KPMG

Assurance Methodology for the National Aged Care Quality Indicator Program

Summary Report

Department of Health, Disability and Ageing

July 2025

Acknowledgement of Country

KPMG acknowledges Aboriginal and Torres Strait Islander peoples as the First Peoples of Australia. We pay our respects to Elders past, present, and future as the Traditional Custodians of the land, water and skies of where we work.

At KPMG, our future is one where all Australians are united by a shared, honest, and complete understanding of our past, present, and future. We are committed to making this future a reality. Our story celebrates and acknowledges that the cultures, histories, rights, and voices of Aboriginal and Torres Strait Islander People are heard, understood, respected, and celebrated.

Australia's First Peoples continue to hold distinctive cultural, spiritual, physical and economical relationships with their land, water and skies. We take our obligations to the land and environments in which we operate seriously.

We look forward to making our contribution towards a new future for Aboriginal and Torres Strait Islander peoples so that they can chart a strong future for themselves, their families and communities. We believe we can achieve much more together than we can apart.

kpmg.com/au/rap

©2025 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.
Liability limited by a scheme approved under Professional Standards Legislation.

Disclaimers

This report provides a summary of KPMG's findings during the course of the work undertaken for The Department of Health, Disability and Ageing under the terms of the engagement contract dated September 2024. The contents of this summary report do not represent our conclusive findings, which will only be contained in our final detailed report.

This summary report is provided solely for the benefit of the parties identified in the engagement contract and is not to be copied, quoted or referred to in whole or in part without KPMG's prior written consent. KPMG accepts no responsibility to anyone other than the parties identified in the engagement contract for the information contained in this summary report.

No warranty of completeness, accuracy or reliability is given in relation to the statements and representations made by, and the information and documentation provided by, The Department of Health, Disability and Ageing management and personnel consulted as part of the process. No reliance should be placed by The Department of Health, Disability and Ageing on additional oral remarks provided during the presentation, unless these are confirmed in writing by KPMG.

KPMG have indicated within this report the sources of the information provided. We have not sought to independently verify those sources unless otherwise noted within the report. KPMG is under no obligation in any circumstance to update this report, in either oral or written form, for events occurring after the report has been issued in final form.

Notice to Third Parties

This summary report is solely for the purpose set out in the Scope Section and for The Department of Health, Disability and Ageing's information, and is not to be used for any purpose not contemplated in the engagement contract or to be distributed to any third party without KPMG's prior written consent.

This report has been prepared at the request of The Department of Health, Disability and Ageing in accordance with the terms of KPMGs engagement contract dated September 2024. Other than our responsibility to The Department of Health, Disability and Ageing, neither KPMG nor any member or employee of KPMG undertakes responsibility arising in any way from reliance placed by a third party on this report. Any reliance placed is that party's sole responsibility.

©2025 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.
Document Classification: KPMG Public.

Liability limited by a scheme approved under Professional Standards Legislation.

Contents

1 Introduction 5
1.1 Background 5
1.2 Purpose and scope 5
1.3 Approach and limitations 6
2 Assurance Methodology 7
2.1 Methodology guiding principles 7
2.2 Assessment framework and criteria 7
2.3 Compliance approach 7
2.4 Assurance Methodology 9

1 Introduction

1.1 Background

Older people in Australia have the right to access high-quality aged care services.

Over recent years, the Australian Government has been implementing a series of reforms including the introduction of the National Aged Care Quality Indicator Program (QI Program), a star rating system and legislative changes such as the introduction of the Aged Care Act 2024 (the Act) from 1 November 2025.

To ensure the Australian Government achieves their overarching objectives to improve the quality of care for older people, the Department of Health, Ageing and Disability (the Department) will undertake comprehensive assurance activities of quality indicator data submitted by registered providers for residential aged care services. The assurance activities must be supported by a sustainable and robust assurance methodology.

