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OFFICE OF NATIONAL INTELLIGENCE

Submission to the Parliamentary Joint Committee on Intelligence and Security

**Review of Administration and Expenditure
No. 18 (2018–2019)**

OFFICIAL SUMMARY

February 2020

Overview

The Office of National Intelligence (ONI) is an independent statutory authority that falls within the Prime Minister's portfolio and reports directly to the Prime Minister. ONI was established by the *Office of National Intelligence Act 2018* (the ONI Act) in December 2018, continuing and expanding the functions of the former Office of National Assessments (further detail provided in the 'Legislative changes' section of this Submission). This fulfilled one of the key recommendations from the 2017 Independent Intelligence Review (IIR).

ONI's purpose is to give the Australian Government a decision-making advantage by helping it interpret world developments. ONI positions the Australian government to respond to a changing and complex environment through the provision of all-source intelligence assessments, as well as the collection and analysis of open source information.

In parallel, ONI is responsible for enterprise-level leadership of the National Intelligence Community (NIC)¹ and ensures a single point of accountability to the Prime Minister and National Security Committee of Cabinet (NSC) on intelligence matters.

The 2018–19 Portfolio Budget Statements (PBS) provide ONI with one Outcome: *Advancement of Australia's national interests through increased government awareness of international developments affecting Australia and integration, coordination and evaluation of Australia's national intelligence capabilities.*

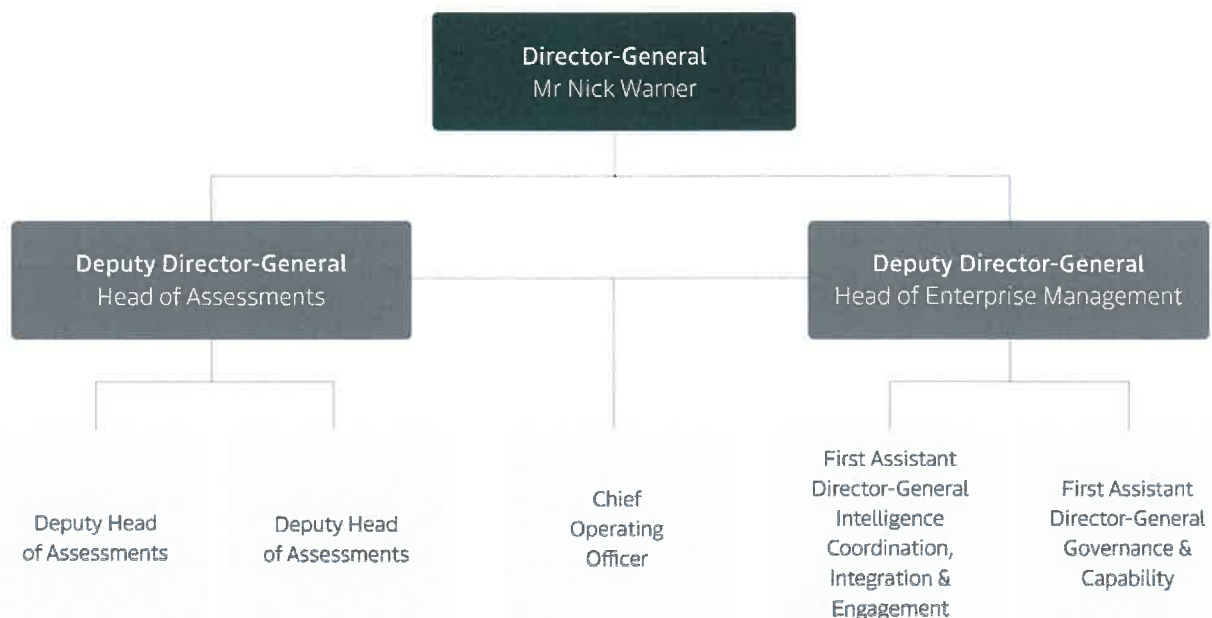
These assessment, reporting and coordination activities are enabled by ONI's corporate functions; information and communications technology processes; and business and security management systems.

