian Information
   Commissioner panel to discuss ways to improve access to information and participation in all jurisdictions
- released an explainer video on information access reviews for NSW public sector agencies
- published the results of the 2024 survey of NSW community attitudes towards information access and data sharing
- released updated fact sheets for agencies on ADM, digital government and preserving information access rights.

There were 78 RTK Champion agencies in 2024, an increase from 62 Champions in 2023. The IPC also supplied a range of communications to promote the campaign including a Champion Communications Pack for use by Champion agencies. This contained digital images, blog posts, social media posts and internal and external messaging.

More information about week and activities can be found on the IPC website.

#### **Privacy Awareness Week**

The IPC celebrated PAW NSW 2024 from 16–22 June 2025, with the theme 'Privacy – it's everyone's business'.

PAW is a global campaign that highlights the importance of privacy and raises awareness for public sector agencies about how to protect the personal information of members of the public.

During the week, the Privacy Commissioner:

- launched PAW on 16 June with a welcome video and media release
- hosted the PAW 2025 Event 'Everyone's Privacy in the World of Al' on 17 June
- released a piece of guidance for individuals affected by a data breach and for agencies to supply alongside their notifications to individuals affected by a data breach
- participated in the Office of the Victorian Information Commissioner panel discussion to speak on the overarching theme of PAW while also touching on a range of matters relevant to privacy
- released the updated MNDB Self-assessment Tool for NSW public sector agencies
- attended various external speaking engagements to promote PAW.

There were 119 PAW Champion agencies in 2025, an increase from 105 Champions in 2024. The IPC also supplied a range of communications to promote the campaign including a Champion Communications Pack for the use of Champion agencies. This contained digital images, blog posts, social media posts, and internal and external messaging.

#### Awareness surveys

#### **Community Attitudes Survey 2024**

In September 2024, as part of RTK 2024, the Information Commissioner released the results of the NSW Community Attitudes Survey 2024 towards information access and data sharing.

This biennial survey provides an insight into the NSW community's views about accessing government information, including their experience seeking access to information across the five IPC-oversighted sectors, including through formal access applications.

#### Information Access

The results from the survey for NSW showed improvements across several areas. The key findings include:

- 55% of respondents were aware of their right to access information under NSW information access laws from NSW public sector agencies, consistent with the past three surveys.
- 91% of respondents considered that their right to access government information was important, an increase from 89% in 2022.
- However, reported success in accessing information has declined steadily since 2014, with only 63% of respondents reporting success in 2024 compared to 91% reported in 2014.
- Also, for the first time, the 2024 survey asked respondents if they were aware of the NSW Information Commissioner and from the results only 24% reported that they were aware.

#### **Data Sharing**

Respondents answered eight questions in the survey regarding the importance of allowing public access to information held by government agencies and the importance of having the right to access government information. It was found that:

- 85% of respondents agreed that agencies should publicly report on the information they maintain, compared to 77% reported in 2022.
- 84% of respondents agreed that agencies should report on their use of AI, compared to 71% in 2022.
- An increased proportion (89%) of respondents in 2024 considered it was important for public access to information to assist with public participation in decision making, an increase from 84% reported in 2022.
- 85% of respondents agreed that agencies should publicly report on the information they maintain, an increase from 75% reported in 2022.

The full findings of the study are available on the <u>IPC</u> website.

#### **Community Attitudes Survey 2025**

From June to August 2025, Information Commissioners throughout Australia, led by NSW, undertook a cross-jurisdictional study of community attitudes towards information access to investigate awareness of and experience with information access rights.

This biennial survey aims to provide a broad and indicative sense of the public's view on the importance of information access rights, public interest factors considered when releasing information, and the helpfulness of public sector agencies.

The cross-jurisdictional and NSW-specific results of this study will be released by the Information Commissioner as part of the RTK Week NSW 2025 campaign.

The full findings of the study will be reported in the next annual report.

### Community events

The IPC supported and celebrated 22 community events including:

#### 2024

- NAIDOC Week, 7–14 July
- Local Government Week, 29 July–4 August
- Public Interest Disclosure (PID) Awareness Week,
   5–9 August
- International Day of the World's Indigenous Peoples,
   9 August
- Indigenous Literacy Day, 4 September
- R U OK? Day, 12 September
- International Day of Democracy, 15 September
- Right to Know Week NSW, 23-29 September

- International Day for Universal Access to Information (United Nations), 28 September
- Mental Health Month, 1–31 October
- United Nations Day, 24 October
- International Day of Persons with Disabilities,
   3 December
- Human Rights Day, 10 December

#### 2025

- Data Privacy Week, 27–31 January
- Safer Internet Day, 11 February
- Multicultural March, 1–31 March
- International Women's Day, 8 March
- Information Awareness Week, 17–21 March
- Global Accessibility Awareness Day, 15 May
- Open Government Week, 19–23 May
- National Reconciliation Week, 27 May–3 June
- Privacy Awareness Week NSW, 16–22 June

More information about the week and activities can be found on the IPC website.

#### Resources

Since July 2024, the IPC has produced 33 new publications in addition to updating 20 publications to promote community and agency understanding of privacy and information access rights in NSW. New resources and publications have included:

- seven information access resources, including guidance, fact sheets, web templates, tools and animations
- 13 privacy resources, including guidance, fact sheets, and web templates
- two statutory reports and two regulatory reports
- four corporate resources, including plans
- five newsletters.

See the full list at Appendix 1. All resources are published in accessible formats and are available for download on the IPC website.

#### **Publications review**

The IPC has a program for review of all publications and resources available on its website. During the reporting period, 20 publications were updated by the IPC, a decrease from the 41 updated in the previous reporting period. The publications review is ongoing to ensure that the information provided on the IPC website is accurate, up to date and in line with legislative changes.

Publications are prioritised for review based on several factors. These include, but are not limited to, changes to legislation, alignment with the IPC Strategic Plan and Regulatory Priorities or other policies or procedures that have been developed or amended. Other considerations include the date that the publication was last reviewed and identification of regulatory risk.

#### Information access resources

For RTK 2024, the Information Commissioner released translated guidance and developed new information pages in over ten languages. These new pages and translated guidance were released during RTK week to support NSW's CALD communities.

During the reporting period, the IPC released its new Easy English Guides to provide members of the public with the simple information they need to understand their information access rights. The Guides use simple sentence structure, are written in the audience's everyday vocabulary, and use an effective layout with meaningful and clear images to support people with intellectual or learning disabilities, people with English as a second language, and people with low literacy in NSW.

A list of these resources is located at Appendix 1.

#### **Privacy resources**

For PAW 2025, the Privacy Commissioner released a new piece of guidance for members of the public and for agencies to supply alongside their notifications to individuals affected by a data breach and the updated MNDB Self-assessment Tool designed to assist agencies to determine whether a data breach is an eligible data breach under the MNDB Scheme.

In October 2024, the then Acting Privacy Commissioner published a desktop review of compliance with the requirement to have a DBP and the MNDB Trends Reports in support of the Scheme's one year milestone since its commencement in NSW.

The IPC also released translated privacy resources in over ten languages to support NSW's CALD communities and support their understanding of privacy rights.

Easy English Guides on NSW privacy rights for members of the public were also released during the reporting period to better support those with intellectual or learning disabilities, people with English as a second language, and people with low literacy in NSW.

A list of these resources is located at Appendix 1.

#### e-Learning

In the reporting period, the <u>IPC e-learning portal</u> had 879 new registrations to access the available e-Learning modules compared with 552 in the previous reporting year. There are eight modules currently available as of 30 June 2025. New registrations came from government agencies (394), councils (347), the general public (35), universities (13), the private sector (70), Non-Government Organisations (NGO) sector (16), and the Ministers' sector (4).

During the reporting period, there were 947 total completions of IPC e-Learning modules of which 359 were from the newly launched Privacy Basics module.

In March 2025, the IPC launched its new Privacy Basics e-Learning module for NSW public sector staff. The module was designed to enhance awareness and knowledge of privacy and covers the basics of personal and health information under NSW legislation, the obligations and requirements for NSW public sector staff in handling personal and health information, an overview of privacy and reviews, and provides a short introduction into data breaches under the MNDB Scheme.

The IPC provides its e-Learning modules in the form of sharable content object reference model (SCORM) files to agencies who prefer to upload them onto their own learning management systems (LMS). Over the reporting period, 21 agencies contacted the IPC requesting SCORM files of e-Learning modules for upload. It was reported that there were an additional 66 individual completions from agencies who had requested SCORM files of the modules.

### Submissions or reports to Parliament

#### Information access

#### Report on the operation of the GIPA Act

Under section 37 of the GIIC Act, the Information Commissioner is required to provide Parliament with an annual report on the operation of the GIPA Act. The 2023–24 Report on the operation of the GIPA Act was tabled in Parliament in May 2025.

The Report noted that the number of access applications dealt with by agencies continues to rise, with a new record of 27,485 for the reporting period. The 202324 Report is available via the IPC website.

#### **Privacy**

Under section 61B of the PPIP Act, the Privacy Commissioner reports to Parliament on the operation of the PPIP Act across all public sector agencies for the financial year. This report is contained within the IPC's annual report and in the reporting period, was included in the 2023–24 Annual Report tabled in Parliament on 22 October 2024.

# Codes of Practice and Public Interest Directions

During the reporting period, the Privacy Commissioner consulted with several agencies in relation to whether a Code of Practice or Public Interest Direction may be appropriate to support a particular project or policy initiative.

There were no Codes of Practice made during the reporting period. The Privacy Commissioner made two Public Interest Directions during the reporting period:

- Direction relating to life status checks for the NSW Digital Identity Pilot This direction was made on 13 February 2025 and will expire on 13 February 2026. The direction is intended to support the development of the NSW Digital Identity, enabling the collection, use and disclosure of personal information for the purpose of the life status checks that will facilitate the establishment of digital identities during the NSW Digital Identity Pilot.
- Direction relating to the Human Services Dataset
  This direction was made on 20 December 2024 and will
  expire on 13 January 2026. The direction enables the
  collection, use and disclosure of personal information for
  the purpose of cross-agency data linkage for the creation
  of the Human Services Dataset, which is used to support
  ongoing investment modelling projects to improve
  outcomes for vulnerable children and families. The
  direction replaced the previous direction for the Human
  Services Dataset that was due to expire on 13 January
  2025



### Our planning framework

#### IPC Strategic Plan 2024-28

The IPC's Strategic Plan for 2024–28 came into effect in July 2024. The Plan focuses on four key priorities for the IPC, focusing on modern regulation and the IPC's role as a key integrity agency:

- Priority 1 Safeguarding rights through informed oversight
- Priority 2 Enhancing public sector integrity through good practice guidance
- Priority 3 Empowering communities through knowledge about privacy and transparency
- Priority 4 Being a place people want to work through embracing diverse ideas and perspectives.

This refreshed plan provides a clear roadmap for the organisation for the next four years, outlining the IPC's objectives and outcomes. This ensures that all IPC efforts, including as it develops its future regulatory and oversight priorities, are aligned towards the common objectives.

#### **IPC Regulatory Priorities 2025–28**

The IPC's Regulatory Priorities for 2025–28 were released in May 2025 after a period of consultation with stakeholders, including the community and NSW government agencies.

The IPC sets regulatory priorities to enable it to target its effort and resources towards identified areas of heightened risk and publishes its priorities to communicate the key issues which the IPC is focusing on and to signal to our stakeholders where we will focus our regulatory and compliance efforts.

These priorities are not the only areas where the IPC will take compliance action. The IPC monitors and responds to time-critical and emerging areas of risk through its ongoing core regulatory functions, campaigns, and targeted regulatory action.

More information on the IPC's strategic approach and reporting can be found on page 25.

#### **GSE Act 2013**

Schedule 1 of the GSE Act creates the IPC as a separate agency with the Information Commissioner designated as the agency head. Under the GSE Act, staff of the IPC are responsible to the agency head and assist with the exercise of the statutory responsibilities of both the Information Commissioner and the Privacy Commissioner.

The GSE Act requires agency heads to be responsible for the general conduct and management of the functions and activities of the agency in accordance with government sector core values under Part 2 of that Act.

In 2024–25, the IPC continued to develop its staff through the following activities:

- developing and implementing a system of performance development
- developing a staff training schedule
- continuing to support staff training and development in both legislative/technical areas and broader development, investing in over 1,945 hours of training for staff
- supporting capability development through secondment arrangements
- providing training on wellbeing and prevention of burnout
- encouraging staff presentations in all staff team meetings, workshops and seminars
- reinforcing commitment to ethical conduct, public sector and IPC values, including through a Code of Conduct.