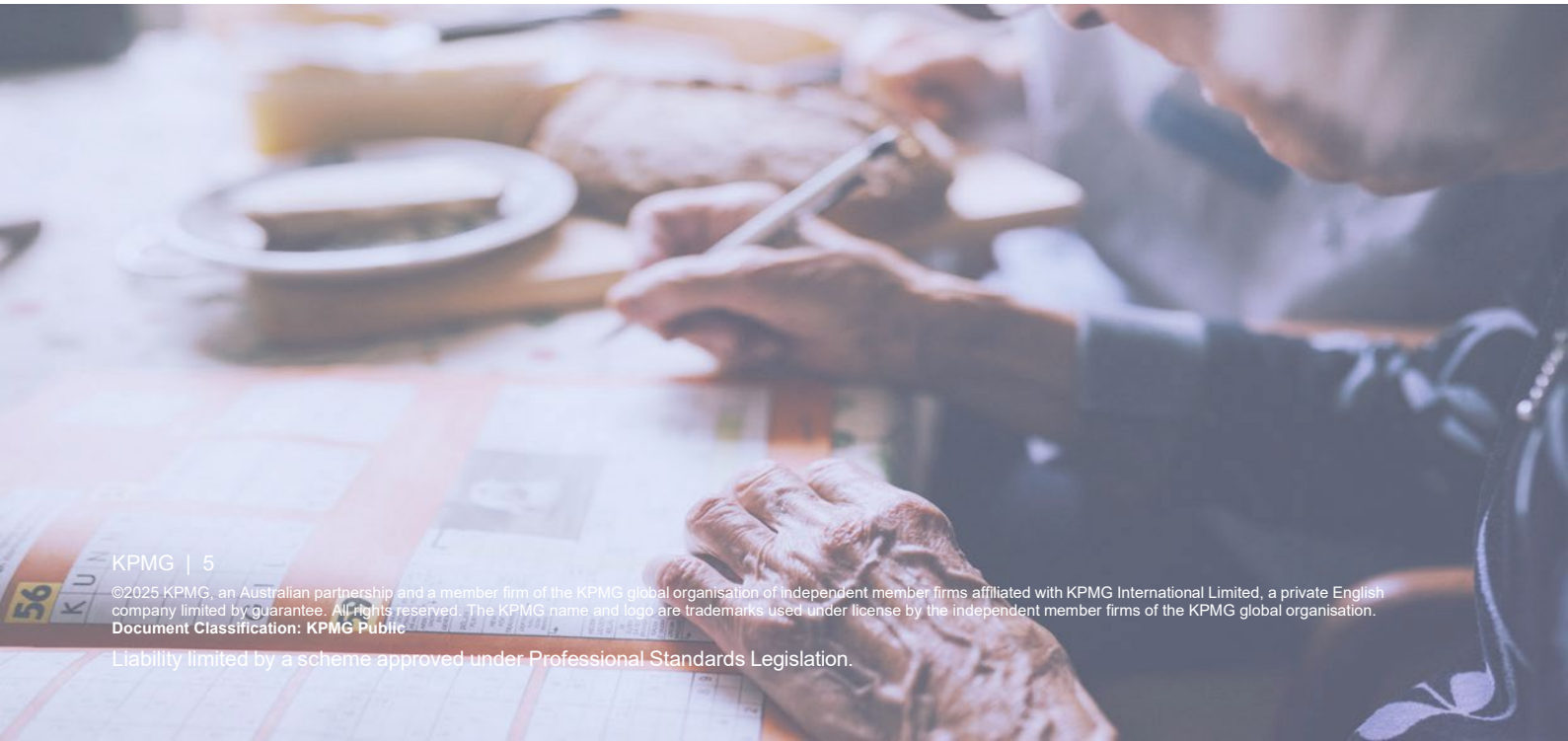
The assurance methodology for the Quality Indicator Program (QI Assurance Program) will support the reliability and accuracy of data submitted on critical areas of care through the QI Program. This data is relied upon by people to make important decisions about residential aged care and provides the Australian Government with important information about how residential aged care services understand and comply with their legislative requirements and the QI Program Manual.

1.2 Purpose and scope

The Department engaged KPMG to design and develop the methodology for the purpose of undertaking comprehensive assurance activities on QI Program data submitted by Government-subsidised residential aged care services under the QI Program. The objective of this project was to develop an assurance framework that included an assurance methodology, sample selection methodology and supporting assurance tools, templates or instruments to prepare for the effective execution of future assurance activities. The assurance activities will be performed by Departmental staff and/or organisations assisting the Department (Assurance Team).

The objective of the QI Assurance Program is to support the accuracy, consistency and reliability of data related to quality indicators. As part of this project, the key objectives of the assurance methodology underpinning the QI Assurance Program were developed. These objectives are to:

- Verify that the data submitted to the Department is accurate and reliable.
- Check that data submitted was sourced and interpreted consistently by services.
- Verify that data submitted can be depended upon for making policy decisions about the Australian residential aged care sector.
- Support a culture of innovation, continuous improvement, and uplift in capability in the residential aged care sector as it relates to data integrity of quality indicator submissions.
- Improve the quality and safety of care provided to individuals receiving residential aged care.



