



# 2024-25 Annual Report

To:

**The Honourable Terence Stephens MLC**  
President  
Legislative Council

**The Honourable Leon Bignell MP**  
Speaker  
House of Assembly

Pursuant to section 45(2) of the *Independent Commission Against Corruption Act 2012 (SA)* (ICAC Act), I present the Commission's Annual Report for the 2024-25 financial year.

This report meets the requirements of section 45 of the ICAC Act, section 12 of the *Public Sector Act 2009 (SA)* and the Premier and Cabinet Circular *PC013 Annual Reporting*.

Included within it is a link to information made available by the Commissioner of Police on the number and general nature of sanctions imposed under the *Police Complaints and Discipline Act 2016 (SA)*, as required by section 31 of that Act.

Section 45(6) of the ICAC Act requires you to lay this report before your respective Houses on the first sitting day after you receive it.

I have also provided a copy of this report to the Attorney-General as required by section 12 of the *Public Sector Act 2009 (SA)*.



**Emma Townsend**  
Commissioner

29 September 2025

To:

**The Honourable Kyam Maher MLC**  
Attorney-General


Pursuant to section 12 of the *Public Sector Act 2009* (SA) (PS Act), I present the Commission's Annual Report for the 2024-25 financial year.

This report meets the requirements of section 12 of the PS Act, section 45 of the *Independent Commission Against Corruption Act 2012* (SA) (ICAC Act), and the Premier and Cabinet Circular *PC013 Annual Reporting*

Included within it is a link to information made available by the Commissioner of Police on the number and general nature of sanctions imposed under the *Police Complaints and Discipline Act 2016* (SA), as required by section 31 of that Act.

I have also provided a copy of this report to the President of the Legislative Council and the Speaker of the House Assembly, as required by section 45(5) of the ICAC Act.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.



**Emma Townsend**  
Commissioner

29 September 2025

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## What does the Commission do?

The Independent Commission Against Corruption (the Commission) is established by the *Independent Commission Against Corruption Act 2012* (ICAC Act). The Commission is an independent body and is responsible for investigating and preventing corruption in South Australian public administration. The Commission plays a vital role in the South Australian integrity landscape and seeks to serve the public by ensuring, and promoting, integrity in public administration.

The Commission receives referrals of potential corruption in public administration from the Office for Public Integrity (OPI). When a referral is received, it is either investigated by the Commission or referred to South Australia Police (SA Police). If an investigation finds evidence to support an allegation of potentially corrupt conduct, the Commission will prepare a brief of evidence for SA Police who will further investigate the matter and decide whether a prosecution should be commenced (including by way of a referral to the Office of the Director of Public Prosecutions (DPP)). The Commission does not make findings of corrupt conduct or impose sanctions or penalties.

As well as investigating potential corruption, the Commission has a prevention function which aims to prevent and minimise corruption within public administration. This is achieved through making recommendations to public authorities, conducting evaluations, making reports to Parliament, publishing education resources such as articles and providing education and training to public officers. These activities assist public authorities to understand, identify and respond to corruption risks.

The Commission also performs functions under the *Police Complaints and Discipline Act 2016* (SA) (PCD Act), namely, conducting investigations of alleged breaches of discipline by police officers which arise from complaints or reports made under the PCD Act and referred to the Commission by the OPI. These referrals are usually made when the OPI considers there is a need for an authority independent of SA Police to conduct the investigation. For example, when the allegations involve a senior member of SA Police or a member of the Internal Investigation Section (being the section that usually undertakes investigations under the PCD Act).

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**The Commission acknowledges Aboriginal people as the first Australians.**

**We pay our respects to them, their cultures, and to their Elders past,  
present and future.**

## From the *Commissioner*



The work carried out by the Independent Commission Against Corruption (the Commission) is vital to ensuring that the South Australian community is supported by public officers who are acting with the highest standard of integrity. It is that high standard which promotes excellence and provides the South Australian public with a service in which it can have confidence and is delivered impartially. It is my great privilege to have been appointed as the Commissioner for the Independent Commission Against Corruption (the Commissioner) on 3 February 2025.

A fundamental question I have considered this year is what does integrity mean? Like most words, it can mean different things to different people. It is often described as the quality of being honest and having strong moral principles that are unchangeable. It is doing the right thing, even when no one else is watching.

This quality flourishes in a culture which encourages all employees to be accountable for their decisions and to act in the public's best interest, supported by systems and practices which promote these principles. The significance of a pro-integrity culture cannot be over-estimated and it is an area where I intend to focus on the Commission's education and prevention activities in the coming 12 months.

I have been asked many times since commencing as Commissioner what my vision for the Commission is. It can be simply put. For the small number of occasions where it is alleged that an offence of corruption has been committed, I expect the Commission to conduct a fair but robust investigation. For the majority of public officers, who are doing their very best to act with integrity, sometimes in challenging circumstances, I want the Commission to be an accessible agency that can provide guidance and support.