#### Governance

#### **Legislative Compliance Register**

The Legislative Compliance Register is a standing item on the agenda for the meetings of the IPC's ARC. The Register identifies responsible members of the IPC Executive and Management for compliance obligations and to include an annual attestation by responsible officers. It also outlines how the IPC addresses its obligations to ensure legislative compliance is achieved and maintained.

#### Litigation

In the 2024–25 reporting period, the IPC was the respondent to one application for review to NCAT, made under the GIPA Act that was initiated in the previous period. The IPC was also the respondent to two applications for review made under the PPIP Act, including one that was initiated in the previous reporting period. The IPC was a respondent in one matter in the Supreme Court and one matter in the Federal Court. This information refers only to litigation relating to the IPC as an agency. The Commissioners may participate in other proceedings as part of their statutory functions.

#### Information security management

The IPC has an Information Security Incident Management Procedure that details the process for dealing with an information security event or incident. The IPC has also developed a Cyber Security Framework that outlines the policies and procedures adopted to manage cyber security noting that DCS provides the IPC's network, hardware and software services, and chief information security officer services.

#### **Corporate systems and IT enhancements**

In 2024–25, the IPC undertook a program of work to further improve the efficiency, integrity and security of its ICT systems and infrastructure.

The IPC also implemented enhancements to its case management system in 2024–25. These included:

- improved functionality so that an IPC case number is created when a webform is submitted so the customer is advised immediately of the case number for their request
- for each webform submission a PDF copy of the date entered into the webform is emailed to the customer along with an acknowledgment of their request
- commenced design work on an email management server for all case related emails
- implemented revised privacy statements for webforms
- optimising and correcting the MNDB reporting in the IPC's case management system, Resolve.

The IPC also undertook activities to improve the security of its ICT systems and infrastructure. These included:

- conducting annual security penetration testing of our case management system and implementing recommendations
- conducting annual cyber security attestations and implementing recommendations for improvement
- liaising with the DCS Cyber Information Security Office for advice on improvements to security
- regularly reviewing access rights to our systems.

#### **Land disposal**

The IPC did not undertake any activities relating to land disposal during the reporting period.

#### New legislation and amendments

During the reporting period, there were two legislative changes that impacted the Commissioners' functions.

#### **GIPA Regulation**

From 15 August 2024, the GIPA Regulation was amended to provide that approved charitable organisations (as defined in the *Prevention of Cruelty to Animals Act 1979*) are declared to be a public authority for the purposes of the GIPA Act, except in relation to section 6 (mandatory proactive release of certain information) and Part 3 (Open Access), and only in relation to the functions they exercise under the *Prevention of Cruelty to Animals Act 1979*. Currently, the approved charitable organisations are the Royal Society for the Prevention of Cruelty to Animals NSW and the Animal Welfare League NSW. These organisations must now comply with the GIPA Act, including accepting and responding to access applications and reporting to the Information Commissioner.

#### Privacy and Personal Information Protection Act 1998

Section 60(2) of the PPIP Act was amended to allow for the appointment of academic members of NSW Universities to be appointed to the IPAC established under section 60(1). The IPAC has the function of advising on matters relevant to the functions of the Information Commissioner and the Privacy Commissioner. The amendment ensures that the IPAC is able to benefit from the expertise offered by academics at NSW Universities, who would otherwise be ineligible for appointment.

### Feedback Surveys

#### **Client Satisfaction Survey**

In 2024–25, the IPC continued to gain valuable feedback from its Client Satisfaction Survey across the complaint and review case types. Data from the survey shows that there was a decrease in several areas compared with the previous reporting period.

#### In 2024-25:

- 58% of respondents indicated that the outcome of their case was clearly communicated by the IPC, a significant decrease of 17% from 2023–24
- 46% of respondents indicated that they were satisfied with the outcome, a decrease of 2% from 2023–24
- 49% of respondents indicated that they felt the process as fair, a decrease of 8% from 2023–24
- 49% of respondents were satisfied with the service provided by the IPC, a decrease of 8% from 2023–24
- 61% of respondents agreed that information such as fact sheets and guidelines were easy to understand, a decrease of 2% from 2023–24.

When compared to the previous reporting period, there were two fewer responses in 2024–25, totalling 64.

There continues to remain work for the IPC in improving results across all areas. The IPC will continue to identify opportunities to improve upon overall client satisfaction.

#### **Agency Advice Satisfaction Survey**

In 2024–25, the IPC continued to seek feedback through its Agency Advice Satisfaction Survey.

Data from the survey shows that there was movement across all areas when compared with the previous reporting year, the highlights including:

- 82% of respondents felt that information such as fact sheets, guidance and guidelines they read were easy to understand, a 2% decrease from 2023–24
- 75% of respondents agreed that the IPC officer/s were polite and helpful, a 5% decrease from 2023–24
- 67% of respondents agreed that it was easy to find information such as fact sheets, guidance and guidelines on the IPC website, a 13% decrease from 2023–24
- 72% of respondents agreed that advice was communicated clearly, a 1% increase from 2023–24
- 53% of respondents agreed that they were satisfied with the IPC's service, an 11% decrease from 2023–24.

When compared to the previous reporting period, there were six fewer responses than in 2024–25, totalling 19 agency responses.

Table 14: Client Satisfaction Survey results for 2024–25

|   |         | % Agree |         |
|---|---------|---------|---------|
|   | 2024–25 | 2023–24 | 2022–23 |
| It was easy to find<br>information such<br>as Fact Sheets and<br>Guidelines on the<br>IPC website | 58%     | 62%     | 66%     |
| Information such<br>as Fact Sheets<br>and Guidelines I<br>read were easy to<br>understand         | 61%     | 63%     | 64%     |
| IPC officers had<br>the knowledge<br>to answer my<br>questions                                    | 55%     | 55%     | 66%     |
| I was kept up-to-<br>date with progress   | 50%     | 58%     | 64%     |
| I received a timely outcome from the IPC  | 49%     | 57%     | 65%     |
| The outcome was communicated to me clearly  | 58%     | 75%     | 68%     |
| I was satisfied with the outcome  | 46%     | 48%     | 46%     |
| The process was fair  | 49%     | 57%     | 58%     |
| IPC officer/s were polite and helpful   | 67%     | 67%     | 72%     |
| Overall, I was satisfied with the service provided by the IPC                                     | 49%     | 57%     | 72%     |

Table 15: Agency Advice Satisfaction Survey results for 2024–25

|   |         | % Agree |         |
|---|---------|---------|---------|
|   | 2024–25 | 2023–24 | 2022–23 |
| It was easy to find information such as fact sheets, guidance and guidelines on the IPC website | 67%     | 80%     | 87%     |
| Information such as fact sheets, guidance and guidelines I read were easy to understand         | 82%     | 84%     | 83%     |
| Overall, I was satisfied with the service provided by the IPC                                   | 53%     | 64%     | 87%     |
| I was satisfied with the advice provided  | 56%     | 72%     | 87%     |
| The IPC officer/s had the knowledge to answer my questions                                      | 56%     | 72%     | 87%     |
| The advice was communicated to me clearly   | 72%     | 71%     | 87%     |
| The IPC officer/s<br>were polite and<br>helpful   | 75%     | 80%     | 100%    |
| I received a timely<br>response from the<br>IPC to my request<br>for advice                     | 39%     | 56%     | 87%     |
| The information was helpful in addressing my question or enquiry                                | 56%     | 61%     | 87%     |



### Our people

#### **Senior executive**

During the reporting period, the IPC continued to have three GSE Act senior executive positions in its establishment, plus two statutory officers. The number of staff in the levels of IPC executive positions and the corresponding remuneration is shown in the table below. Although the two Commissioners are not subject to the GSE Act, they are included as Band 3 equivalents in the table.

The percentage of total employee-related expenditure in the reporting year that relates to senior executives and statutory office-holders is 27%, consistent with the percentage at the end of the previous reporting year of 27%.

Table 16: Senior executives/statutory officers and remuneration by band for 2024–25

|        | Female | Male | Range<br>\$           | Average Range<br>\$ |
|--------|--------|------|-----------------------|---------------------|
| Band 4 | 0      | 0    | 509,251 to<br>588,250 | 0                   |
| Band 3 | 2      | 0    | 361,301 to 509,250    | 433,710             |
| Band 2 | 0      | 0    | 287,201 to<br>361,300 | 0                   |
| Band 1 | 2      | 1    | 201,350 to<br>287,200 | 229,408             |
| Total  | 4      | 1    | -                     | -                   |

#### **People Matter Employee Survey**

The 2024 People Matter Employee Survey (PMES) was conducted by the Public Service Commission and ran from 19 August to 13 September 2024. The results showed there were clear improvements for some areas compared with the 2023 survey, which spoke to the actions undertaken by the IPC over the past 12 months. In particular, the IPC results were favourable for ethics and values, flexible working, and job purpose and enrichment.

While the 2024 results demonstrate some improvement in the previous reporting year, there are still significant areas identified for improvement.

#### Staff Wellbeing

• There was a significant increase in staff feeling burned out by their work in 2024. In 2024, it was reported that 50% agreed that they felt burned out, an increase from 17% reported in 2023.

- Although on par with the public sector average, the overall wellbeing response decreased in 2024 with 62% of staff responding favourably regarding their sense of wellbeing compared to 70% in 2023.
- Pleasingly, however, 100% of staff believed that they
  were able to adapt when changes occur and 66%
  believe that the stress in their job is manageable, 11%
  above the public sector average.

#### **Ethics and Values**

- The IPC overall score was one of the top performing metrics for 2024, with the IPC scoring 90%, an increase from 79% reported in 2023.
- Additionally, 100% of staff reported they understand what ethical behaviour means at the IPC and would know how to report unethical behaviour if they became aware of it.

#### Job purpose and enrichment

- The overall score for job purpose and enrichment was 75%, an increase of 5% reported in 2023 and 4% higher than the public sector average.
- Pleasingly, 88% of staff also indicated they had a choice in deciding how they carry out their day-to-day work tasks, an increase of 15% from 2023.

#### Communication and change management

- The overall score for communication and change management was 50%.
- Additionally, only 31% of staff believed change was managed well within the organisation and a further 52% also felt that they had the opportunity to provide feedback on change processes, an 11% decrease from 2023.

#### Learning and Development

- The overall score for learning and development was reported at 50%, generally below the public sector average.
- Additionally, staff satisfaction with opportunities available for professional development decreased with 41% reported in 2023 compared with 43% reported in 2023.

Following the results of the PMES 2024, the IPC Executive team considered actions to address key challenges and areas for attention identified in the survey and undertook engagement with staff to work through concerns in 2024 and 2025.

### Risk management

#### **Audit and Risk Committee report on activity**

The primary aim of the ARC is to provide independent assurance to the Accountable Authority for the IPC under the GSF Act, being the Information Commissioner as agency head under the GSE Act, by overseeing and monitoring the IPC's governance, risk and control framework, and its external accountability requirements. The committee also monitors progress on agreed management actions arising out of recommendations made by the IPC's independent internal auditor.

The IPC has engaged O'Connor Marsden and Associates (OCM) as its internal audit partner.

#### Internal Audit Program

Our internal auditors add value and improve our operations by monitoring and providing independent and objective assurance to the ARC, and ultimately the Chief Executive Officer.

The internal audit function brings a systematic, disciplined approach to evaluating and improving our organisational systems, processes and reporting. The Chief Audit Executive reports on the progress of the annual internal audit program at each quarterly ARC meeting.

Recommendations from internal audits are tracked, and progress is reported quarterly to the Chief Executive Officer and ARC. The status of recommendations for each internal audit provides visibility and oversight of progress including on the amount of time recommendations remain open. Most recommendations have been implemented with a strong focus on addressing higher-risk findings.

#### ARC meetings held

There were four meetings of the ARC held during the 2024–25 reporting year:

Table 17: 2024–25 ARC meetings

| No. of meetings | Meeting date | Marcia Doheny | Sally Pearce | Peter Scarlett | Robyn Gray |
|-----------------|--------------|---------------|--------------|----------------|------------|
| 1               | 27/9/2024    | <b>~</b>      | <b>~</b>     | •              | N/A        |
| 2               | 27/3/2025    | <b>~</b>      | <b>~</b>     | •              | N/A        |
| 3               | 10/7/2025    | N/A           | <b>~</b>     | •              | •          |
| Total           | 3            | 2             | 3            | 3              | 1          |

The terms of the following members expired during the reporting period:

- Ms Marica Doheny Chair 17 June 2025
- Mr Peter Scarlett Member 17 June 2025

Mr Scarlett assumed the position of Chair of the ARC effective from 17 June 2025. Ms Robyn Gray filled the vacant independent member of the ARC commencing her appointment on 1 July 2025.