©2025 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.
Document Classification: KPMG Public
Liability limited by a scheme approved under Professional Standards Legislation.

The scope of the assurance methodology for the QI Program was developed to include:

- Checking that residential aged care services are collecting and submitting data accurately and in accordance with their legislative requirements and the QI Program Manual. Sampling will occur at the residential aged care service level for at least the first two years of the QI Assurance Program. The Department will gain additional intelligence from the assurance activities and outcomes to determine if sampling at the registered provider level would be beneficial in the future.
- Reviewing that services understand their obligations and reporting requirements, and the root cause of any misunderstanding.
- An approach to identifying services across metropolitan, regional, rural and remote areas, in all states and territories, to provide a nationally representative sampling selection process. This includes covering a targeted risk-based sample as well as a randomised sample of services to enable a percentage of services to be selected for review annually.
- Identifying data anomalies that may result from genuine errors, misunderstandings of the QI Program requirements, or potential data falsification by services.
- A mix of remote (desktop) and onsite activities.
- Provision of an assurance report per assurance activity.

The assurance methodology is limited to the integrity of data submitted as part of the QI Program. The assurance methodology does not include:

- The provision of positive assurance over the entirety of the QI Program.
- The provision of care provided to individuals accessing residential aged care services, for example, assessing compliance against the Aged Care Quality Standards or the quality of services being measured within the QI Program, except where it relates to the integrity of the data submitted.
- The integrity of information technology (IT) security for systems, including those used to record and submit quality indicator data.
- The workforce arrangements at residential aged care services, except where explicitly relevant to the quality indicator data submission.
- Contractor management, such as the tools and processes used to manage third parties should they be employed to deliver elements of the assurance methodology.
- Activities conducted by the Aged Care Quality and Safety Commission (the Commission), such as registration audits.
- The review of the compliance, staffing or resident experience Star Rating sub-categories.
- Any other processes or scope areas that do not relate to the integrity of quality indicator data submitted.

1.3 Approach and limitations

To inform the development of the assurance methodology, KPMG adopted a mix-method approach which included:

- Researching and synthesising a broad range of research on existing assurance methodologies in comparable sectors and settings.
- Conducting various consultations with key stakeholder groups including those within the Department, the Commission, the Sector Reference Group (SRG) and National Aged Care Mandatory Quality Indicator Technical Advisory Group (QI TAG).
- Conducting workshops with relevant stakeholders within the Quality and Assurance Division at the Department.
- Completing quantitative surveys with SRG and QI TAG members.
- Iterative development and refinement of supporting deliverables, assurance tools and process maps of the end-to-end QI Assurance Program lifecycle.

This approach delivered valuable insights throughout the project, however there are some limitations to the development of the assurance methodology. These limitations include:

- Data collected through consultation is inherently subjective. However, where possible the collected evidence has been validated through a range of quantitative and qualitative sources.

©2025 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.
Document Classification: KPMG Public

Liability limited by a scheme approved under Professional Standards Legislation.

2 Assurance Methodology

2.1 Methodology guiding principles

Seven guiding principles were developed as part of this project. These principles will provide the foundation for the QI Assurance Program and the supporting methodology. These principles are:

01	**Improve the quality of service and safety outcomes** for individuals.
02	**Data-driven and risk-based assurance activities**, underpinned by leading assurance approaches. Reliable, repeatable and consistent.
03	**Increase efficiency** for services, workers and the Department by streamlining assurance processes.
04	**A future focused and sustainable methodology** ensuring the assurance activities can accommodate changes to legislation, risks and additional influences.
05	**Assurance activities are independent**, objective, credible and free from any conflicts of interest.
06	**Enabled by the authorising legislation and assurance standards**[1], ensuring the assurance activities are adhered to and aligned with regulatory requirements and mandates.
07	**Continuously evolving and improving**, ensuring that the assurance processes remain effective, relevant and capable of addressing new challenges and opportunities.

2.2 Assessment framework and criteria

The assessment framework for the QI Assurance Program includes the standards and criteria against which the Assurance Team will assess data integrity at the service. This framework ensures the Assurance Team have clear criteria to measure against. The framework is based on the QI Program's legislative requirements and the QI Program Manual. It uses the Measurements and Assessments for each quality indicator within the QI Program Manual to determine a report risk grading for the service at the completion of the assurance activities.