There have been a number of noteworthy developments at the Commission since I commenced. Significantly, the number of complaints and reports made to the OPI under the ICAC and PCD Acts has continued to increase over time. I understand there has been an increase of 23% from the 2023-2024 financial year. This, in turn, has led to an increase in referrals to the Commission.

The Commission received 109 referrals under the ICAC Act and 56 referrals under the PCD Act in the reporting period. This represents an increase of 146% in referrals from the previous year. The consequence of this has been an increase in the number of matters the Commission is investigating. To illustrate the point, in the 2023-2024 financial year, the Commission commenced 35 corruption investigations. In the 2024-2025 reporting period, 65 corruption investigations were commenced. The significance and complexity of some of this work has also increased.

Of course, this still represents a very small proportion of the many public officers who fall within the Commission's jurisdiction. The Commission has responded to this challenge with an increase in the capabilities of its Investigations Team. The increase in this work will need to be closely monitored over the coming year.

Another significant body of work has been the commencement of a number of projects intended to uplift the Commission's information technology capabilities, including improvements to the Commission's remote technology options and going out to market in relation to the procurement of a case management system. These projects will continue to be a priority over the next 12 months and their implementation will enhance the Commission's capabilities.

The Commission has also changed its branding, with this Annual Report being one of the first reports to be published using the new brand. The new branding incorporates the Commission's former shade of teal, which ties the old to the new. The bright colours and bold lettering of the new branding have been designed to represent a modern and approachable agency.

In conclusion, I wish to thank the dedicated staff of the Commission for their work since I commenced. I look forward to working with them in the future. I particularly thank Deputy Commissioner, Ben Broyd, who was the acting Commissioner for five months prior to my commencement.



**Emma Townsend**

Commissioner

Independent Commission Against Corruption

## From the *Deputy Commissioner*



The Commission is a sophisticated organisation made up of skilled and capable employees who are committed to what they do: helping the public sector safeguard itself against corruption.

It is an honour to work with the Commissioner and the Commission's employees in this critical endeavour, and a privilege to support the State's public officers in the important work they do.

As in previous years, we have continued to develop and improve the way we carry out our work. While this has occurred across the organisation, several initiatives are particularly noteworthy.

We have refined how we plan, manage and conduct our corruption investigations, ensuring our investigations are rigorous yet measured, and thorough yet efficient. The sharp increase in matters referred by the OPI has underscored the need for our investigations

to be as efficient and effective as possible.

A new Principal Witness Welfare Officer position has been created. This position, which expands on existing witness welfare arrangements, assists us to provide additional information and support to those impacted by our operations.

A new Operational Compliance Section has been established. This function, which now sits outside the Investigation Section, is responsible for ensuring the Commission has effective practices, procedures and policies in place to meet the legislative obligations that apply to its operational work.

Lastly, this year the Commission delivered *The Room Where It Happens*, a report on its lobbying reform project. This was a significant undertaking involving research, the call for and consideration of public submissions, a public forum, an evaluation of a public authority and the making of a report under sections 41 and 42 of the ICAC Act. It provided an effective way to engage with a complex yet vital area of public policy for corruption prevention.

The Commission intends to engage in similar projects in the future, and the latest iteration of this is the recently announced Whistleblower project.

At the heart of every integrity system is the assurance that those who come forward with information about mistakes or wrongdoing can do so without fear of retaliation or reprisal.

The Commission's Whistleblower project will examine whether this holds true in South Australia and, where deficiencies exist, how they can be addressed. We look forward to engaging with the community and public sector on this important issue.



**Ben Broyd**

Deputy Commissioner

Independent Commission Against Corruption

## Overview: about the Commission

### Legislation administered by the Commission

The Commission administers the following legislation:  
*Independent Commission Against Corruption Act 2012*

### Functions and objectives

Section 7(1) of the ICAC Act sets out the functions of the Commission:

1. There is to be an Independent Commission Against Corruption with the following functions:
  - (a) to identify corruption in public administration and to:
    - i. investigate and refer it to a law enforcement agency for any further investigation and prosecution; or
    - ii. refer it to a law enforcement agency for investigation and prosecution;
  - (b) to evaluate the practices, policies and procedures of inquiry agencies and public authorities with a view to advancing comprehensive and effective systems for preventing or minimising corruption in public administration;
  - (c) to conduct or facilitate the conduct of educational programs designed to prevent or minimise corruption in public administration;
  - (d) if, in the course of performing functions in relation to potential corruption in public administration, any suspected misconduct or maladministration or any offences (not being offences that constitute the potential corruption in public administration) are identified—to report the matter to the Office or the Ombudsman for assessment or refer the matter to a law enforcement agency, the Ombudsman or a public authority or public officer, as the Commission considers appropriate.<sup>1</sup>

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<sup>1</sup> Reference to 'the Office' is the Office for Public Integrity.

## Strategic focus

The Commission is established by the ICAC Act which defines the Commission's objectives and functions. The legislative functions underpin the Commission's Strategic Plan 2025-2028, which is available on the Commission's website: [ICAC STRATEGIC PLAN 2025–2028](#).