Organisational Structure

ONI's organisational structure has evolved over the past 12 months to better suit our business needs. It comprises:

- › the Director-General
- › two Deputy Directors-General (SES Band 3)
- › five division heads (SES Band 2)

ONI's senior organisation chart



¹ The NIC comprises ONI, the Australian Secret Intelligence Service (ASIS), the Australian Security Intelligence Organisation (ASIO), the Australian Signals Directorate (ASD), the Defence Intelligence Organisation (DIO), the Australian Geospatial-Intelligence Organisation (AGO), the Australian Criminal Intelligence Commission (ACIC) and the intelligence functions of the Australian Federal Police (AFP), the Australian Transaction Reports and Analysis Centre (AUSTRAC) and the Department of Home Affairs.

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Corporate Governance

ONI promotes a culture of high standards and individual accountability. Mirroring this, at the agency level, ONI operates a robust corporate governance framework to ensure organisational accountability and support to the Director-General in implementing the requirements of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). And externally, ONI – like all other NIC agencies – is accountable through various oversight mechanisms and relevant legislation to the Australian Government, and the Australian public.

Committees

ONI's committees support the Director-General to plan, manage and implement our business and strategic objectives, as well as ensuring we meet our reporting responsibilities.

Audit and Risk Committee

The Audit and Risk Committee (ARC) provides independent assurance and advice to the Director-General and the Executive on the performance of ONI's governance framework, internal control systems, risk oversight and compliance with internal and external accountabilities and responsibilities. Section 17(2) of the Public Governance, Performance and Accountability Rule requires that the functions of an audit committee must include reviewing the appropriateness of the accountable authority's financial reporting, performance reporting, system of risk oversight and management, and system of internal control. A representative of the Australian National Audit Office (ANAO) attends all ARC meetings as an observer.

Internal audit

The ONI internal audit function delivers the Annual Internal Audit Program and reports its findings regularly to the ARC. The ARC provides independent oversight over the implementation of any recommendations.

Each year, the Annual Internal Audit Program targets the ONI activities that present the greatest risk to achieving our performance objectives. A rolling annual program of audits examines various corporate and financial functions and makes recommendations for improvement where necessary.

The internal audit function also manages ONI's liaison with the ANAO and works with them to ensure ONI meets its statutory obligations and implements best practice processes.

Fraud prevention and control

The ONI Fraud and Corruption Control Plan was reviewed and updated during the reporting period, incorporating a fraud control risk assessment and outlines the fraud prevention, detection, monitoring and reporting mechanisms that ONI has established.

Fraud awareness is promoted through strategic communications, such as intranet announcements and induction programs. ONI provides all employees with access to eLearning to increase awareness and understanding of Commonwealth resources. Available modules included Fraud Awareness, Financial Management and Risk in the Commonwealth.

There were no incidents of fraud detected during the 2018–19 reporting period.

Risk management

Effective risk management is critical to ONI achieving its overall purpose. Maintaining a well-integrated and consistent risk management framework that supports innovation, decision-making and the entity's day-to-day operations is key to ONI's success.

ONI maintained a risk maturity of 'integrated' in the 2019 Comcover Risk Management Benchmarking Survey.

Development and implementation of a new risk management framework

A full review of the agency's risk management framework was undertaken and delivered in February 2019. This review drew on interviews with internal stakeholders and a thorough inspection of existing framework documentation and processes. The review identified opportunities and improvements to implement a new fit-for-purpose framework specifically tailored to ONI, incorporating the agency's expanded functions following the transition from ONA.

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Legislative Changes and Litigation

The Office of National Intelligence Act 2018

The *Office of National Intelligence Act 2018* (the ONI Act), and ONI's Rules to Protect the Privacy of Australians, commenced on 20 December 2018.