The Enrolled nursing, Lifestyle officer and Allied Health care minutes indicators are excluded from the QI Assurance Program to prevent duplication, as they are already assessed through the Department's care minutes reporting assessments.

2.3 Compliance approach

The QI Assurance Program and supporting assurance methodology will recognise the level of understanding, conformance and overall maturity of services, as it relates to the requirements of the QI Program, will continue to increase over time. Whilst a degree of understanding and maturity in the sector is expected, there are still improvements that can be made by identifying any misunderstandings, gaps in guidance resources, and processes.

In the early stages of implementing assurance activities, it is expected that the focus will be on capability building to assist services/registered providers to understand their obligations, the QI Program requirements, any relevant

[1] Australian Auditing Standards (ASAs). Retrieved 23/03/2025, from https://standards.auasb.gov.au/

©2025 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.
Document Classification: KPMG Public

Liability limited by a scheme approved under Professional Standards Legislation.

aged care reforms or new requirements under the new Act. As the breadth and depth of guidance evolves and services/registered providers have an enhanced understanding of the requirements of the program, and their corresponding obligations, focus will shift towards compliance monitoring relating to reporting obligations. This will help inform decisions relating to the direction of improvements the Department will put in place to assist services/ registered providers.

The QI Assurance Program will use the below compliance approach, outlining how a service's performance and report risk grading influences the compliance strategy employed. This compliance approach aligns with the Department's aged care compliance framework allowing compliance activities to be tailored in line with the maturity of the QI Program, the sector and individual services whilst meeting the needs of the Department and the sector.

The Department's risk-proportionate approach to monitoring services will vary according to the maturity stage of the QI Assurance Program and the assurance grading outcomes detailed in the Assurance Reports for the assessed services. This approach enables the compliance stance to evolve effectively and appropriately.

