



NEW SOUTH WALES AUDITOR-GENERAL'S REPORT

Managing unplanned leave and overtime

PERFORMANCE AUDIT | 30 APRIL 2026

THE ROLE OF THE AUDITOR-GENERAL

The roles and responsibilities of the Auditor-General and the Audit Office, are set out in the *Government Sector Audit Act 1983* and the *Local Government Act 1993*.

We conduct financial or 'attest' audits of state public sector and local government entities' financial statements. We also audit the Consolidated State Financial Statements, a consolidation of all state public sector agencies' financial statements.

Financial audits are designed to give reasonable assurance that financial statements are true and fair, enhancing their value to end users. Also, the existence of such audits provides a constant stimulus to entities to ensure sound financial management.

Following a financial audit the Audit Office issues a variety of reports to entities and reports periodically to Parliament. In combination, these reports give opinions on the truth and fairness of financial statements, and comment on entity internal controls and governance, and compliance with certain laws, regulations and government directives. They may comment on financial prudence, probity and waste, and recommend operational improvements.

We also conduct performance audits. These assess whether the activities of government entities are being carried out effectively, economically, efficiently and in compliance with relevant laws. Audits may cover all or parts of an entity's operations, or consider particular issues across a number of entities. Our performance audits may also extend to activities of non-government entities that receive money or resources, whether directly or indirectly, from or on behalf of government entities for a particular purpose.

As well as financial and performance audits, the Auditor-General carries out special reviews, compliance engagements and audits requested under section 27B(3) of the *Government Sector Audit Act 1983*, and section 421E of the *Local Government Act 1993*.



GPO Box 12
Sydney NSW 2001

The Legislative Assembly
Parliament House
Sydney NSW 2000

The Legislative Council
Parliament House
Sydney NSW 2000

In accordance with section 38EC of the *Government Sector Audit Act 1983*, I present a report titled '**Managing unplanned leave and overtime**'.

A handwritten signature in black ink, appearing to read 'Bola Oyetunji'.

Bola Oyetunji

Auditor-General for New South Wales
30 April 2026

RECONCILIATION STATEMENT

We pay our respect and recognise Aboriginal peoples as the traditional custodians of the land in NSW who have cared for and protected the environment, waterways, and sacred sites over many millennia. We honour and thank the traditional custodians of the land on which our office is located, the Gadigal people of the Eora Nation, and the traditional custodians of all the lands on which our employees live and work. We pay our respects to their Elders past and present, and to the next generation of leaders.

We also acknowledge that our long history is shared with the histories of colonisation in New South Wales. We acknowledge the impacts of colonisation, and the resulting marginalisation and disadvantage of Aboriginal and Torres Strait Islander peoples in this state.

We embrace our role in holding government agencies to account for the delivery of effective services for Aboriginal and Torres Strait Islander peoples. We are committed to ensuring that our audits are culturally responsive, respectful and inclusive, and that we engage with Aboriginal and Torres Strait Islander peoples and communities in a meaningful and collaborative way.

We recognise the ancestral tie of Aboriginal and Torres Strait Islander peoples to this land, and we acknowledge that we have much to learn from their wisdom, rich and diverse culture, languages, knowledge and practices.

contents

Managing unplanned leave and overtime

1.	Report snapshot	1
2.	Executive summary	2
	Conclusions	2
3.	Introduction	5
	3.1. Agencies included in this audit	5
	3.2. Unplanned leave	6
	3.3. Overtime	6
4.	Corrective Services NSW	7
	4.1. Context	7
	4.2. Key findings	11
5.	Fire and Rescue NSW	17
	5.1. Context	17
	5.2. Key findings	22
6.	NSW Ambulance	27
	6.1. Context	27
	6.2. Key findings	32
	Appendix 1 – Response from entities	37
	Appendix 2 – About the audit	47
	Appendix 3 – Performance auditing	49

1. Report snapshot

Objective

This audit assessed whether Corrective Services NSW, Fire and Rescue NSW and NSW Ambulance are effectively and efficiently managing unplanned leave and overtime.

Key findings

The agencies have clear policies and procedures to monitor the use of sick and carers leave

The agencies require evidence like medical certificates when leave exceeds set limits. Managers monitor usage and meet with staff when thresholds are reached, ensuring leave is taken appropriately.

There are clear procedures to manage overtime but for some staff this is still significant

The agencies have clear, fair procedures for offering overtime shifts when this is operationally necessary. While this promotes transparency and helps prevent excessive hours for most staff, some employees, particularly those with specialist skills or in high-demand roles, still work significant overtime hours.

The agencies monitor trends in unplanned leave and overtime

The agencies have systems for tracking staff attendance, with executive oversight. They regularly compare unplanned leave and overtime rates across workgroups, monitoring trends over time. Agencies are also creating dashboards to give managers and executives real-time access to attendance and overtime data.

Condensed roster patterns limit opportunity for recovery between shifts

The agencies use roster patterns with long hours and clustered workdays, giving staff more days off between shifts. SafeWork NSW highlights that longer hours and condensed shifts raise fatigue risks, which must then be managed. Extra overtime hours can add to these risks, especially in emergency services and custodial roles.

The agencies are reviewing the factors that most impact staff availability

For Corrective Services NSW, higher workers compensation rates are a key factor. Fire and Rescue NSW faces ongoing shortages of on-call firefighters. NSW Ambulance is seeing steady changes in the workforce gender balance.

The agencies generally have enough staff for planned leave, but rising use of workers compensation and parental leave means current staffing formulas are falling behind. This leads to greater reliance on overtime to fill shifts.

The agencies are implementing tailored initiatives to target the causes of overtime

The agencies are developing targeted initiatives to address overtime. Progress is slower where extra funding or increased staffing is required. Agencies are actively monitoring and evaluating the effectiveness of these measures.

Recommendations

Recommendations have been made to each of the 3 agencies to consistently apply sick leave policies, review rostering and shift arrangements, update staffing formulas and relief staffing rates, and implement stronger monitoring and evaluation of workforce initiatives.

Fast facts

\$109.8m

total 2025 overtime expenses for custodial staff at Corrective Services NSW

313

average hours of unplanned leave² per correctional officer in 2025

\$105.4m

total 2025 overtime expenses¹ for permanent and on-call firefighters at Fire and Rescue NSW

226

average hours of unplanned leave² per permanent firefighter in 2025

\$116.4m

total 2025 overtime and missed meal break expenses for paramedics at NSW Ambulance

251

average hours of unplanned leave² per paramedic in 2025

1 Fire and Rescue NSW overtime expenses includes payments made to on-call firefighters who fill staffing gaps at a station other than their own.

2 Unplanned leave includes sick leave, personal/carers leave, family and community services leave, compassionate leave, and workers compensation leave.

2. Executive summary

Context

Effective management of unplanned leave and overtime is critical to sustaining service delivery, financial viability and employee wellbeing in public sector emergency and corrective services agencies. These agencies operate in high risk, 24-hour environments and minimum staffing must be maintained to ensure continuity of services and time-critical emergency responses.

Agencies face limitations on the total number of staff they can employ. When unplanned leave occurs, such as sick leave, carers leave and workers compensation leave, it creates immediate gaps in staffing. These gaps often need to be filled by paying existing staff overtime. Since minimum staffing levels are required for safety and industrial reasons, some overtime is unavoidable to maintain operational readiness and capacity for immediate response.

However, heavy reliance on overtime introduces financial and workforce risks. Excessive overtime can strain agency budgets and heighten fatigue related safety risks, particularly in operational environments where fatigue affects judgement and reaction time. Agencies are required to identify and manage these risks under work health and safety obligations.

Audit objective

This audit assessed whether Corrective Services NSW, Fire and Rescue NSW and NSW Ambulance are effectively and efficiently managing unplanned leave and overtime. Our assessment was made with reference to the following questions:

- Do agencies have clearly defined operating policies, procedures and accountability mechanisms for managing unplanned leave and overtime?
- Do agencies collect, analyse and report accurate and timely data on unplanned leave and overtime to inform decision-making?
- Have agencies implemented effective workforce planning, work design strategies and initiatives to reduce unplanned leave and overtime?

The audit does not comment on policy decisions of the NSW Government.

Conclusions

Corrective Services NSW

Corrective Services NSW has clearly defined operating policies, procedures and accountability mechanisms to effectively manage unplanned leave and overtime. It is unable to demonstrate efficient management of unplanned leave and overtime due to outdated staffing formulas, limited relief staffing and rostering practices that contribute to a sustained reliance on overtime.

Established policies, procedures and accountability arrangements support the effective and efficient management of unplanned leave and overtime. Structured systems are also in place to monitor attendance, leave and overtime data. However, workforce planning and rostering practices have not reduced reliance on overtime or adequately mitigated associated fatigue risks. Two targeted workforce planning initiatives have been implemented at several centres, but these have not yet reduced major drivers of unplanned leave and overtime across the agency.

Fire and Rescue NSW

Fire and Rescue NSW has clearly defined operating policies, procedures and accountability mechanisms to effectively manage unplanned leave and overtime. It is unable to demonstrate efficient management of unplanned leave and overtime due to persistent on-call workforce shortages, inadequate relief staffing and rostering practices that contribute to a sustained reliance on overtime.

Established policies, procedures and accountability arrangements support the effective and efficient management of unplanned leave and overtime. Structured systems are also in place to monitor attendance, leave and overtime trends and provide executive oversight. However, workforce planning and rostering practices have not reduced reliance on overtime or adequately mitigated associated fatigue risks. Persistent on-call staff shortages continue to be a major constraint on reducing overtime. Although a range of workforce initiatives have been introduced, slow implementation means these measures have not yet reduced the major drivers of overtime.

NSW Ambulance

NSW Ambulance has clearly defined operating policies, procedures and accountability mechanisms to effectively manage unplanned leave and overtime. It is unable to demonstrate efficient management of unplanned leave and overtime due to work design and rostering practices that contribute to a sustained reliance on overtime.

Established policies, procedures and accountability arrangements support the effective and efficient management of unplanned leave and overtime. Structured systems are also in place to monitor attendance, leave and overtime trends, providing executive oversight. Workforce planning practices have contributed to reducing overtime, but NSW Ambulance still relies on overtime due to condensed shift patterns and work design. The combination of condensed shift patterns, missed meal breaks, frequently extended shifts and on-call arrangements requires NSW Ambulance to take various actions to manage fatigue risks. NSW Ambulance is implementing workforce enhancement programs that are helping to lessen dependence on on-call arrangements.

Recommendations

By April 2027, Corrective Services NSW should:

1. undertake preparatory work to determine whether its current rostering and shift patterns, including the mix of 8 and 12-hour shifts and the use of double shifts, remain an efficient and sustainable model, and to lay the groundwork for a future roster trial by:
 - a) reviewing current rostering practices to identify elements that contribute to overtime pressures and fatigue risks
 - b) developing alternate roster options that address the limitations identified through the review
 - c) designing the framework for a future trial, including selection criteria for trial sites and measures to assess impacts on overtime, staffing flexibility and fatigue risks.
2. review and update its staffing formula to reflect current operational requirements, including accounting for workers compensation leave, to reduce reliance on overtime
3. review and update sick leave policies to ensure they are current and consistently applied, with clearer manager guidance, improved accountability through centralised oversight, and early intervention when individual staff exceed thresholds
4. conduct formal evaluation of initiatives such as Dedicated Medical Escort Units and the Return to Work Pilot, ensuring they are properly resourced to achieve lasting reductions in overtime.

By April 2027, Fire and Rescue NSW should:

5. undertake preparatory work to determine whether its current rostering and shift patterns, including the default 10/14 roster, the alternate 24-hour shift arrangement and the use of overtime, remain an efficient and sustainable model, and to lay the groundwork for a future roster trial by:
 - a) reviewing current rostering practices to identify elements that contribute to overtime pressures and fatigue risks
 - b) developing alternate roster options that address the limitations identified through the review

- c) designing the framework for a future trial, including selection criteria for trial sites and measures to assess impacts on overtime, staffing flexibility and fatigue risks.
- 6. review and update the permanent firefighter relief staffing model to reflect changing patterns of leave, unavailability and service demand, to reduce reliance on overtime
- 7. ensure consistent application of the policies for the management of sick and unplanned leave, with clearer manager guidance, improved accountability through centralised oversight and early intervention when individual staff exceed thresholds
- 8. undertake detailed analyses of its workforce and service delivery models, including the on-call model, and propose options to address structural issues impacting staffing availability and operational coverage, in consultation with relevant stakeholders.

By April 2027, NSW Ambulance should:

- 9. undertake preparatory work to determine whether its current rostering and shift patterns, including consecutive 12-hour shifts, extended shifts, on-call practices and the use of overtime, remain an efficient and sustainable model, and to lay the groundwork for a future roster trial by:
 - a) reviewing current rostering practices to identify elements that contribute to overtime pressures and fatigue risks
 - b) developing alternate roster options that address the limitations identified through the review
 - c) designing the framework for a future trial, including selection criteria for trial sites and measures to assess impacts on overtime, staffing flexibility and fatigue risks
- 10. review and update the paramedic relief rate to reflect changing patterns of leave, unavailability and service demand across different locations, ensuring sufficient relief staff to reduce reliance on overtime
- 11. complete the rollout of central dashboards displaying real-time data on leave, overtime and rostering to give managers clearer oversight and support proactive staffing decisions that minimise overtime
- 12. continue to monitor, evaluate and progressively refine the rollout of initiatives, such as transitioning on-call stations to 24-hour rosters and the On Duty Relief Model trial, to ensure they are delivering overall cost savings, reduced reliance on overtime and improved service outcomes.

3. Introduction

3.1. Agencies included in this audit

Corrective Services NSW is responsible for overseeing community and custodial correctional services. Correctional officers supervise inmates housed in facilities such as prisons and court cells throughout NSW. Their role involves regular interaction with inmates to maintain the safety and security of these environments.

Fire and Rescue NSW delivers prevention and emergency response services throughout both urban and regional communities. The Fire and Rescue NSW operational workforce is divided into permanent and on-call/retained firefighters. Permanent firefighters are full-time employees and staff a station 24-hours, 7-days a week. These stations are primarily based in metropolitan areas and major regional centres. On-call/retained firefighters are considered part-time employees, who nominate their availability and are contacted to attend the station to respond when there is an incident. They generally serve regional locations.

NSW Ambulance is a frontline health service that provides both emergency and non-emergency medical care and transport to patients throughout NSW, often in urgent and high-pressure situations. Paramedics at NSW Ambulance are trained in specialised medical procedures to treat injuries, save lives, and operate ambulance vehicles and equipment.

Table 1: Key data for agencies

	Corrective Services NSW	Fire and Rescue NSW	NSW Ambulance
Number of staff (30 June 2025)	5,647 staff assigned to correctional centres (full-time equivalent)	3,667 permanent firefighters 3,191 on-call firefighters	5,771 paramedics (full-time equivalent)
Total employee-related expenses (2025)	\$1.619 billion	\$940.8 million	\$1.254 billion
Total overtime expenses (2025)	\$109.8 million	\$105.4 million	\$116.4 million
Overtime expenses as a proportion of employee-related expenses	6.8%	11.2%	9.3%

Notes:

- 1 Fire and Rescue NSW overtime expenses include overtime payments for permanent firefighters, payments for on-call firefighters who cover shortages of on-call firefighters at a station other than their own, and travel allowances for permanent and on-call firefighters covering shortages of on-call firefighters.
- 2 NSW Ambulance overtime expenses include payments made to paramedics for extension of shift overtime, drop shift overtime, call out overtime and special event overtime. It also includes payments made to paramedics for missed or interrupted meal breaks.

Source: Audit Office analysis based on Corrective Services NSW data, Fire and Rescue NSW data, NSW Ambulance data.

3.2. Unplanned leave

Staff are entitled to several leave benefits, such as annual, parental and long service leave, which are usually planned ahead. Personal leave is available for unexpected situations like illness or caring for a family member. Workers compensation leave is provided for those injured at work. Both personal and workers compensation leave often occur with little or no warning.

Attendance can be disrupted by health issues, caring duties, personal emergencies, secondary employment or disengagement. Frequent unplanned leave can signal broader organisational challenges, such as poor work health and safety (WHS) management, negative workplace culture or weak controls over leave entitlements. Identifying these factors is key to managing unplanned leave and ensuring reliable service delivery.

3.3. Overtime

Overtime occurs when staff work beyond their standard rostered hours and are paid at higher rates, often up to double the base wage. Overtime may be required when staff stay past their normal finishing time or cover shifts outside their usual roster. Additional penalties or allowances may apply depending on when the work is performed and eligibility is set out in the relevant industrial Award.

Emergency service and custodial correctional agencies rely on minimum staffing levels to ensure staff and community safety. While planned absences can usually be managed, unplanned leave due to illness or emergencies places immediate pressure on workforce management. When there are not enough relieving or casual staff to fill gaps, agencies recall existing employees to work overtime, increasing workforce strain and operational costs. These pressures are greater in regional and remote locations where vacancies are harder to fill.

Amongst other factors, excessive overtime, extended hours and irregular shifts increase fatigue risks. Fatigue affects concentration, reaction time and judgement, raising the likelihood of work-related injuries or illnesses. Agencies have obligations under the *Work Health and Safety Act 2011* to identify and control fatigue-related risks (Exhibit 1).

Exhibit 1: Obligations to manage health and safety risks

Agencies are required to assess and control fatigue-related risks

Agencies obligations under the WHS Act to manage risks to health and safety, require agencies to implement systems and processes that identify, assess and control psychosocial hazards and fatigue-related risks. Managers and senior leaders are responsible for ensuring these risks are monitored and mitigated through appropriate oversight, resourcing and compliance with WHS procedures.