The ONI Act continues the former ONA as ONI and implements the recommendations of the 2017 Independent Intelligence Review in relation to ONI including:

- › providing that ONI's functions include to lead the National Intelligence Community (NIC) which will, for the purposes of the Act, include the traditional AIC, the ACIC in its entirety, and the intelligence related activities and capabilities of the Department of Home Affairs, the AFP, AUSTRAC and the Department of Defence;
- › providing that ONI's assessment functions extend beyond ONA's existing role to include matters of political, strategic or economic significance to Australia without an international aspect, to support the performance of any of their other functions or complement the work of the NIC;
- › extending ONA's existing evaluation role beyond foreign intelligence activities to include the intelligence activities and capabilities of the NIC;
- › providing that ONI's functions include providing advice to the Prime Minister on national intelligence priorities, requirements and capabilities and matters relating to the NIC more generally;
- › providing ONI with a specific function of collecting, interpreting and disseminating information relating to matters of political, strategic or economic significance to Australia that is accessible to any section of the public;
- › requiring ONI to perform its function of leading the NIC in ways that promote the appropriate integration of the intelligence capabilities of the NIC; and
- › positioning the Director-General National Intelligence (Director-General) as the head of the NIC, whose responsibilities include keeping the Prime Minister informed on matters relating to the NIC.

Litigation matters

During the reporting period, the Administrative Appeals Tribunal continued to consider proceedings brought by a former ONI staff member challenging a Comcare decision relating to his previous employment with ONI.

Human Resource Management

ONI staff are employed under the *Public Service Act 1999* (PS Act), except for the Director-General who is a statutory appointee with a fixed term of office. Terms and conditions of employment for non-SES employee are set out in the ONA Enterprise Agreement 2016–19 (the EA), which expired on 4 May 2019.

ONI successfully implemented an alternative to bargaining for a replacement EA by introducing a determination under section 24(1) of the PS Act. This mechanism is consistent with the Workplace Bargaining Policy 2018 and provides staff with pay increases of 2% per annum for three years.

All SES officers' terms and conditions are set out in subsection 24(1) determinations made under the PS Act.

Staffing profile

As at 30 June 2019, we had 243 employees – an increase of 52 from 30 June 2018. ONI's workforce will continue to grow, in line with government's vision for ONI. This growth is being carefully managed over the forward estimates in line with budgeted staffing levels to 2020-21.

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Of the ONI workforce:

- › 47 (or 19%) are part-time, including 6 (or 2.5%) casual employees
- › 224 (or 92%) are ongoing
- › 51 per cent are women

ONI maintained its ongoing support for secondments and temporary-transfers across the NIC. Throughout the reporting period, ONI hosted secondees from various NIC agencies and APS departments, including: ASIS, Home Affairs (including ASIO), ASD, AGO, DIO and the Department of Finance.

Recruitment and retention

All ONI's recruitment and internal movement decisions are carefully considered in the context of required organisational growth, budgeted Average Staffing Level (ASL) targets, resourcing of ONI's strategic priorities, and our desire to maintain support for secondments and transfers across the NIC.

The interesting and challenging nature of ONI's work, the wide range of professional development opportunities on offer, our support for flexible working arrangements, and the appropriate remuneration provided at ONI all provide a solid platform to attract and retain staff.

ONI's separation rate for 2018–19 was 9.5%, only a slight increase from 2017–18 (8%). Staff left ONI for a variety of reasons, including resignation, transfer or promotion to another APS agency and retirement.

The lead time to recruit employees, where it is a condition of employment that they have a Positive Vetted (PV) security clearance, presents a challenge in terms of quickly recruiting staff. Our approach to workforce planning aims to minimise the latency period and manage unplanned departures where possible.

Workplace diversity

Diversity and inclusion

ONI is committed to diversity and focused on realising and promoting the opportunities that diversity presents. This year we finalised and launched our Diversity and Inclusion Strategy 2019–2022.

We appointed champions and co-champions to promote disability, indigenous, mental health, gender and cultural and linguistic diversity initiatives.

We are also engaging more regularly with staff on long term leave and will, in the coming year, host regular 'keeping in touch' events and introduce a return to work reintegration initiative.