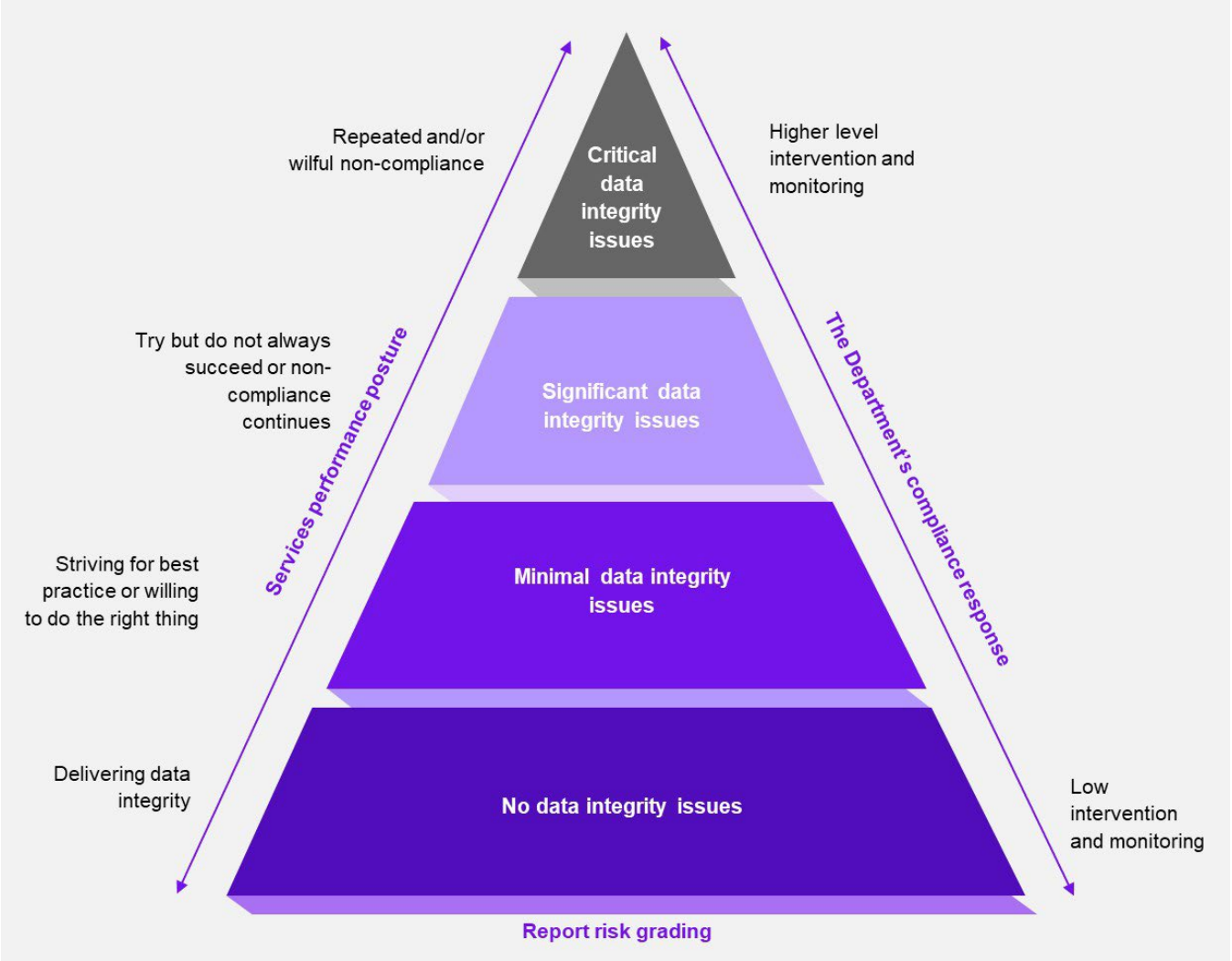


Figure 2.1: QI Assurance Program Compliance Approach.

©2025 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.
Document Classification: KPMG Public

Liability limited by a scheme approved under Professional Standards Legislation.

2.4 Assurance Methodology

Based on the findings from this project, the assurance methodology for the QI Assurance Program was developed to include nine elements. These elements will allow the Department to conduct efficient and effective assurance activities for quality indicator data submissions. The methodology adopts a risk-based and strategically prioritised approach that is supported by various assurance activities, tools, and instruments.

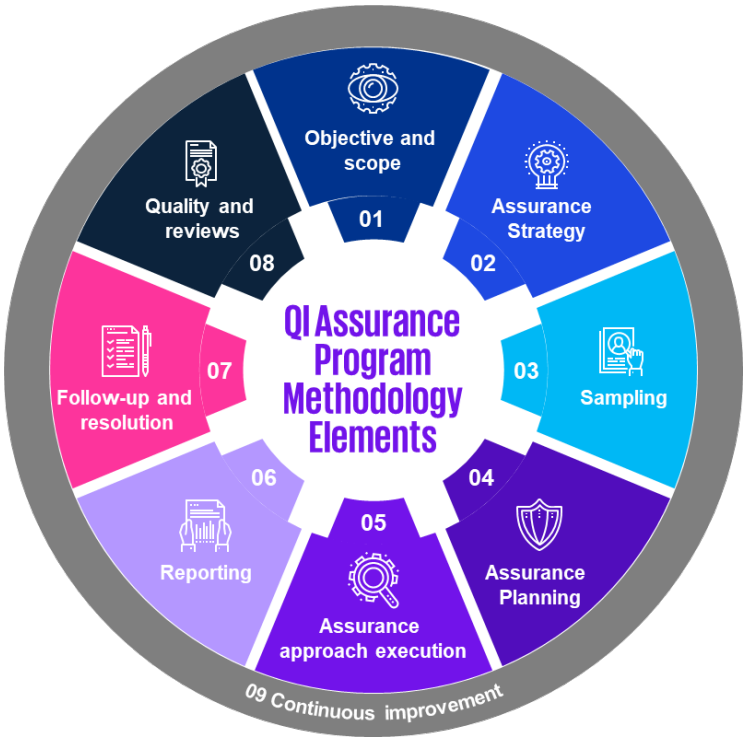


Figure 2.2: Methodology Elements.

01 Objective and scope

Purpose

This element defines the purpose, scope and objective of the assurance activities to be completed as part of the QI Assurance Program. It ensures alignment with the guiding principles, and that the methodology is ultimately fit for purpose.

Core components

This element considers the following in relation to the QI Assurance Program:

- Purpose and objectives.
- Scope.
- Governance structures and framework.
- Risk management framework.
- Compliance model.
- Legislative environment and legal framework.
- Amendments to the QI Program.

©2025 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.
Document Classification: KPMG Public

Liability limited by a scheme approved under Professional Standards Legislation.

- Current position and evolution of the program.
- Historical performance and data collected relating to the QI Assurance Program and services.
- Amendments to the QI Program Manual.
- Workforce undertaking assurance activities.