SafeWork NSW released a Code of Practice on *Managing the risk of fatigue at work* in February 2026. The Code identifies measures that will help agencies comply with health and safety obligations. These include designing shifts to minimise long or irregular hours, minimise circadian disruption and ensuring sufficient breaks both during and between shifts. It also notes that hours set in employment agreements, or employees' willingness to work extra hours does not remove or reduce work health and safety duties.

Source: SafeWork NSW Code of Practice (2026) – Managing the risk of fatigue at work.

4. Corrective Services NSW

4.1. Context

Overview

Corrective Services NSW is responsible for managing custodial correctional services. While this audit focuses on the custodial environment, it is important to note that Corrective Services NSW also oversees corporate functions, Community Corrections (including community residential facilities), the Corrective Services NSW Academy, the Court Escort Security Unit and the Security Operations Group. Each of these areas operates under separate staffing arrangements. These functions were excluded from this audit because they do not operate 24 hours a day or have mandatory staffing requirements.

As at 30 June 2025, Corrective Services NSW employed 8,468 full-time equivalent (FTE) staff, with 5,647 FTE assigned to correctional centres, 2,005 to Community Corrections, 659 to the Court Escort Security Unit and 157 to Security Operations Group. At this time, there were 34 correctional centres across the state, organised into 5 regions, each containing between 6 and 8 centres. Staffing levels differed significantly between centres, with FTE staff numbers at individual facilities ranging from 31 to 578.

As at December 2025, the adult prison population was 13,133. This represents an increase of 1,026 people, or 8.5%, since December 2023. Although the total number remains below pre-pandemic levels, the prison population has grown steadily over the past 2 years. The main factor contributing to this growth was a rise in the remand population, which increased by 1,016 people (20.1%) to a record high of 6,081. By December 2025, individuals on remand accounted for 46% of the adult prison population. Remand inmates are generally more challenging to manage than sentenced inmates.

Minimum staffing levels and roster patterns

Corrective Services NSW is required, under its industrial agreements, to ensure that every position in each correctional centre is filled. Minimum staffing levels, known as the post structure, are determined by correctional centre management using benchmarking principles. Centres are categorised into one of 4 bands, based on their activity levels and workload indicators. The band assigned to each centre sets its staffing benchmark. These benchmarks can be fixed, such as specifying a set number of positions for centres in a particular band, or variable, such as allocating a certain number of staff per number of inmates for specific activities.

Custodial staff work either 8-hour, 12-hour or a mix of 8-hour and 12-hour shifts depending on the centre. There are 15 correctional centres operating a full 8-hour shift model, 8 use a mix of 8-hour and 12-hour shifts (known as a hybrid model), and 5 use a full 12-hour shift model. While there is no standard shift pattern used across all centres, limits apply to the maximum number of consecutive shifts staff may work within a 28-day roster period.

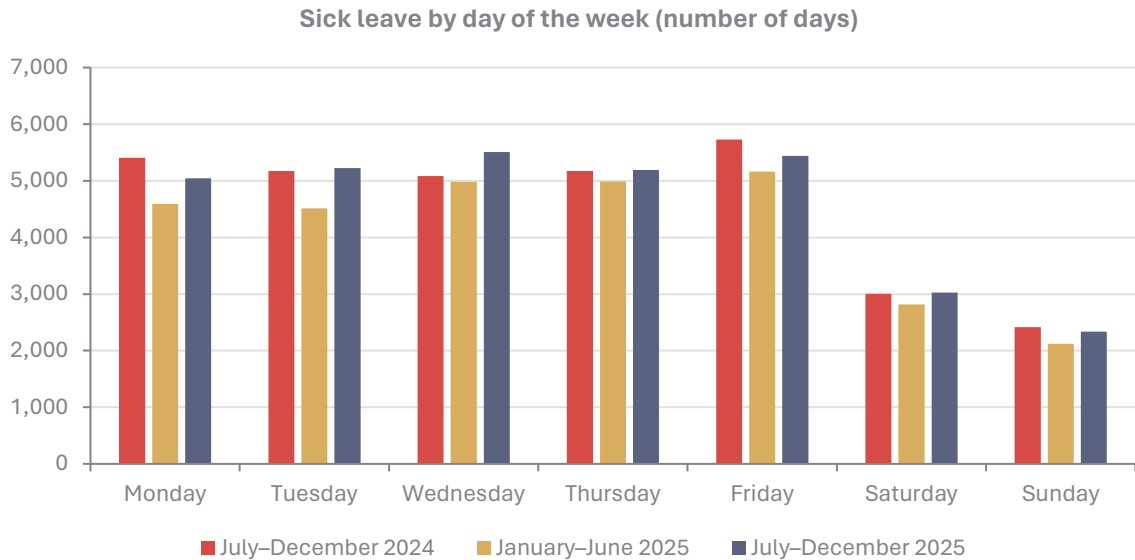
Permanent and casual staff receive penalty rates in addition to their base salary for night shifts, weekend shifts or public holiday shifts. Overtime is paid at time and a half for the first 2 hours worked and at double time for any additional hours from Monday to Saturday. On Sundays, overtime is paid at double time, and on public holidays overtime is paid at double time and a half.

Trends in unplanned leave

In 2025, custodial correctional officers averaged 100.6 hours of sick leave, a decrease from 108.2 hours in 2024. The average amount of workers compensation leave taken in 2025 was 212.5 hours, an increase from 182.0 hours in 2024.

Figure 1 below shows that uniformed correctional officers were more likely to take sick leave during Monday to Friday, with a much lower number of leave days taken on Saturdays and Sundays. It is important to note that correctional officers are eligible for penalty rates when working shifts on Saturdays and Sundays.

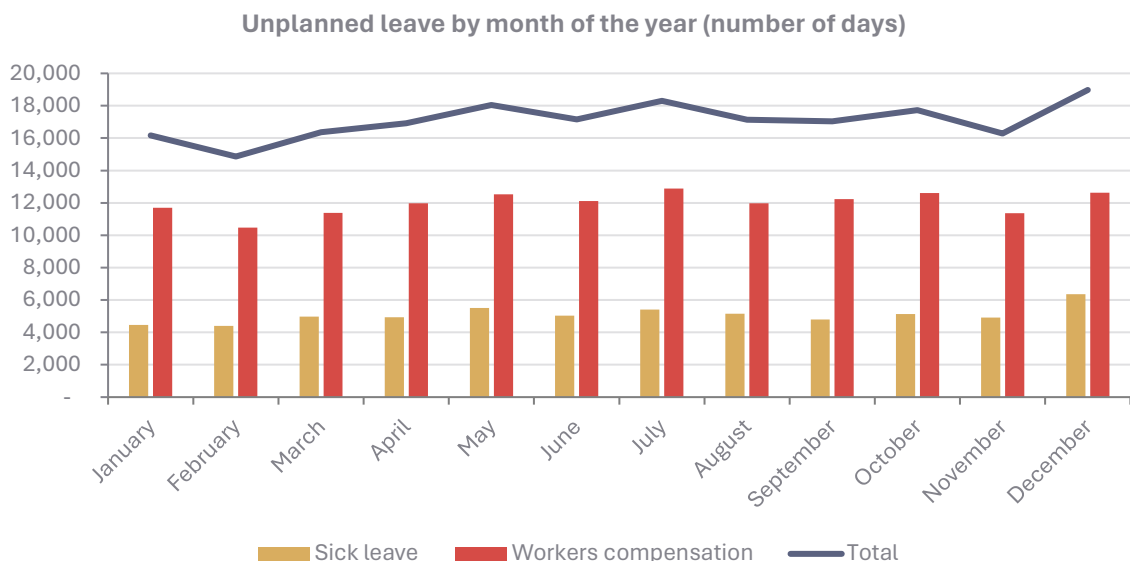
Figure 1: Sick leave by day of the week, July 2024 to December 2025



Source: Audit Office analysis based on data from Corrective Services NSW.

Figure 2 below shows that there were more than twice the number of workers compensation leave days taken compared to sick leave days for most months of the year in 2025. Correctional officers were more likely to take sick leave in December compared to other months of the year, with a lower number of sick leave and workers compensation leave days taken in February.

Figure 2: Unplanned leave (sick leave and workers compensation) by month, 2025



Source: Audit Office analysis based on data from Corrective Services NSW.

Trends in overtime

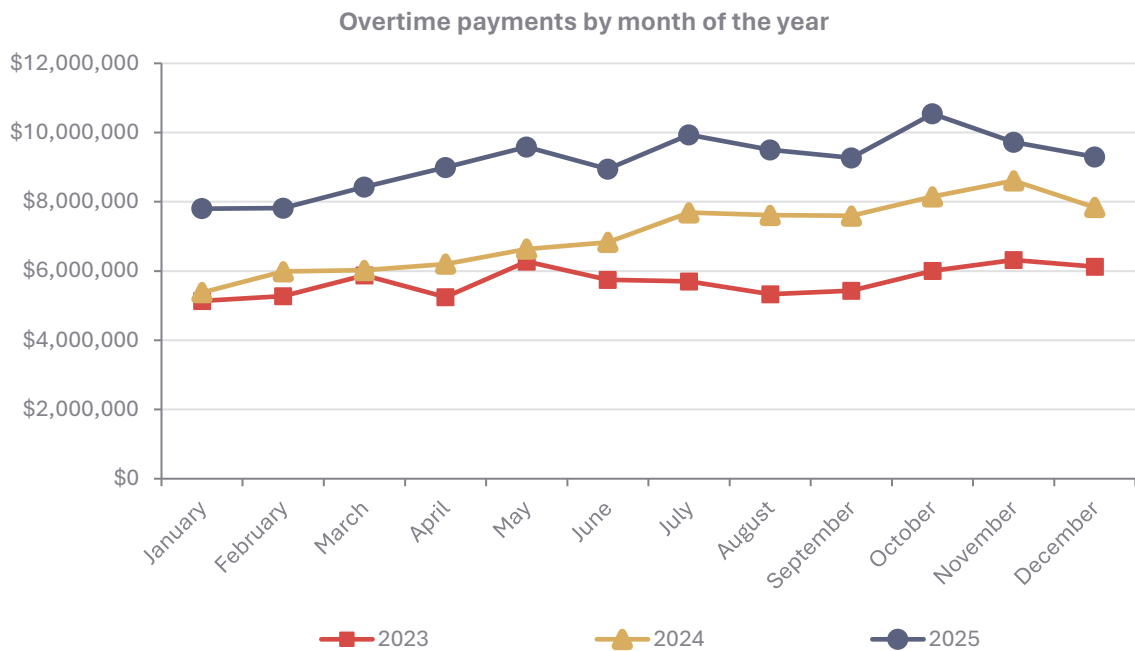
In 2025, Corrective Services NSW incurred employee-related expenses of \$1.619 billion, which included overtime expenses of \$109.8 million. The main reasons for overtime expenses were attributed to resourcing gaps created as the result of:

- workers compensation leave (\$50.8 million)
- sick leave and personal carers leave (\$15.4 million)
- medical escorts (\$12.8 million)
- staff vacancies (\$6.8 million).

Medical escorts refer to instances where correctional officers accompany inmates outside of correctional centres for hospital visits or medical appointments that cannot be managed within the facility. During these assignments, officers are temporarily away from their usual duties, and Corrective Services NSW must typically fill the resulting staff shortages by assigning other employees to cover these roles, often through overtime shifts.

Figure 3 below shows that overtime payments have shown a relatively steady month-on-month increase between 2023 and 2025. Monthly overtime expenses increased by 81% from January 2023 (\$5.1 million) to December 2025 (\$9.3 million).

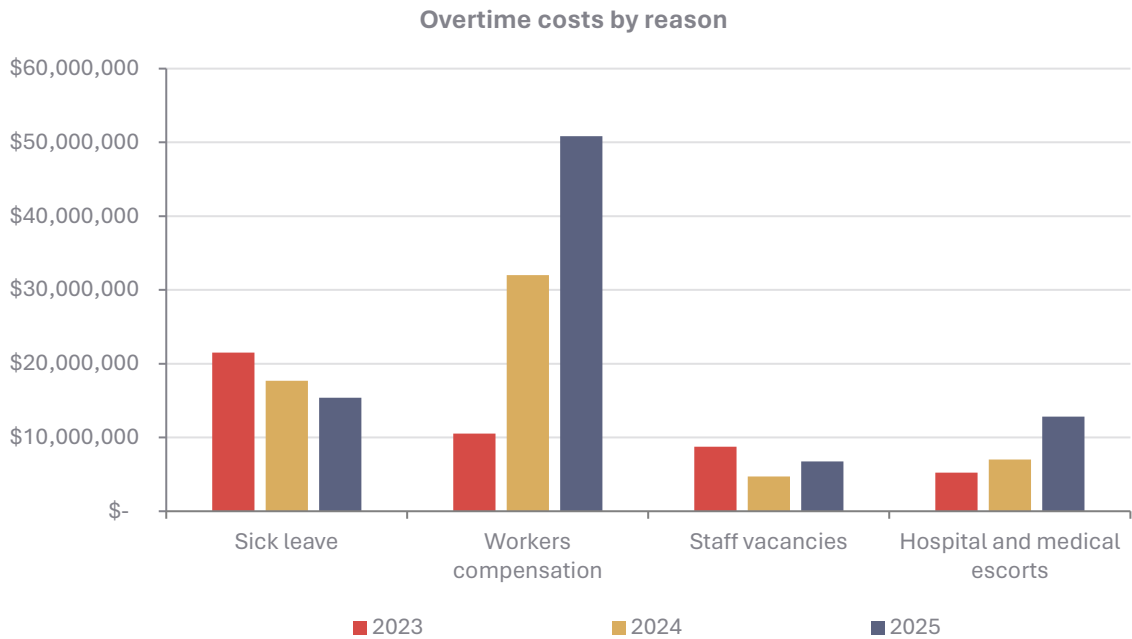
Figure 3: Overtime payments by month of the year, 2023 to 2025



Source: Audit Office analysis based on data from Corrective Services NSW.

Figure 4 below shows the 4 highest contributors to overtime costs for correctional officers. Between 2023 and 2025, overtime caused by staff on workers compensation leave increased by 383%, from around \$10.5 million in 2023 to around \$50.8 million in 2025.

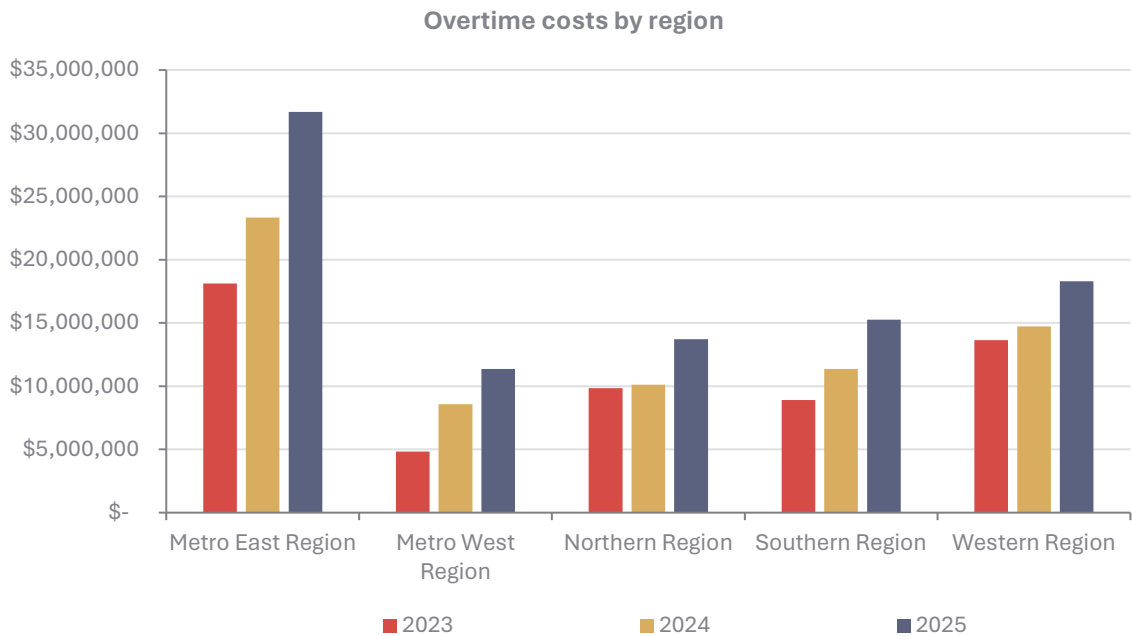
Figure 4: Overtime costs by reason, 2023 to 2025



Source: Audit Office analysis based on data from Corrective Services NSW.

Figure 5 below shows overtime costs by region. Between 2023 and 2025, overtime costs have increased across all regions. The Metro East Region incurred the highest total overtime costs, largely because it includes some of the state’s largest correctional centres, such as Long Bay Hospital, the Metropolitan Remand and Reception Centre and the Metropolitan Special Programs Centre.

Figure 5: Overtime costs by region, 2023 to 2025



Source: Audit Office analysis based on data from Corrective Services NSW.

Table 2 below displays the overtime payments earned by the 10 custodial officers each year who received the highest amount in each year. These payments are in addition to base salaries. Overtime hours can be higher for individual staff where they work at locations or in work units:

- with significant numbers of staff on workers compensation leave (that require backfilling)
- that have extended medical or court escort duties (which are subject to other agencies' needs)
- that manage offenders as part of a Risk Intervention Team (which requires additional staffing).

As at 30 June 2025, Corrective Services NSW employed approximately 5,650 custodial officers. In 2025, each full time equivalent officer earned an average of about \$19,450 in overtime.