## Vision

A state in which the community can be confident that public institutions maintain the highest standards of integrity.

## Purpose

To serve the public interest by promoting integrity in public administration through the investigation of corruption and proactive prevention and educational initiatives.

## Our Values

- **Excellence**

We lead by example and demonstrate best practice. We continually strive to improve our capabilities, skills and knowledge. We are curious, courageous, rigorous, and professional.

- **Independence**

We conduct ourselves without fear or favour and make decisions according to law. We understand that we have a particular responsibility that is ours alone. We take our responsibilities seriously and use our powers carefully.

- **Respect**

We treat everyone with respect.

- **Accountability**

We use our resources responsibly. We scrutinise ourselves as vigorously as we scrutinise others.

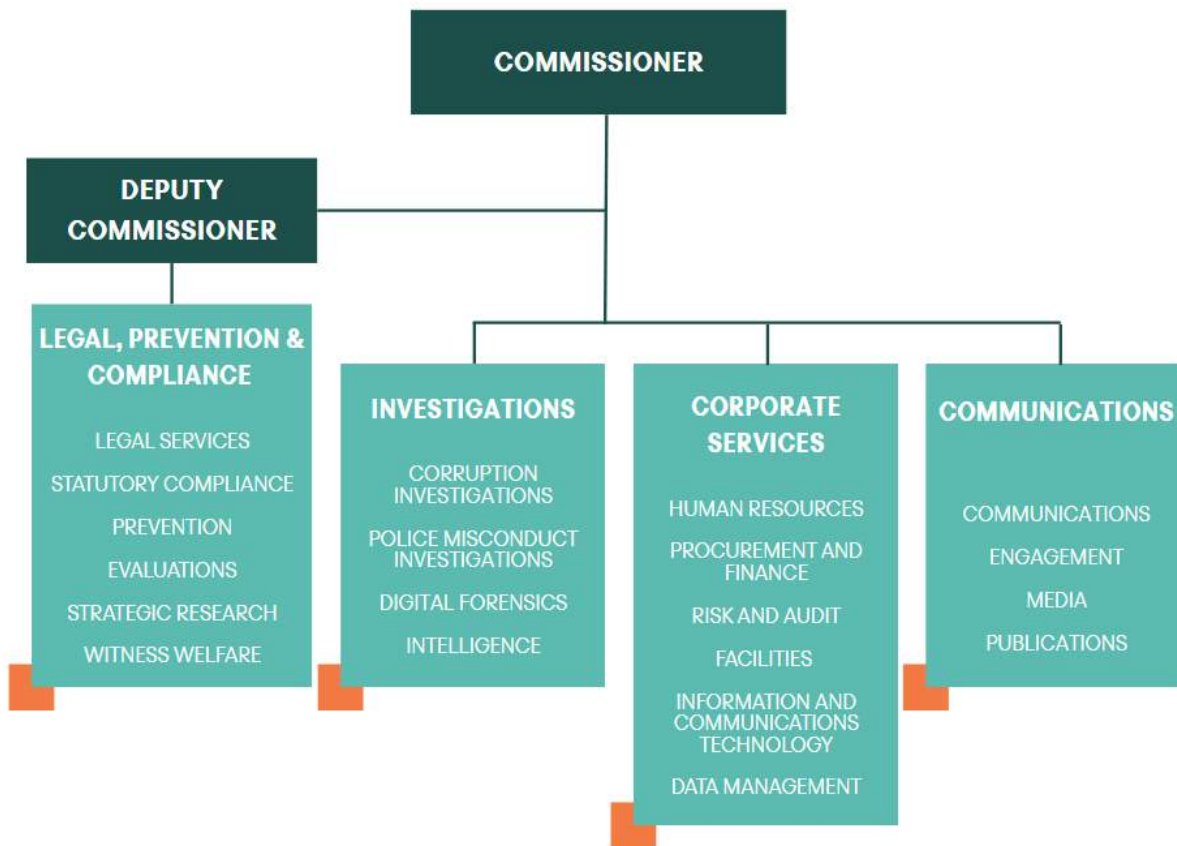
- **Integrity**

We are fair and unbiased in all our dealings. We are honest, trustworthy, reliable and fearless in fulfilling our duties.

- **Collaboration**

We encourage the sharing of knowledge and ideas. We actively seek the perspectives and contribution of others. We work together to achieve best outcomes.

## Our organisational structure



## Changes to the Commission

During 2024-25 there were the following changes to the Commission’s structure:

**In August 2024**, the Commission implemented a change to strengthen governance, enhance operational compliance capability, and ensure clear separation of the Commission’s operational compliance and investigative functions. As part of the changes the Legal Services Section became the Legal and Compliance Section with expanded compliance responsibilities. Section and role titles were updated to reflect changes in functions and responsibilities.