In the next reporting period, the term of one Committee member will expire.

In-camera sessions were conducted with the internal and external audit service providers. Meetings of the Committee were conducted in person, with video conferencing for remote attendance provided.

#### Insurances

The NSW Treasury Managed Fund (TMF) provides insurance cover for all of the IPC's activities. This includes workers' compensation, motor vehicle, public liability, property and miscellaneous claims. This insurance cover helps to mitigate the IPC's major insurance risks such as the security of its staff, property and other assets, and the risk of work-related injuries.

#### **Internal Audit and Risk Management Attestation Statement**



### Internal Audit and Risk Management Attestation Statement for the 2024–2025 Financial Year for the Information and Privacy Commission

I, Rosalind Croucher, am of the opinion that the Information and Privacy Commission has internal audit and risk management processes in operation that are compliant with the seven (7) core requirements set out in the Internal Audit and Risk Management Policy for the NSW Public Sector, specifically:

| Core Requirements  | Status                   |
|--|--------------------------|
| Risk Management Framework     The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency.     The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018. | Compliant<br>t Compliant |
| Internal Audit Function  |                          |
| 2.1 The Accountable Authority shall establish and maintain an internal audit function that is appropriate for the agency and fit for purpose.  | Compliant                |
| 2.2 The Accountable Authority shall ensure the internal audit function   | Compliant                |
| operates consistent with the International Standards for Professional  |                          |
| Practice for Internal Auditing.  | 0                        |
| 2.3 The Accountable Authority shall ensure the agency has an Internal  | Compliant                |
| Audit Charter that is consistent with the content of the 'model charter'.  |                          |
| Audit and Risk Committee   |                          |
| 3.1 The Accountable Authority shall establish and maintain efficient and effective<br>arrangements for independent Audit and Risk Committee oversight to provide   | Compliant                |
| advice and guidance to the Accountable Authority on the agency's governance  |                          |
| processes, risk management and control frameworks, and its external  | 9                        |
| accountability obligations.  |                          |
| 3.2 The Accountable Authority shall ensure the Audit and Risk Committee has a  | Compliant                |
| charter that is consistent with the content of the 'model charter'.  |                          |

#### Membership

The independent chair and members of the Audit and Risk Committee are:

- Independent Chair, Ms Marcia Doheny Initial term – 17/06/2022 to 17/06/2025
- Independent Chair, Mr Peter Scarlett Initial term – 17/06/2025 to 18/06/2028
- Independent Member 1, Sally Pearce Initial term – 06/07/2023 to 06/06/2026
- Independent Member 2, Mr Peter Scarlett Initial term 17/06/2022 to 17/06/2025

These processes demonstrate that the Information and Privacy Commission has established and maintained frameworks, including systems, processes and procedures for appropriately managing audit and risk within the Information and Privacy Commission.

Emeritus Professor Rosalind Croucher AM Information Commissioner and CEO Information and Privacy Commission

Date: 23 September 2025

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Level 15, McKell Building, 2-24 Rawson Place, Haymarket NSW 2000 • GPO Box 7011, Sydney NSW 2001 T 1800 IPC NSW (1800 472 679) • E ipcinfo@ipc.nsw.gov.au • W www.ipc.nsw.gov.au

#### **GIPA Act compliance**

#### Decisions made on formal access applications

Under section 125 of the GIPA Act, the IPC is required to report annually on its GIPA obligations. Clause 8 of the GIPA Regulation lists the information against which agencies must report. Schedule 2 of the GIPA Regulation provides tables for the reporting of statistical information about access applications.

#### Review of proactive release program

Under section 7(1) of the GIPA Act, the IPC is authorised to proactively release any government information it holds, as long as there is no overriding public interest against disclosure. As part of the IPC's proactive release program, the IPC reviews its information as it is produced to see whether it is in the public interest to make the information available, or whether there is an overriding public interest against disclosure. Information that can be released is made available as soon as practicable on the IPC website and details of the information released is included in IPC's Proactive Release Register. The IPC's disclosure log is updated consistently with release decisions.

Clause 8(a) of the GIPA Regulation requires details about the review under section 7(3) of the GIPA Act to be included in this annual report, along with information that has been developed and proactively released under this program.

Information made available by the IPC under this program in this financial year included:

- fact sheets and guidelines, including translated fact sheets and Easy English guides
- presentations by the Commissioners
- reports on reviews of decisions the IPC has conducted
- submissions to inquiries, discussion papers and thought leadership articles submitted by the Information Commissioner and the Privacy Commissioner
- infographics and animations prepared for campaigns based on statutory reports and survey outcomes
- event listings and campaigns championed by the Information Commissioner, the Privacy Commissioner, or as an organisation
- media releases and public statements
- performance reports
- compliance audit reports
- statistical information on mandatory data breaches
- delegations of the Information Commissioner and the Privacy Commissioner
- notifications by agencies to the Privacy Commissioner
- release of open data, including via the GIPA Agency Dashboard.

#### Decisions made on formal access applications

Of the eight formal access applications received and dealt with by the IPC this financial year, there were three applications transferred to other agencies. The IPC received two invalid applications for the reporting period. The two applications did not comply with formal requirements in accordance with the GIPA Act. Where possible, the IPC worked with applicants to comply with formal requirements to make the application valid.

#### Submission of GIPA report

Section 125(1) of the GIPA Act requires agencies to submit a copy of their GIPA annual report to the Minister responsible for the agency. A copy of the IPC's report will be submitted to the Attorney General, and the Minister for Customer Service and Digital Government, Minister for Emergency Services, and Minister for Youth Justice as the Ministers responsible for the GIPA Act.

#### Contracts register compliance

The IPC has also:

- maintained a contract register in accordance with Division 5 of the GIPA Act
- ensured that any relevant contracts were entered appropriately and accurately
- made this register publicly available on the IPC website
- reviewed the accuracy and completeness of the register regularly during the year.

#### **PPIP Act compliance**

The IPC's privacy-specific expertise is applied to facilitate compliance with the PPIP Act and HRIP Act. IPC staff exercising statutory review and complaints functions are, to the extent reasonably practicable, separate from any privacy governance functions of the IPC as an agency. The IPC has a PMP as required by section 33(3) of the PPIP Act, which includes the IPC's obligations under the HRIP Act. The IPC's PMP outlines how the IPC complies with the principles of the PPIP Act and the HRIP Act. The PMP was reviewed during the reporting period to include the legislative amendments to the PPIP Act for the MNDB Scheme. It can be found on the IPC website.

#### Public interest disclosures

Under the *Public Interest Disclosures Act 2022* (PID Act), the IPC is required to collect and report on information about public interest disclosures.

The IPC's policy for reporting public interest disclosures is available on the IPC's website. The policy provides information on how public officials may make reports to the IPC and also the Information Commissioner and Privacy Commissioner in their capacity as 'integrity agencies' under the PID Act.

#### Other information

#### **Consultants**

The IPC commissioned five engagements during the 2024–25 reporting period, at a total cost of \$74,661 as per note 2 in the notes to the financial statements, for the provision of legislative and management consulting services.

#### International travel

There was no international travel during the reporting period.

# Sustainability



### **Operational Sustainability**

### Sustainability

While the IPC is a small service-based agency with finite resources, during the reporting period work on sustainability has included continuing to implement the IPC's Work Health and Safety (WHS) Action Plan with a focus on wellbeing, engagement and inclusion.

### Work health and safety

The IPC is committed to providing a safe, equitable and productive working environment that supports the requirements of the *Work Health and Safety Act 2011*, as well as providing a supportive environment for employees injured at work, ensuring effective treatment and management of the return-to-work process.

During the reporting year, the IPC undertook the following actions to strengthen its WHS arrangements:

- continued to implement the IPC's WHS Action Plan for 2024–26
- reviewed the WHS Policy
- participated in quarterly IPC Health and Safety Committee meetings
- held an all-staff training session on work health and safety obligations
- provided ergonomic support and equipment for staff
- promoted the use of DCS's MySafety application for hazard and incident reporting.

### Workplace diversity

The IPC promotes itself as an Equal Employment Opportunity (EEO) employer and encourages applications from a diverse range of individuals. Our workforce diversity is evident in that we exceed the state benchmark for gender, people with a disability and people form non-English speaking backgrounds. The distribution of diversity groups is included in Table 19.

Table 18: Equal Employment Opportunity (EEO) and staff numbers<sup>1,2</sup>

| Employee by category | 2024–25 | 2023-24 | 2022–23 | 2021–22 |
|----------------------|---------|---------|---------|---------|
| Statutory            | 2       | 2       | 2       | 2       |
| Administration       | 28      | 25      | 25      | 28      |
| Professional         | 5       | 4       | 4       | 5       |
| Total                | 35      | 31      | 31      | 35      |

**Note 1:** Employee by category includes all permanent and temporary staff and excludes casual employees. Definitions of the categories are: Administration (clerical and other officers), Professionals (SES officers, librarians, DPOs, Legal Officer).

Note 2: These figures refer to head count not positions in the organisational chart.

Given the small size of our agency, the IPC receives recruitment and workforce services from DCS as part of shared corporate services arrangements within the Customer Service Cluster. The workforce strategies and policies that DCS implement with regards to diversity and inclusion, are incorporated into the IPC's recruitment activities, onboarding of new staff and training.

Details of diversity and inclusion initiatives that the IPC has implemented during the reporting year are found in Appendix 2.

**Table 19: Workforce Diversity Group** 

|  | Benchmark | 2025   | 2024   | 2023   | 2022   |
|--|-----------|--------|--------|--------|--------|
| Women  | 50%*      | 88%    | 76%    | 71%    | 72%    |
| Aboriginal<br>and/or Torres<br>Strait Islander<br>People                     |           | 0%     | 0%     | 0%     | 0%     |
| People<br>whose First<br>Language<br>Spoken as a<br>Child was not<br>English | 22.30%    | 33.30% | 24.10% | 23.00% | 18.80% |
| People with Disability   | 5.60%     | 9.10%  | 3.40%  | 3.20%  | 3.20%  |
| People with<br>Disability<br>Requiring<br>Work-Related<br>Adjustment         | I<br>N/A  | 1%     | N/A    | 0%     | 0%     |

### Modern slavery reporting

The IPC is committed to ensuring that our operations and supply chains are free from all forms of modern slavery. The IPC is required to provide a statement of action taken by the agency in relation to any issue raised by the Anti-slavery Commissioner during the reporting period concerning the agency's operations which were identified as being a significant issue. In the reporting period, no such issues were raised by the Commissioner with the IPC.

During the reporting period, the departmental contract terms used by the IPC when engaging suppliers for professional services were updated with a modern slavery clause (in accordance with the *Modern Slavery Act 2018* (NSW)), that the supplier must agree with on execution of the contract.

### **Operational Sustainability**

The IPC will continue to engage with DCS, as the supplier of corporate services to the IPC, to identify improvements in the procurement and management of those services to minimise modern slavery risks.

#### Climate-related Financial Disclosures

NSW Treasury has announced that all government sector finance agencies will be required to disclose the impact of climate change in their financial statements in future years. While the IPC is not currently required to make disclosures, the IPC in consultation with DCS, has developed four climate risk statements and assessed the inherent and residual risk of these statements based on the mitigation controls we have in place and included them in our Risk Register.

# **Financial Performance**



### **Statement by the Information Commissioner**



#### STATEMENT BY CEO

For the Year Ended 30 June 2025

Pursuant to section 7.6(4) of the *Government Sector Finance Act 2018 ("the Act")*, I state that these financial statements:

- a) have been prepared in accordance with the Australian Accounting Standards and the applicable requirements of the Act, the Government Sector Finance Regulation 2018 and the Treasurer's directions, and
- b) present fairly the Information and Privacy Commission's financial position, financial performance and cash flows.

Emeritus Professor Rosalind Croucher AM IPC CEO

Date: 23 September 2025

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### **Independent Auditor's Report**



#### INDEPENDENT AUDITOR'S REPORT

Information and Privacy Commission

To Members of the New South Wales Parliament

#### **Opinion**

I have audited the accompanying financial statements of the Information and Privacy Commission (the Commission), which comprise the Statement by the Chief Executive Officer, the Statement of Comprehensive Income for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, and notes to the financial statements, including a Statement of Material Accounting Policy Information, and other explanatory information.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the Government Sector Finance Act 2018 (GSF Act), the Government Sector Finance Regulation 2024 (GSF Regulation) and the Treasurer's Directions
- present fairly the Commission's financial position, financial performance and cash flows .

My opinion should be read in conjunction with the rest of this report.