Table 2 – Amount of overtime earned by the 10 highest overtime earners per year, 2023 to 2025

Rank	2023	2024	2025
1	\$164,056	\$184,873	\$238,933
2	\$121,126	\$131,167	\$165,662
3	\$100,304	\$122,977	\$160,273
4	\$96,578	\$105,507	\$153,497
5	\$94,020	\$103,943	\$153,291
6	\$85,233	\$99,285	\$138,434
7	\$83,327	\$96,788	\$135,971
8	\$78,850	\$96,420	\$133,689
9	\$78,816	\$94,859	\$133,532
10	\$78,440	\$94,478	\$133,133

Note: Top 10 individual officers are not the same individuals between 2023, 2024 and 2025.

Source: Audit Office analysis based on data from Corrective Services NSW.

4.2. Key findings

Frontline management of unplanned leave and overtime

Managers actively review and address concerns about employee sick leave through meetings and formal counselling to ensure compliance and to support staff wellbeing

Corrective Services NSW require managers to hold review meetings when concerns arise about an employee's sick leave levels or patterns. These guidelines outline the purpose of the meetings and provide supporting materials for managers to use. However, the sick leave policy, business rules and guidelines have not been updated since 2014, which means they may no longer reflect current systems or processes. Corrective Services NSW has advised it is updating the policy.

Managers may initiate a review when staff take repeated unsupported sick leave, accumulate higher levels of sick leave, show questionable patterns of absence or are away for extended periods. Questionable patterns include absences around rostered days off, frequent absences on unpopular shifts or leave taken after an earlier request was denied. Review meetings help determine whether there are reasonable grounds for absences and identify any workplace adjustments or support that may be required.

If concerns persist after a review, managers may begin formal counselling. Counselling clarifies the reasons for continued non-compliance, sets expectations and outlines consequences. These may include performance management, referral for a health assessment, changes to working hours or disciplinary action. Counselling also addresses cases where employees do not follow notification requirements or fail to act on previous agreements.

In 2025, Corrective Services NSW recorded 3,421 centre-based custodial staff who had more than 10 instances of unplanned leave. Of these, 1,305 staff members underwent informal counselling, 215 received formal counselling and 16 were referred to the government medical officer for further assessment.

HR business partners actively support functional managers by providing guidance, resources and training to manage unplanned leave, and strengthen operational staffing practices

Functional managers are central to maintaining day-to-day staffing. They oversee rosters, identify immediate staffing shortages and request support from the Operations Scheduling Unit. They also monitor staff with high sick leave usage or on workers compensation and maintain local records to support decision-making.

HR business partners play a key role in preventing attendance issues from escalating. They meet monthly with senior centre managers to review staff with rising unplanned leave and advise on appropriate next steps.

To strengthen managers' capability, HR has developed guidance and training materials to support effective conversations about sick leave. These resources help managers apply procedures consistently and communicate expectations more clearly, reducing the risk of disputes and improving how unplanned absences are managed.

The Operational Scheduling Unit processes sick leave applications centrally in line with policy, but a lack of automatic alerts increases manual workload

The Operations Scheduling Unit processes sick leave notifications and applications in the Workforce Management System. The system does not automatically flag when a medical certificate is required, which increases risks that scheduling officers don't meet this requirement.

The sick leave policy requires correctional officers to notify the Operations Scheduling Unit of any absence as early as possible and submit a leave application when they return to duty. A medical certificate is required for absences longer than 2 days or when an officer accumulates 5 unsupported sick leave days in a year.

Scheduling clerks check that leave applications align with recorded absences, confirm that staff have sufficient leave balances and ensure the correct documentation is provided. They then forward applications for approval. Clerks review pending leave requests every fortnight. Leave is converted to unauthorised absence without pay if an application is not submitted within 28 days of the absence, or after 56 days if the required documentation is not provided or explanations are not satisfactory.

The Operations Scheduling Unit does not have an automatic alert for when a correctional officer is likely to exceed limits on the number of overtime shifts

Corrective Services NSW uses a structured rostering model and a tiered vacancy-filling process to maintain staffing levels. However, it does not have a clear policy or system alerts to help managers or staff assess fatigue when deciding whether to allocate overtime shifts.

The P28 post structure is a table which displays staffing requirements for each function in a centre and informs the daily roster. Centre managers use the P28 to ensure correctional centres are rostered with the appropriate number of staff for each function. When vacancies arise, the Operations Scheduling Unit fills shifts according to the Commissioner's Memorandum, which prioritises casual staff before overtime.

Business rules allow officers working 8-hour rosters to work up to 7 overtime shifts a fortnight, taking total fortnightly hours up to 132. This exceeds the SafeWork NSW threshold identified as higher risk for fatigue (110 hours per fortnight). Corrective Services NSW does not have a mechanism to determine in advance whether an officer is likely to exceed overtime limits and it does not monitor when those limits have been exceeded.

Operations Scheduling Unit staff receive a system alert when filling an overtime shift that results in a rest break of less than 8 hours between shifts. This is less than the SafeWork NSW threshold identified as higher risk for fatigue of at least 12 hours between shifts.

Before accepting an overtime shift, staff are expected to self-assess their fitness for duty. This control does not adequately address the increased risk of fatigue, as it depends solely on staff monitoring and reporting their own fatigue levels.

Oversight and monitoring

Central compliance monitoring promotes consistency in sick leave management

Corrective Services NSW uses a sick leave tracker tool that requires managers to identify and record any leave taken outside of policy, monitor attendance patterns, and document the actions and outcomes related to each case. The Corrective Services NSW Security and Custody Assistant Commissioners Office (both regional and metropolitan) oversee the tracker to ensure all centres comply with established policies and data remains up to date. Each month, the Assistant Commissioners' Offices send compliance reports to centre management to reinforce the importance of following the process.

In addition to regular reporting, DCJ Human Resources conduct ad hoc reviews to see how frequently individual correctional centres access and update the sick leave tracker, which helps gauge policy compliance at each site. While this systematic approach improves oversight and promotes consistency in sick leave management, the process can be undermined if regular data updates are not maintained, leading to gaps or inconsistencies in the information recorded. Corrective Services NSW reports that it is reviewing and improving the use and consistency of information in the sick leave tracker tool.

Senior management maintains oversight through regular dashboard reporting and scheduled management meetings

Senior management oversight is critical to managing unplanned leave and overtime in Corrective Services NSW, because these pressures directly affect operational capacity and staff safety. To support this oversight, the agency relies on regular reporting and a structured schedule of management meetings that highlight emerging workforce risks and allow leaders to act early.

Corrective Services NSW use dashboards and scheduled executive, regional and metropolitan meetings to monitor trends in sick leave, workers compensation leave and overtime. Monthly dashboards provide leadership with clear comparisons across centres, helping them identify patterns and performance shifts over time. These reports are discussed directly with senior decision-makers, reinforcing accountability for managing attendance and staffing pressures.

At the local level, correctional centre managers use the Workforce Management System to track factors such as absences, overtime usage and pending leave applications. This reporting allows managers to spot operational risks early and seek advice from the Operations Scheduling Unit where needed.

Despite these monitoring controls, isolated cases remain where individual staff members work exceptionally high amounts of overtime over a year. For instance, in 2025, 10 employees across Corrective Services NSW earned an average of \$154,600 in overtime. The agency suggested this could be due to factors such as location, role type or specific capabilities, but has not conducted detailed analysis to understand the specific causes or identify measures to prevent recurrence in future years.

Workforce planning and rostering

Rostering practices that include up to 6 consecutive night shifts do not meet SafeWork NSW's recommended guidelines for managing fatigue risks

Standard cyclic shift roster patterns used in Corrective Services NSW centres increase the risk of fatigue among custodial officers, which can undermine safety in these high-risk environments. When officers are fatigued, their alertness is reduced, making it harder to respond quickly to unexpected violence and increasing their vulnerability to injuries from inmate assaults.

The rostering rules set patterns for both 8-hour and 12-hour shifts, including limits on consecutive shifts and required rest periods. Corrective Services NSW roster patterns for centres with 8-hour shifts include 6 consecutive night shifts, while roster patterns for centres with 12-hour shifts include 4 consecutive night shifts. These both exceed SafeWork NSW guidelines, which identify more than 3 consecutive night shifts as placing staff at a higher risk of fatigue.

Corrective Services NSW uses the DCJ fatigue management procedure to guide its management of fatigue. The procedure notes that it is the responsibility of individual staff to monitor and assess their fitness for duty. The procedure also outlines control measures to mitigate fatigue, however, the controls are not specific to the custodial environment and many are not relevant options for corrections officers to utilise.

There are 8 correctional centres that use a hybrid of 8-hour and 12-hour shifts. Staff on 12-hour shifts work a combination of day and night shifts. Staff on 8-hour shifts work only day shifts. This can lead to reduced flexibility in backfilling shift types.

The ‘195 staffing formula’ does not account for all leave types, leading to an increased reliance on overtime when staff are unavailable for work

Corrective Services NSW’s 195 staffing formula has not been updated since 2015, despite changes to leave entitlements. The formula no longer reflects the actual availability of correctional officers. Inaccurate staffing assumptions can lead to greater reliance on overtime, putting pressure on both workforce capability and service delivery.

The formula estimates staff availability by deducting weekends, rostered days off, various types of leave and training days from the total days in a year, resulting in an assumed 195 working days. However, it does not account for expanded leave provisions, including enhanced parental leave or workers compensation leave.

Correctional centre managers reported that these omissions mean the formula overstates how many days officers can work. This creates a need to use overtime when there is not enough staff to meet minimum levels.

Although casual staff are prioritised to fill vacancies, spending on casual staff remains much lower than the amount spent on overtime

Corrective Services NSW employs about 250 casual correctional officers to help cover unplanned absences and reduce reliance on overtime. However, given a total workforce of 5,647 FTE correctional officers, this small casual pool offers limited scope to support widespread coverage across centres. Recruiting and retaining casual staff is also challenging, and their typically short tenure increases training costs because they must complete the same 12-week full-time program as permanent officers.

Casual officers can select which centres and shifts they are prepared to work. When a staffing vacancy occurs, casual officers are contacted first, with preference given to those who have completed the fewest hours. Although the rostering system prioritises casual staff, the overall spending on casual officers remains low compared to the total overtime costs. This suggests there are not enough casual staff available to substantially reduce the reliance on overtime (Table 3 below).

Table 3 - Expenditure on correctional officer casual staff and total correctional officer overtime, July to December 2025

	Casual staff expenses (\$)	Total overtime expenses (\$)
Metropolitan operations	\$2,869,770	\$30,723,456
Regional operations	\$1,126,326	\$24,099,166
Total	\$3,996,096	\$54,822,622

Source: Audit Office analysis based on data from Corrective Services NSW.

Initiatives to reduce unplanned leave and overtime

The Return to Work program aims to address significant contributor to overtime costs

Corrective Services NSW launched a Return to Work pilot in March 2024 to improve recovery outcomes for injured officers, reduce time away from work and limit overtime costs linked to workers compensation leave. The pilot was prompted by a 53% rise in workers compensation premiums for 2024–25.

This pilot began at the Metropolitan Remand and Reception Centre and the Mid North Coast Correctional Centre, selected because of their higher incidence of injuries in 2022–23. It focused on strengthening early intervention and support for injured staff and on building safer workplaces. Key goals included:

- tailoring recovery pathways around the 5 pillars of wellbeing (physical, emotional, financial, career, social)
- strengthening injury prevention through targeted investigation and incident management
- testing innovative practices to injury management
- analysing incident trends to inform future programs and initiatives.

To support staff on site, each centre was assigned 2 dedicated officers at the rank of Senior Assistant Superintendent. A workplace safety contact led incident investigations, ensured accurate recording of incidents and monitored trends. A worker recovery contact maintained ongoing communication with injured workers, participated in case conferences, and coordinated with the Injury Management Team to identify duties that supported a safe and timely return to work. Both roles underwent a 3-week specialised training program, which included in-person sessions delivered by DCJ experts.

In 2025 DCJ evaluated the pilot and found several positive outcomes, including stronger safety practices, higher rates of completed investigations and improved staff experience, with employees reporting much greater satisfaction with the workers compensation support. Financial impacts and outcomes for workers were also positive, including average days off work decreased by 11.6 days, creating an estimated annual overtime saving of \$1.2 million and a return of \$1.60 for every \$1 spent.

The evaluation recommended a phased rollout across the state and warned that continuing previous approaches to incident and injury management would likely lead to poorer investigation quality and weaker return-to-work results. Corrective Services NSW plans to expand the Return to Work model to all correctional centres in NSW. Twenty correctional centres have now implemented the model, with plans to expand to an additional 13 correctional centres.

Corrective Services NSW is developing an 'over establishment' strategy to reduce reliance on overtime for backfilling staff positions

Corrective Services NSW currently relies on overtime to cover staff who are away on long-term leave because it cannot appoint permanent replacements while those staff remain on the payroll. To reduce this dependence on overtime, the agency is developing an over-establishment approach that would allow it to temporarily employ additional staff and place the absent employee's position in a separate cost centre. This would help maintain staffing levels and support more stable operations.

When an employee on long-term leave returns, both the returning employee and the temporarily employed staff member would hold the same role for a period, until an ongoing position becomes available for the new staff member. Corrective Services NSW is preparing a proposal to seek government approval to implement this strategy.

The over establishment strategy includes specific eligibility criteria. For over establishment of a position to occur, it must either:

- facilitate the return to pre-injury duties for an employee on long term workers compensation who is unable to return to their substantive location, or
- fill a long term vacancy for a non-commissioned officer role, therefore reducing the cost to backfill with overtime.

Dedicated Medical Escort Units reduce need for centre lockdowns and overtime costs

Correctional officers are responsible for accompanying inmates to hospital or other medical appointments outside the correctional centres. These medical escort duties require staff to cover vacant positions left behind, which creates staffing pressures and leads to increased overtime. Since escort requirements are not included in the centre's staffing structure, current staffing levels do not accurately reflect the resources required to maintain full coverage during these escorts. In 2025, there were 515 centre lockdowns caused by the need for medical escorts. That year, medical and hospital escorts contributed to approximately \$12.8 million in overtime costs.

To address these pressures, Corrective Services NSW has created dedicated Medical Escort Units at Long Bay, Silverwater and Cessnock. These centres were selected due to their high demand for escorts and proximity to hospitals. By assigning staff specifically to manage medical escorts, these units help reduce disruption to normal operations and limit the overtime needed to backfill posts.

Medical escorts are required for a range of health needs, including routine and urgent appointments, emergency treatment, and both planned and unplanned hospital admissions (noting these medicinal needs are determined by Justice Health). Each escort requires at least 2 officers, with extra staff added when risk assessments deem it necessary.

5. Fire and Rescue NSW

5.1. Context

Overview

Fire and Rescue NSW delivers preventive and emergency response services throughout both urban and regional communities. The Fire and Rescue NSW workforce is divided into permanent firefighters and on-call firefighters. Permanent firefighters are full-time employees primarily based in metropolitan areas and major regional centres. On-call firefighters are also professionally trained and ready to respond when needed, mainly serving regional locations where emergency incidents occur less frequently.

As at 30 June 2025, Fire and Rescue NSW employed a total of 7,424 staff, including 22 executives, 3,667 permanent firefighters, 3,191 on-call firefighters, and 544 administrative and trades staff. Across NSW, there are 335 fire stations, with 97 staffed by permanent firefighters, 200 by on-call firefighters in regional areas and 38 operating with a mix of both staffing models. Fire and Rescue NSW structures its operations through 7 Area Commands, each subdivided into 3 zones containing between 11 and 21 stations, providing coverage and support across both busy metropolitan centres and regional communities.

Over 2024–25, Fire and Rescue NSW responded to 143,926 incidents, comprising 21,351 fires and explosions, and 122,575 other emergencies and incidents. This marks an increase of 13,369, or 10.2%, since 2022–23. Fire and Rescue NSW has also increased its community safety and engagement activities, rising from 19,484 in 2022–23 to 39,715 in 2024–25, an increase of 103.8%.

Minimum staffing levels and roster patterns

Permanent firefighters are mainly based in metropolitan and major regional centres. Their usual roster requires them to work two 24-hour shifts in a 72-hour period, followed by 5 days off. On-call firefighters, who are mostly stationed in regional areas, must nominate at least 24 hours of availability each week. This availability can be spread across different days and times as suits their schedule. In addition to attending incidents as needed, on-call firefighters also take part in regular training drills.

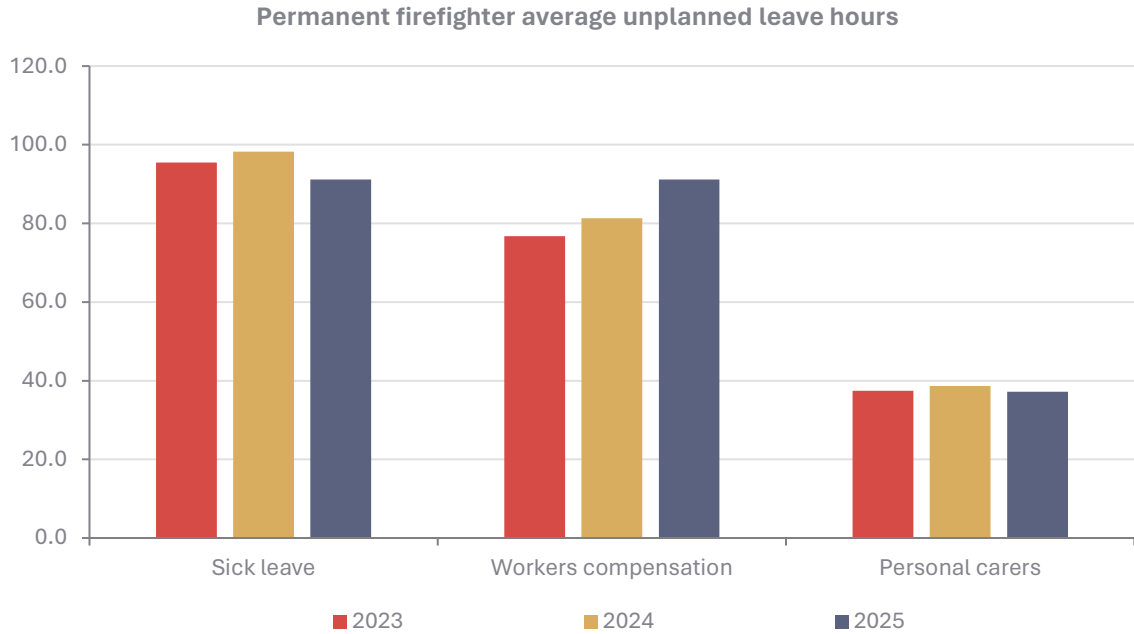
All fire stations must always have enough staff to ensure emergency responses are carried out safely. The minimum number of permanent and on-call firefighters required at each station is set out in the Permanent Firefighting Staff Award and the Retained (on-call) Firefighting Staff Award and depends on the types of appliances (firefighting vehicles) at that station and the specialist skills needed to operate them. Some roles require additional training, including specialised response capabilities or qualifications to drive particular vehicles.