ONI gender targets to 2020

| Targets | ONI (all) | EL2 | SES |
|--------------------------|---------------|-------------|------------|
| Women as at 30 June 2018 | 50% (95/191) | 42% (22/42) | 37% (7/19) |
| 2018 Target | – | 30% | 40% |
| Women as at 30 June 2019 | 51% (124/243) | 46% (30/65) | 36% (8/22) |
| 2020 Target | – | 35% | 45% |

Indigenous employment and initiatives

Over the course of the year we had five staff who identified as being of Indigenous or Torres Strait Island heritage. We remain focused on increasing Indigenous representation by participating in the Indigenous Australian Government Development Program (IAGDP), through which we hope to recruit an additional two Indigenous employees, and other diversity initiatives.

Disability

Our public internet site is accessible to people with disability and our SES Disability and Mental Health champions promote disability issues. We have worked with the building consulting teams to ensure accessibility for the renovated work environments of all Canberra offices.

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Training and development

ONI's learning and development initiatives and our Performance Development Framework continue to provide a solid foundation for the professional development of our workforce. We continue to provide support for:

- › corporate and administrative skills training
- › language training (including payment of allowances to eligible staff)
- › subject matter-specific and tradecraft-related courses
- › leadership training
- › staff wellbeing initiatives, including mindfulness training
- › security awareness training for all staff, and
- › staff attendance at conferences, both domestic and international.

Leadership development

ONI continues to offer newly appointed EL1 and EL2, and SES officers access to the APSC Executive Management Program to further develop their leadership and management skills.

Studies assistance program

Our studies assistance program provides financial support and study leave for employees undertaking tertiary courses in support of their work at ONI and broader public service careers. Seventeen employees are currently enrolled in external studies and qualify for support under the studies assistance program at a cost of approximately \$40,000.

Language skills

Proficiency in foreign languages is an important technical skill that ONI encourages and supports. As at 30 June 2019, 25 employees were accredited in one or more foreign language and were receiving a proficiency allowance.

Individual performance management

ONI's performance development framework outlines our approach to performance management. All employees are expected to participate in the program, which requires regular meetings with their managers to discuss, set, document and review work priorities and development expectations. This framework ensures there is a strong relationship between staff performance and organisational objectives.

For non-SES staff, pay-point advancement within the salary bands for each APS classification (APS 1 to EL 2) is available to eligible staff at the end of the financial year.

ONI does not provide performance payments to staff; however, individual flexibility arrangements (IFAs) are used on a limited basis to provide additional remuneration and/or allowances to help attract and retain staff.

Staff behaviour

There were no formal unacceptable behaviour, bullying or harassment complaints during 2018–19. Similarly, there were no investigations into suspected breaches of the APS Code of Conduct.

In accordance with the requirements set out in the *Public Interest Disclosure Act 2013* (PID Act), ONI participated in the Inspector-General of Intelligence and Security's (IGIS's) annual survey of intelligence agencies' compliance with the PID Act. ONI reported that there had been no PID investigations undertaken during 2018–19.

Accommodation and facilities

ONI's main office space at 2 National Circuit (2NC) Barton space is leased from the Industry Superannuation Property Trust (ISPT). The lease term for 2NC began on 16 October 2011; it is for 15 years with an option for a further five years. ONI continues to restructure the office accommodation as needed to cater for additional ONI staffing.

ONI is investigating additional or alternate accommodation options to meet our requirements beyond 2020–2021.

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Security Management

ONI continues to place a high priority on the protection of our information, assets and people. An ongoing program to identify potential physical, cyber and personnel security threats has positioned us to make informed assessments of risk and to implement proportionate measures to enhance security and safety. The strength of ONI's security culture contributed to ONI avoiding any major security incidents during 2018–19.

Security training and policies

All new starters receive packs linking them to ONI's security policies and instructions. All staff also receive refresher training on personal security responsibilities when their clearances are revalidated. And the Security team regularly liaises with individual staff to provide advice and responses to specific situation-based queries and issues.

Protective Security Policy Framework

ONI maintains a comprehensive suite of security directives, policies and instructions that reflect the substance and intent of the Protective Security Policy Framework (PSPF). We implement changes as these occur and, where practicable, ONI is an early adopter of new or updated policies that have 'grandfathering' provisions – for example, we implemented the new classification system some two years ahead of the final date. To contribute to, and remain aware of, changes to the PSPF, we participate in a range of security forums and Attorney General's Department-led communities of practice.