#### **Basis for Opinion**

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Commission in accordance with the requirements of the:

- · Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

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

#### Chief Executive Officer's Responsibilities for the Financial Statements

The Chief Executive Officer is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulation and Treasurer's Directions. The Chief Executive Officer's responsibility also includes such internal control as

### **Independent Auditor's Report**

the Chief Executive Officer determines is necessary to enable the preparation and fair presentation 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 Commission's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

#### Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements.

Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: <a href="https://www.auasb.gov.au/auditors\_responsibilities/ar4.pdf">www.auasb.gov.au/auditors\_responsibilities/ar4.pdf</a>. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- · that the Commission carried out its activities effectively, efficiently and economically
- · about the assumptions used in formulating the budget figures disclosed in the financial statements
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- $\bullet \qquad \text{about any other information which may have been hyperlinked to/from the financial statements}.\\$

David Daniels

Director, Financial Audit

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Delegate of the Auditor-General for New South Wales

25 October 2025

SYDNEY

# **Financial statements**



Financial statements for the year ended 30 June 2025

### Start of audited financial statements

### Statement of comprehensive income

For the year ended 30 June 2025

|  | Notes | Budget<br>2025<br>\$ | Actual<br>2025<br>\$ | Actual<br>2024<br>\$ |
|--|-------|----------------------|----------------------|----------------------|
| Continuing operations Expenses excluding losses                    |       |                      |                      |                      |
| Employee-related expenses  | 2(a)  | 5,984,000            | 5,642,026            | 5,131,302            |
| Operating expenses   | 2(b)  | 2,586,000            | 2,428,928            | 2,273,840            |
| Amortisation   | 2(c)  | 164,000              | 149,817              | 149,292              |
| Total expenses excluding losses                                    |       | 8,734,000            | 8,220,771            | 7,554,434            |
| Revenue  |       |                      |                      |                      |
| Grants and other contributions                                     | 3(a)  | 7,646,000            | 7,852,000            | 6,940,993            |
| Acceptance by the Crown of employee benefits and other liabilities | 3(b)  | 150,000              | 144,696              | 20,106               |
| Other income   | 3(c)  | 1,000                | 134,423              | 56,350               |
| Total revenue  |       | 7,797,000            | 8,131,119            | 7,017,449            |
| Operating result   |       | (937,000)            | (89,652)             | (536,985)            |
| Net result from continuing operations                              |       | (937,000)            | (89,652)             | (536,985)            |
| Total other comprehensive income/(loss)                            |       | -                    | -                    | -                    |
| Total comprehensive income   |       | (937,000)            | (89,652)             | (536,985)            |

The accompanying notes form part of these financial statements.

Financial statements for the year ended 30 June 2025

### Statement of financial position

As at 30 June 2025

| Assets           Current Assets           Cash and cash equivalents         4         1,554,000         1,422,272         1,182,493           Receivables         5         110,000         171,901         235,171           Total Current Assets         1,664,000         1,594,173         1,417,664           Non-Current Assets         6         612,000         317,853         364,525           Total Non-Current Assets         6         612,000         317,853         364,525           Total Assets         6         612,000         317,853         364,525           Total Assets         7,276,000         1,912,026         1,782,189           Liabilities         2,276,000         1,912,026         1,782,189           Payables         7         1,147,000         332,156         139,740           Provisions         8         1,058,000         602,953         576,899           Total Current Liabilities         2,205,000         935,109         716,639           Non-Current Liabilities         8         -         10,910         9,891           Total Non-Current Liabilities         2,205,000         946,019         726,530           Net Assets         71,000 |                               | Notes | Budget<br>2025<br>\$ | Actual<br>2025<br>\$ | Actual<br>2024<br>\$ |
|---|-------------------------------|-------|----------------------|----------------------|----------------------|
| Cash and cash equivalents         4         1,554,000         1,422,272         1,182,493           Receivables         5         110,000         171,901         235,171           Total Current Assets         1,664,000         1,594,173         1,417,664           Non-Current Assets         6         612,000         317,853         364,525           Total Non-Current Assets         612,000         317,853         364,525           Total Assets         2,276,000         1,912,026         1,782,189           Liabilities         2,276,000         1,912,026         1,782,189           Liabilities         7         1,147,000         332,156         139,740           Provisions         8         1,058,000         602,953         576,899           Total Current Liabilities         2,205,000         935,109         716,639           Non-Current Liabilities         3         1,0910         9,891           Total Non-Current Liabilities         2,205,000         946,019         726,530           Net Assets         71,000         966,007         1,055,659           Equity           Accumulated funds         71,000         966,007         1,055,659             | Assets                        |       |                      |                      |                      |
| Receivables         5         110,000         171,901         235,771           Total Current Assets         1,664,000         1,594,173         1,417,664           Non-Current Assets         6         612,000         317,853         364,525           Total Non-Current Assets         612,000         317,853         364,525           Total Assets         2,276,000         1,912,026         1,782,189           Liabilities         Current liabilities           Payables         7         1,147,000         332,156         139,740           Provisions         8         1,058,000         602,953         576,899           Total Current Liabilities         2,205,000         935,109         716,639           Non-Current Liabilities         8         -         10,910         9,891           Total Non-Current Liabilities         9         10,910         9,891           Total Liabilities         2,205,000         946,019         726,530           Net Assets         71,000         966,007         1,055,659           Equity           Accumulated funds         71,000         966,007         1,055,659   | Current Assets                |       |                      |                      |                      |
| Non-Current Assets         1,664,000         1,594,173         1,417,664           Non-Current Assets         6         612,000         317,853         364,525           Total Non-Current Assets         612,000         317,853         364,525           Total Assets         2,276,000         1,912,026         1,782,189           Liabilities           Current liabilities         7         1,147,000         332,156         139,740           Provisions         8         1,058,000         602,953         576,899           Total Current Liabilities         2,205,000         935,109         716,639           Non-Current Liabilities         8         -         10,910         9,891           Total Non-Current Liabilities         2,205,000         946,019         726,530           Net Assets         71,000         966,007         1,055,659           Equity         Accumulated funds         71,000         966,007         1,055,659   | Cash and cash equivalents     | 4     | 1,554,000            | 1,422,272            | 1,182,493            |
| Non-Current Assets           Intangible assets         6         612,000         317,853         364,525           Total Non-Current Assets         612,000         317,853         364,525           Total Assets         2,276,000         1,912,026         1,782,189           Liabilities           Current liabilities         7         1,147,000         332,156         139,740           Provisions         8         1,058,000         602,953         576,899           Total Current Liabilities         2,205,000         935,109         716,639           Non-Current Liabilities         8         -         10,910         9,891           Total Non-Current Liabilities         -         10,910         9,891           Total Liabilities         -         <           | Receivables                   | 5     | 110,000              | 171,901              | 235,171              |
| Intangible assets         6         612,000         317,853         364,525           Total Non-Current Assets         612,000         317,853         364,525           Total Assets         2,276,000         1,912,026         1,782,189           Liabilities           Current liabilities           Payables         7         1,147,000         332,156         139,740           Provisions         8         1,058,000         602,953         576,899           Total Current Liabilities         2,205,000         935,109         716,639           Non-Current Liabilities         8         -         10,910         9,891           Total Non-Current Liabilities         -         10,910         9,891           Total Liabilities         2,205,000         946,019         726,530           Net Assets         71,000         966,007         1,055,659           Equity         Accumulated funds         71,000         966,007         1,055,659   | Total Current Assets          |       | 1,664,000            | 1,594,173            | 1,417,664            |
| Total Non-Current Assets         612,000         317,853         364,525           Total Assets         2,276,000         1,912,026         1,782,189           Liabilities           Current liabilities         7         1,147,000         332,156         139,740           Provisions         8         1,058,000         602,953         576,899           Total Current Liabilities         2,205,000         935,109         716,639           Non-Current Liabilities         8         -         10,910         9,891           Total Non-Current Liabilities         -         10,910         9,891           Total Liabilities         2,205,000         946,019         726,530           Net Assets         71,000         966,007         1,055,659           Equity           Accumulated funds         71,000         966,007         1,055,659  |                               |       |                      |                      |                      |
| Total Assets         2,276,000         1,912,026         1,782,189           Liabilities           Current liabilities         7         1,147,000         332,156         139,740           Provisions         8         1,058,000         602,953         576,899           Total Current Liabilities         2,205,000         935,109         716,639           Non-Current Liabilities         8         -         10,910         9,891           Total Non-Current Liabilities         -         10,910         9,891           Total Liabilities         2,205,000         946,019         726,530           Net Assets         71,000         966,007         1,055,659           Equity           Accumulated funds         71,000         966,007         1,055,659   |                               | 6     |                      |                      |                      |
| Liabilities         Current liabilities       7       1,147,000       332,156       139,740         Provisions       8       1,058,000       602,953       576,899         Total Current Liabilities       2,205,000       935,109       716,639         Non-Current Liabilities       8       -       10,910       9,891         Total Non-Current Liabilities       -       10,910       9,891         Total Liabilities       2,205,000       946,019       726,530         Net Assets       71,000       966,007       1,055,659         Equity         Accumulated funds       71,000       966,007       1,055,659  |                               |       |                      |                      |                      |
| Current liabilities         Payables       7       1,147,000       332,156       139,740         Provisions       8       1,058,000       602,953       576,899         Total Current Liabilities         Provisions       8       -       10,910       9,891         Total Non-Current Liabilities       -       10,910       9,891         Total Liabilities       2,205,000       946,019       726,530         Net Assets       71,000       966,007       1,055,659         Equity         Accumulated funds       71,000       966,007       1,055,659  | Total Assets                  |       | 2,276,000            | 1,912,026            | 1,782,189            |
| Provisions         8         1,058,000         602,953         576,899           Total Current Liabilities         2,205,000         935,109         716,639           Non-Current Liabilities         8         -         10,910         9,891           Total Non-Current Liabilities         -         10,910         9,891           Total Liabilities         2,205,000         946,019         726,530           Net Assets         71,000         966,007         1,055,659           Equity           Accumulated funds         71,000         966,007         1,055,659  |                               |       |                      |                      |                      |
| Non-Current Liabilities         2,205,000         935,109         716,639           Non-Current Liabilities         8         -         10,910         9,891           Total Non-Current Liabilities         -         10,910         9,891           Total Liabilities         2,205,000         946,019         726,530           Net Assets         71,000         966,007         1,055,659           Equity           Accumulated funds         71,000         966,007         1,055,659   | Payables                      | 7     | 1,147,000            | 332,156              | 139,740              |
| Non-Current Liabilities           Provisions         8         -         10,910         9,891           Total Non-Current Liabilities         -         10,910         9,891           Total Liabilities         2,205,000         946,019         726,530           Net Assets         71,000         966,007         1,055,659           Equity           Accumulated funds         71,000         966,007         1,055,659  | Provisions                    | 8     | 1,058,000            | 602,953              | 576,899              |
| Provisions         8         -         10,910         9,891           Total Non-Current Liabilities         -         10,910         9,891           Total Liabilities         2,205,000         946,019         726,530           Net Assets         71,000         966,007         1,055,659           Equity           Accumulated funds         71,000         966,007         1,055,659  | Total Current Liabilities     |       | 2,205,000            | 935,109              | 716,639              |
| Total Non-Current Liabilities         -         10,910         9,891           Total Liabilities         2,205,000         946,019         726,530           Net Assets         71,000         966,007         1,055,659           Equity         Accumulated funds         71,000         966,007         1,055,659  | Non-Current Liabilities       |       |                      |                      |                      |
| Total Liabilities         2,205,000         946,019         726,530           Net Assets         71,000         966,007         1,055,659           Equity           Accumulated funds         71,000         966,007         1,055,659   | Provisions                    | 8     | -                    | 10,910               | 9,891                |
| Net Assets       71,000       966,007       1,055,659         Equity         Accumulated funds       71,000       966,007       1,055,659   | Total Non-Current Liabilities |       | -                    | 10,910               | 9,891                |
| Equity           Accumulated funds         71,000         966,007         1,055,659   | Total Liabilities             |       | 2,205,000            | 946,019              | 726,530              |
| Accumulated funds 71,000 966,007 1,055,659  | Net Assets                    |       | 71,000               | 966,007              | 1,055,659            |
|   | Equity                        |       |                      |                      |                      |
| Total Equity 71,000 966,007 1,055,659   | Accumulated funds             |       | 71,000               | 966,007              | 1,055,659            |
|   | Total Equity                  |       | 71,000               | 966,007              | 1,055,659            |

The accompanying notes form part of these financial statements.