If a permanent station does not have enough permanent firefighters on duty to meet these minimum staffing levels, the agency replaces them with a reliever or recalls an off-duty firefighter on overtime. If a station has a surplus of firefighters at a station, a firefighter may work a shift at another station, called an 'outduty' to cover a shortage without requiring overtime. Likewise, if an on-call station cannot provide enough firefighters to meet minimum staffing levels, off-duty permanent firefighters might be brought in to work overtime. Where an on-call firefighter staffs a station due to unavailability of an on-call or permanent firefighter, they are paid relief duties and overtime for any time worked more than 10 hours.

Trends in unplanned leave

Permanent firefighters took an average of 226 hours unplanned leave in 2025, which was an increase from an average of 218 hours in 2023. Figure 6 below shows the major types of unplanned leave.

Figure 6: Permanent firefighter unplanned average number of leave hours by type, 2023 to 2025

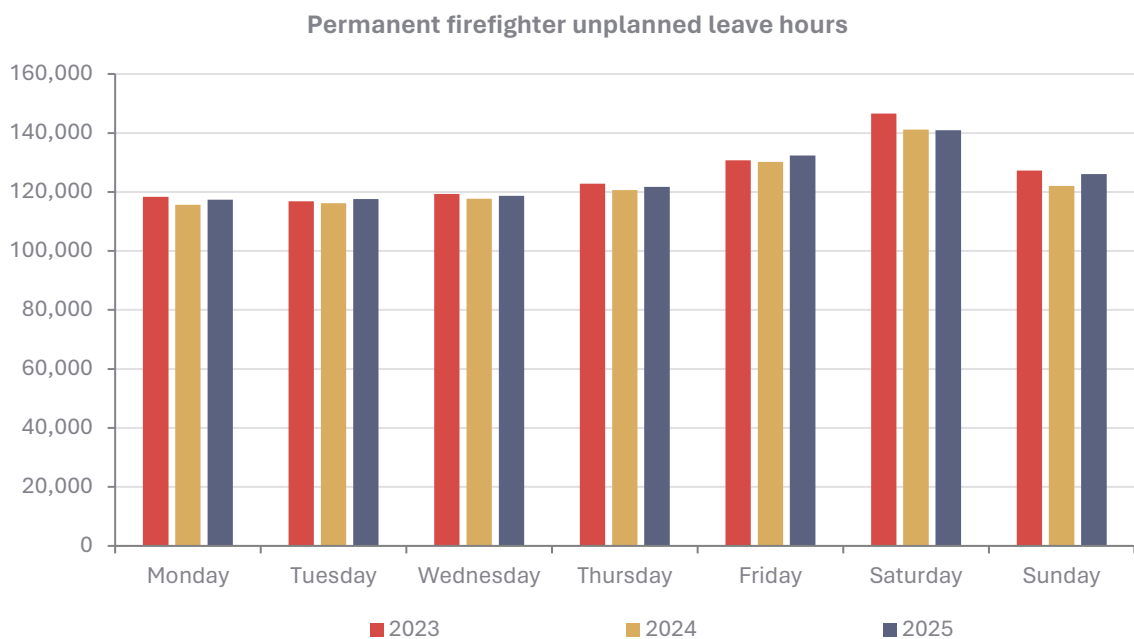


Note: Unplanned leave for this graph defined as sick leave, workers compensation leave and personal carers leave only. Other categories include unplanned leave due to an off-duty injury and compassionate leave.

Source: Audit Office analysis based on data from Fire and Rescue NSW.

Permanent firefighters are more likely to take unplanned leave on Fridays, Saturdays and Sundays than Mondays to Thursdays (Figure 7 below). There are no penalty allowances for Friday, Saturday or Sunday shifts.

Figure 7: Permanent firefighter unplanned leave hours by day of the week, 2023 to 2025



Source: Audit Office analysis based on data from Fire and Rescue NSW.

Trends in overtime

In 2025, Fire and Rescue NSW incurred employee-related expenses of \$940.8 million. This included \$79.8 million in permanent firefighter overtime costs. The main reasons for permanent firefighter overtime were attributed to resourcing gaps created as the result of:

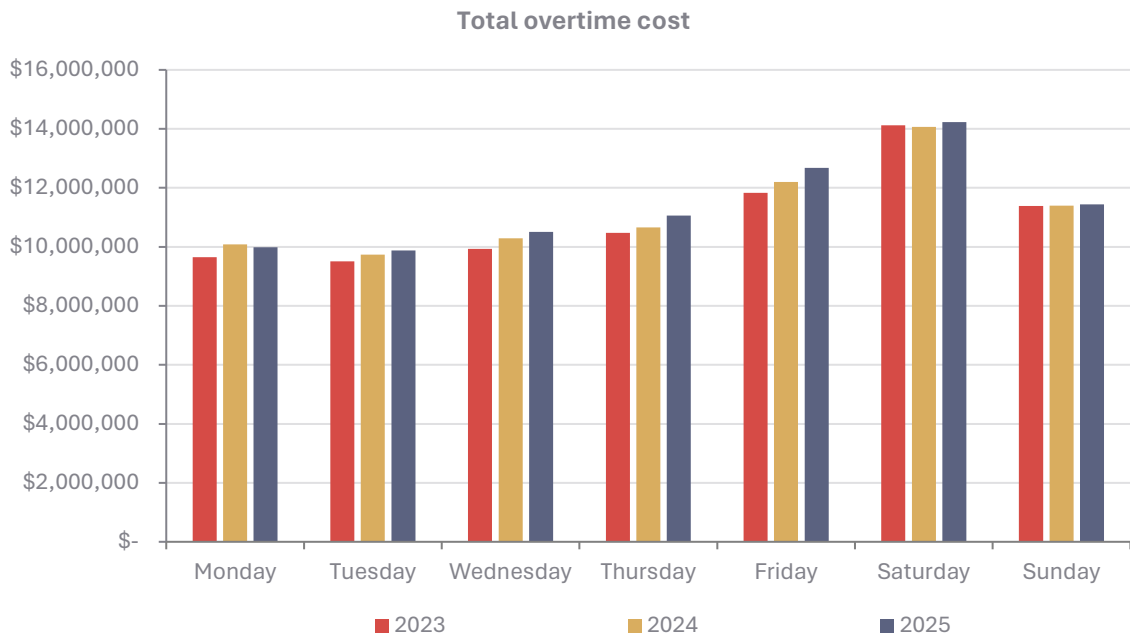
- sick leave and personal carers leave (\$18.7 million)
- on-call firefighter shortages (\$18.3 million)
- planned leave types (e.g. annual and long service leave) (\$11.7 million)
- workers compensation leave (\$5.4 million).

In relation to shortages of on-call firefighters, Fire and Rescue NSW also incurred:

- \$17.4 million in costs related to on-call relief payments (which are made to on-call firefighters who fill staffing gaps at a station other than their own)
- \$8.2 million in costs related to travel allowances for permanent and on-call firefighters covering shortages of on-call firefighters.

Figure 8 below shows overtime costs earned by permanent firefighters. There were higher total overtime costs on Fridays, Saturdays and Sundays compared to other days of the week. This corresponds with higher unplanned leave hours on those days of the week (section above).

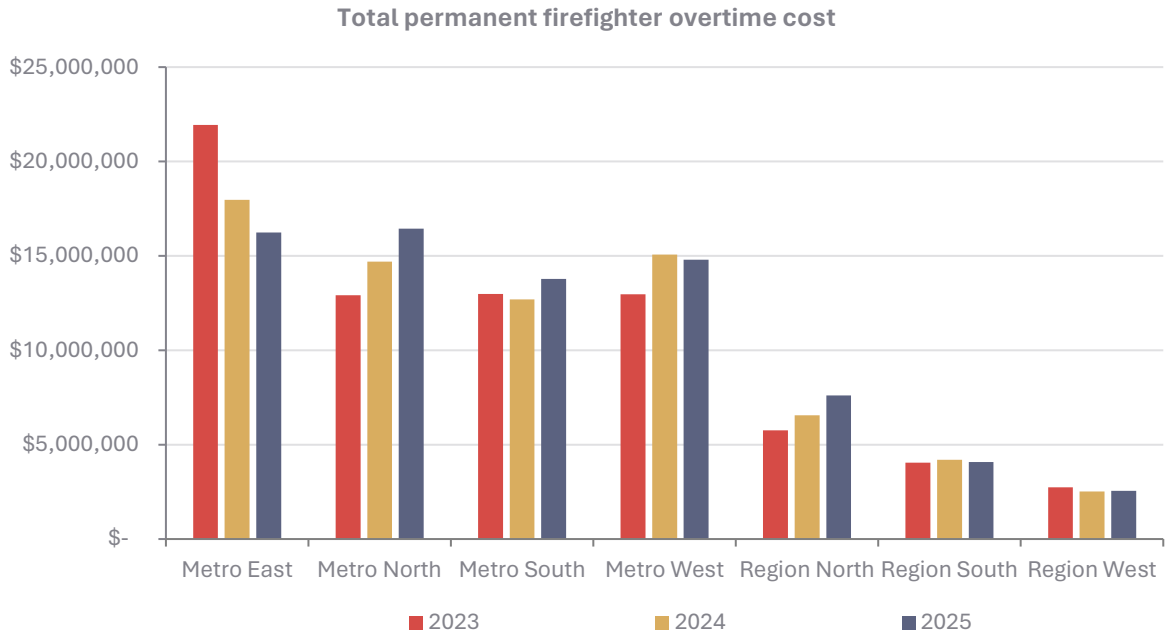
Figure 8: Total overtime costs by day of the week, 2023 to 2025



Source: Audit Office analysis based on data from Fire and Rescue NSW.

Figure 9 below shows total overtime costs earned by permanent firefighters in each Area Command. Overtime costs for permanent firefighters from Metropolitan East Command decreased between 2023 and 2025 while overtime costs increased for permanent firefighters from other Metropolitan Area Commands as well as the Region North Command (which covers the area from the mid-north coast to the Queensland border and the Armidale region).

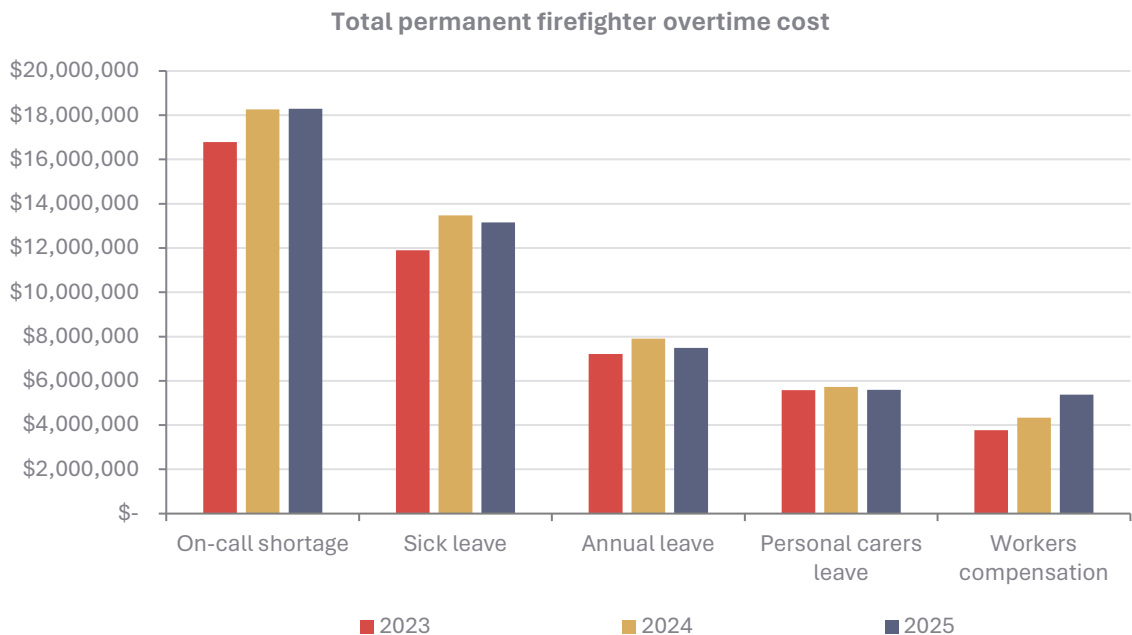
Figure 9: Overtime earned by permanent firefighters from each Area Command, 2023 to 2025



Source: Audit Office analysis based on data from Fire and Rescue NSW.

Figure 10 below shows total permanent firefighter overtime costs by main reasons. It shows that shortages of on-call firefighters are the main reason for overtime costs and this increased between 2023 and 2025.

Figure 10: Permanent firefighter overtime costs by reason, 2023 to 2025



Notes: Sick leave includes leave with a medical certificate and leave without a medical certificate.

Source: Audit Office analysis based on data from Fire and Rescue NSW.

Table 4 below shows the total yearly overtime payments received by the 10 permanent firefighters who earned the most overtime in that year. These payments are in addition to base salaries. Despite increases in base salary between 2023 and 2025, the total overtime payments to these 10 highest earners have decreased each year. Overtime is voluntary and not evenly distributed among the permanent workforce. Individual factors that contribute to a firefighter receiving more overtime include holding a broad range of qualifications that makes them eligible to fill different vacancies, and living in a location that provides convenient access to multiple stations, including on-call stations.

As at 30 June 2025, Fire and Rescue NSW employed 3,667 permanent firefighters. In 2025, each permanent firefighter earned an average of about \$21,750 in overtime.

Table 4 – Overtime earned by the highest overtime earners per year, permanent firefighters, 2023 to 2025

Rank	2023	2024	2025
1	\$117,719	\$103,667	\$96,321
2	\$113,876	\$94,441	\$92,434
3	\$109,832	\$93,182	\$88,992
4	\$105,935	\$92,330	\$87,332
5	\$104,552	\$85,815	\$86,435
6	\$103,176	\$84,858	\$84,784
7	\$102,670	\$79,531	\$82,917
8	\$100,254	\$77,268	\$81,463
9	\$97,052	\$77,086	\$81,019
10	\$92,345	\$76,744	\$80,320

Note: Top 10 permanent firefighters are not the same individuals between 2023, 2024 and 2025.

Source: Audit Office analysis based on data from Fire and Rescue NSW.

Table 5 below shows the yearly on-call relief payments received by the top 10 on-call firefighters with the highest earnings in this category. These payments are additional to base salaries. These payments are also different from overtime, which is paid to permanent firefighters. On-call relief payments are made to on-call firefighters who fill staffing gaps at a station other than their own.

As at 30 June 2025, Fire and Rescue NSW employed around 3,191 on-call firefighters. In 2025, each on-call firefighter earned an average of about \$5,455 in on-call relief payments.

Although overall salaries increased from 2023 to 2025, the actual on-call relief payments received by the 10 highest earners in this category have declined each year. Participation in on-call relief at Fire and Rescue NSW is voluntary, so payments are not evenly distributed across the on-call workforce. Factors that may contribute to some firefighters receiving higher relief payments include having a home location that provides easy access to multiple stations, particularly those with staff vacancies.

Table 5 – On-call relief payments earned by the highest 10 on-call staff per year, 2023 to 2025

Rank	2023	2024	2025
1	\$138,433	\$134,325	\$129,155
2	\$122,484	\$120,057	\$118,535
3	\$119,439	\$113,687	\$113,331
4	\$118,604	\$110,556	\$101,611
5	\$118,863	\$103,232	\$100,987
6	\$117,949	\$97,729	\$100,417
7	\$91,554	\$95,631	\$97,582
8	\$87,972	\$95,262	\$96,159
9	\$88,023	\$96,007	\$94,876
10	\$87,427	\$95,097	\$92,755

Note: Top 10 on-call firefighters are not the same individuals between 2023, 2024 and 2025.

Source: Audit Office analysis based on data from Fire and Rescue NSW.

5.2. Key findings

Frontline management of unplanned leave and overtime

The sick leave documentation policy requires firefighters to provide a medical certificate prior to recommencing duty, but this is not always enforced

Fire and Rescue NSW requires permanent firefighters to provide a medical certificate before returning to duty after specific absences, such as public holidays or when a firefighter on a 24-hour roster has taken more than 2 uncertified sick-leave shifts in a year. However, the policy is not applied consistently. Current guidance allows certificates to be uploaded within 4 shifts after returning to work, meaning firefighters may resume duty before their medical clearance is reviewed. Fire and Rescue NSW do not centrally monitor compliance with this policy.

Because the Health and Safety Branch often review certificates after staff have already returned, managers cannot be certain that firefighters are fit for duty, increasing safety risks during emergency operations. These delays also make it harder to identify emerging health issues early, reducing the effectiveness of the policy. Fire and Rescue has drafted a revised policy to be implemented pending consultation with industrial partners.