Incorporating the above considerations ensures that the objectives and scope of the QI Assurance Program are developed comprehensively, laying a solid foundation for the effective and sustainable execution of assurance activities. This thorough approach is designed to support the program's success by emphasising systematic and comprehensive planning, ensuring that the QI Assurance Program objectives are fit for purpose and can be achieved.

Key outcomes

- Clearly defined objectives and scope of the QI Assurance Program.
- Alignment with legislative requirements.
- Comprehensive and robust QI Assurance Program governance and risk management structures.
- Fit-for-purpose and sustainable QI Assurance Program.

02 Assurance strategy

Purpose

This element establishes the criteria and standards against which the Assurance Team will assess the integrity of quality indicator submissions, underpinned by the legislative requirements and the QI Program Manual.

Core components

The assurance strategy informs the assessment criteria and evidence thresholds of assurance activities performed by the Department as part of the QI Assurance Program. Key activities in this element include:

- **Establishing the data integrity criteria for assessment.** Establishing the scope of work to be performed by the Assurance Team, including the standards and criteria against which the Assurance Team will assess data integrity at the relevant service. The current assessment criteria includes:
  - **Performance against legislative requirements and the QI Program Manual:** The service meets the measurement and assessment requirements outlined for each indicator within QI Program Manual.
  - **Reporting accuracy:** The service reports accurate data, validated by the Assurance Team's assessment against the original source data.
- **Establishing evidentiary thresholds.** Evidence requirements are developed and reviewed to demonstrate if the established data integrity assessment criteria and standards have been met. These evidentiary thresholds ensure that assurance activities are carried out effectively and the outcomes are evaluated consistently.

Key outcomes

- Clearly defined and established assessment criteria and standards.
- Consistent evaluation and assessment framework.
- Assurance activity alignment with legislative requirements and the QI Program Manual.

©2025 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.
Document Classification: KPMG Public

Liability limited by a scheme approved under Professional Standards Legislation.

03 Sampling

Purpose

This element establishes and reviews the nationally representative sample of services subject to assurance activities in any given year.

Core components

The sample selection methodology is defined to achieve its objectives of a nationally representative sampling selection process, inclusive of a mix of metropolitan, regional, rural and remote services across all the states, territories, and government, for profit and not for profit registered providers. During the early stages of the QI Assurance Program, the sampling methodology will be reviewed quarterly to gather insights and inform potential adjustments for the upcoming quarter.

An approach to sampling that matures over time has been defined for the assurance activities. As the program matures, sampling will be guided by a risk and intelligence-driven evidence base that is developed and refined over the initial years of the program.

Key outcomes

- Representative sample of services inclusive of a mix of metropolitan, regional, rural and remote services across all the states, territories, and government, for profit and not for profit registered providers.
- Defined sampling methodology that ensures representation, robustness and a risk-based approach.
- Risk and intelligence-driven sampling.
- A scalable and adaptable sampling methodology to support the QI Assurance Program's maturation.

04 Assurance planning

Purpose

This element ensures that planning activities for the QI Assurance Program are conducted to enable the efficient and effective delivery of the annual plan and individual assurance activities, while appropriately managing resources, risks, and challenges.

Core components

This element contains two core components including:

- **Annual plan of assurance activities.** Developing an annual plan of assurance activities including:
  - Program overview and scope.
  - Historical insights.
  - Key changes to the QI Assurance Program.
  - Resources and personnel required.
  - Training and quality assurance requirements.
  - Risk assessment and mitigation strategies.
  - Communication and reporting schedule.
  - The assurance activities required.

©2025 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.
Document Classification: KPMG Public

Liability limited by a scheme approved under Professional Standards Legislation.

- **Planning for the individual assurance activities at the service level.** To ensure the assurance scope and objectives are met, and the activities can be completed to a high standard and on time. The individual assurance planning activities includes consideration of:
  - The assurance scope.
  - Objectives of the assurance activities at the service.
  - Assurance schedule and timelines.
  - Resource requirements.
  - Potential risks or challenges.
  - Stakeholder engagement strategy.

Key outcomes

- Efficient and effective delivery of the assurance activities.
- Mitigation of risks and challenges at the program level and individual service assurance level.
- Clear identification and allocation of resources.
- Alignment with QI Program objectives through the QI Assurance Program assurance activities.
- Comprehensive stakeholder engagement and communication.

05 Assurance approach execution

Purpose

This element examines and evaluates the accuracy, integrity and effectiveness of quality indicator data submitted for the sampled service through remote and potentially onsite assurance activities. Where onsite assurance activities may be performed, these will be conducted on an exception basis.