**In March 2025**, the Commission implemented an executive restructure following the resignation of the Chief Executive Officer. This was to improve efficiency, strengthen investigative capacity, and better align resources with strategic priorities – for example, specific ICT projects. The Prevention and Strategic Research functions now report to the Deputy Commissioner. The reporting line for Communications and Engagement, which had previously been part of the Prevention Section reported to the Commissioner for a trial period. Executive responsibilities were redistributed following the discontinuation of the Chief Executive Officer role. The Director Legal Services role was discontinued following the appointment of Mr Broyd as Deputy Commissioner in May 2025.

## The Commission's Executive Management Team

*As at 30 June 2025*

### Commissioner

*Emma Townsend*

The Commissioner was appointed in accordance with section 8 of the ICAC Act. She is the Principal Officer of the Commission and is responsible for the functions outlined in the Act.

### Deputy Commissioner

*Ben Broyd*

The Deputy Commissioner was appointed in accordance with section 9 of the ICAC Act. He performs functions and exercises powers at the direction of the Commissioner and acts as Commissioner when the Commissioner is absent from, or unable to discharge, official duties. The Deputy Commissioner leads the Legal, Prevention, Strategic Research, Compliance and Witness Welfare sections.

### Director Investigations

*Christine Baulderstone*

The Director Investigations leads and manages the Investigations Section and provides critical advice and recommendations on corruption investigations and other operational matters.

### Director Corporate Services

*Madelaine Turner (since June 2025)*

The Director Corporate Services leads and manages the Commission's corporate operations, including financial, human resources, information and technology, procurement and facilities functions as well as information and data management, and risk and audit.

## The Commission’s performance

### Performance at a glance

The ICAC Act defines the objectives and functions of the Commission.

Information in relation to the work undertaken by the Commission during 2024-25 is provided in the section “*Reporting required under any other Act or Regulation*” and includes:

- data relating to corruption and other investigations
- referrals to SA Police, the Ombudsman and Public Authorities
- warrants
- examinations
- recommendations.

### Agency contribution to whole of government objectives

The Commission contributes to all government objectives by working to promote ethical conduct and supporting public officers to act with integrity in every area of their work, and to identify and investigate potential corruption.

### Commission-specific objectives and performance

See section entitled *Reporting required under any other Act or Regulation*.

### Corporate performance summary

During the reporting period the Commission’s workforce has increased.

Total number of employees (as at June 30, 2025)*	2024-25	2023-24	Change (+ / -)
Persons	63	54	+9
Full Time Equivalent (FTEs)	57.20	49.35	7.85

\*While the Commissioner and Deputy Commissioner have been included in the above table, they are not employees of the Commission.

## Separations and recruitment

Separations and recruitments continued to be a significant activity throughout the reporting period.

Number of persons	2024-25	2023-24	Change (+ / -)
Recruited to the agency	31	23	+8
Separated from the agency	22	12	-10

## Employee turnover

Employee turnover has increased during the reporting period compared with the previous period. The Commission continues to attract and retain talented employees. A significant amount of recruitment has taken place in the second half of the financial year and a number of highly skilled staff have been employed.

Employee turnover	2024-25	2023-24
Persons	37.6%	24.7%
FTEs	44.7%	37.4%

## Leave management

Compared with the previous reporting period, sick leave has increased while family leave and special leave with pay have decreased.

Leave type (average days per FTE)	2024-25	2023-24
Sick leave per FTE	6.6	6.3
Family leave per FTE	1.1	1.4
Special leave with pay per FTE	0.6	1.5

## Employment opportunity programs

The Commission is committed to fair, transparent and consistent recruitment practices that reflect public sector values and supports an inclusive, capable and high-performing workforce.

Program name	Performance
<b>Employment opportunity programs</b>	The Commission does not currently utilise any specific employment opportunity programs for recruitment of new staff.

## Commission performance management and development systems

Performance management and development system	Performance
<b>Performance management program</b>	The Commission requires staff and managers to participate in a performance management program every six months, occurring generally in May and November of each year. For the 2024-25 reporting period, the completion rate of fully inducted employees (ie those who had been employed by the Commission for at least 6 months), was 78% for November 2024 and 67% for May 2025.
<b>Training and development</b>	0.89% of total salary expenditure was committed to providing staff training and development programs through the Commission’s Learning and Development Committee, Diversity and Inclusion Committee and Work Health and Safety Committee.

## Diversity and inclusion

The Commission has a *Diversity and Inclusion Strategy 2025-29*, a *Diversity and Inclusion Action Plan 2025* and a *Disability Access and Inclusion Plan 2020-24*. These are designed to improve inclusion for the Commission’s workforce and access and participation for any person who engages with the Commission.

The Commission’s Diversity and Inclusion Committee was established to progress the agency’s commitment to diversity and inclusion and represent the wider employee voice in diversity and inclusion initiatives. Initiatives instigated by the Committee in the 2024-25 year include:

- reviewing, updating and finalising the *Diversity and Inclusion Strategy 2025-29* and accompanying action plan
- all staff cultural intelligence and bystander training
- all staff events in recognition of international day for Elimination of Racial Discrimination / Harmony Day and NAIDOC week and the Diversity Council of Australia’s Inclusion at Work Week.