Fire and Rescue NSW is reinstating its attendance management policy to support more consistent oversight of sick leave patterns across the workforce

The *Attendance Management and Firefighter Wellbeing Policy* is intended to help managers identify and respond to high or unusual patterns of sick leave for permanent firefighters. The policy was suspended from February 2024 to October 2025 during industrial negotiations. This created a period without formal guidance and limited managers' ability to address emerging attendance concerns. Fire and Rescue NSW and its industrial partners began reinstating the policy in early 2026.

To support the policy, Fire and Rescue NSW introduced a system that identifies firefighters who reach one or more triggers, such as high sick leave hours within a set period or patterns of absences around weekends or public holidays. People and Culture produce monthly reports showing which firefighters meet these triggers. Around 1,870 permanent firefighters recorded 96 hours or more of sick leave or personal carers leave during 2025, which would have flagged them for monitoring under the policy.

The policy, which focuses on ensuring the wellbeing of staff, sets out a sequence of management responses that begins with an initial discussion and may progress to formal written communication and meetings with senior management. The process stops if managers identify a legitimate reason for the level or pattern of sick leave. Possible interventions include restricting access to overtime, requiring medical certificates for all absences or placing an employee on a special roster. Duty commanders may recommend exemptions for personal or family circumstances and zone commanders review these recommendations. Consistent application will be important to avoid perceptions of unfairness and maintain staff confidence in the process.

Fire and Rescue NSW has advised that the People and Culture Directorate will be responsible for monitoring the implementation of this policy and will report to various governance committees as required.

Staff rostering system provides an alert for fatigue risks when allocating overtime shifts to permanent firefighters but can be overridden

When absences affect minimum staffing, duty commanders try to fill shifts using relieving firefighters. If none are available, they recall off-duty permanent firefighters on overtime, which increases fatigue risks and operational costs. Fire and Rescue NSW use a bespoke system to manage the rostering of permanent firefighters (SAM: System to Automate Manual Disposition). Although the SAM system issues fatigue alerts, duty commanders can override these warnings, which weakens Fire and Rescue NSW's fatigue controls and increases safety risks.

To assist staffing decisions, the SAM system produces a prioritised list of available firefighters based on hours worked, location and required capabilities. Duty commanders are expected to follow this order when recalling staff and must record a reason if they choose a different firefighter.

Fire and Rescue NSW's *Fatigue Management Procedure* identifies heightened fatigue risk when firefighters work more than 56 hours in a week, which is consistent with SafeWork NSW guidance. The Fire and Rescue NSW procedure accepts a higher limit of 72-hours worked over 7 days (for firefighters with access to recline facilities to assist fatigue management). SAM alerts duty commanders if an overtime shift would exceed the 72-hour limit and they are expected to review the firefighter's fatigue level before approving additional hours. Despite these measures, overrides still occur and in 2025 an average of 77 firefighters per day worked beyond the 72-hour threshold.

Oversight and monitoring

Each Area Command creates custom data reports to monitor performance across their zones

Each of the 7 Area Commands has a business manager who prepares monthly performance reports for zone commanders. These reports cover unplanned leave and overtime, including budget figures, breakdowns by type and reason, and average hours per permanent firefighter. They also analyse sick leave and overtime by station, platoon, day of the week and zone, supporting informed decision-making and targeted management responses. Business managers provide customised reports or advice to duty commanders and zone commanders upon request.

A central field operations team also develops similar reports to support deputy commissioners and assistant commissioners. This process can result in duplicated reporting efforts.

Despite these monitoring controls, isolated cases remain where individual staff members work high amounts of overtime over a year. For instance, in 2025, 10 permanent firefighters earned an average of \$86,200 in overtime while 10 on-call firefighters earned an average of \$104,500 in on-call relief payments. The agency suggested this could be due to factors such as location, role type or specific capabilities, but has not conducted detailed analysis to understand the specific causes or identify measures to limit recurrence in future years.

Structured reporting and oversight supports informed decision-making

Fire and Rescue NSW use a structured set of reporting processes and management forums to monitor leave and overtime trends. Senior leaders receive regular updates that support decision-making, workforce planning and the review of performance against budget. The Finance and Performance Committee meets monthly to review financial results, workforce data and operational performance, with Area Commands providing more detailed reports every 3 months. The usefulness of this oversight depends on Area Commands applying insights from these reports to strengthen day-to-day management.

Broader organisational oversight is provided through the Commissioner's Leadership Group, which meets weekly to consider service-wide issues. The Workforce Planning Steering Committee meets quarterly to review staffing levels, vacancies, leave, recruitment and turnover. A new Financial and Resource Management Committee will report to the Commissioner's Leadership Group, focusing on strategic projects that influence unplanned leave and overtime.

Workforce planning and rostering

Relieving firefighters are used to cover planned leave, with unplanned leave filled by recalling staff on overtime

Fire and Rescue NSW designed permanent firefighter reliever positions to cover annual and long-service leave. When there is spare capacity, relievers are also used to cover unplanned absences. As at 31 July 2025, the average relieving ratio was 31.2%. The highest ratio was in Metro West at 36.7%, and the lowest was in Region South at 29.6%. Fire and Rescue NSW advised that expanded parental leave introduced in 2022 was not funded with additional staffing or higher relieving ratios. This has increased firefighter unavailability and placed further pressure on the relief workforce.

Permanent firefighter unavailability has risen over time, from about 25% in 2018–19 to roughly 32% in 2024–25. It also varies by day of the week, with higher sick leave rates on weekends. These patterns make it harder for Fire and Rescue NSW to plan relief coverage and increases the likelihood that overtime will be required to fill shifts at short notice.

Fire and Rescue NSW *Strategic Workforce Plan 2026–31* acknowledges permanent firefighter unavailability is too high and current relieving ratios no longer suit the service delivery model. The plan commits to examining reasons for high unavailability and to review relieving ratios.

The 24-hour roster was implemented without a comprehensive evaluation of benefits and risks

The Permanent Firefighter Award sets out the default Fire and Rescue NSW roster as the 10/14 pattern, where firefighters work two 10-hour day shifts and two 14-hour night shifts before 4 days off. In December 2014, after a change to the Award, a 24-hour roster was piloted at a station and quickly expanded across the organisation due to requests from staff. This occurred even though no full evaluation was completed and 24-hour shifts carry inherent fatigue risks.

Under the 24-hour system, firefighters work two 24-hour shifts in a 72-hour period, followed by 5 days off. The trial aimed to improve wellbeing by allowing more time at home between shifts and reducing the number of consecutive night shifts. Fire and Rescue NSW reported lower absenteeism during the trial and progressively extended the roster from 2015 onwards, until it became the predominant roster by 2016.

Despite these intentions, the 10/14 roster and the 24-hour roster don't align with SafeWork NSW guidance, which advises limiting long shifts and high-risk night-work patterns to reduce fatigue and support safe work practices. Fire and Rescue NSW's fatigue management policy and procedure do not specifically address the fact that most permanent firefighters work 24-hour shifts. The guidance advises workers to prepare for their shifts by understanding the causes of fatigue and recognising potential risks. It provides instructions on how to develop a Fatigue Management Plan when necessary. Workers are encouraged to use self-management techniques to avoid fatigue, such as rotating tasks, asking for help, using rehabilitation services, and responding to high or extreme risk situations by stopping work and reporting fatigue to their supervisor.

Many on-call stations cannot maintain sufficient staffing levels, leading to increased use of overtime to cover gaps

The Retained (on-call) Firefighting Staff Award requires on-call firefighters to nominate at least 24 hours of availability each week, but this level of availability with the current number of staff does not meet the staffing needs of many stations. Because on-call firefighters can choose the hours they are available, overall availability often falls well short of what is needed to keep appliances crewed and maintain safe response capability.

A typical on-call station using a standard pump appliance needs enough firefighters to provide 672 hours of coverage each week to ensure 4 firefighters are available 24 hours a day, 7 days a week. With 12 firefighters on the roster (standard establishment for an on-call station), the minimum required availability is only 288 hours, leaving a substantial shortfall. To meet service needs, each firefighter would need to provide 56 hours of availability, far more than the minimum required.

It is not practical to expect on-call firefighters to be available for the extensive hours required, as most have primary employment elsewhere. As at 31 December 2025, Fire and Rescue NSW had around 600 on-call firefighter vacancies across 206 stations. The organisation has reported challenges in attracting suitable candidates in many regional towns, attributing this to factors such as declining and transient populations, out-of-town employment, and the need for secure primary employment. Increasing establishment numbers at each station may alleviate some availability issues but would result in higher overall costs. Furthermore, even with additional roles filled, maintaining required availability during weekday daytime hours may continue to present difficulties.

Safe staffing levels for on-call stations depend on the appliance type. The Retained (on-call) Firefighting Staff Award provides for allowances for availability and relieving duties. When availability is below minimum staffing levels, to ensure service delivery to the community Fire and Rescue NSW must fill gaps by offering shifts to permanent firefighters, which increases overtime costs and adds to the unavailability pressures.

In 2025, Fire and Rescue NSW estimated that it incurred approximately \$44 million in expenses due to on-call staffing shortfalls. These costs included permanent firefighter overtime payments, on-call relief payments, and related travel, meal, and accommodation allowances. Of this total, \$12 million was spent on overtime and other expenses to cover shortages at just 10 stations. Notably, 6 of these stations responded to a relatively low number of incidents in 2025, averaging about 50 incidents each. This suggests that there is scope to re-examine whether there are appropriate service delivery arrangements in place at stations with low incidents.

Initiatives to reduce unplanned leave and overtime

An Overtime Comptroller function has been put in place to address causes of overtime

Fire and Rescue NSW created an Overtime Comptroller function and appointed the Assistant Commissioner for Operational Assurance and Planning to lead this work in early 2024. The role is intended to strengthen workforce sustainability and provide oversight of overtime drivers.

The Comptroller is responsible for monitoring overtime, identifying trends and drivers, and implementing organisation-wide initiatives to address these drivers. The Comptroller provides updates to senior leadership, including the Deputy Commissioner for Strategic Capability, the Finance and Performance Committee and the Commissioner's Leadership Group.

The Tanker Strategy is an approach to maintain response capability in low-risk communities that have difficulty maintaining staff numbers and have a low numbers of incidents

Fire and Rescue NSW designed the Tanker Strategy in 2023 to align firefighting resources with local risk profiles and community needs, particularly in low-risk rural areas experiencing population decline and low incident rates. Under this approach, pumpers at selected stations are replaced with Class 1 tankers, which Fire and Rescue NSW advise offer enhanced water carrying capacity and are better suited to rural and bushfire conditions. When stations face challenges maintaining a 4-person crew, the tanker may operate with a minimum crew of 2 firefighters, reducing the reliance on overtime to cover staffing shortages.

In 2019, Fire and Rescue NSW replaced the pumper at Peak Hill station with a tanker. It reports this has resulted in improved access to rural terrain, reduced staffing pressures and stabilised operations. Building on the experience at Peak Hill, Fire and Rescue NSW developed the Tanker Strategy to implement at other stations identified as low-risk, low-incident. This model allows for a 2-person response, supported by procedures for rapid escalation and defensive-only operations until additional resources arrive.

Fire and Rescue NSW reports that the Tanker Strategy is not currently being progressed and discussions continue with Government and its industrial partners to develop appropriate approaches to ensure service delivery across NSW.

The Sustainable On-Call program identified several initiatives to improve availability of on-call firefighters but has not yet been fully implemented

Fire and Rescue NSW launched the Sustainable On-Call program in 2022 to improve the availability and retention of on-call firefighters and reduce reliance on overtime. However, by January 2026 none of the program's projects had been fully implemented or assessed, leaving key issues such as low availability, overtime dependence and slow recruitment processes unresolved.

The program includes several initiatives intended to strengthen the on-call workforce. Some work has begun, but progress has been limited. The Compensation for Availability project explored payments for firefighters who volunteered more hours, and using a casual workforce to ease pressure on stations but did not progress to a pilot. Another project in the program aimed to improve on-call firefighter recruitment processes, aiming to shorten delays and reduce applicant drop-off.

Fire and Rescue NSW also created the On-Call to Career Firefighter Pathway to help more on-call firefighters transition into permanent roles, addressing historically low success rates for applicants. A new policy was finalised in 2024 and 84 on-call firefighters transitioned to a permanent role in 2025. This initiative may help attract more on-call firefighters who are interested in becoming permanent recruits overall, but it is unlikely to resolve staffing shortages in specific areas.

Fire and Rescue NSW has a program designed to increase the capacity for training new permanent firefighters

In late 2024, Fire and Rescue NSW expanded its training capacity for permanent firefighter recruits. The service established a system to train 200 recruits, with further enhancements made to enable up to 400 recruits per year from 2026. The actual number of recruits trained each year will be set by the Commissioner's Leadership Group, based on advice from the Workforce Planning area. This increased and flexible training capacity is intended to provide a more agile response to permanent vacancies, helping to address issues with staff availability and reliance on overtime.

6. NSW Ambulance

6.1. Context

Overview

NSW Ambulance is a frontline health service that provides both emergency and non-emergency medical care and transport to patients throughout NSW, often in urgent and high-pressure situations. Paramedics at NSW Ambulance are trained in specialised medical procedures to treat injuries, save lives, and operate ambulance vehicles and equipment. NSW Ambulance triages incidents requiring an ambulance response into categories, which prioritise patient safety, by ensuring that patients who need the most urgent care are seen within clinically recommended timeframes.

NSW Ambulance operates 244 stations across the state. Of these, 145 provide 24-hour staffing, while the remaining 94 include an on-call component to ensure coverage (38.5% on-call). The service is structured into 8 sectors, each divided into between 1 and 3 zones. On average, each zone has 11 stations, with the number of stations per zone ranging from a minimum of 4 to a maximum of 23.

As at June 2025, NSW Ambulance employed 5,771 full time equivalent paramedics, with the workforce almost evenly divided between men (51%) and women (49%). The number of full time equivalent paramedics increased by 596 between June 2023 and June 2025 (an increase of 11.5%). In 2025, there were 1.52 million ambulance responses to incidents. This was an increase of around 5.3% (76,700 responses) compared to 2023 (1.45 million responses). Considering both the increase in emergency incidents and the rise in staffing, each full time equivalent paramedic responded to an average of 264 incidents in 2025. This was a reduction of 16 responses per paramedic compared to 2023, when the average was 280 responses (a decrease of 5.6%).

Minimum staffing levels and roster patterns

Most ambulance stations operate 24 hours a day, with paramedics working 12-hour day and night shifts in a rotating roster. A common pattern is 4 consecutive 12-hour shifts followed by 5 days off. There are 94 ambulance stations that also run 24 hours but rely on an overnight on-call system (38.5% of all stations). Paramedics at these stations typically work 10 or 11-hour day shifts and stay on-call overnight, responding to emergencies if required and receiving overtime for call-outs.

Paramedics work in 2-person crews. Each paramedic counts as 0.5 of a resource, so one crew equals 2 paramedics. Minimum staffing levels (the Planned Ambulance Roster) are set for metropolitan and regional areas.

NSW Ambulance incident triage prioritises patient safety, to ensure patients requiring urgent care are seen within clinically recommended times. Because emergency responses are time-critical, paramedics may need to attend incidents near the end of their shift or during crib breaks, which can lead to overtime. Under the Award, they may receive additional payments for:

- working past the end of their shift (time-and-a-half for the first 2 hours, then double time)
- missing or being interrupted during a crib break (one hour at ordinary rates)
- being on-call (weekly allowance)
- working public holidays (double time-and-a-half).

Penalty rates apply for:

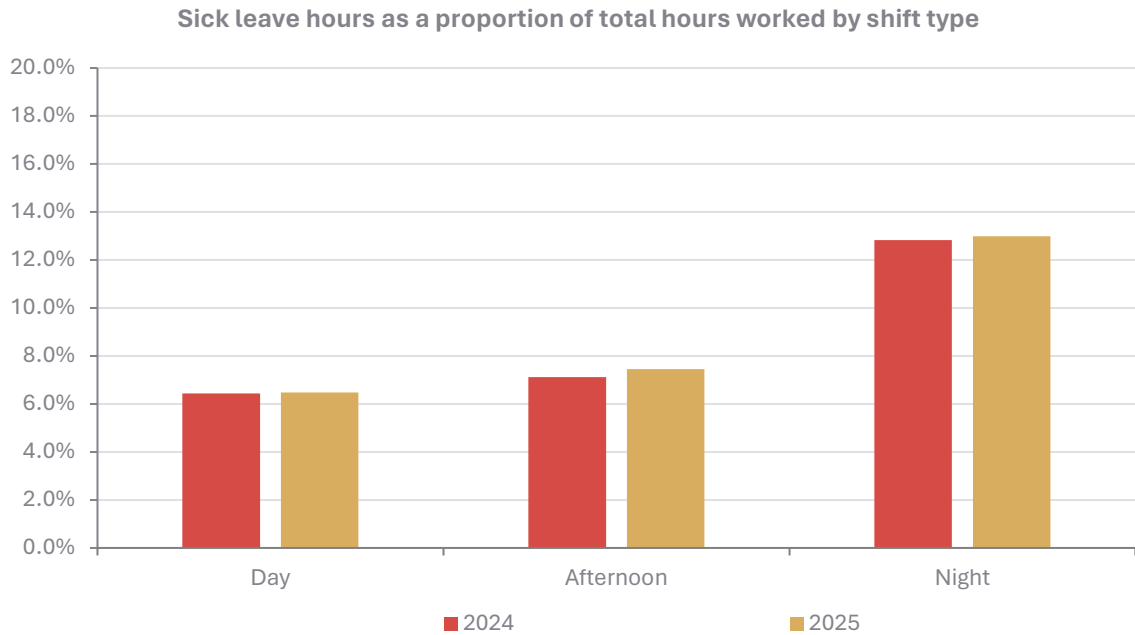
- afternoon and night shifts (10–15%)
- Saturday shifts (time-and-a-half)
- Sunday shifts (time-and-three-quarters).