Core components

This element includes two core components including:

- **Conducting assurance activities.** Assurance activities will be conducted by the Department and/or organisation/s assisting the Department. The assurance activities that the service will participate in include:
  - Commencement meeting.
  - Providing any requested information and/or documentation relevant to the QI Program..
  - As informed by the commencement meeting and assurance activity findings, interviews with management and relevant staff members may be conducted.
  - Addressing any queries or questions raised by the Assurance Team, including those related to the information and/or documentation provided, and the verification of data concerning quality indicators and service records.
  - Closing meeting.
  - Reviewing and responding to the Assurance Report.
  - Services will be notified of the assurance activities through a Request for Information and Documents notice.
- **The assurance package.** The assurance package contains the tools and instructions the Assurance Team will use to ensure proper record-keeping, consistency, and comprehensiveness throughout the assurance activities. The Assurance Team will use these to facilitate effective communication and reporting to stakeholders, ensuring transparency and accountability in the assurance process.

©2025 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.
Document Classification: KPMG Public

Liability limited by a scheme approved under Professional Standards Legislation.

Key outcomes

- Accurate and reliable assessment of quality indicator data and associated findings.
- A transparent, standardised, and accountable assurance process that remains adaptable when needed.
- Effective identification of data integrity issues.
- Collaborative and effective communication between the Department and aged care services.
- Adequate preparedness for services prior to the commencement of assurance activities through the timing and content provided in the Request for Information and Documents notice.

06 Reporting

Purpose

This element captures, consolidates, and communicates assurance outcomes, while identifying the necessary management actions and recommendations for both the assessed service and the Department. It also aims to contribute to the Department's understanding of broader themes and trends across the quality indicator data submissions.

Core components

This element includes two key resources:

- **Assurance Report.** At the completion of the assurance activities at the service, an Assurance Report will be developed and issued to the service by the Department. This report includes the assurance findings, report risk grading, required management actions, additional observations and recommendations provided by the Department. As part of this process, the service will review the report and respond to the required management actions and recommendations.
- **Annual Summary Report.** At the end of each financial year, an Annual Summary Report will be prepared to present an overview of the year's assurance activities, findings and any thematic outcomes or trends. The report will also outline opportunities for improvement, actions taken by the Department to enhance data integrity, and any risks or key considerations to be addressed in the upcoming program year.

Key outcomes

- Clear communication of assurance findings.
- Comprehensive enhancement of service data integrity across the sector.
- Program continuous improvement through capturing, analysing, and implementing appropriate actions based on identified trends, thematic outcomes, and known systemic issues.
- Proactive risk and issue management.

07 Follow-up and resolution

Purpose

This element ensures that the issues and risks identified in the assurance activities are managed and resolved to completion. This involves implementing a structured process to track, manage, and follow up on the outcomes of assurance findings with the service.

©2025 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.
Document Classification: KPMG Public

Liability limited by a scheme approved under Professional Standards Legislation.

Core components

As part of the Assurance Reports and as outlined above, the required management actions of the service are determined. These are based on the assurance outcomes and gradings outlined in Figure 2.1, QI Assurance Program Compliance Approach, within Section 2.3 of this report. Over time the expectations of services in relation to the QI Assurance Program will increase; the methodology is designed to account for a transition from educative to consequence-based outcomes depending on the current stage of the QI Program and the severity of the assurance outcomes.

The approach for tracking and resolving action items resulting from assurance activities involves the Department reviewing and confirming the accuracy and validity of the service's response and the documentation evidence. This may include requests of further evidence or samples, as well as a thorough examination of the evidence to ensure integrity and compliance.

Key outcomes

- Effective resolution of identified issues and risks.
- Accountability and continuous improvement of data integrity performance across the sector.

08 Quality and reviews

Purpose

This element ensures consistency and quality throughout all assurance activities and processes and provides services with the opportunity to review assurance findings and Assurance Reports.

Core components

This element ensures the following areas are embedded and regularly reviewed to achieve the integrity, consistency and quality of the assurance activities.

- Quality and consistency moderation throughout all future assurance activities and processes.
- Standardised procedures, guidelines and templates that the Assurance Team must use and follow.
- Continuous monitoring and evaluation mechanisms to regularly assess the effectiveness of assurance activities, reports and outcomes.
- Assurance Team personnel who possess the necessary skills, knowledge, and expertise to perform their roles in alignment with the assurance methodology. This includes comprehensive training and onboarding.
- Confidentiality and privacy protocols.
- Independence and conflicts of interest risks.
- A process for services to review and respond to the assurance findings and draft Assurance Report.
- A robust process for escalations relating to possible fraudulent or wilful manipulation of data.