## Work Health, Safety and Return to Work programs

Program name	Performance
<b>Work Health and Safety/Return to Work programs</b>	During the reporting period, there were no workplace injury claims or Return to Work programs implemented.
<b>Employee Assistance Program</b>	The Employee Assistance Program continues to support employees and their immediate families with informal and confidential short term counselling advice and services.
<b>Wellbeing and Safety at work</b>	The Commission’s Work Health and Safety Committee promotes increased awareness and understanding of wellbeing and maintenance of a safe work environment.
<b>Workstation assessments</b>	As part of its induction process, the Commission engages an occupational therapist to assess each new employee’s proposed workstation, identify accessibility requirements and provide additional equipment and support as required.

Workplace injury claims	2024-25	2023-24	% Change (+ / -)
<b>Total new workplace injury claims</b>	0	0	-
<b>Fatalities</b>	0	0	-
<b>Seriously injured workers*</b>	0	0	-
<b>Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)</b>	0	0	-

\*Number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5).

Work Health and Safety regulations	2024-25	2023-24	% Change (+ / -)
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	0	0	-
Number of provisional improvement, improvement and prohibition notices ( <i>Work Health and Safety Act 2012 sections 90, 191 and 195</i> )	0	0	-

Return to Work costs*	2024-25	2023-24	% Change (+ / -)
Total gross workers compensation expenditure (\$)	0	0	-
Income support payments – gross (\$)	0	0	-

\*before third-party recovery.

## Executive employment in the Commission

Executive classification	Number of executives at 30 June 2025
Statutory appointments	2
SAES Specialist B	1
SAES1	2

The [Office of the Commissioner for Public Sector Employment](#) website provides further information on the breakdown of executive gender, salary and tenure by agency.

## Financial performance

### Financial performance at a glance

The following is a brief summary of the overall financial position of the Commission. The information is unaudited. Full audited financial statements for 2024-25 are attached to this report in the Appendix.

Statement of comprehensive income	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	Past year 2023-24 Budget \$000s
Total income	11,710	11,940	(230)	12,996
Total expenses	13,139	13,294	(155)	12,461
Net result	(1,429)	(1,354)	(75)	535
Total comprehensive result	(1,429)	(1,354)	(75)	535

Statement of financial position	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	Past year 2023-24 Budget \$000s
Current assets	11,533	11,477	56	12,863
Non-current assets	1,348	1,090	258	1,459
Total assets	12,881	12,567	314	14,322
Current liabilities	1,195	872	323	1,207
Non-current liabilities	1,151	1,086	65	1,151
Total liabilities	2,346	1,958	(388)	2,358
Net assets	10,535	10,609	(74)	11,964
Equity	10,535	10,609	(74)	11,964

## Consultants disclosure

The following is a summary of external consultants engaged during the reporting period by the agency, the nature of work undertaken, and the payments made for the work.

### *Consultancies with a contract value below \$10,000*

Consultancy	Purpose	\$ Actual payment
<b>Faire Creative</b>	Rebranding services	\$2,792.73
<b>Total</b>		<b>\$2,792.73</b>

### *Consultancies with a contract value above \$10,000*

Consultancy	Purpose	\$ Actual payment
<b>KPMG</b>	Enterprise data management framework and technology strategy	\$16,135.37
<b>CyberCX Pty Ltd</b>	Cyber security framework and maturity	\$67,571.59
<b>Kath Milne Consulting</b>	Executive coaching and People Matter survey follow up	\$19,315
<b>Mercer Consulting</b>	Remuneration review	\$13,000
<b>Total</b>		<b>\$116,021.96</b>

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

## Contractors disclosure

The following is a summary of external contractors engaged during the reporting period by the agency, the nature of work undertaken, and the payments made for the work undertaken.

### *Contractors with a contract value below \$10,000*

Contractors	Purpose	\$ Actual payment
<b>Abbott Witness Services</b>	Witness support	\$2,025
<b>Adaptive Psychology</b>	Human resources management	\$637.50
<b>MPH Architects</b>	Fit out modifications	\$3,060
<b>Red Wagon Workplace</b>	Human resources management	\$1,911.60
<b>Total</b>		<b>\$7,634.10</b>

### *Contractors with a contract value above \$10,000*

Contractors	Purpose	\$ Actual payment
<b>Kirstie Wyatt</b>	Desktop publishing services	\$31,065.03
<b>Vicki Tomlinson</b>	Finance management services	\$24,718.75
<b>Randstad Pty Ltd</b>	Temporary Data Management Officer	\$23,903.70
<b>Randstad Pty Ltd</b>	Temporary Administration Officer	\$20,443.73
<b>Hays Pty Ltd</b>	Temporary Senior Communications Officer	\$82,668.12
<b>Hays Pty Ltd</b>	Temporary Senior HR Business Partner	\$65,869.31
<b>John Dunnery</b>	Information technology system services	\$13,678.88
<b>Megan Hender Consulting</b>	Strategic and business planning process	\$12,590
<b>Perks People Solutions</b>	Human resource management	\$26,000
<b>Total</b>		<b>\$300,937.52</b>

The details of South Australian Government awarded contracts for goods, services, and works are available on the SA Tenders and Contracts website. [View the agency list of contracts](#). The website also provides details of [across government contracts](#).