Performance Evaluation and Accountability

ONI's public accountability comes through publication of our PBS, annual reporting to the Parliament by the PJCIS, review by the Inspector-General of Intelligence and Security, and the appearance of the Director-General at the Senate Finance and Public Administration Legislation Committee.

The Australian National Audit Office (ANAO) audits ONI's Annual Financial Statements.

Performance evaluation

An enduring challenge for ONI is the inherent difficulty of accurately measuring, quantifying and assessing the impact and quality of our work, particularly as it pertains to giving the Australian Government and policy-makers a decision-making advantage. To address this difficulty, and in accordance with our performance framework, we draw on qualitative and quantitative data.

In particular, ONI collects performance information through:

- › conducting an annual survey of our senior customers
- › liaising with the offices of the Prime Minister and other Cabinet Ministers
- › routinely collecting verbal and written feedback from ONI's customers and stakeholders, both actively and passively;
- › processing feedback derived from Department of the Prime Minister and Cabinet reviews of ONI's implementation of the 2017 IIR recommendations;
- › capturing and reviewing information on ONI's performance through the Quarterly Performance Reporting framework
- › collecting quantitative data regarding the number and types of assessments that ONI has published, how these were disseminated, and who they were disseminated to;
- › capturing the outcomes of IGIS evaluations of both ONI and the NIC more broadly; and
- › conducting internal key judgments reviews of our published Intelligence Assessments.

ONI's performance measurement framework is set out in our Corporate Plan. A key part of this, our Intended Results and Performance Measures – as mapped against our PBS Programs and Activities – are shown below.

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ONI's performance measurement matrix for 2018-19

Purpose: To give the Australian Government a decision-making advantage by helping it to interpret world developments

| Outcome | Programs | Activities | Intended Results | Performance Measure |
|--|--|---|---|--|
| PBS Outcome Advancement of Australia's national interests through increased government awareness of international developments affecting Australia and integration, coordination and evaluation of Australia's national intelligence capabilities | PBS Program 1 Assessment and Reports Provide assessments and reports to interpret a complex world for the Prime Minister, senior ministers and officials | Activity 1.1 Analysing and anticipating change in international and other matters of political, strategic and economic importance to Australia, drawing on all sources | Intended Result 1.1.1 ONI provides high-quality intelligence assessments to policy customers to inform key government decision-making | Performance Measure 1.1.1a ONI assessments inform the Prime Minister, Cabinet and major government decision-making processes and bodies, including the National Security Committee Performance Measure 1.1.1b ONI's assessments are timely, accurate and relevant |
| | | | Intended Result 1.1.2 ONI provides strategic warning to government on international developments that will impact on Australia's national interests | Performance Measure 1.1.2 ONI assessments anticipate developments of importance to Australia in the international political, strategic and economic environment |
| | PBS Program 2 Coordination and Evaluation Advance Australia's national interest through the effective leadership and evaluation of Australia's intelligence enterprise | Activity 1.2 Collecting and analysing open source information through the Open Source Centre | Intended Result 1.2 ONI's collection and analysis of open source material provides unique insights for policy and intelligence customers, informing government decision-making | Performance Measure 1.2a Policy customers are satisfied that ONI's open source product informs their advice, decision-making and understanding of key issues relevant to Australia's national interests Performance Measure 1.2b ONI's open source product fills intelligence reporting gaps, and supports intelligence collection and all-source assessment across the NIC |
| | | | Intended Result 2.1.1 Leadership and Coordination ONI improves the NIC's effectiveness, efficiency and interoperability | Performance Measure 2.1.1a Policy customers are satisfied that ONI's coordination efforts are improving the NIC's ability to meet government's intelligence requirements Performance Measure 2.1.1b Heads of intelligence agencies are satisfied ONI has assisted the NIC to better integrate and operate as a community |
| | | | Intended Result 2.1.2 Evaluation ONI effectively evaluates - and provides high-quality advice to government on - the individual and collective performance of NIC agencies | Performance Measure 2.1.2a ONI's evaluation of the NIC provides a robust assessment of each agency's performance against their Agency Undertaking, covering the Australian Intelligence Missions Performance Measure 2.1.2b ONI's evaluation advice enables the National Security Committee to make informed decisions on the NIC's operation, including on issues of resourcing, prioritisation and capability |
| | | | | |

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Corporate plan

ONI develops a Corporate Plan annually to outline how we intend to achieve our purpose in the current environment, define our performance measures and capture our capability outlook.