Financial statements for the year ended 30 June 2025

## Statement of changes in equity

For the year ended 30 June 2025

|   | Accumulated funds \$ |
|---|----------------------|
| Balance at 1 July 2024                  | 1,055,659            |
| Net result for the year                 | (89,652)             |
| Other comprehensive income              | -                    |
| Total comprehensive income for the year | (89,652)             |
| Balance at 30 June 2025                 | 966,007              |
| Balance at 1 July 2023                  | 1,592,644            |
| Net result for the year                 | (536,985)            |
| Other comprehensive income              | -                    |
| Total comprehensive income for the year | (536,985)            |
| Balance at 30 June 2024                 | 1,055,659            |

The accompanying notes form part of these financial statements.

Notes to the financial statements for the year ended 30 June 2025

### Statement of cash flows

For the year ended 30 June 2025

|  | Notes | Budget<br>2025<br>\$ | Actual<br>2025<br>\$ | Actual<br>2024<br>\$ |
|--|-------|----------------------|----------------------|----------------------|
| Cash flow from operating activities                  |       |                      |                      |                      |
| Payments   |       |                      |                      |                      |
| Employee related                                     |       | (5,834,000)          | (5,426,660)          | (5,109,520)          |
| Suppliers for goods and services                     |       | -                    | (2,188,099)          | (2,497,942)          |
| Other  |       | (1,664,000)          | -                    | -                    |
| Total Payments                                       |       | (7,498,000)          | (7,614,759)          | (7,607,462)          |
|  |       |                      |                      |                      |
| Receipts   |       |                      |                      |                      |
| Grants and other contributions                       |       | 7,646,000            | 7,852,000            | 6,940,993            |
| Other  |       | 1,000                | 105,683              | 45,139               |
| Total receipts                                       |       | 7,647,000            | 7,957,683            | 6,986,132            |
|  |       |                      |                      |                      |
| Net cash flows from operating activities             | 9     | 149,000              | 342,924              | (621,330)            |
|  |       |                      |                      |                      |
| Cash flows from investing activities                 |       |                      |                      |                      |
| Other Investing                                      |       | (150,000)            | -                    | -                    |
| Purchases of intangible assets                       |       | -                    | (103,145)            | (96,644)             |
| Net cash flows from investing activities             |       | (150,000)            | (103,145)            | (96,644)             |
|  |       |                      |                      |                      |
| Net increase/(decrease) in cash and cash equivalents |       | (1,000)              | 239,779              | (717,974)            |
| Opening cash and cash equivalents                    |       | 1,555,000            | 1,182,493            | 1,900,467            |
| Closing cash and cash equivalents                    | 4     | 1,554,000            | 1,422,272            | 1,182,493            |

The accompanying notes form part of these financial statements.

Notes to the financial statements for the year ended 30 June 2025

### 1. Statement of Material Accounting Policy Information

### (a) Reporting entity

The Information and Privacy Commission (the Commission) is a NSW government agency and is controlled by the State of New South Wales which is the ultimate parent entity. The Commission is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units.

The financial statements for the year ended 30 June 2025 have been authorised for issue by the Chief Executive Officer on 19 September 2025.

### (b) Basis of preparation

The Commission's financial statements are general purpose financial statements which have been prepared on an accrual basis and in accordance with:

- applicable Australian Accounting Standards (AAS) (which include Australian Accounting Interpretations)
- the requirements of the Government Sector Finance Act 2018 (GSF Act) and Government Sector Finance Regulation 2024
- Treasurer's Directions issued under the GSF Act.

Financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions and estimations management have made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest dollar and are expressed in Australian currency, which is the Commission's presentation and functional currency.

#### (c) Statement of compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

### (d) Comparative information

Except when an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements.

### (e) Changes in accounting policies, including new or revised Australian Accounting Standards

### (i) Effective for the first time in financial year 2025

The accounting policies applied in financial year 2025 are consistent with those of the previous financial year. The new standards effective for the first time in the 2025 financial year do not have a material impact on the Commission's financial statements.

#### (ii) Issued but not yet effective

NSW public sector entities are not permitted to early adopt new Australian Accounting Standards unless Treasury determines otherwise. Certain new accounting standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period.

After assessment, the Commission does not anticipate the following issued but not yet effective AAS, when implemented, to materially impact its financial statements.

AASB 18 Presentation and Disclosure in Financial Statements

AASB 18 will impact how entities communicate financial performance in their financial statements, with a particular focus on information about financial performance in the statement of profit or loss. AASB 18 will replace AASB 101 Presentation of Financial Statements and it applies to annual reporting periods beginning on or after 1 January 2028. It is expected that the first-time adoption for the year ending 30 June 2029 will have an impact on the presentation of financial statements, in particular the presentation of the statement of comprehensive income where transactions are classified into one of the following five categories – operating, investing, financing, income taxes, and discontinued operations. AASB 18 will not impact the recognition or measurement of items in the financial statements. The Commission will undertake a detailed assessment of the impact of AASB 18 before it is adopted for the financial year ending 30 June 2029.

Notes to the financial statements for the year ended 30 June 2025

# 2. Expenses excluding losses

### (a) Employee related expenses

|   | 2025<br>\$ | 2024<br>\$ |
|---|------------|------------|
| Salaries and wages (including annual leave) | 4,690,478  | 4,377,805  |
| Payroll tax & fringe benefits tax           | 298,687    | 260,374    |
| Superannuation - defined contribution plans | 467,511    | 392,429    |
| Superannuation - defined benefit plans      | 900        | 38,570     |
| Workers compensation insurance              | 29,330     | 29,551     |
| Long service leave                          | 155,120    | 30,598     |
| Payroll tax assumed by Crown                | -          | 1,975      |
| Total                                       | 5,642,026  | 5,131,302  |

Notes to the financial statements for the year ended 30 June 2025

## 2. Expenses excluding lossses (continued)

### (b) Other operating expenses

|  | 2025      | 2024      |
|--|-----------|-----------|
|  | <b>\$</b> | \$        |
| Accommodation charges                        | 448,018   | 434,966   |
| Advertising and publicity                    | 18,062    | 9,181     |
| Audit and Risk Committee fees                | 25,315    | 32,019    |
| Auditor's remuneration                       |           |           |
| - audit of the financial statements          | 39,450    | 27,285    |
| - internal audit                             | 49,538    | 5,580     |
| Consultants                                  | 74,661    | 123,018   |
| Contractors                                  | 425,374   | 431,256   |
| Corporate Overheads**                        | 198,221   | 165,530   |
| Corporate Services charges*/**               | 221,763   | 215,378   |
| Information Technology related expenses**    | 606,699   | 495,107   |
| Insurance                                    | 15,904    | 17,477    |
| Legal services                               | 81,867    | 88,501    |
| Mandatory Notification of Data Breach Scheme | 25,000    | 37,489    |
| Postage                                      | 890       | 1,045     |
| Records management expenses                  | 38,385    | 66,122    |
| Staff training                               | 86,666    | 72,752    |
| Stores and stationery**                      | 11,529    | 7,316     |
| Subscription and membership                  | 37,383    | 22,218    |
| Telephone**                                  | 15,824    | 4,733     |
| Travel                                       | 3,598     | 9,093     |
| Other  | 4,781     | 7,774     |
| Total  | 2,428,928 | 2,273,840 |

<sup>\*</sup> Relates to Corporate Services provided to the Commission by the Department of Customer Service.

<sup>\*\*</sup> Total costs relating to services provided by the Department of Customer Service for the year ended 30 June 2025 were \$672,263 (2024: \$594,673). This includes direct GovConnect pass-through charges for ICT and business processing shared services charges of \$450,500 (2024: \$379,295) and corporate service charges (including corporate finance, governance, risk & performance, people & culture) \$221,763 (2024: \$215,378).

Notes to the financial statements for the year ended 30 June 2025

## 2. Expenses excluding losses (continued)

### Recognition and measurement

#### Information technology related expenses

The expenditure relates to pass-through charges for the provision of hardware, software, and licenses for network services provided by the Department of Customer Service, as well as the cost of software services for the Commission's case management system.

#### **Contractors**

Expenditure relates to the use of contractors to fill unfilled staffing positions.

#### **Accommodation charges**

Expenditure relates to the accommodation costs under the occupancy agreement with the Department of Customer Service.

### (c) Amortisation expense

|                              | 2025<br>\$ | 2024<br>\$ |
|------------------------------|------------|------------|
| Amortisation                 |            |            |
| Intangible assets - software | 149,817    | 149,292    |
| Total                        | 149,817    | 149,292    |

#### Recognition and measurement

Amortisation is provided for on a straight-line basis so as to write off the amortisable amount of each asset as it is consumed over its useful life.

All material separately identifiable components of assets are amortised over their useful lives.

The amortisation rates used for each class of assets are as follows:

| Asset Class                  | Rate of Amortisation |
|------------------------------|----------------------|
| Intangible Assets - Software | 25%                  |

Notes to the financial statements for the year ended 30 June 2025

### 3. Revenue

### Recognition and Measurement

Income is recognised in accordance with the requirements of AASB 15 Revenue from Contracts with Customers or AASB 1058 Income of Not-for-Profit Entities, dependent on whether there is a contract with a customer defined by AASB 15 Revenue from Contracts with Customers.

### Parliamentary Appropriations/the Summary of Compliance

The Appropriation Act 2024 (Appropriations Act) (and the subsequent variations, if applicable) appropriates the sum of \$1,910,485,454 (2024: \$2,058,565,049) to the Minister for Customer Service and Digital Government (the Minister) out of the Consolidated Fund for the services of the Department of Customer Service for the year 2024-25. The spending authority of the Minister from the Appropriations Act has been delegated or subdelegated to officers of the Department of Customer Service and entities that it is administratively responsible for, including the Commission.

The lead Minister for the Commission, being the Minister for Customer Service and Digital Government, is taken to have been given an appropriation out of the Consolidated Fund under the authority of section 4.7 of the GSF Act, at the time the entity receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by the entity. These deemed appropriations are taken to have been given for the services of the Department of Customer Service.

A summary of compliance is disclosed in the financial statements published in the Annual Report of the Department of Customer Service. It has been prepared by aggregating the spending authorities of the Minister for the services of the Department of Customer Service. It reflects the status at the point in time this disclosure statement is being made. The Commission's spending authority and expenditure is included in the summary of compliance.

The delegation and sub-delegations authorising officers of the Commission to spend Consolidated Fund money, impose limits on the amounts of individual transactions, but not the overall expenditure of the Commission. However, as they relate to expenditure in reliance on a sum appropriated by legislation, the delegation/sub-delegations are subject to the overall authority of the Department of Customer Service to spend monies under relevant legislation. The individual transaction limits have been properly observed. The information in relation to the aggregate expenditure limit from the Appropriations Act and other sources is disclosed in the summary of compliance table included in the financial statements published in the Annual Report of the Department of Customer Service.

Notes to the financial statements for the year ended 30 June 2025

### 3. Revenue (continued)

#### (a) Grants and contributions

|  | 2025<br>\$ | 2024<br>\$ |
|--|------------|------------|
| Grants without sufficiently specific performance obligations |            |            |
| Government grants - recurrent                                | 7,332,000  | 6,610,998  |
| Government grants - capital                                  | 150,000    | 149,995    |
| Other grants*  | 370,000    | 180,000    |
| Total  | 7,852,000  | 6,940,993  |

<sup>\*</sup> Other grants relate to funding received from the Digital Restart Fund for costs to perform the Commission's statutory functions under the Digital Restart Fund Act 2020.

### Recognition and measurement

Income from grants without sufficiently specific performance obligations are recognised when the Commission obtains control over the granted assets (e.g. cash).

The Commission receives its funding from the Department of Customer Service which receives appropriations from the Consolidated Fund. Appropriations for each financial year are set out in the Appropriation Act for that year.

### (b) Acceptance by the Crown of employee benefits and other liabilities

The following liabilities and/or expenses have been assumed by the Crown:

|                                  | 2025<br>\$ | 2024<br>\$ |
|----------------------------------|------------|------------|
| Superannuation - defined benefit | 900        | 38,570     |
| Long service leave               | 143,796    | 20,439)    |
| Payroll tax                      | -          | 1,975      |
| Total                            | 144,696    | 20,106     |

Notes to the financial statements for the year ended 30 June 2025

### (c) Other income

|                | 2025<br>\$ | 2024<br>\$ |
|----------------|------------|------------|
| Sundry Income* | 134,423    | 56,350     |
| Total          | 134,423    | 56,350     |

The current year's sundry income relates to salary recoupments from Service NSW for contributions towards work performed by the Commission on the government's Digital Identity Program, as well as reimbursements from the Commission's insurance provider for workers compensation payments. Income in 2024 includes only the latter.