## Legal services disclosure

The following is a summary of external legal services engaged by the agency during the reporting period, the nature of work undertaken, and the payments made for the work undertaken.

### *Legal services with a contract value below \$10,000*

Legal services	Purpose	\$ Actual payment
Barrister fees	Corruption investigation	\$2,588.25
Crown Solicitor's Office	Human resource management	\$446.60
Crown Solicitor's Office	Statutory interpretation	\$7,273.20
Barrister fees	Corruption investigation	\$3,914.00
Barrister fees	Legal advice for operations	\$1,373.34
External Solicitor fees	Human resource management	\$9,101.40
Barrister fees	Legal advice for operations	\$714.00
Barrister fees	Legal advice for operations	\$9,282.00
<b>Total</b>		<b>\$34,692.79</b>

### *Legal services with a contract value above \$10,000*

Legal services	Purpose	\$ Actual payment
Crown Solicitor's Office	Statutory interpretation	\$16,205.20
External Solicitor fees	Human resource management	\$11,891.60
<b>Total</b>		<b>\$28,096.80</b>

## Risk management

### Risk and audit at a glance

The Commission's independent Audit and Risk Management Committee was established in May 2024 and met twice in the reporting period.

The Committee supports the Commission by independently overseeing the Commission's corporate functions from a financial, risk and security perspective. The Committee provides assurance to the Commissioner on the adequacy, effectiveness and appropriateness of the Commission in these functions.

The Commission also has an internal Risk and Security Committee which has met on two occasions during the reporting period. The purpose of the Committee is to manage the Commission's enterprise risk. The Committee reports directly to the Commissioner and Executive Management Team, and via the Commissioner to the Audit and Risk Committee.

The responsibilities of the Committee exist across three areas: risk management, protective security and cyber security.

#### *Risk Management*

The Commission's risk management documentation, including a risk management framework, policy, appetite statements and metrics, have been approved and communicated to all employees. The Commission continues to develop operational risk registers for each section, which it anticipates will be completed before the end of the next reporting period.

#### *Protective Security*

During 2024-25 the Commission continued to strengthen its approach to protective security in line with the South Australian Protective Security Framework. Work undertaken during the reporting period focused on maintaining compliance, addressing identified risks, and implementing measures to support the ongoing safety and security of people, information and assets.

#### *Cyber Security*

Cyber security is critical to the Commission's operations. The Commission's cyber security framework safeguards the availability and integrity of information held by the Commission. The Commission completed the South Australian Cyber Security Attestation for 2024-25.

## **Fraud detected in the Commission**

There were no instances of fraud detected in the Commission in the reporting period.

## **Strategies implemented to control and prevent fraud**

The Commission's Internal Corruption Control Policy is reviewed annually. It provides a framework to minimise opportunities for corruption within the organisation and to maximise the potential for such conduct to be detected. It is an integral part of the Commission's risk management system.

The Internal Corruption Control Policy captures conduct that extends beyond fraud and corruption to conduct that involves misconduct or maladministration in public administration.

The Commission has undertaken an internal corruption risk assessment as part of its internal corruption control plan. The risk assessment included risks related to financial management, and details controls that are in place to mitigate those risks.

Other controls that aim to control and prevent fraud include centralised management of procurement, contract management plans for complex and high value agreements and an annual financial management compliance program.

## **Public interest disclosure**

Number of occasions on which public interest information has been disclosed to a responsible officer of the Commission under the *Public Interest Disclosure Act 2018* (PID Act): One.

## Reporting required under any other Act or Regulation

Act or Regulation	Requirement
<b><i>Independent Commission Against Corruption Act 2012</i></b>	Section 45(4)(b)(i)  The number and general nature of matters investigated by the Commission.
<b><i>Independent Commission Against Corruption Act 2012</i></b>	Section 45(4)(b)(v)  The number and general nature of matters referred for investigation to the Commissioner of Police or other law enforcement agency.

One of the Commission’s primary functions is to identify and investigate corruption in public administration.

Corruption in public administration is defined in section 5 of the ICAC Act and includes conduct that constitutes:

- an offence against Part 7 Division 4 of the *Criminal Law Consolidation Act 1935*, which includes offences such as bribery of public officers, abuse of public office and offences relating to appointment to public office
- an offence against the *Public Sector (Honesty and Accountability) Act 1995* or the *Public Corporations Act 1993*, or an attempt to commit such an offence
- an offence against the *Lobbyists Act 2015*, or an attempt to commit such an offence
- being complicit in, or conspiring with, others to commit an offence mentioned above.