Trends in unplanned leave

The average number of hours of unplanned leave (sick leave, personal/carers leave, FACS leave and other leave types) per full time equivalent paramedic was 108 hours in both 2024 and 2025. The average amount of workers compensation leave taken in 2025 was 143.2 hours, an increase from 131.7 hours in 2024.

Figure 11 below shows that paramedics were twice as likely to take sick leave for night shifts (around 13% of total hours) compared to day shifts (around 6.5% of total hours) in both 2024 and 2025.

Figure 11: Sick leave hours as a proportion of total hours worked by shift type, 2024 and 2025

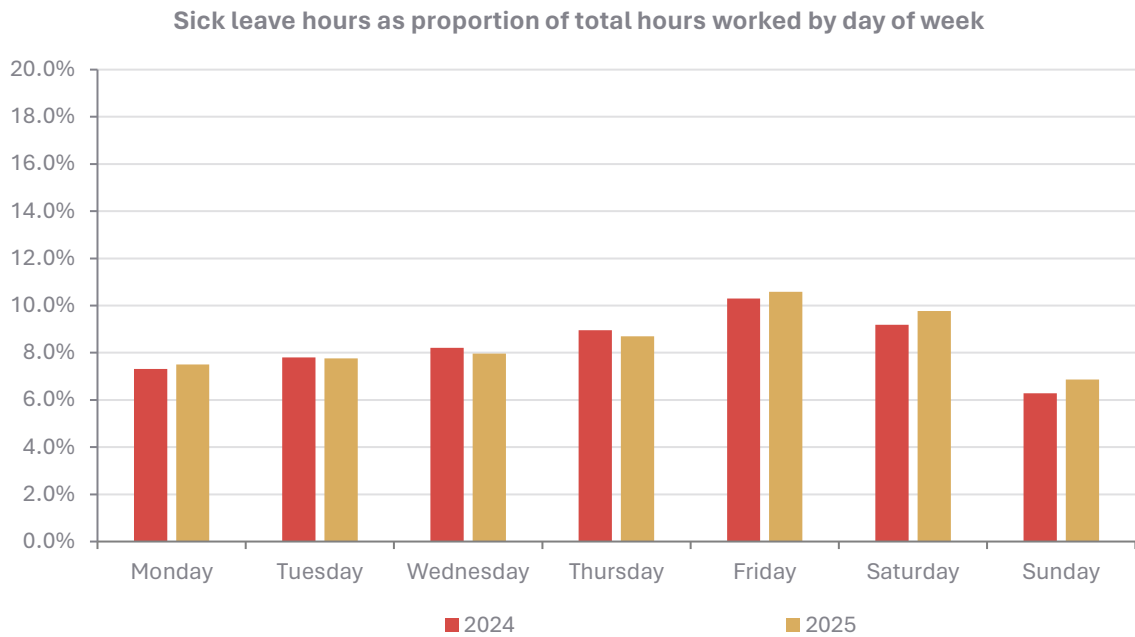


Note: In 2025, day shifts were the most common shift type worked (4.1 million hours) followed by night shifts (2 million hours) and afternoon shifts (1 million hours).

Source: Audit Office analysis based on data from NSW Ambulance.

Figure 12 below shows that sick leave among paramedics was most commonly taken on Fridays and Saturdays and lowest on Sundays in 2024 and 2025. It is important to note that paramedics are eligible for penalty rates when working shifts on Saturdays and Sundays.

Figure 12: Sick leave hours as a proportion of total hours worked by day of week, 2024 and 2025



Source: Audit Office analysis based on data from NSW Ambulance.

Trends in overtime

In 2024–25, NSW Ambulance incurred employee-related expenses of \$1.254 billion (both clinical and support staff). In 2025, NSW Ambulance incurred paramedic overtime costs of \$88.1 million. The main reasons for overtime were attributed to resourcing gaps created as the result of:

- extension of shifts (\$32.5 million)
- call outs (\$25.6 million)
- backfilling dropped shifts caused by unplanned leave (\$27.8 million).

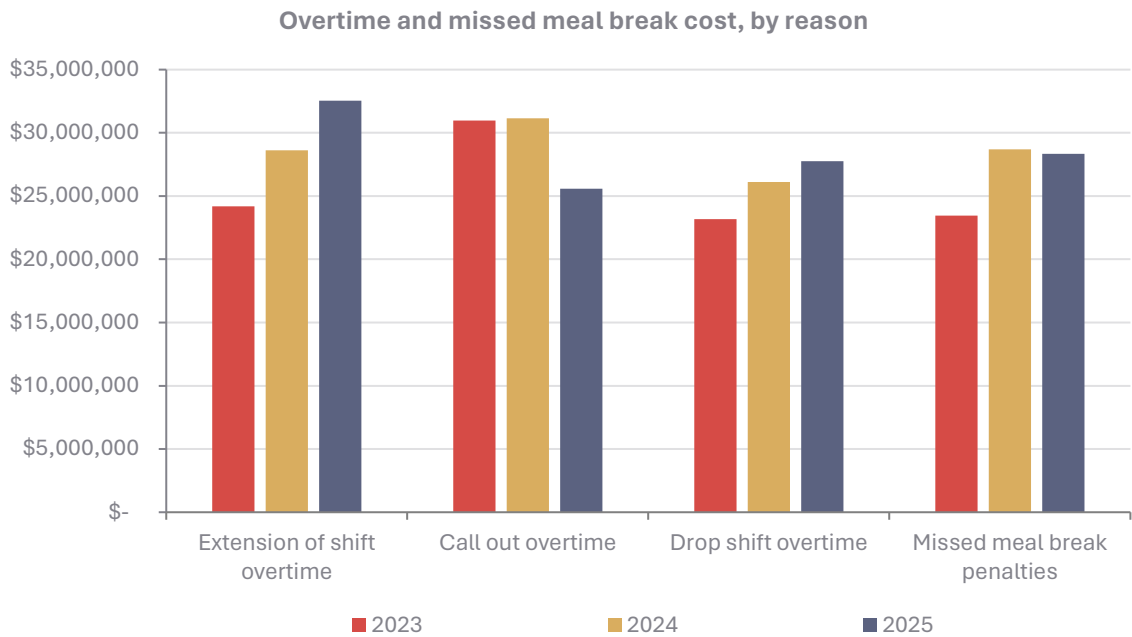
In 2025, NSW Ambulance paid paramedics \$28.3 million for missed or interrupted meal breaks. Paramedics who work a 12-hour roster are entitled to 2 paid 30-minute meal breaks per shift. Paramedics working shifts less than 12-hours are entitled to one paid 30-minute meal break. Where a meal break is missed or interrupted, paramedics receive a payment equivalent to one hour at ordinary time rates. In 2025, paramedics missed approximately 45% of the meal breaks they were entitled to. Of the meal breaks that commenced, around 22% were interrupted.

Between 2023 and 2025, total overtime and missed meal break costs increased from \$102.5 million to \$116.4 million (13.6% growth). The increase in overtime costs occurred in the context of:

- the number of responses increasing from 1.45 million to 1.52 million (5.3% growth)
- the number of full time equivalent paramedics increasing from 5,175 to 5,771 (11.5% growth)
- paramedics receiving an average wage increase of 7.2% in 2023–24 and 9% in 2024–25.

Figure 13 below illustrates that, in absolute terms, expenses related to extension of shift overtime, drop shift overtime and missed meal break penalties increased between 2023 and 2025, while call out overtime expenses declined during the same period. Extension of shift overtime has now become the primary contributor to overtime costs at NSW Ambulance.

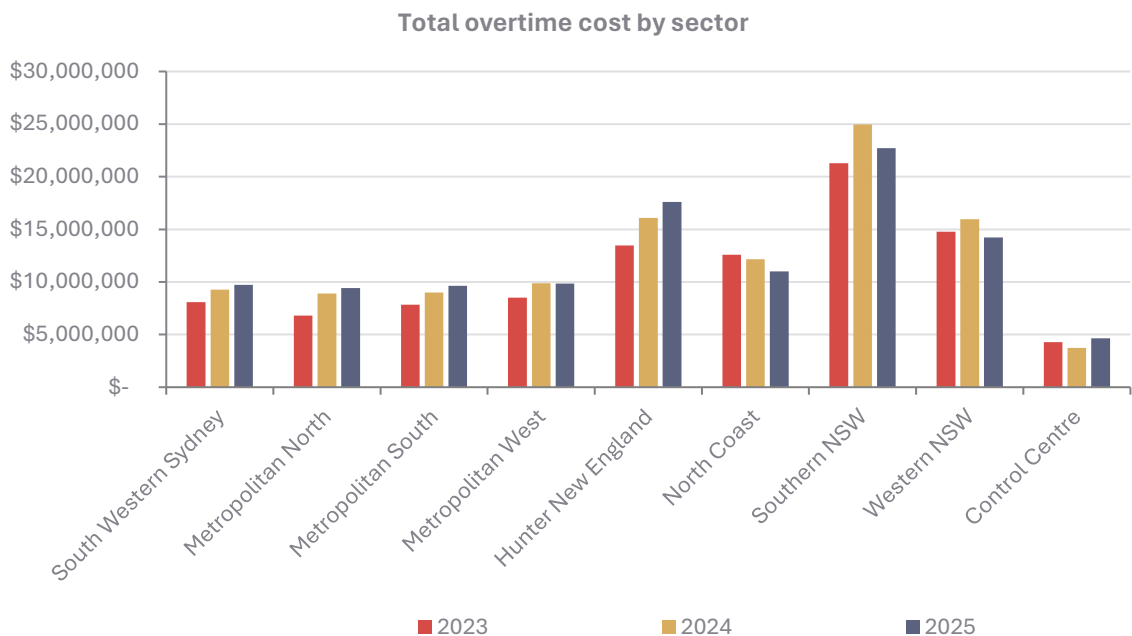
Figure 13: Total overtime and missed meal break costs by reason, 2023 to 2025



Note: Increased overtime costs are partly attributed to increases in staff numbers, wages and responses (see section above).
 Source: Audit Office analysis based on data from NSW Ambulance.

Figure 14 below shows that overall overtime expenses were greater in regional sectors than in metropolitan sectors. This is largely because regional areas have more on-call stations, which generate additional overtime costs due to overnight call outs for incidents.

Figure 14: Total overtime cost by sector, 2023 to 2025



Note: Increased overtime costs are partly attributed to increases in staff numbers, wages and responses (see section above).
 Source: Audit Office analysis based on data from NSW Ambulance.

The previous 2 chapters on Corrective Services NSW and Fire and Rescue NSW detail the top 10 employees who received the highest overtime payments during 2023, 2024 and 2025. NSW Ambulance advised that it could not provide the total overtime payment amounts as its financial systems cannot generate this information. Instead, Table 7 below shows the total overtime hours worked by the top 10 paramedics for each year. In 2025, the highest overtime earner worked an extra

1,670 hours (equivalent to 139 additional 12-hour shifts). For comparison, the average full time equivalent paramedic completed 116 shifts in 2025.

Each FTE paramedic worked an average of 151 hours of overtime in 2025, made up of:

- 63 hours extension of shift overtime
- 43 hours of call out overtime
- 43 hours of drop shift overtime
- 3 hours of special event overtime.

Table 7 – Number of overtime hours worked by the top 10 overtime workers per year, 2023 to 2025

Rank	2023	2024	2025
1	2,428	1,599	1,670
2	2,137	1,539	1,621
3	1,840	1,534	1,551
4	1,798	1,507	1,500
5	1,718	1,490	1,422
6	1,590	1,423	1,366
7	1,536	1,417	1,325
8	1,322	1,376	1,283
9	1,321	1,340	1,271
10	1,313	1,295	1,271

Note: Top 10 paramedics are not the same individuals between 2023, 2024 and 2025.

Source: Audit Office analysis based on data from NSW Ambulance.

Table 8 below displays the number of missed meal breaks for the top 10 paramedics in each calendar year. Paramedics are paid one hour at ordinary rates for each missed or interrupted meal break. In 2025, paramedics missed approximately 45% of the meal breaks they were entitled to. Of the meal breaks that commenced, around 22% were interrupted. There were around 501,000 missed and 136,000 interrupted meal breaks in 2025 (average of 121 per full time equivalent paramedic).

Table 8 – Number of meal breaks missed by the top 10 paramedics per year, 2023 to 2025

Rank	2023	2024	2025
1	281	249	231
2	269	243	223
3	264	235	221
4	259	234	218
5	253	233	216
6	250	231	215
7	248	230	215
8	245	230	215
9	245	229	212
10	245	229	208

Note: Top 10 paramedics are not the same individuals between 2023, 2024 and 2025.

Source: Audit Office analysis based on data from NSW Ambulance.

6.2. Key findings

Frontline management of unplanned leave and overtime

Clear processes support the reporting and monitoring of sick and carers leave, with sector managers and HR business partners providing oversight and guidance

NSW Ambulance has structured processes to ensure absences are reported and recorded accurately. Paramedics notify the Absence Coordination Line (ACL) when they are going to be absent from work. ACL staff update core systems to maintain reliable staffing information. When staff return to duty, they complete the required documentation and their details are checked across systems to support compliance with sick leave policies.

Duty operations managers monitor sick leave use and act when patterns indicate concern. The sick leave procedure outlines clear trigger points for informal conversations and formal meetings, including repeated unsupported absences or patterns around public holidays or rostered leave. Managers may require additional evidence or limit access to overtime when appropriate.

Sector support managers provide reports and dashboards that highlight trends such as absences by shift type, roster timing and associated overtime. These tools support targeted management action, though their effectiveness depends on consistent use by supervisors.

People and culture business partners supplement this oversight through regular reporting on unplanned leave and by advising managers on appropriate responses. Their involvement supports consistent application of policy and helps managers address issues early.

The ACL centrally manages backfilling by monitoring staffing in real time and applying guidelines that prioritise non-overtime options before filling vacancies

The ACL operates on a 24-hour basis and manages absence reporting and backfilling, giving NSW Ambulance real-time visibility of staffing and leave trends. This centralised model reduces the workload on local managers.

ACL dashboards monitor staffing against minimum requirements and regional guidelines help determine where backfilling is needed. The ACL fills vacancies using a defined order that treats overtime as a last resort and escalates issues for isolated stations. ACL staff are required to follow organisation-wide fatigue mitigation and management policies and procedures.

Overtime is allocated by prioritising staff with the least overtime recorded in the previous 90 days, using centralised systems. However, reliance on manual data entry across multiple systems adds to workload and increases risks of errors.

Control Centre protocols aim to minimise paramedic fatigue and overtime, however, missed breaks and extended shifts remain common due to operational needs

Control Centre dispatchers follow established protocols to manage paramedic shifts, breaks and overtime, aiming to support patient care and minimise fatigue. Emergency incidents can occur at any time, making it necessary at times for paramedics to respond during a meal break or outside of their scheduled shifts. As a result, missed breaks and extended shifts remain common, increasing risks of fatigue and contributing to higher overtime costs.

In 2025, NSW Ambulance paid paramedics \$32.5 million in overtime costs due to extensions of shifts. Each full time equivalent paramedic had an average of 63 hours in extension of shift overtime in 2025. This led to an average payment per full time equivalent paramedic of \$6,181. Each paramedic worked an average of 116 shifts in 2025, meaning that each shift was extended for 33 minutes on average.

In addition, NSW Ambulance paid paramedics \$28.3 million for missed or interrupted meal breaks in 2025. Each full time equivalent paramedic had an average of 121 missed or interrupted meal breaks over 2025. This led to average payments per full time equivalent paramedic of \$5,383. In 2025, paramedics missed approximately 45% of the meal breaks they were entitled to. Of the meal breaks that commenced, around 22% were interrupted.

NSW Ambulance triages incidents into categories, which determine clinical priority for assigning a paramedic crew to respond. Categories 1 and 2 require a more urgent response. Organisational fatigue protocols require dispatchers to prioritise on-duty crews and avoid interrupting crib breaks unless responding to a Category 1 or 2 emergency. NSW Ambulance has established work instructions that require supervisors to approve work assigned to crews nearing the end of their shift or to lower priority incidents to reduce the need for shift extensions.

Dispatchers also use the CREWS system to monitor break compliance, record missed or disturbed breaks that attract penalty payments, and log extension-of-shift overtime to support accurate reporting and oversight.

Oversight and monitoring

NSW Ambulance uses quarterly reports to track sick leave trends and requires managers to explain results and actions taken in response

NSW Ambulance monitors how the sick leave policy is being applied through centrally produced quarterly reports provided to local managers. These reports compare results with the previous quarter and require managers to explain any changes and outline actions to address emerging issues. They include data on the number of staff requiring management under the policy, those with 5 to 7 and 8 or more episodes of unsupported sick leave, the number of conversations held at each trigger point, and the number of formal letters issued.

NSW Ambulance is improving workforce oversight by developing central dashboards and regular reports that track staffing, overtime and performance trends

NSW Ambulance does not yet have a single system that brings together workforce data, such as availability, leave and training. To address this, the Rostering Hub is developing dashboards that combine information on staffing levels, overtime, roster availability, annual leave and crew forecasts. These dashboards aim to improve visibility and support more informed workforce planning, and will be available to managers and staff across both the Hub and operational areas.

Clinical Operations also produces weekly and fortnightly reports to monitor sector and zone performance. These reports track workload, service performance and premium labour use. They provide more detailed insights into overtime and unplanned absences, including forecasts of any upcoming staffing shortfalls.

Both the existing reports and the new dashboards classify overtime as event-related, planned, unplanned or unknown. These categories help managers understand which overtime can be avoided, particularly for planned activities.