An Office of National Assessments (ONA) Corporate Plan 2018–19 was provided to the Prime Minister in August 2018, as a 'bridging' Corporate Plan intended to span the period from the beginning of FY18–19 until ONA formally transitioned to become ONI. Subsequently, we formally published our first Corporate Plan (for 2018–19) as ONI in February 2019.

Quarterly performance reporting

During the reporting period, ONI introduced a Quarterly Performance Reporting scheme to capture ONI's progress in achieving its three key Activities (all-source assessment, operating the OSC and enterprise management of the NIC), as well as ONI's corporate performance (management, accountability and expenditure).

Annual report

Each year we prepare a classified Annual Report and Annual Performance Statement for the Prime Minister, containing detailed information on the activities, performance and achievements of the office.

The ONI Annual Report 2018–19, including the Annual Performance Statement and Annual Financial Statements, was provided to the Prime Minister in October 2019.

Accountability

Parliamentary Joint Committee on Intelligence and Security

Parliamentary oversight of ONI's administration and expenditure is the responsibility of the PJCIS. ONI submitted its written report on administration and expenditure to the Committee by the December 2018 deadline. The Committee provided a list of additional questions in response to this written report, to which ONI responded by the PJCIS's deadline in March 2019.

On 16 August 2018, ONI appeared before the PJCIS – alongside the Department of the Prime Minister and Cabinet – in a public hearing to consider the proposed Office of National Intelligence Bill.

The Director-General also briefed the Committee – at their request – on other occasions during the reporting period.

Senate Finance and Public Administration Legislation Committee

The Senate Finance and Public Administration Legislation Committee oversees the Senate Estimate process and has coverage of the Prime Minister and Cabinet portfolio, under which ONI falls. ONI appeared before the Committee on 22 October 2018 and responded to a series of questions related to public administration.

In addition, ONI responded to all Questions on Notice arising from Senate Estimates hearings in October 2018, February 2019 and April 2019, by the nominated deadline. This included ONI-specific responses, as well as contributing to responses coordinated by the Department of Prime Minister and Cabinet (as head of the portfolio).

Inspector-General of Intelligence and Security

In December 2018, the Inspector-General of Intelligence and Security (IGIS) reviewed ONI's compliance with the arrangements contained in the AUSTRAC Memorandum of Understanding, which ONI uses to access and share financial intelligence information – collected under the *Anti-Money Laundering and Counter Terrorism Financing Act 2006* – for the purpose of providing intelligence assessments. The IGIS considered ONI's governance and recordkeeping practices related to the use of AUSTRAC information to be effective, and issued a statement of compliance to the Prime Minister in respect to ONI's activities. Separately, ONI self-reported an incident relating to unauthorised individuals receiving AUSTRAC material, but the IGIS determined that this activity did not constitute a breach.

The *Crimes Act 1914* allows for ONI to use assumed identities for the purpose of carrying out its open source function under paragraph 7(1)(g) of the ONI Act. In accordance with the requirements of the *Crimes Act 1914*, ONI reported to the IGIS on the use of assumed identities for 2018–19. As the arrangements that will govern ONI's access to the assumed identities regimes are not yet finalised, no assumed identities have been issued. Six-monthly audits are also a requirement in accessing the regime; as no assumed identities were issued, ONI recorded a nil response.

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Finally, the IGIS inspected ONI's compliance with its Privacy Rules in May 2019. The IGIS commented that the majority of records reviewed were of a high standard, with a small number of instances of inconsistency in the application of internal policy.