Key outcomes

- Consistency and quality across the QI Assurance Program.
- Robust mechanisms for monitoring and evaluation.
- Skilled and competent Assurance Team personnel.
- Clear escalation processes.
- Strong governance and ethical standards.

©2025 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.
Document Classification: KPMG Public

Liability limited by a scheme approved under Professional Standards Legislation.

09 Continuous improvement

Purpose

This element ensures the assurance methodology is regularly evaluated, refined, and improved to ensure it is fit for purpose and meeting the Department's objectives.

Core components

Each time a phase or milestone of the QI Assurance Program is completed it is crucial that all key takeaways and learnings are integrated back into the methodology and relevant assurance tools and instruments. At regular intervals, the assurance methodology, the associated tools and instruments and assurance activities will be reviewed for effectiveness and efficiency based on a Continuous Improvement Framework. The Continuous Improvement Framework provides the tools used by the Department and Assurance Team to evaluate the activities performed and to ensure that the methodology remains fit for purpose and improves over time. The Continuous Improvement Framework takes a continuous learning approach, with the core elements outlined below.

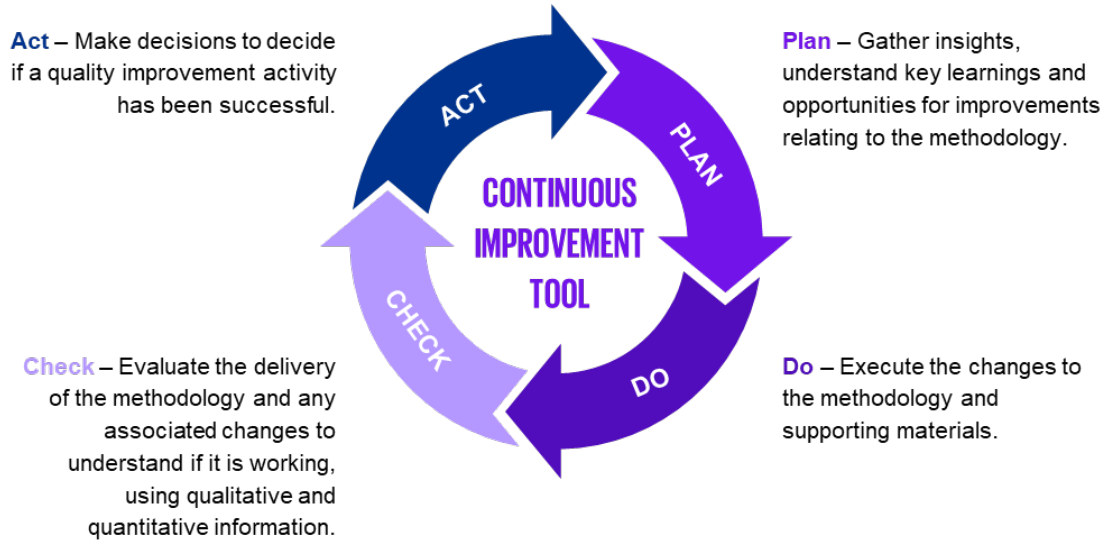


Figure 2.3: Continuous Improvement Tool.

Key outcomes

- Regular and structured evaluation and refinement of the assurance methodology.
- Fit-for-purpose and better practice assurance methodology, that meets the Department's objectives.
- Integration of learnings and insights from the QI Assurance Program into the methodology and the associated tools.
- Fostering a culture of continuous learning and improvement.

©2025 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved. The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.
Document Classification: KPMG Public

Liability limited by a scheme approved under Professional Standards Legislation.

KPMG

KPMG.com.au

©2025 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.

The information contained in this document is of a general nature and is not intended to address the objectives, financial situation or needs of any particular individual or entity. It is provided for information purposes only and does not constitute, nor should it be regarded in any manner whatsoever, as advice and is not intended to influence a person in making a decision, including, if applicable, in relation to any financial product or an interest in a financial product. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

To the extent permissible by law, KPMG and its associated entities shall not be liable for any errors, omissions, defects or misrepresentations in the information or for any loss or damage suffered by persons who use or rely on such information (including for reasons of negligence, negligent misstatement or otherwise).

Liability limited by a scheme approved under Professional Standards Legislation.

Document Classification: KPMG Public