Structured reporting and oversight supports informed decision-making

NSW Ambulance maintains oversight of leave and overtime through regular reporting and ongoing management discussions. This structured approach helps senior leaders monitor trends, understand emerging risks and make more informed workforce decisions.

Oversight is supported through recurring executive-level forums, where leaders review sick leave and overtime information and consider organisation-wide performance. Quarterly review meetings also examine results across Directorates and help identify areas that require further action.

Despite these monitoring controls, isolated cases remain where individual staff members work high amounts of overtime over a year. For example, in 2025, 10 paramedics worked an average of 1,428 overtime hours while a separate group of 10 paramedics received payments for an average of 217 missed or interrupted meal breaks throughout the year. The agency suggested this could be due to factors such as location, role type or specific capabilities, but has not conducted detailed analysis to understand the specific causes or identify measures to limit recurrence in future years.

Workforce planning and rostering

Planned Ambulance Roster framework identifies minimum staffing levels and when to replace staff using overtime

The Planned Ambulance Roster (PAR) sets the minimum number of ambulance crews needed at each zone, with each crew made up of 2 paramedics. PAR levels apply across metropolitan and regional areas and are adjusted in line with staffing increases.

ACL staff and shift managers use dashboards to monitor staffing against PAR. When absences risk dropping staffing below the required level, additional staff are called in. Rostering guidance requires all other staffing options to be used before overtime, including reallocating shifts, redeploying staff, offering extra hours to part-time staff and using casual staff.

In metropolitan NSW, PAR is managed across the wider region, allowing paramedics to be moved between stations to reduce overtime. A rotating PAR commander oversees this process. In regional NSW, PAR is monitored at the sector level. Escalation processes outline when to involve shift managers and which stations must be covered.

In 2022, NSW Ambulance increased its relief staffing rate to better match staff unavailability, which has reduced reliance on overtime

NSW Ambulance allocates extra paramedic positions at each station to cover routine absences, including annual leave, training, workers compensation, parental leave and sick leave.

In 2021, NSW Ambulance found that its relief staffing rate, set at 32.75% since 2014, no longer matched actual staff unavailability. This mismatch was partly driven by changes in workforce demographics, leading to a greater need to cover parental leave. The percentage of the female paramedic workforce (based on paid full-time equivalent) increased from 32% as at June 2016 to 39% as at June 2021. With more staff unavailable, the reliance on overtime increased. Staff were unavailable for 39.3% of rostered hours, a gap of 6.5 percentage points to the relief rate. In response, NSW Ambulance increased the relief rate in metropolitan areas to 39.1% in 2022, while rural areas kept the original rate of 32.75%. The increase in the relief staffing rate has reduced the reliance on overtime to cover staff absences. NSW Ambulance regularly reviews its relief staffing rate to support workforce planning. This process helps identify areas where increasing relief staff could lower the need for overtime.

Rosters with 12-hour shifts increase the risk that paramedics may not get enough rest between consecutive shifts, particularly when their shifts extend beyond the planned finish time

At stations with 24/7 staffing, most paramedics work 4 consecutive 12-hour shifts across 4 days, then have 5 days off. Common roster patterns include day-day-night-night or day-day-afternoon-night. Between the day-day and night-night shifts, paramedics only receive 12 hours to recover. SafeWork NSW advises allowing at least 16 hours of rest between shifts, noting that breaks shorter than 12 hours increase risks of fatigue.

When paramedics are required to work overtime at the end of a 12-hour shift between the day-day or night-night transition they will receive less than 12 hours of rest. Due to the unpredictable nature of emergency incidents, extended shifts are common. In 2025, each full time equivalent paramedic worked around 63 hours of extended shifts. This led to \$32.5 million in overtime costs due to extensions of shifts (\$6,181 per full time equivalent paramedic). An average full time equivalent paramedic worked 116 shifts in 2025, meaning each shift was extended for an average of 33 minutes.

If a paramedic works overtime and ends up with less than 8 hours rest between shifts, they can delay the start of their next shift to make sure they get at least 8 hours off. They will still receive full pay for the delayed shift. However, if the paramedic has already had at least 8 hours off but still feels fatigued at the start of their shift, they must take sick leave if they need additional rest.

In 2025, NSW Ambulance began a project to improve oversight and management of fatigue risks. As part of the Fatigue Risk Management Review, it developed a draft framework designed to provide a more structured and proactive approach to managing fatigue risks. To support this framework, NSW Ambulance has also created a Risk Assessment Tool and a Risk Management Chart. It plans to trial the new controls developed under this approach in May 2026.

On-call roster patterns reduce opportunities for adequate rest and require fatigue controls, affecting paramedic availability

At most stations with on-call staffing, paramedics work 10 or 11-hour shifts. For stations with 10-hour shifts, the usual pattern is for paramedics to work 8 consecutive day shifts while being on-call for 7 nights, followed by 6 days off. Where on-call arrangements are required, SafeWork NSW recommends minimising workers’ exposure to other fatigue-related hazards, such as long weekly hours (more than 55 hours in a week) and extended periods of continuous work (more than 7 consecutive days of work). The typical on-call roster pattern exceeds these guidelines.

Regular on-call shifts can increase fatigue risks when paramedics are called out overnight and do not receive the recommended 12 hours of rest before starting their next shift. To address these risks, NSW Ambulance has introduced several strategies to manage fatigue. Paramedics are eligible to use these measures if they have responded to an on-call incident within 8 hours prior to their next rostered shift (lower than the minimum 12 hours’ rest recommended by SafeWork NSW). The 3 measures are:

- Sleep in – provides up to 4 hours delayed start for the next rostered shift. During this period, the paramedic is an available resource for any priority of incident.
- Limited availability – provides up to 4 hours of limited availability from the time of notification. During this period, the paramedic is an available resource only for high priority incidents.
- Rest – provides up to 6 hours of undisturbed rest from the time of notification.

Given the demands of current roster patterns, implementing fatigue mitigation strategies is essential for the safety of on-call paramedics. Although these controls may not directly increase overtime costs, they do reduce the number of paramedics who are available to immediately respond to incidents. NSW Ambulance does not collect accurate data on the length of each instance of fatigue mitigation or how much rostered shifts are affected by their use. In 2025, NSW Ambulance applied these fatigue measures approximately 14,000 times (Table 9 below).

Table 9 – Use of fatigue mitigation measures (total count)

	2023	2024	2025
Sleep in	9,294	9,902	7,649
Limited availability	5,365	6,348	4,475
Rest	2,953	3,414	1,893
Total	17,612	19,664	14,017

Source: Audit Office of NSW analysis of NSW Ambulance information.

Initiatives to reduce unplanned leave and overtime

NSW Ambulance has strengthened staffing oversight by centralising rostering and absence management, supported by new dashboards and a 24/7 Absence Coordination Line

NSW Ambulance has centralised its rostering, deployment and leave management through the State-Wide Rostering Improvement Project, which aims to create consistent practices, reduce administrative burden and give managers better tools for staffing decisions.

A central Rostering Hub now manages paramedic rosters, replacing the previous ad hoc local processes that limited visibility of broader workforce issues. The Hub also checks key shift records and manages backfilling, improving the accuracy of workforce data and strengthening oversight of absences and overtime. To improve visibility across multiple systems, the Hub has created dashboards that combine key workforce information, giving managers clearer insights for planning, even though they require manual updates.

NSW Ambulance also established a 24/7 Absence Coordination Line, which centralises absence reporting and backfilling, reducing workload on station managers and enabling more consistent responses to unplanned absences.

The On-Duty Relief model aims to provide more reliable coverage for short-term absences and reduce disruptive staff movements

In late 2024, NSW Ambulance piloted the On-Duty Relief (ODR) model in the Western Sydney Zone. The pilot aimed to improve workforce stability and reduce the amount of time paramedics spend being moved between stations to cover short-term absences. The model adds extra paramedics above minimum staffing levels so that relief is immediately available when gaps occur, helping reduce disruptions during shifts and supporting fatigue management.

A key feature of the trial was the creation of a dedicated on-duty relief paramedic role. These paramedics started their shift at the station needing coverage before their shift, avoiding the delays and inefficiencies of the usual process where staff were reassigned only after arriving at their home station. This aimed to ensure crews were paired earlier and able to start work promptly.

The evaluation of the pilot showed improvements across several measures: staff movements dropped significantly, more crews were able to complete crib breaks, response times improved and extension-of-shift overtime slightly decreased. However, the trial also saw an increase in the total number of overtime extensions and a small rise in daily short-term absences.

Following these results, NSW Ambulance has begun expanding the ODR model, starting in the Hunter Zone in early 2026, and plans to continue rolling it out across metropolitan and peri-urban areas. As an improvement following the trial, relief paramedics can now access a list of available vacancies and select their preferred alternate shift start location before their shift begins. As part of statewide implementation, NSW Ambulance expects to increase PAR staffing levels to ensure the model is fully supported.

Workforce enhancements are reducing on-call overtime costs

Since 2018, NSW Ambulance has introduced a series of programs aimed at strengthening its workforce, improving facilities and reducing reliance on on-call staffing arrangements. A major component of these programs has been reducing the number of on-call stations. By August 2025, 65 stations had moved from on-call models to full 24/7 roster coverage. This shift has contributed to a reduced number of call out incidents from around 50,500 in 2023 to around 31,200 in 2025. Total on-call overtime costs reduced from \$31 million in 2023 to \$25.6 million in 2025.

At the same time, on-call demand has remained low at many remaining locations. In 2025, 76 of the 94 on-call stations averaged fewer than one call out per night. In low demand areas, on-call models continue to provide effective coverage with lower staffing costs than full 24/7 operations.

Since 2018, the Statewide Workforce Enhancement Program has added 410 regional staff, converted 22 stations to 24/7 operations and reduced on-call arrangements at 8 locations. NSW Ambulance monitors results at these stations, including premium labour use, sick leave, fatigue-related indicators and excess annual leave.

The Strategic Workforce Infrastructure Team program began in 2022 to improve response times, increase meal break access, reduce shift extensions and lower overtime. It will add 2,500 staff across the state, including 500 paramedics for regional and rural areas, along with 30 new stations and extra emergency vehicles. The program timeline was extended from 4 to 7 years in 2023. A working group monitors progress by tracking metrics such as sick leave per FTE and dropped shift overtime.

As part of these programs, NSW Ambulance has announced plans to reduce and/or retire on-call arrangements at a further 9 locations across NSW. Beyond 2026, the agency reports it will continue reviewing stations to identify additional opportunities to transition away from the on-call model. The agency selects stations for 24/7 roster coverage using a planning approach that assesses demand patterns, coverage gaps and projected community need.

Appendix 1 – Response from entities

Response from Corrective Services NSW



Corrective Services NSW
Locked Bag 5000
Parramatta NSW 2124
Tel 02 8346 1333
www.dcj.nsw.gov.au

SGM26/3597

23 April 2026

Bola Oyetunji
Auditor-General
GPO Box 12
SYDNEY NSW 2001

Dear Mr Oyetunji,

Corrective Services NSW (CSNSW) appreciates the opportunity to provide a formal response to the Audit Office of NSW's (AONSW) Final Report *Managing Unplanned Leave and Overtime*. This document presents CSNSW's position on the key findings and recommendations of the report and details the initiatives currently in place or in progress, in response.

CSNSW in principle agrees with all four (4) recommendations identified in the report. However, there are recognised limitations that may impact the agency's ability to fully implement the recommended actions, including:

Financial

CSNSW operates within fixed budget parameters and is currently managing a range of competing operational priorities and financial pressures. Implementing the recommended actions (particularly those requiring updated staffing formulas, additional relief staffing, or new workforce planning initiatives) would require significant additional funding. Without a dedicated budget allocation, the scope and pace of implementation may be limited.

Timeframe

Multiple recommendations involve complex, system-wide changes such as reviewing rostering models, redesigning work practices, and conducting formal evaluations of existing initiatives. These processes require substantial planning, stakeholder engagement, and phased implementation. As a result, achieving meaningful and sustained outcomes within the suggested timeframes may be challenging.

Staffing Resources

Current staffing shortages and reliance on overtime already place pressure on centres and operational teams. Implementing the recommended changes will require dedicated personnel to undertake analysis, consultation, evaluation, and operational adjustments. Limited availability of specialised staff (particularly in workforce planning, DCJ Human Resources, and operational oversight) may slow the ability to progress or sustain recommended actions.

Industrial Position

With a strongly unionised workforce, any changes to staff profiles or staffing formulas which will impact how CSNSW conducts its rostering will involve lengthy negotiations. There will be an inherent expectation from industrial bodies that staffing numbers and rostering formulas provide an increase in employees. It will be critical for CSNSW to manage stakeholder engagement carefully to manage expectations and still achieve outcomes.

As the recently appointed Commissioner, I have been brought in to lead a significant reform agenda to improve outcomes across CSNSW. I am pleased to provide the below detail on work that is underway, as we continue to work towards ongoing reform.

Return to Work Project

The CSNSW Return to Work Project commenced in late 2024 at the Metropolitan Remand and Reception Centre and Mid North Coast Correctional Centre, introducing dedicated Senior Assistant Superintendent staff to manage incident investigations and support injured workers to return to work in partnership with the Department of Communities and Justice Injury Management directorate.

A six-month evaluation demonstrated strong wins, including faster and higher-quality completion of SafetySuite investigations, improved incident oversight, and clear progress in safely returning staff to work from workers' compensation. Based on these outcomes, the Workers' Compensation Steering Committee agreed the model should extend across all CSNSW sites. The project has since expanded to 18 locations, with further rollouts scheduled from June 2026. Key outcomes include:

- Improved safety practices
- Enhanced staff experience
- Return to work improvements
- Financial impact

Over-Establishment

This process is a mechanism that allows a role to be over-established on an ongoing basis. It is utilised to allow long-term worker's compensation staff to be placed into an ongoing role where there is no existing vacancy to achieve pre-injury duties status. Benefits include:

- Closure of worker's compensation claim.
- Ability to retain a staff member, and limit recruitment and training resourcing through staff attrition.
- Additional resourcing for business units with no vacancies.
- Allows correctional centres to fill posts ongoing at the base rate, rather than by way of overtime.
- Mitigates risks of claims progressing to Whole Person Impairment and Work Injury Damages compensation.

Review of Rostering Principles

CSNSW has been focused on revising rostering principles to enable greater flexibility whilst maintaining safety. The first phase of implementing this work will be to undertake a trial of a revised approach to filling daily vacancies, which will occur at two sites:

- Macquarie Correctional Centre
- Dillwynia Correctional Centre

The trial will commence in April 2026. Importantly, steps are in place to ensure that the trial can be evaluated properly and can incorporate any feedback. Specific information and support are being provided to both trial sites as the work gets underway. The safety of our correctional centres will not be compromised, particularly when it comes to ensuring adequate emergency response capability.

CSNSW supports the AONSW recommendations in principle and is progressing a range of reforms to address unplanned leave and overtime, while acknowledging the financial, industrial, resourcing constraints that may affect full implementation. Through initiatives such as the Return to Work Project, over-establishment arrangements and revised rostering trials, CSNSW is taking measured, evidence-based steps to strengthen workforce sustainability without compromising safety or operational outcomes.

Yours sincerely



Gary McCahon PSM
Commissioner
Corrective Services NSW

Response from Fire and Rescue NSW

OFFICIAL



File ref. no: B26/410
Contact: Kathryn Natoli, Director Governance, Audit, Risk and Legal

Bola Oyetunji
Auditor General for New South Wales
Level 19, Darling Park Tower 2
201 Sussex Street
Sydney NSW 2000

22 April 2026

Dear Bola,

Re: FRNSW Response to the 2026 Performance Audit – ‘Managing unplanned leave and overtime’

Fire and Rescue NSW (FRNSW) acknowledges the findings of the NSW Auditor-General’s report titled Performance Audit: Managing unplanned leave and overtime. The agency welcomes the Auditor-General’s examination of overtime and unplanned leave and recognises the value of independent assurance in strengthening governance, accountability, and service delivery across the NSW public sector.

Managing overtime and unplanned leave at FRNSW is complex and we appreciate the Audit Office’s dedication to understanding, examining and communicating the scale and volume of complexities that are inherent in high-risk, 24-hour emergency services contexts where the safety of our people and community underpin everything we do.

The audit has reinforced the priorities FRNSW has been progressing over the past 18 months, including addressing the underlying drivers of unavailability which drive excess overtime. FRNSW recognises that achieving sustainable improvement will require fundamental reform, which can be complex, lengthy and resource-intensive. Notwithstanding, important foundational work for future reform has been completed, alongside targeted actions within our current operating environment to reduce unnecessary overtime. Over the past 18 months, FRNSW has strengthened oversight, reporting and governance of financial performance, with a specific focus on overtime, and has implemented initiatives to better manage overtime, including through the Overtime Comptroller function and the Attendance Management and Firefighter Welfare policy and the implementation of this policy.

Fire and Rescue NSW

ABN 12 593 473 110

Commissioners.Office@fire.nsw.gov.au

Commissioner’s Office

Locked Bag 12
Greenacre NSW 2190

T (02) 9265 2999

www.fire.nsw.gov.au

Page 1 of 5

OFFICIAL

OFFICIAL

While there remains more to deliver, FRNSW is beginning to see the benefits of the work to address overtime, evidenced by a reduction of 60,261 hours of overtime compared to the previous financial year.

It is pleasing that this report highlights the complex challenges and causes of high unplanned leave and the resulting overtime by articulating, among other things;

1. The need to review and update the retained/on-call firefighter model to meet the needs of changing communities and address the availability of our on-call staff as it is a significant driver of overtime at FRNSW;
2. The impact of changes to parental leave and increasing workers compensation claims on unplanned leave; and
3. Cost drivers associated with various roster options worked within FRNSW.