### 4. Current assets – cash and cash equivalents

|                    | 2025<br>\$ | 2024<br>\$ |
|--------------------|------------|------------|
| Cash at bank       | 1,422,272  | 1,182,493  |
| Total Closing cash | 1,422,272  | 1,182,493  |

For the purposes of the statement of cash flows, cash and cash equivalents include cash at bank and cash on hand. Cash and cash equivalent assets recognised in the statement of financial position are the same as cash and cash equivalents assets recognised in the statement of cash flows.

Refer to Note 11 for details regarding credit risk and market risk arising from financial instruments.

### 5. Current assets - receivables

|                   | 2025<br>\$ | 2024<br>\$ |
|-------------------|------------|------------|
| GST receivable    | 39,951     | 11,211     |
| Prepayments*      | 131,950    | 194,003    |
| Other receivables | -          | 29,957     |
| Total             | 171,901    | 235,171    |

Details regarding credit risk of receivables are disclosed in Note 11.

<sup>\*</sup> Prepayments as at 30 June 2025 relate to the purchase of annual subscriptions in advance. The subscriptions are amortised to the statement of comprehensive income over the period of the subscription.

Notes to the financial statements for the year ended 30 June 2025

## 6. Intangible assets

|  | Software<br>\$ | Work in progress<br>\$ | Total<br>\$ |
|--|----------------|------------------------|-------------|
| At 1 July 2023                           |                |                        |             |
| Cost (gross carrying amount)             | 2,303,315      | 48,565                 | 2,351,880   |
| Accumulated amortisation and impairment  | (1,934,707)    | -                      | (1,934,707) |
| Net carrying amount                      | 368,608        | 48,565                 | 417,173     |
| Year ended 30 June 2024                  |                |                        |             |
| Net carrying amount at beginning of year | 368,608        | 48,565                 | 417,173     |
| Additions                                | -              | 96,644                 | 96,644      |
| Disposal                                 | 145,209        | (145,209)              | -           |
| Amortisation                             | (149,292)      | -                      | (149,292)   |
| Net carrying amount at end of year       | 364,525        | -                      | 364,525     |
| At 1 July 2024                           |                |                        |             |
| Cost (gross carrying amount)             | 2,448,523      | -                      | 2,448,523   |
| Accumulated amortisation and impairment  | (2,083,998)    | -                      | (2,083,998) |
| Net carrying amount                      | 364,525        | -                      | 364,525     |
| Year ended 30 June 2025                  |                |                        |             |
| Net carrying amount at beginning of year | 364,525        | -                      | 364,525     |
| Additions                                | 37,312         | 65,833                 | 103,145     |
| Amortisation                             | (149,817)      | -                      | (149,817)   |
| Net carrying amount at end of year       | 252,020        | 65,833                 | 317,853     |
| At 30 June 2025                          |                |                        |             |
| Cost (gross carrying amount)*            | 2,431,844      | 65,833                 | 2,497,677   |
| Accumulated amortisation and impairment  | (2,179,824)    | -                      | (2,179,824) |
| Net carrying amount                      | 252,020        | 65,833                 | 317,853     |

<sup>\*</sup> During the 2025 stocktake, two software items totaling \$53,991 were written off.

Notes to the financial statements for the year ended 30 June 2025

### 6. Intangible assets (continued)

### Recognition and measurement

The Commission recognises intangible assets only if it is probable that future economic benefits will flow to the Commission and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition. Following the initial recognition, intangible assets are subsequently measured at fair value only if there is an active market. As there is no active market for the Commission's intangible assets, the assets are carried at cost less any accumulated amortisation and impairment losses.

All research costs are expensed. Development costs are only capitalised when certain criteria are met.

The useful lives of intangible assets are assessed to be finite.

The Commission's intangible assets are amortised using the straight-line method over a period of four years. The amortisation period and amortisation method for an intangible asset with a finite useful life are reviewed at least at the end of each reporting period.

Intangible assets are tested for impairment where an indicator of impairment exists. If the recoverable amount is less than its carrying amount, the carrying amount is reduced to recoverable amount and the reduction is recognised as an impairment loss.

### Capitalisation threshold

Intangible assets costing \$30,000 and above individually (or forming part of an IT network costing more than \$30,000) are capitalised. As at 30 June 2025 the Commission incurred capital expenses of \$103,145 (2024 \$96,643).

### 7. Current liabilities – payables

|                                      | 2025<br>\$ | 2024<br>\$ |
|--------------------------------------|------------|------------|
| Accrued salaries, wages and on-costs | 142,797    | 99,201     |
| Sundry accruals and creditors        | 189,359    | 40,539     |
| Total                                | 332,156    | 139,740    |

Details regarding liquidity risk, including a maturity analysis of the above payables, are disclosed in Note 11.

Notes to the financial statements for the year ended 30 June 2025

### 8. Current/Non-Current Liabilities - Provisions

|   | 2025<br>\$ | 2024<br>\$ |
|---|------------|------------|
| Employee benefits and related on-costs                      |            |            |
| Current   |            |            |
| Annual leave  | 491,576    | 461,883    |
| Paid parental leave   | 1,067      | 15,010     |
| Long service leave on-costs                                 | 110,310    | 100,006    |
| Total current provisions                                    | 602,953    | 576,899    |
|   |            |            |
| Non-current   |            |            |
| Long service leave on-costs                                 | 10,910     | 9,891      |
| Total non-current provisions                                | 10,910     | 9,891      |
|   |            |            |
| Total provisions  | 613,863    | 586,790    |
|   |            |            |
| Aggregate employee benefits on-costs                        |            |            |
| Provisions - current  | 602,953    | 576,899    |
| Provisions - non-current                                    | 10,910     | 9,891      |
| Total   | 613,863    | 586,790    |
|   |            |            |
| Provisions expected to be settled within 12 months          |            |            |
| Annual leave  | 481,744    | 421,237    |
| Paid parental leave   | 1,046      | 13,689     |
| Long service leave on-costs                                 | -          | -          |
| Total   | 482,790    | 434,926    |
| Provisions expected to be settled after more than 12 months |            |            |
| Annual leave  | 9,831      | 40,646     |
| Paid parental leave   | 22         | 1,321      |
| Long service leave on-costs                                 | 121,220    | 109,897    |
| Total   | 131,073    | 151,864    |

Notes to the financial statements for the year ended 30 June 2025

### 8. Current/non-current liabilities - provisions (continued)

### Recognition and measurement

#### Employee Benefits and related on-costs

#### Salaries and wages, annual leave and sick leave

Salaries and wages (including non-monetary benefits) and paid sick leave that are expected to be settled wholly within 12 months after the end of the period, in which the employees render the service are recognised and measured at undiscounted amounts of the benefits. Annual leave is not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 Employee Benefits (although short-cut methods are permitted). Actuarial advice obtained by Treasury has confirmed that using the nominal annual leave balance plus the annual leave entitlements accrued while taking annual leave (calculated using 8.4% of the nominal value of annual leave) can be used to approximate the present value of the annual leave liability. The Commission has assessed the actuarial advice based on the Commission's circumstances and has determined that the effect of discounting is immaterial to annual leave. All annual leave is classified as a current liability even where the Commission does not expect to settle the liability within 12 months as the Commission does not have an unconditional right to defer settlement.

Paid parental leave can be accumulated for up to 24 months and the provision is recognised when an employee becomes eligible. The provision is valued based on parental leave yet to be paid.

Unused non-vesting sick leave does not give rise to a liability, as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

### Long service leave and superannuation

The Commission's liabilities for long service leave and defined benefit superannuation are assumed by the Crown Entity. The Commission accounts for the liability as having been extinguished, resulting in the amount assumed being shown as part of the non-monetary revenue item described as 'Acceptance by the Crown Entity of employee benefits and other liabilities'.

Long service leave is measured at present value of expected future payments to be made in respect of services provided up to the reporting date. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using Commonwealth government bond rate at the reporting date.

The superannuation expense for the financial year is determined by using the formulae specified in the Treasurer's Directions. The expense for certain superannuation schemes (i.e. Basic Benefit and First State Super) is calculated as a percentage of the employees' salary. For other superannuation schemes (i.e. State Superannuation Scheme and State Authorities Superannuation Scheme), the expense is calculated as a multiple of the employees' superannuation contributions.

#### **Consequential costs**

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of payroll tax, workers' compensation insurance premiums and fringe benefits tax.

Notes to the financial statements for the year ended 30 June 2025

### 9. Reconciliation of cash flows from operating activities to net result

|  | 2025<br>\$ | 2024<br>\$ |
|--|------------|------------|
| Net cash flows from operating activities           | 342,924    | (621,330)  |
| Amortisation expense                               | (149,817)  | (149,292)  |
| (Decrease)/increase in receivables and prepayments | (63,270)   | 117,755    |
| (Increase)/decrease in provisions                  | (27,073)   | (36,591)   |
| (Increase)/decrease in payables                    | (192,416)  | 152,473    |
| Net result   | (89,652)   | (536,985)  |

## 10. Budget review

The budgeted amounts are drawn from the original budgeted financial statements presented to Parliament in respect of the reporting period. Subsequent amendments to the original budget (e.g. adjustment for transfer of functions between entities as a result of Administrative Arrangements Orders) are not reflected in the budgeted amounts. Major variances between the original budgeted amounts and the actual amounts disclosed in the financial statements are explained below.

#### Net result

The actual net result for the year ended 30 June 2025 was a deficit of \$89,652 [2024:(\$536,985)], above budget by \$847,348 (2024: \$372,015). This favourable variance can be primarily attributed to an underspend in employee related expenses, as not all staffing positions were filled during the financial year, along with additional sundry revenue received.

#### Assets and liabilities

The actual net assets were \$966,007 (2024: \$1,055,659), which was \$895,007 higher than the budgeted \$71,000. This was mainly driven by underspend in operational expenses during the year, with the net result exceeding budget by \$847,348

#### Cash flows

The final cash position was lower than budget by \$131,728 (2024 \$632,507). This outcome is primarily due to a lower opening cash balance and lower current liabilities in the current year, partially offset by higher net cash flows from operating activities.

Notes to the financial statements for the year ended 30 June 2025

### 11. Financial instruments

The Commission's principal financial instruments are outlined below. These financial instruments arise directly from the Commission's operations or are required to finance the Commission's operations. The Commission does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The Commission's main risks arising from financial instruments are outlined below, together with the Commission's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout the financial statements.

The Chief Executive Officer has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by the Commission, to set risk limits and controls and to monitor risks. Compliance with policies is reviewed by the Commission on a continuous basis.

### Financial instrument categories

#### As at 30 June 2025

| Class                     | Note | Category   | Carrying amount<br>\$ |
|---------------------------|------|--|-----------------------|
| Financial assets          |      |  |                       |
| Cash and cash equivalents | 4    | Amortised cost                                   | 1,422,272             |
| Receivables <sup>1</sup>  | 5    | Amortised cost                                   | -                     |
| Financial liabilities     |      |  |                       |
| Payables <sup>2</sup>     | 7    | Financial liabilities measured at amortised cost | 298,919               |

<sup>&</sup>lt;sup>1</sup> Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7)

#### As at 30 June 2024

| Class                     | Note | Category   | Carrying amount<br>\$ |
|---------------------------|------|--|-----------------------|
| Financial assets          |      |  |                       |
| Cash and cash equivalents | 4    | Amortised cost                                   | 1,182,493             |
| Receivables <sup>1</sup>  | 5    | Amortised cost                                   | 41,168                |
| Financial liabilities     |      |  |                       |
| Payables <sup>2</sup>     | 7    | Financial liabilities measured at amortised cost | 116,322               |

<sup>&</sup>lt;sup>1</sup> Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7)

<sup>&</sup>lt;sup>2</sup> Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7).

<sup>&</sup>lt;sup>2</sup> Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7).

Notes to the financial statements for the year ended 30 June 2025

### 11. Financial instruments (continued)

#### Credit risk

Credit risk arises when there is the possibility that the counterparty will default on their contractual obligations, resulting in a financial loss to the Commission. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for impairment).

The Commission is not materially exposed to credit risk, and has not granted any financial guarantees.

Based on management's assessment of natural disasters and climate related matters, there was no impact on the receivables and other assets in the Statement of Financial Position.

### Cash and cash equivalents

Cash comprises cash on hand and bank balances within the NSW Treasury Banking System. The Commission does not earn interest on its daily bank balances.

#### Receivables - trade debtors

#### Accounting policy for impairment of trade debtors and other financial assets

Collectability of trade debtors is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand.

The Commission applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables.

To measure the expected credit losses, trade receivables have been grouped based on shared credit risk characteristics and the days past due.

