ANNUAL STATEMENT ON CHILD SAFETY COMPLIANCE - 2025–26

Commitment to child safety

The Australian National Audit Office (ANAO) is committed to upholding the Commonwealth Child Safe Framework and the associated National Principles for Child Safe Organisations.

A description of the entity's interaction with children as part of its operations

There have been **no** interactions by employees or contractors in the 2025–26 reporting period.

Update on child safety measures undertaken in the reporting year

The ANAO's Child Safe Policy remains current and in line with guidance in the Commonwealth Child Safe Framework. The ANAO's policies apply to employees and to contractors. A comprehensive review of the ANAO Child Safe Policy will be undertaking during the 2026-27 reporting period.

ANNUAL CHILD SAFETY STATEMENT

Commonwealth entities are required to publish an annual statement of compliance with the framework including an overview of the entity's child safety risk assessment.

There are four core requirements under the Commonwealth Child Safe Framework. The ANAO's actions for each requirement are outlined below.

1. Risk assessment

The ANAO has considered types of interactions with children in the context of auditing in the Australian public sector, types of risk factors occurring from interactions and types of mitigation factors for those risks. The nature of interactions considered in the risk assessment included direct face-to face contact, verbal, written and online communications.

The ANAO has established procedures for identifying potential interactions with vulnerable people at the planning and development stage of an audit, including obtaining a Working with Vulnerable Peoples card where relevant.

The likelihood of ANAO employees or contractors interacting with children is considered **RARE**. There were no cases of direct interaction with children in the reporting period, 2025–26. The consequences of direct interaction with children are considered **MEDIUM.** Due to the rare likelihood of one-on-one interaction the overall risk rating is **LOW**.

2. Training and compliance

The ANAO offers the latest Commonwealth Child Safe Framework eLearning modules to all staff, that were provided by the National Office for Child Safety in February 2026.

The ANAO may also require any employee or contractor who will interact with children in the course of their work to complete additional training and obtain the relevant State or Territory working with vulnerable people or working with children check.

3. National Principles for Child Safe Organisations

The ANAO has adopted the 10 National Principles for Child Safe Organisations; and has reflected the relevant principles in an internal policy, and in training provided to employees.

4. Annual reporting

The ANAO published this Annual Statement on Child Safety Compliance 2025–26 on 30 October 2026.