Public Relations

Media and communications

The transition from ONA to ONI provided an opportunity to re-brand the organisation, with a focus on ONI's key role within the new NIC architecture. This re-branding process was achieved in time for ONI's formal creation on 20 December 2018. As part of this process, we launched ONI's website (www.oni.gov.au), providing a contemporary platform for public information about ONI's mission, mandate and oversight; the NIC structure; and recruitment activities.

ONI has responded to increasing media engagement and demand for Director-General National Intelligence (DGNI) speeches and interviews. This has included DGNI engagements ranging from a broad-scope interview with ABC Radio National to several keynote speeches for domestic and international audiences.

Enterprise Management Initiatives

Over the reporting period, ONI focused on establishing frameworks to facilitate leadership of the national intelligence enterprise in a way that improves coordination and collaboration across the NIC; assists the NIC to meet government's intelligence requirements; provides for critical future intelligence capabilities; fosters good governance; makes effective use of emerging technologies; and develops the NIC's workforce.

ONI undertook early scoping work on policy enablers for the One Pass project – creating a single access pass for NIC staff to enter Canberra-based NIC Headquarters buildings. This initiative would promote greater integration across Australia's National Intelligence Community – a central aim of the 2017 IIR.

ONI commenced a workforce analysis program to gather data to increase our understanding of the NIC workforce composition. The 2017–18 NIC "workforce snapshot", which was well-received by NIC leadership, provided an initial overview from which we are building our understanding of the NIC workforce. Building on this foundational work, ONI is working with agencies to enhance our understanding of critical skills areas and identify challenges. For example, ONI developed and refined our measurement of diversity and inclusion data and related initiatives across the NIC.

ONI initiated development of the NIC Learning and Development Strategy in consultation across the community. This strategy will provide a roadmap for NIC training through to 2024, and will sequence the discrete activities required to develop the full spectrum of the NIC's intelligence workforce and tradecraft needs. This approach will also centralise knowledge – drawn from international partners, industry and the NIC itself – and make it available to intelligence professionals as and when they need it.

Financial Performance

ONI's operations are funded through departmental appropriations. Total annual appropriations received in 2018–19 was \$59.352m, which includes Departmental Capital Budget funding of \$4.070m.

Overview of financial performance

ONI remains in a sound financial position, operating within its appropriation with sufficient cash reserves to fund its debts as and when they fall due.

The operating result for 2018–19 was a surplus of \$1.361m, predominately driven by a lag in recruitment. In monitoring financial performance, ONI excludes the impact of depreciation and amortisation as well as the impact of changes in asset revaluation surplus that affect the operating result.

Expense impacts

The increase in operating expenditure for 2018–19 is in line with the increase in revenue from Government. ONI expends the majority of its operating budget on employees. The increase in overall staff numbers in 2018–19 – due to additional funding received for the establishment of ONI – has driven the increase in employee expenses. Increased property and security, travel and information technology expenditure

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(corresponding to the increase in overall staff numbers), as well as an increase in contractors and consultants, were the prime drivers for the increase in total supplier expenses.

The majority of capital expenditure was required to cater for the increase in staff numbers. Projects included augmenting fit out in ONI's existing locations and additional IT infrastructure.

Expenditure on contractors and consultants delivered the following for ONI:

- › a capability investment framework
- › an evaluation methodology and tool
- › a OnePass feasibility study
- › a deep dive to identify NIC ICT and data priorities
- › a review of ONI's risk management framework, and
- › the digitisation and modernisation of ONI's travel and expenditure management processes.

Revenue impacts

Revenue from Government increased in 2018–19 by \$13.359m due to additional funding received for the establishment of ONI and funding received from the Joint Capability Fund (JCF).

ONI remains exempt from the efficiency dividend and was not impacted by any savings measures during this reporting period.

We prepare our annual financial statements in accordance with provisions of the PGPA Act. The ANAO scrutinises our accounts and audits our financial statements in line with the Australian Accounting Standards. ONI accounts were issued an unmodified audit report by the ANAO again this year.