The loss allowance for trade debtors as at 30 June 2025 was determined to be \$nil.

#### Liquidity risk

Liquidity risk is the risk that the Commission will be unable to meet its payment obligations when they fall due. The Commission continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high-quality liquid assets. The objective is to maintain a balance between continuity of funding and flexibility through the use of overdrafts, loans and other advances.

During the current and prior year, there was no default on borrowings. No assets have been pledged as collateral. The Commission's exposure to liquidity risk is deemed insignificant based on prior period data and current assessment of risk.

Liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in TPG25-02. For small business suppliers, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received.

The table below summarises the maturity profile of the Commission's financial liabilities based on contracted undiscounted payments, together with the interest rate exposure.

Notes to the financial statements for the year ended 30 June 2025

### 11. Financial instruments (continued)

### Market risk

|          |  |                | Interest rate exposure          |                                   | Maturity dates |  |
|----------|--|----------------|---------------------------------|-----------------------------------|----------------|--|
|          | Weighted<br>average<br>effective<br>interest<br>rate | Nominal amount | Fixed<br>interest<br>rate<br>\$ | Non-<br>interest<br>bearing<br>\$ | < 1 year<br>\$ |  |
| 2025     |  |                |                                 |                                   |                |  |
| Payables |  | 298,919        | -                               | 298,919                           | 298,919        |  |
|          | -  | 298,919        | -                               | 298,919                           | 298,919        |  |
| 2024     |  |                |                                 |                                   |                |  |
| Payables | -  | 116,322        | -                               | 116,322                           | 116,322        |  |
|          |  | 116,322        | -                               | 116,322                           | 116,322        |  |

## 12. Contingent liabilities and contingent assets

The Commission has no contingent liabilities or contingent assets as at 30 June 2025 (2024: nil).

## 13. Related party disclosure

### Key management personnel

|                               | Actual<br>2025<br>\$ | Actual<br>2024<br>\$ |
|-------------------------------|----------------------|----------------------|
| Short-term employee benefits: |                      |                      |
| Salaries                      | 723,935              | 694,000 00           |
| Post-employment benefits      | 83,252               | 52,000               |
| Termination benefits          | -                    | 172,000              |
| Total remuneration            | 807,187              | 918,000              |

Notes to the financial statements for the year ended 30 June 2025

## 14. Events after the reporting period

### Non-adjusting events

There are no any known events after the reporting period which would give rise to a material impact on the reported results or financial position of the Commission as at 30 June 2025 (2024: Nil).

End of audited financial statements.

# **Compliance Index**

This compliance index lists the compliance disclosures within this annual report and the page references for those disclosures.

Table 20: Compliance Index

| Heading                    | Compliance<br>requirement   | Basis for, or source of, requirement | Completed<br>(Yes, No, N/A) | Page<br>reference |
|----------------------------|---|--------------------------------------|-----------------------------|-------------------|
| Acknowledgement of Country | Acknowledgement of Country  | TPG25 - 10a Group 1 - Annual Report  | Yes                         | 2                 |
| Letter of Submission       | Letter of submission  | TPG25 - 10a Group 1 - Annual Report  | Yes                         | 3                 |
| Overview                   | About the IPC Organisational Structure Accountability Governance and legislative responsibilities | TPG25 – 10a Group 1 – Annual Report  | Yes                         | 19                |
| Strategy                   | Reporting against our<br>strategic objectives –<br>Summary  | TPG25 – 10a Group 1 – Annual Report  | Yes                         | 25                |
|                            | IPC Strategic Plan 2024-28  |                                      | Yes                         | 26                |
|                            | IPC Strategic Plan 2024–28<br>Summary   |                                      | Yes                         | 27                |
|                            | Reporting against our<br>strategic and regulatory<br>objectives                                   |                                      | Yes                         | 28–33             |
| Operations and performance | Information access  | TPG25 - 10a Group 1 - Annual Report  | Yes                         | 36                |
| periormance                | Privacy   |                                      | Yes                         | 39                |
|                            | Human Research Ethics<br>Committees (HRECs)<br>reporting  |                                      | Yes                         | 43                |
|                            | Stakeholder engagement  |                                      | Yes                         | 45-50             |
|                            | GSE Act 2013  |                                      | Yes                         | 52                |
|                            | Legislative compliance register   |                                      | Yes                         | 52                |
|                            | litigation  |                                      | Yes                         | 52                |
|                            | Information security management   |                                      | Yes                         | 53                |
|                            | Land disposal   |                                      | Yes                         | 53                |
|                            | New legislation and amendments  |                                      | Yes                         | 53                |
|                            | Infrastructure program  |                                      | N/A                         |                   |
|                            | IPART Act requirements  | section 18(4) of the IPART Act       | N/A                         |                   |

# **Compliance Index**

| Heading                       | Compliance requirement   | Basis for, or source of, requirement   | Completed<br>(Yes, No, N/A) | Page<br>reference |
|-------------------------------|--|--|-----------------------------|-------------------|
| Management and accountability | Senior executive   | TPG25 – 10a Group 1 – Annual Report,<br>Public Service Commission Circular<br>2014-09                            | Yes                         | 57                |
|                               | Audit and Risk Committee report on activity                    | TPG25 - 10a Group 1 - Annual Report  | Yes                         | 58                |
|                               | Insurances   | TPG25 - 10a Group 1 - Annual Report  | Yes                         | 58                |
|                               | Internal Audit and Risk<br>Management Attestation<br>Statement | TPP20-08   | Yes                         | 59                |
|                               | GIPA Act compliance  | section 125(4), (6) of the GIPA Act;<br>clause 8, Schedule 2 and clause 13,<br>Schedule 3 of the GIPA Regulation | Yes                         | 60                |
|                               | PPIP Act compliance  | TPG25 – 10a Group 1 – Annual Report,<br>Privacy and Personal Information<br>Protection Act 1998                  | Yes                         | 60                |
|                               | Consultants  | TPG25 - 10a Group 1 - Annual Report  | Yes                         | 61                |
|                               | International travel   | TPG25 - 10a Group 1 - Annual Report  | Yes                         | 61                |
|                               | Requirements arising from employment arrangements              | TPG25 - 10a Group 1 - Annual Report  | N/A                         |                   |
| Sustainability                | Sustainability   | TPG25 - 10a Group 1 - Annual Report  | Yes                         | 63                |
|                               | Work health and safety (WHS)                                   | TPG25 - 10a Group 1 - Annual Report  | Yes                         | 63                |
|                               | Workplace diversity  | PSC Circular 2014-09   | Yes                         | 63                |
|                               | Modern Slavery reporting                                       | Modern Slavery Act 2018  | Yes                         | 63                |
|                               | Climate Related Financial Disclosures                          | TPG25 – 10a Group 1 – Annual Report,<br>TPG24-33   | Yes                         | 64                |
|                               | Disability inclusion action plans                              | Disability Inclusion Act 2014  | N/A                         |                   |
| Financial performance         | Statement by the Information Commissioner                      | TPG25 - 10a Group 1 - Annual Report,<br>GSF Act  | Yes                         | 66                |
|                               | Independent Auditor's report                                   |  | Yes                         | 67–68             |
|                               | Financial statements   |  | Yes                         | 70-89             |

# **Appendices**



# Appendix 1 – Publications and resources issued in 2024–25

### Statutory reports

- IPC Annual Report 2023–24
- Report on the Operation of the Government Information (Public Access) Act 2009: 2023–24

### IPC corporate resources

- IPC Proactive Release Register
- IPC Regulatory Priorities 2025–28
- IPC Stakeholder Engagement Plan 2025–28
- IPC Strategic Plan 2024–28 Key Performance Indicators

### Information access resources

- IPC GIPA Tool Proactive release and informal release questions
- Fact Sheet Frequently asked questions: Informal release of information – translated into Arabic, Assyrian, Chinese Simplified, Chinese Traditional, Greek, Italian, Korean, Spanish, Thai, Vietnamese
- Fact Sheet Your right to access government information in NSW – translated into Arabic, Assyrian, Chinese Simplified, Chinese Traditional, Greek, Italian, Korean, Spanish, Thai, Vietnamese
- Explainer video: A Quick Guide to Information Access Reviews for NSW Agencies
- Easy English Fact Sheet You did not get the papers you want
- Easy English Fact Sheet You want to know something.
   How to ask
- Easy English Fact Sheet You want to know something.
   About the NSW Government

### Information access regulatory reports

None released in the 2024–25 reporting period

### **Privacy resources**

- Glossary Defining the causes of a data breach
- Fact Sheet A guide to protecting your privacy in NSW

   translated into Arabic, Assyrian, Chinese Simplified,
   Chinese Traditional, Greek, Italian, Korean, Spanish,
   Thai, Vietnamese
- Fact Sheet MNDB Frequently asked questions translated into Arabic, Assyrian, Chinese Simplified, Chinese Traditional, Greek, Italian, Korean, Spanish, Thai, Vietnamese
- Guidance Top Ten Privacy Tips translated into Arabic, Assyrian, Chinese Simplified, Chinese Traditional, Greek, Italian, Korean, Spanish, Thai, Vietnamese
- Guide to undertaking Privacy Impact Assessments on Al systems and projects
- Easy English Fact Sheet Keep your information safe.
   Ideas for you
- Easy English Fact Sheet You think the wrong people see your information
- Easy English Fact Sheet You tell a place about you.
   You can ask to read it
- Easy English Fact Sheet Your health file. We keep it safe
- Easy English Fact Sheet Information about you.
   We keep it safe
- IPC Privacy Basics e-Learning module
- Guidance You have been told your information has been breached
- Updated MNDB Self-assessment Tool

### Privacy regulatory reports

- Desktop Review of Data Breach Policy (DBP)
   Compliance Report
- Mandatory Notification of Data Breach (MNDB) Scheme Trends Report

### **IPC** newsletters

- IPC Bulletin October 2024
- One Year of the MNDB Scheme November 2024
- PC Bulletin December 2024
- IPC Bulletin March 2025
- IPC Bulletin June 2025

# **Appendix 2 – Diversity and inclusion**

The IPC addresses diversity and inclusion by:

- identifying the needs of people within diverse communities in NSW to promote their right to access government-held information and the protection of privacy
- enhancing information about how to access government held information and protection of privacy rights for people within diverse communities in NSW
- promoting the needs of our diverse communities in NSW when developing and delivering resources to support the work of our regulated sectors in providing access to information and the protection of privacy rights.

During the reporting period the IPC has undertaken the following activities in relation to diversity and inclusion:

- In the reporting period, the IPC engaged Multicultural NSW to translate essential guidance materials into the ten most spoken languages in Australia other than English (Arabic, Assyrian, Chinese (Simplified and Traditional), Greek, Italian, Korean, Spanish, Thai and Vietnamese). These translations were published in October 2024 and provide CALD communities with accessible information about their privacy and information access rights, helping to reduce barriers to engagement and increase rights awareness across diverse populations.
- In November 2024, the IPC expanded this work to include translated data breach support materials, ensuring that individuals impacted by a breach can access clear and relevant information in their preferred language and access support services. The translation work undertaken provides equal access to information and supports communities in exercising their rights.
- In March 2025, the IPC developed Easy English guides to further improve accessibility. These resources use simplified sentence structures, vocabulary, and supportive visuals to communicate key messages. They are designed to assist people with intellectual or learning disabilities, individuals with low literacy, and those with English as a second language. Since March 2025, there have been over 550 views of the IPC's Easy English hub.

### Looking ahead

In the next reporting period, the IPC will further build on its translation and accessibility initiatives by translating foundational guidance on individual rights, including information about review and complaints pathways under NSW information access and privacy legislation. This work will further support CALD communities and individuals with diverse needs to understand how to exercise their rights.

# Appendix 3 – Access applications under Schedule 2 of the GIPA Regulation

### Statistical information about access applications made to IPC

Statistical information about access applications made to our office during the reporting year is set out in the following tables – the form required by Schedule 2 to the GIPA Regulation.