In relation to the recommendations contained in the report, FRNSW is committed to addressing the recommendations in a timely and proportionate manner, having regard to:

- Existing initiatives already underway;
- The financial investment required to support the proposed reform initiatives;
- Operational, legislative and industrial constraints; and
- The need to balance reform with continuity of frontline service delivery.

Recommendation 1

Undertake preparatory work to determine whether its current rostering and shift patterns, including the default 10/14 roster, the alternate 24-hour shift arrangement and the use of overtime, remain an efficient and sustainable model, and to lay the groundwork for a future roster trial by:

- a) *Reviewing current rostering practices to identify elements that contribute to overtime pressures and fatigue risks*
- b) *Developing alternate roster options that address the limitations identified through the review*
- c) *Designing the framework for a future trial, including selection criteria for trial sites and measures to assess impacts on overtime, staffing flexibility and fatigue risks*

Agency response:

FRNSW supports this recommendation with the following considerations:

- The Overtime Comptroller function has already developed and implemented improved roster practices that mitigate risks and issues connected with overtime pressures and fatigue risks over the past 12 months. Examples of these improvements include implementing limits on single day long service leave requests and limiting the length of overtime shifts where possible.
- The roster of permanent firefighters is defined by their Award and therefore the introduction of alternative rosters requires extensive consultation with impacted staff and our industrial partners.
- The detailed analyses of our workforce and service delivery models, including the on-call model, is likely to inform approaches to the roster.

Planned actions:

- a) FRNSW will analyse available information of current rostering practices and alternate rosters to identify elements that may contribute to overtime pressures and fatigue risks.

OFFICIAL

- b) FRNSW will consult with our industrial partners consistent with Award obligations.

Recommendation 2

Review and update the permanent firefighter relief staffing model to reflect changing patterns of leave, unavailability, and service demand, to reduce reliance on overtime.

Agency response:

FRNSW supports this recommendation with the following considerations:

- While FRNSW workforce planning analysis can determine appropriate relieving ratios to accommodate the changing nature of leave types, staff availability and service demand, implementing new/revised relief staffing models will require increased establishment.
- Concurrently, FRNSW will continue to implement initiatives targeted at improving firefighter availability, including strengthening attendance management and early intervention, supporting health and wellbeing, improving workforce planning and recruitment outcomes, and refining rostering and deployment practices to maximise operational coverage.

Planned actions:

- a) FRNSW will continue to focus on improving firefighter availability to reduce the pressure on current reliever ratios.
- b) FRNSW will continue to mature its workforce planning practices to support staffing models that are fit for purpose, fully funded and appropriate to meet the service delivery expectations of the community.

Recommendation 3

Ensure consistent application of the policies for management of sick and unplanned leave, with clearer manager guidance, improved accountability through centralised oversight and early intervention when individual staff exceed thresholds.

Agency response:

FRNSW supports this recommendation with the following considerations.

- Following extensive industrial engagement, FRNSW released the Attendance Monitoring and Firefighter Welfare policy in November 2025, with reporting and full roll out effective in early 2026. The policy establishes clearer expectations for the management of sick and unplanned leave, including defined thresholds, manager actions and welfare-focused early intervention.
- To drive consistent application, FRNSW has strengthened centralised oversight and reporting. The Overtime Comptroller function reports weekly to the Commissioner's Leadership Group (CLG) on leave and overtime trends and recommends adjustments to improve consistency. In parallel, the business management leads from the seven Area Commands meet regularly to clarify manager responsibilities, ensure consistent application of process and address emerging issues early.
- Early implementation is strengthening welfare conversations and improving visibility of leave patterns. Where individuals exceed defined thresholds,

OFFICIAL

managers are supported to intervene early and apply the policy consistently. This is contributing to improved staff availability and a sustained reduction in overtime compared with the same period in the previous year.

Planned actions:

- a) FRNSW will continue to support accountable managers to implement the Attendance Monitoring and Firefighter Welfare policy consistently, including through practical guidance material, refresher communications and targeted capability uplift for managers in Field Operations.
- b) FRNSW will maintain centralised monitoring and reporting arrangements (including through the Overtime Comptroller and CLG) to strengthen accountability for the management of sick and unplanned leave. This includes tracking compliance with required manager actions, monitoring instances where individuals exceed defined thresholds, and escalating matters for early intervention and support where appropriate.
- c) FRNSW will strengthen centralised oversight of attendance management and rostering disposition to support consistent decision-making and policy application.

Recommendation 4:

Undertake detailed analyses of its workforce and service delivery models, including the on-call model, and propose options to address structural issues impacting staffing availability and operational coverage, in consultation with relevant stakeholders.

Agency response:

FRNSW supports this recommendation with the following considerations.

- FRNSW has identified that structural reform of the on-call/retained workforce is necessary to address unavailability and retention challenges, particularly in regional locations with relatively small populations from which to recruit. FRNSW recognises the significant demands placed on on-call firefighters, who balance response readiness and availability commitments with other paid employment and personal commitments. If on-call staff are to provide increased availability in these circumstances, they must be supported by a more modern workforce model to sustain the required availability for operational response.
- A workshop was held in March 2026 with a range of stakeholders from on-call firefighters, industrial representatives and senior leaders to discuss the structural limitations and benefits of the current retained model. The workshop identified initiatives that can quickly be implemented, the definition of a number of areas of alignment between FRNSW and our industrial partners which can be discussed in the upcoming Award negotiations and the identification of larger structural changes for future industrial negotiation.

Planned actions:

- a) FRNSW will develop a Regional and Retained Firefighter Model Review. The review will seek to modernise the current model to ensure it meets the needs of NSW communities and addresses significant unbudgeted overtime. This review will analyse demographic change, capability requirements, and regional demand patterns to determine a contemporary and fit-for-purpose model.

OFFICIAL

Finally, I would like to thank the team from the Audit Office of NSW for their professionalism and collaborative approach during the audit process.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Michael Morris'.

Michael Morris OAM
A/Commissioner
Fire and Rescue NSW

Response from NSW Health

NSW Health



Ref: H26/27292

Mr Bola Oyetunji
Auditor-General for New South Wales

NSW Health response to the final performance audit report - Managing Unplanned Leave and Overtime

Dear Mr Oyetunji,

Thank you for the opportunity to respond to your performance audit report titled Managing Unplanned Leave and Overtime.

I welcome the focus that this audit has given to managing unplanned leave and overtime. I am pleased to note that the audit report has concluded that NSW Ambulance has clearly defined operating policies, procedures and accountability mechanisms to effectively manage unplanned leave and overtime. The areas highlighted for further enhancement will be considered as part of our workforce reform programs that support service delivery and staff experience.

This audit highlights the need for ongoing balance between the structural nature of emergency health care and the management of unplanned leave and overtime. Sustainable workforce programs are essential to reduce the tension between responding to life-threatening emergencies and any resulting overtime and missed breaks. The nature of emergency response requires that where there is a crew available to respond to a life-threatening situation but is otherwise on crib break or near the end of their shift, it is incumbent on NSW Ambulance to dispatch that crew. NSW Ambulance is committed to ensuring that processes are in place to effectively and efficiently manage these situations and ensure the wellbeing of staff, in context of our emergency response role.

All audit recommendations have been accepted, noting that further consideration may be required in relation to broader award reform to enable altering existing rostering and shift patterns. This includes consultation with our workforce and their representatives as well as consideration of budgetary impacts. Further detail regarding NSW Health's response to each of the report recommendations is attached to this letter.

I appreciate the support offered by the Audit Office over the duration of this audit program and for the collaborative approach to working with representatives of NSW Health.

Yours sincerely

A handwritten signature in black ink, appearing to read "Susan Pearce".

28/4/2026

Susan Pearce AM
Secretary, NSW Health

Encl. Table of Audit recommendations and NSW Health response against those recommendations

1 Reserve Road, St Leonards NSW 2065
Locked Mail Bag 2030, St Leonards NSW 1590

02 9391 9000
health.nsw.gov.au

1

NSW Health Response to the Audit Recommendations

Recommendation	Responsibility	Agency Position	Agency Response
By April 2027, NSW Ambulance should:			
9. Undertake preparatory work to determine whether its current rostering and shift patterns, including consecutive 12-hour shifts, extended shifts, on-call practices and the use of overtime, remain an efficient and sustainable model, and to lay the groundwork for a future roster trial by: <ul style="list-style-type: none"> a) reviewing current rostering practices to identify elements that contribute to overtime pressures and fatigue risks b) developing alternate roster options that address the limitations identified through the review c) designing the framework for a future trial, including selection criteria for trial sites and measures to assess impacts on overtime, staffing flexibility and fatigue risks 	NSW Ambulance	Accept in principle	<p>NSW Ambulance accept this audit recommendation in principle, noting that it is complementary to existing Service Planning and Workforce Planning. Any proposed changes to rostering and shift patterns would be in consultation with staff and their representatives and need to consider budget impact.</p> <p>NSW Ambulance is committed to optimising resources from a service delivery and welfare perspective, including managing staff wellbeing, work health and safety, and fatigue risks. NSW Ambulance will undertake work as part of existing workforce and service delivery reform objectives that consider rosters, shift patterns, on-call practices and the use of overtime that optimise service delivery through efficient and sustainable models.</p>
10. Review and update the paramedic relief rate to reflect changing patterns of leave, unavailability and service demand across different locations, ensuring sufficient relief staff to reduce reliance on overtime.	NSW Ambulance	Accept in principle	NSW Ambulance accept this audit recommendation in principle. NSW Ambulance reviews the relief rate against a variety of workforce planning considerations. Any changes to the paramedic relief rate and shift patterns would need to include consultation with the workforce and their representatives as well as considering the budget impact.
11. Complete the rollout of central dashboards displaying real-time data on leave, overtime and rostering to give managers clearer oversight and support proactive staffing decisions that minimise overtime.	NSW Ambulance	Accept	NSW Ambulance accept this audit recommendation and will work toward its implementation.
12. Continue to monitor, evaluate and progressively refine the rollout of initiatives, such as transitioning on-call stations to 24-hour rosters and the On Duty Relief Model trial, to ensure they are delivering overall cost savings, reduced reliance on overtime and improved service outcomes.	NSW Ambulance	Accept	NSW Ambulance accept this audit recommendation and will work toward its implementation.

Appendix 2 – About the audit

Audit objective

This audit assessed whether Corrective Services NSW, Fire and Rescue NSW and NSW Ambulance are effectively and efficiently managing unplanned leave and overtime.

Audit criteria

It assessed this objective with the following lines of inquiry and audit criteria.

- Do agencies have clearly defined operating policies, procedures and accountability mechanisms for managing unplanned leave and overtime?
 - Agencies have clear operating policies and procedures, roles and responsibilities that support effective management of unplanned leave and overtime.
 - Relevant staff or business teams are equipped with the tools, training and support they need to manage unplanned leave and overtime effectively.
- Do agencies collect, analyse and report accurate and timely data on unplanned leave and overtime to inform decision-making?
 - Agencies maintain accurate, complete and timely data on unplanned leave and overtime, accessible to operational managers.
 - Agencies regularly report comprehensive information on unplanned leave and overtime to senior management.
- Have agencies implemented effective workforce planning, work design strategies and initiatives to reduce unplanned leave and overtime?
 - Workforce planning, work design and rostering practices are designed to minimise reliance on overtime and mitigate risks to employees.
 - Initiatives to reduce unplanned leave and overtime are targeted, evidence-informed and result in measurable improvements.

Audit scope and focus

This audit focused on the:

- clarity and adequacy of operating policies, procedures, and accountability mechanisms for managing unplanned leave and overtime
- quality, timeliness, and accessibility of data collected and reported on unplanned leave and overtime
- effectiveness of workforce planning, work design and rostering practices in minimising reliance on overtime
- design and implementation of initiatives aimed at reducing unplanned leave and overtime, including how these are informed by evidence and evaluated for impact.

Audit exclusions

The audit did not assess the merits of government policy objectives or conduct a detailed investigation into management of staff wellbeing, fatigue or workers compensation, although these are referenced where relevant to audit findings.

Audit approach

Our procedures included:

- interviewing key staff from each agency
- walkthroughs of key systems and information used in managing leave and overtime
- site visits to correctional centres and regional operations offices
- examining agency policies and procedures, reporting and strategies
- analysing data on unplanned leave and overtime.

The audit approach was complemented by quality assurance processes within the Audit Office to ensure compliance with professional standards.

Audit methodology

Our performance audit methodology is designed to satisfy Australian Auditing Standard ASAE 3500 Performance Engagements and other professional standards. The standards require the audit team to comply with relevant ethical requirements and plan and perform the audit to obtain reasonable assurance and draw a conclusion on the audit objective. Our processes have also been designed to comply with requirements specified in the *Government Sector Audit Act 1983* and the *Local Government Act 1993*.

Acknowledgements

The Audit Office gratefully acknowledges the cooperation of and assistance provided by Corrective Services NSW, Fire and Rescue NSW and NSW Ambulance and other stakeholder organisations who contributed to this audit.

Audit cost

The estimated cost of this audit is \$520,000.

Appendix 3 – Performance auditing

What are performance audits?

Performance audits assess whether the activities of state or local government entities are being carried out effectively, economically, efficiently and in compliance with relevant laws.

The activities examined by a performance audit may include a government program, all or part of an audited entity, or more than one entity. A performance audit can also consider particular issues that affect the whole public sector and/or the whole local government sector. They cannot question the merits of government policy objectives.

The Auditor-General's mandate to undertake audits is set out in the *Government Sector Audit Act 1983* for state government entities, and in the *Local Government Act 1993* for local government entities. This mandate includes audit of non-government sector entities where these entities have received money or other resources (whether directly or indirectly) from, or on behalf of, a government entity for a particular purpose (follow-the-dollar).

Why do we conduct performance audits?

Performance audits provide independent assurance to the NSW Parliament and the public.

Through their recommendations, performance audits seek to improve the value for money the community receives from government services.

Performance audits are selected at the discretion of the Auditor-General who seeks input from parliamentarians, state and local government entities, other interested stakeholders and Audit Office research.

How are performance audits selected?

When selecting and scoping topics, we aim to choose topics that reflect the interests of Parliament in holding the government to account. Performance audits are selected at the discretion of the Auditor-General based on our own research, suggestions from the public, and in consultation with parliamentarians, agency heads and key government stakeholders. Our 3-year performance audit program is published on the website and is reviewed annually to ensure it continues to address significant issues of interest to Parliament, aligns with government priorities and reflects contemporary thinking on public sector management. Our program is sufficiently flexible to allow us to respond readily to any emerging issues.

What happens during the phases of a performance audit?

Performance audits have 3 key phases: planning, fieldwork and report writing.

During the planning phase, the audit team develops an understanding of the audit topic and responsible entities and defines the objective and scope of the audit.

The planning phase also identifies the audit criteria. These are standards of performance against which the audited entity, program or activities are assessed. Criteria may be based on relevant legislation, internal policies and procedures, industry standards, best practice, government targets, benchmarks or published guidelines.

During the fieldwork phase, audit teams will require access to books, records or any documentation deemed necessary in the conduct of the audit, including confidential information that is either Cabinet information within the meaning of the *Government Information (Public Access) Act 2009* or information that could be subject to a claim of privilege by the State or a public official in a court of law. Confidential information will not be disclosed, unless authorised by the Auditor-General.

At the completion of fieldwork, the audit team meets with management representatives to discuss all significant matters arising from the audit. Following this, a draft performance audit report is prepared.

The audit team then meets with management representatives to check that facts presented in the draft report are accurate and to seek input into developing practical recommendations on areas of improvement.

A final report is then provided to the accountable authority of the audited entity(ies), which will be invited to formally respond to the report. If the audit includes a follow-the-dollar component, the final report will also be provided to the governing body of the relevant entity. The report presented to the NSW Parliament includes any response from the accountable authority of the audited entity. The relevant Minister and the Treasurer are also provided with a copy of the final report for state government entities. For local government entities, the Secretary of the Department of Planning and Environment, the Minister for Local Government and other responsible Ministers will also be provided with a copy of the report. In performance audits that involve multiple entities, there may be responses from more than one audited entity or from a nominated coordinating entity.

Who checks to see if recommendations have been implemented?

After the report is presented to the NSW Parliament, it is usual for the entity's Audit and Risk Committee / Audit Risk and Improvement Committee to monitor progress with the implementation of recommendations.

In addition, it is the practice of NSW Parliament's Public Accounts Committee to conduct reviews or hold inquiries into matters raised in performance audit reports. The reviews and inquiries are usually held 12 months after the report received by the NSW Parliament. These reports are available on the NSW Parliament website.

Who audits the auditors?

Our performance audits are subject to internal and external quality reviews against relevant Australian standards.

The Public Accounts Committee appoints an independent reviewer to report on compliance with auditing practices and standards every 4 years. The reviewer's report is presented to the NSW Parliament and available on its website.

Periodic peer reviews by other Audit Offices test our activities against relevant standards and better practice.

Each audit is subject to internal review prior to its release.

Who pays for performance audits?

No fee is charged to entities for performance audits. Our performance audit services are funded by the NSW Parliament.

Further information and copies of reports

For further information, including copies of performance audit reports and a list of audits currently in-progress, please see our website www.audit.nsw.gov.au or contact us on 9275 7100.

OUR VISION

Our insights inform and challenge government to improve outcomes for citizens.

OUR PURPOSE

To help Parliament hold government accountable for its use of public resources.

OUR VALUES

Pride in purpose
Curious and open-minded
Valuing people
Contagious integrity
Courage (even when it's uncomfortable)



Audit Office of New South Wales

Level 19, Darling Park Tower 2
201 Sussex Street
Sydney NSW 2000 Australia

t +61 2 9275 7100

mail@audit.nsw.gov.au

Office hours: 8.30 am–5.00 pm

audit.nsw.gov.au