Australian Government
Department of Health, Disability and Ageing

# Care Minutes Performance Statement

## Frequently Asked Questions

(FY 2025-26)

# Contents

# Table of updates

| Date | Version | Content |
|---|---|---|
| August 2026 | 1.0 | Initial publication<br>(questions 1-9) |
| | | |
| | | |
| | | |
| | | |

# 1. General

## 1.1 Purpose of this guide

This guide is designed to help registered providers of residential aged care (registered providers) and registered auditors to in relation to the requirements of the Care Minutes Performance Statement (CPMS). This guide is general in nature and does not constitute legal advice. In cases of discrepancy between the guide and the legislation:

- sections 175 and 176 of the Act, and sections 176-15 and 166-855 of the Rules, are the primary source documents setting out care time and 24/7 RN coverage reporting requirements.

- in line with the Rules, the audit should be performed in accordance with Standard on Assurance Engagements **ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* (ASAE 3000)** issued by the Auditing and Assurance Standards Board.

## 1.2 Background

On 1 October 2024, the Minister for Aged Care wrote to registered providers identifying that performance against the care minute requirement was below expectations.

The Australian Government introduced a measure on 1 April 2026 to strengthen the link between residential aged care funding and the delivery of care minutes. For eligible homes, a portion of care funding is paid through the new care minutes supplement. Learn more about care minutes funding changes.

Residential aged care homes located in metropolitan (MM1) areas that do not meet their care minutes requirements will not receive the maximum rate of the care minutes supplement. The amount will depend on the care minutes performance reported in the Quarterly Financial Reports (QFR).

From the 2025-26 financial year, registered providers of residential aged care (registered providers) are required to complete the care minutes performance statement (CMPS) as part of the annual Aged Care Financial Report (ACFR).

The CMPS will represent the finalised view of care minutes performance across the ACFR year. For the 2025-26 ACFR, the CMPS will cover quarter 3 and quarter 4 of 2025–26 and RN coverage data from November 2025.

## 1.3 Resources

- Care Minutes Performance Statement – template
- Care Minutes Performance Statement – guidance for providers
- Audit requirements for Care Minutes Performance Statement – guidance for auditors
- Care Minutes Performance Statement – audit report templates
- Appendix B: Engagement Risk Assessment – Example Template
- Appendix C: Engagement Planning and Implementation Checklist – Example Template

## 2. Frequently Asked Questions

1. **What kind of auditor do I need to engage?**

   Registered providers are required to engage an external registered company auditor, or otherwise approved by the department in line with section 166-335 of the Rules, to complete an audit of the CMPS and include this as part of the ACFR submission.

2. **Should I report in the CMPS exactly what was reported in the QFR?**

   Do not report the exact figures from previous QFR submissions into the CMPS. Before completing the CPMS, check information against supporting records to ensure it is accurate. The department acknowledges that differences may arise between the CMPS and QFR reporting due to payroll adjustments and late invoices.

3. **Will I need to resubmit my QFRs because of the CMPS?**

   Following a validation process of ACFR and CMPS data, the department will contact registered providers if additional clarification on the submission is required and/or if resubmission of past QFRs is required.

4. **Do I still need to submit QFRs and 24/7 registered nurse coverage reports?**

   There are no changes to QFR or 24/7 RN reporting obligations.

5. **Do I still enter the 24/7 RN coverage information for homes with an approved exemption?**

   The CMPS template requires you to submit the RN coverage percentage for each home you operate, including homes that have an approved exemption in place.

6. **I am a multi-purpose service program (MPSP) provider, do I need to complete a CMPS?**

   MPSP providers are not required to submit a CMPS as part of their ACFR.

7. **Is there an approved list of external auditors that must be engaged for the CMPS process?**

   The department does not have a list of approved external auditors. Refer to Question 1.

8. **Which parts of the *Aged Care Act 2024* and the *Aged Care Rules 2025* are relevant to CMPS audits?**

   - Care time obligations are currently outlined under sections 175 and 176 of the *Aged Care Act 2024* (the Act) and through associated provisions in the *Aged Care Rules 2025 (the Rules)* including section 176-15 which sets out the obligation to provide required amounts of direct careRegistered providers are required to engage an external registered company auditor, or otherwise approved by the department in line with section 166-335 of the Rules, to complete an audit of the CMPS and include this as part of the ACFR submission.

- Registered providers are required to report on their performance against the care minutes obligation in their QFR, in line with the form approved under section 166-340 of the Rules
- Registered providers are required to report on their performance against the registered nurse (RN) 24/7 obligation, under section 166-885 of the Rules.
- Registered providers are required to engage an external auditor, or otherwise approved by the department in line with section 166-335 of the Rules
- Under section 154 of the Act, and section 154-1300 of the Rules, registered providers are responsible for maintaining records that enable proper assessment of performance against the care time and 24/7 RN obligations.

**9. The CMPS template only requires information for the March and June 2026 quarters (with exception) of RN % coverage which requires monthly data from November 2025, and the audit report template refers to the year ended XXXX. Should the audit report be amended to reflect the periods covered in the CMPS?**

No, the template has been developed to include the relevant reporting periods and should not be amended to include or exclude other periods.