Clause 8A: Details of the review carried out by the agency under section 7(3) of the Act during reporting year and details of any information made publicly available by the agency as a result of the review

Reviews carried out by the agency
Yes

Information made publicly available by the agency
Yes

Clause 8B: The total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications)

Total number of applications received

8

Clause 8C: Total number of access applications received by agency during reporting year that agency refused either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 to the Act (information for which there is conclusive presumption of overriding public interest against disclosure)

|                                | Wholly | Partly | Total |
|--------------------------------|--------|--------|-------|
| Number of applications refused | 0      | 0      | 0     |
| % of Total                     | 0%     | 0%     | -     |

| Table A: Number of applications by type of applicant and outcome*       |                              |                              |                              |                         |                                     |                                       |  |                          |       |               |
|---|------------------------------|------------------------------|------------------------------|-------------------------|-------------------------------------|---------------------------------------|--|--------------------------|-------|---------------|
|   | Access<br>granted<br>in full | Access<br>granted<br>in part | Access<br>refused<br>in full | Information<br>not held | Information<br>already<br>available | Refuse to<br>deal with<br>application | Refuse to<br>confirm/<br>deny<br>whether<br>information<br>is held | Application<br>withdrawn | Total | % of<br>Total |
| Media   | 0                            | 0                            | 0                            | 0                       | 0                                   | 0                                     | 0  | 0                        | 0     | 0%            |
| Members of<br>Parliament  | 0                            | 0                            | 0                            | 0                       | 0                                   | 0                                     | 0  | 0                        | 0     | 0%            |
| Private sector business   | 0                            | 0                            | 0                            | 1                       | 0                                   | 0                                     | 0  | 0                        | 1     | 14%           |
| Not for profit organisations or community groups                        | 0                            | 0                            | 0                            | 0                       | 0                                   | 0                                     | 0  | 0                        | 0     | 0%            |
| Members of<br>the public<br>(application<br>by legal<br>representative) | 0                            | 0                            | 0                            | 0                       | 0                                   | 0                                     | 0  | 0                        | 0     | 0%            |
| Members of the public (other)   | 3                            | 0                            | 1                            | 2                       | 0                                   | 0                                     | 0  | 0                        | 6     | 86%           |
| Total   | 3                            | 0                            | 1                            | 3                       | 0                                   | 0                                     | 0  | 0                        | 7     | -             |
| % of Total  | 43%                          | 0%                           | 14%                          | 43%                     | 0%                                  | 0%                                    | 0%   | 0%                       | -     | -             |

<sup>\*</sup> More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

|  | Table B: Number of applications by type of application and outcome |                              |                              |                         |                                     |                                       |   |                       |       |               |
|--|--|------------------------------|------------------------------|-------------------------|-------------------------------------|---------------------------------------|---|-----------------------|-------|---------------|
|  | Access<br>granted<br>in full                                       | Access<br>granted<br>in part | Access<br>refused<br>in full | Information<br>not held | Information<br>already<br>available | Refuse to<br>deal with<br>application | Refuse to<br>confirm/<br>deny whether<br>information<br>is held | Application withdrawn | Total | % of<br>Total |
| Personal information applications*   | 1  | 0                            | 1                            | 0                       | 0                                   | 0                                     | 0   | 0                     | 2     |               |
| Access<br>applications<br>(other than<br>personal<br>information<br>applications)      | 2  | 0                            | 0                            | 3                       | 0                                   | 0                                     | 0   | 0                     | 5     | 71%           |
| Access applications that are partly personal information applications and partly other | 0  | 0                            | 0                            | 0                       | 0                                   | 0                                     | 0   | 0                     | 0     | 0%            |
| Total  | 3  | 0                            | 1                            | 3                       | 0                                   | 0                                     | 0   | 0                     | 7     | -             |
| % of Total   | 43%  | 0%                           | 14%                          | 43%                     | 0%                                  | 0%                                    | 0%  | 0%                    | -     | -             |

<sup>\*</sup> A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

| Table C: Invalid applications  |                     |            |  |
|--|---------------------|------------|--|
| Reason for invalidity  | No. of applications | % of Total |  |
| Application does not comply with formal requirements (section 41 of the GIPA Act)  | 0                   | 0%         |  |
| Application is for excluded information of the agency (section 43 of the GIPA Act) | 1                   | 100%       |  |
| Application contravenes restraint order (section 110 of the GIPA Act)              | 0                   | 0%         |  |
| Total number of invalid applications received                                      | 1                   | 100%       |  |
| Invalid applications that subsequently became valid applications                   | 0                   | 0%         |  |

|   | Number of times consideration used* | % of Total |
|---|-------------------------------------|------------|
| Overriding secrecy laws                               | 0                                   | 0%         |
| Cabinet information                                   | 0                                   | 0%         |
| Executive Council information                         | 0                                   | 0%         |
| Contempt  | 0                                   | 0%         |
| Legal professional privilege                          | 0                                   | 0%         |
| Excluded information                                  | 0                                   | 0%         |
| Documents affecting law enforcement and public safety | 0                                   | 0%         |
| Transport safety                                      | 0                                   | 0%         |
| Adoption  | 0                                   | 0%         |
| Care and protection of children                       | 0                                   | 0%         |
| Ministerial code of conduct                           | 0                                   | 0%         |
| Aboriginal and environmental heritage                 | 0                                   | 0%         |
| Total   | 0                                   | -          |

<sup>\*</sup> More than one public interest consideration may apply in relation to a particular access application and if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E.

| Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of Act |   |            |
|--|---|------------|
|  | Number of occasions when application not successful | % of Total |
| Responsible and effective government   | 0   | 0%         |
| Law enforcement and security   | 0   | 0%         |
| Individual rights, judicial processes and natural justice  | 0   | 0%         |
| Business interests of agencies and other persons   | 0   | 100%       |
| Environment, culture, economy and general matters  | 0   | 0%         |
| Secrecy provisions   | 0   | 0%         |
| Exempt documents under interstate Freedom of Information legislation   | 0   | 0%         |
| Total  | 0   | 100%       |

| Table F: Timeliness  |                        |            |
|--|------------------------|------------|
|  | Number of applications | % of Total |
| Decided within the statutory timeframe (20 days plus any extensions) | 8                      | 100%       |
| Decided after 35 days (by agreement with applicant)                  | 0                      | 0%         |
| Not decided within time (deemed refusal)                             | 0                      | 0%         |
| Total  | 8                      | -          |

| Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome) |                 |                 |       | ome)       |
|--|-----------------|-----------------|-------|------------|
|  | Decision varied | Decision upheld | Total | % of Total |
| Internal review  | 1               | 0               | 1     | 100%       |
| Review by Information Commissioner *   | 0               | 0               | 0     | 0%         |
| Internal review following recommendation under section 93 of Act                                 | 0               | 0               | 0     | 0%         |
| Review by NCAT   | 0               | 0               | 0     | 0%         |
| Total  | 1               | 0               | 1     | 100%       |

<sup>\*</sup> The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

| Table H: Applications for review under Part 5 of the Act (by type of applicant)                                   |                                   |            |  |  |
|---|-----------------------------------|------------|--|--|
|   | Number of applications for review | % of Total |  |  |
| Applications by access applicants   | 1                                 | 100%       |  |  |
| Applications by persons to whom information the subject of access application relates (see section 54 of the Act) | 0                                 | 0%         |  |  |
| Total   | 1                                 | -          |  |  |

| Table I: Applications transferred to other agencies under Division 2 of Part 4 of the Act (by type of transfer) |                                    |            |
|---|------------------------------------|------------|
|   | Number of applications transferred | % of Total |
| Agency-initiated transfers  | 3                                  | 100%       |
| Applicant-initiated transfers   | 0                                  | 0%         |
| Total   | 3                                  | -          |

# **Appendix 4 – Credit card certification**

In accordance with the Treasurer's Direction 205.01–205.08, it is hereby certified that the use of Corporate Purchasing Cards has been in accordance with the Premier's Memoranda and Treasurer's Directions.

## Appendix 5 – Payment of accounts

For the year ended 30 June 2025.

|         | Supplier accounts paid | on time     |         |                |
|---------|------------------------|-------------|---------|----------------|
| Quarter | Target<br>%            | Actual<br>% | Current | Total payments |
| Sep-24  | 95%                    | 100%        | 103,661 | 103,661        |
| Dec-24  | 95%                    | 100%        | 166,661 | 166,661        |
| Mar-25  | 95%                    | 95%         | 157,241 | 293,688        |
| Jun-25  | 95%                    | 100%        | 456,030 | 456,030        |

NSW Treasury Circular NSW (TC 11/12) sets out the requirements for payment of accounts by NSW agencies and states that the day of payment is the day that funds are transferred into the banking system for payment to the supplier or a cheque is sent.

The IPC accounts payable function is performed by DCS as part of shared corporate services arrangements within the Customer Service Cluster. The % figures above reflect the payment time within the IPC, the reporting entity for the reporting period. Time for payment of accounts is delayed in circumstances where DCS journals intra-agency transactions several months after the document date of the transaction and these payments are shown as not current but IPC has no control over the timing of these journals. DCS is also classified as a small business supplier so the reporting for the payment of small business suppliers is also affected by the delay in DCS journaling intra-agency transactions.

The IPC, in conjunction with DCS, minimises processing delays and monitors and improves payment performance by the:

- review of payment performance reports on a quarterly basis to identify any procedural issues
- increased use of electronic funds transfer (EFT) and Purchasing Card for payment of creditors
- payment of major suppliers by way of consolidated billing
- amalgamation of processing and payment functions into the DCS Cluster.

Executive management reviews the quarterly payment performance reports to identify any issues arising and takes appropriate measures to improve compliance in accordance with NSW Treasury guidelines. Delays have been identified and systems reviewed and enhanced to ensure the timely payment of accounts. There was no penalty interest for late payment during the financial year ended 30 June 2025.

# Appendix 6 – Time for payment of accounts

For the year ended 30 June 2025.

| Aged analysis at the end of each quarter |                                   |                           |                                      |                                      |                           |
|--|-----------------------------------|---------------------------|--------------------------------------|--------------------------------------|---------------------------|
| Quarter                                  | Current (i.e.<br>within due date) | Less than 30 days overdue | Between 30<br>and 60 days<br>overdue | Between 61<br>and 90 days<br>overdue | More than 90 days overdue |
| All suppliers                            |                                   |                           |                                      |                                      |                           |
| Sep-24                                   | \$103,661.44                      | \$-                       | \$-                                  | \$-                                  | \$-                       |
| Dec-24                                   | \$166,661.00                      | \$-                       | \$-                                  | \$-                                  | \$-                       |
| Mar-25                                   | \$157,240.88                      | \$136,447.12              | \$-                                  | \$-                                  | \$-                       |
| Jun-25                                   | \$456,030.00                      | \$-                       | \$-                                  | \$-                                  | \$-                       |
| Small business suppliers                 |                                   |                           |                                      |                                      |                           |
| Sep-24                                   | \$7,411.80                        | \$-                       | \$-                                  | \$-                                  | \$-                       |
| Dec-24                                   | \$18,184.10                       | \$-                       | \$-                                  | \$-                                  | \$-                       |
| Mar-25                                   | \$26,573.80                       | \$-                       | \$-                                  | \$-                                  | \$-                       |
| Jun-25                                   | \$15,332.90                       | \$-                       | \$-                                  | \$-                                  | \$-                       |

| Account  | ts due or paid within | each quarter  |            |           |
|--|-----------------------|---------------|------------|-----------|
| Measure  | September 2024        | December 2024 | March 2025 | June 2025 |
| All suppliers  |                       |               |            |           |
| Number of accounts due for payment   | 16                    | 23            | 20         | 38        |
| Number of accounts paid on time  | 16                    | 23            | 19         | 38        |
| Actual percentage of accounts paid on time (based on no. of accounts)  | 100%                  | 100%          | 95%        | 100%      |
| Dollar amount of accounts due for payment  | \$103,661             | \$166,661     | \$293,688  | \$456,030 |
| Dollar amount of accounts paid on time   | \$103,661             | \$166,661     | \$157,241  | \$456,030 |
| Actual percentage of accounts paid on time (based on \$)   | 100%                  | 100%          | 54%        | 100%      |
| Number of payments for interest on overdue accounts  | 0                     | 0             | 0          | 0         |
| Interest paid on overdue accounts  | 0                     | 0             | 0          | 0         |
| Small business suppliers   |                       |               |            |           |
| Number of accounts due for payment to small businesses   | 2                     | 5             | 4          | 5         |
| Number of accounts due to small businesses paid on time  | 2                     | 5             | 4          | 5         |
| Actual percentage of small business accounts paid on time (based on no. of accounts) (by the IPC see page 117) | 100%                  | 100%          | 100%       | 100%      |
| Dollar amount of accounts due for payment to small businesses  | \$7,412               | \$18,184      | \$26,574   | \$15,333  |
| Dollar amount of accounts due to small businesses paid on time   | \$7,412               | \$18,184      | \$26,574   | \$15,333  |
| Actual percentage of small business accounts paid on time (based on \$)  | 100%                  | 100%          | 100%       | 100%      |
| Number of payments to small businesses for interest on overdue accounts  | 0                     | 0             | 0          | 0         |
| Interest paid to small businesses on overdue accounts  | 0                     | 0             | 0          | 0         |

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