A matter assessed by the OPI as raising a potential issue of corruption in public administration and referred to the Commission can be investigated by the Commission or referred to SA Police or another law enforcement agency.<sup>2</sup> The Commission may also conduct a joint investigation with a South Australian law enforcement agency.<sup>3</sup>

<sup>2</sup> *Independent Commission Against Corruption Act 2012* section 24.

<sup>3</sup> *Independent Commission Against Corruption Act 2012* section 34(1).

The OPI also refers to the Commission matters involving the conduct of SA Police officers.<sup>4</sup> The Commissioner determines whether such matters will be investigated under the PCD Act in relation to an alleged breach of discipline or the ICAC Act if the allegation raises a potential issue of corruption.<sup>5</sup>

Corruption investigations are, by definition, criminal investigations. The purpose of such an investigation is to collect evidence and, where appropriate, refer the matter to SA Police or another law enforcement agency for further investigation and potential prosecution.

In the 2024-25 financial year, the Commission received **165** referrals from the OPI under the ICAC and PCD Acts.<sup>6</sup>

### Corruption investigations

The OPI refers to the Commission matters assessed as ‘raising a potential issue of corruption in public administration that could be the subject of a prosecution’.<sup>7</sup> The OPI obtains the Commissioner’s views on a referral before formally referring a matter.<sup>8</sup> The Commissioner determines whether the Commission will investigate the matter or refer it to SA Police.

During the reporting period the Commission commenced **65** new corruption investigations.

General nature of investigations commenced	2024-25
Corruption	65

No investigations were conducted jointly with another agency.

During the reporting period, the Commission also continued **24** corruption investigations which were commenced in previous reporting periods.

<sup>4</sup> Police Complaints and Discipline Act 2016 (SA) section 29.

<sup>5</sup> Police Complaints and Discipline Act 2016 (SA) section 30.

<sup>6</sup> This number will differ slightly from what is reported by the OPI due to some cross-referenced matters being registered as a single matter by the Commission.

<sup>7</sup> Independent Commission Against Corruption Act 2012 (SA) section 18F.

<sup>8</sup> Independent Commission Against Corruption Act 2012 (SA) section 18G.

## Other investigations

During the reporting period, the Commission investigated **4** matters in accordance with section 30 of the PCD Act.

General nature	2024-25
Code of Conduct	4

## Matters referred for investigation to SA Police

During the 2024-25 financial year, the Commission referred **96** matters to SA Police for investigation.

General nature	2024-25
Corruption	96

Act or Regulation	Requirement
<b><i>Independent Commission Against Corruption Act 2012</i></b>	Section 45(4)(b)(ii)  The number of warrants issued by the Commission and by judges of the Supreme Court.

Warrants authorising the entry and search of a vehicle or place can be issued by the Commissioner or a Judge of the Supreme Court.<sup>9</sup> A warrant may be issued if the Commissioner or Judge is satisfied the warrant is reasonably required in the circumstances for the purposes of an investigation into a potential issue of corruption in public administration.

It is Commission policy that in all but exceptional circumstances an application for a warrant under section 31 should be made to a Judge and not the Commissioner.

The number of warrants issued by the Commissioner and by Judges of the Supreme Court:

Investigative powers	2024-25	2023-24	Change (+ / -)
<b>Search warrants issued by the Commission</b>	0	0	0
<b>Search warrants issued by a Judge of the Supreme Court</b>	28	1	27
<b>Total warrants</b>	<b>28</b>	<b>1</b>	<b>27</b>

There is increase in the number of search warrants issued by a judge of the Supreme Court by comparison to the previous reporting period. This is as a result of the increase in matters referred to the Commission by the OPI, which had led to an increase in investigations commenced, combined with the nature of a number of the investigations themselves.

<sup>9</sup> *Independent Commission Against Corruption Act 2012 (SA)* section 31.

Act or Regulation	Requirement
<i>Independent Commission Against Corruption Act 2012</i>	Section 45(4)(b)(iii)  The number of examinations conducted.

The Commission may conduct an examination for the purposes of an investigation into corruption in public administration.<sup>10</sup> During the reporting period **4** examinations were conducted.

Examinations	2024-25	2023-24	Change (+ / -)
Examinations	4	1	3

<sup>10</sup> *Independent Commission Against Corruption Act 2012* (SA) section 29.

Act or Regulation	Requirement
<b><i>Independent Commission Against Corruption Act 2012</i></b>	Section 45(4)(b)(iv)  The extent to which investigations have resulted in prosecutions or disciplinary action.

The Commission cannot refer matters directly to the DPP following a corruption investigation. Instead, where an investigation uncovers evidence of corruption in public administration, the Commission must, where appropriate, refer the matter to SA Police, or another law enforcement agency, for further investigation and potential prosecution.

Where the Commission determines not to refer a brief to another law enforcement agency, the matter may be closed or referred to a public authority to deal with any potential misconduct or maladministration.

During the reporting period, the Commission referred **2** matters to SA Police for further investigation and potential prosecution.

Name	Brief referred to SA Police	Status
<b>PB (24/102)</b>	16 April 2025	In Prosecution
<b>MO (25/136)</b>	28 May 2025	In Prosecution

While corruption investigations are often complex and protracted, every effort is made to meet performance benchmarks. One of those benchmarks is the completion of 80% of all corruption investigations within 9 months.

The Commission closed 42 corruption investigations during the reporting period. Of those, 34 (80%) were completed within 9 months of a decision being made to investigate under either section 24 of the ICAC Act or section 30 of the PCD Act.

During the reporting period, 1 person, who was previously the subject of a Commission corruption investigation and subsequent prosecution, was sentenced by the Court.

Name	Offence	Sentencing date	Sentence
<b>AG (21/3974)</b>	Abuse of public office	17 December 2024	2 years 1 month 20 days imprisonment to be served on home detention

The following matters were investigated by the Commission, resulted in charges being laid by the DPP or SA Police and remain before the Court. The number and nature of the charges may change during the course of proceedings.

Name <sup>11</sup>	Brief referred date	Arrest / summons date	Initial charges laid
<b>Bell, Troy</b>	1 May 2017 (DPP)	9 August 2017	20 counts of theft and 6 counts of dishonestly dealing with documents
<b>Ellis, Fraser</b>	17 December 2020 (DPP)	17 February 2021	23 counts of deception <sup>12</sup>
<b>Robinson, Paul</b>	28 Oct 2019 (DPP)	15 July 2019	2 counts of abuse of public office and 2 counts of bribery
<b>TB (21/345)</b>	26 August 2021 (SA Police)	14 December 2021	52 counts of deception
<b>PP and GJ (22/1381)</b>	6 June 2023 (SA Police)	22 November 2023	119 counts of abuse of public office

<sup>11</sup> The amendments to the *Independent Commission Against Corruption Act 2012 (SA)* which came into operation in October 2021 restrict the ability of the Commission to identify those who have been the subject of investigation. The Commission will not name individuals it has investigated if those individuals had charges laid against them after the amendments and those charges have not been finalised.

<sup>12</sup> On 1 July 2024 Ellis was found guilty of 4 counts of deception. The matter is subject to appeal.

Act or Regulation	Requirement
<i>Independent Commission Against Corruption Act 2012</i>	Section 45(4)(b)(vi)  The number and general nature of occasions on which public statements have been made by the Commission.

During the reporting period, the Commission issued two public statements. Of those:

- one related to the decision by the former Commissioner, the Hon Ann Vanstone KC, to undertake an evaluation of SAFECOM (South Australian Fire and Emergency Services Commission)
- one related to Commissioner Townsend commencing her term as Commissioner.

Non-operational news and announcements are generally made via media release. The Commission issued seven media releases during the reporting period.

Act or Regulation	Requirement
<i>Independent Commission Against Corruption Act 2012</i>	Section 45(4)(b)(vii)  The number and general nature of matters referred to an inquiry agency or public authority.

### Matters referred to an inquiry agency

Section 7(1)(d) of the ICAC Act provides, among other things, that the Commission can refer a matter to the Ombudsman. The Commission referred **4** matters to the Ombudsman in the reporting period.

### Referrals to a public authority

Section 36 of the ICAC Act provides that the Commission can refer a matter to a public authority for further investigation and potential disciplinary action against a public officer for whom the authority is responsible.

During the reporting period, **7** matters were referred to a public authority.

General nature of the matters referred to a public authority	2024-25	%
Failing to perform an official duty or function	1	14%
Failure to declare conflict of interest	1	14%
Breach of Departmental policy	2	29%
Failure to declare outside employment	2	29%
Abuse of power	1	14%
<b>Total</b>	<b>7</b>	<b>100%</b>

Act or Regulation	Requirement
<i>Independent Commission Against Corruption Act 2012</i>	Section 45(4)(b)(viii)  The number and general nature of directions or guidance given in referring matters under this Act.

The Commission referred a matter to a public authority under section 36(1)(b) of the Act on **7** occasions.

Number and general nature of directions	2024-25
No directions	7
<b>Total</b>	<b>7</b>

Act or Regulation	Requirement
<i>Independent Commission Against Corruption Act 2012</i>	Section 45(4)(b)(ix)  The number and general nature of requests for examinations of accounts by the Auditor-General.

During the reporting period, the Commission made no requests for examinations of accounts by the Auditor-General.

Act or Regulation	Requirement
<b><i>Independent Commission Against Corruption Act 2012</i></b>	Section 45(4)(b)(x)  The number and general nature of recommendations made to an inquiry agency or public authority by the Commission.

During the reporting period, the Commission made 125 recommendations. Twenty-three of those recommendations were outlined in 8 prevention letters, 8 in 1 published paper and 94 across 7 reports tabled in Parliament in accordance with sections 41 or 42 of the ICAC Act.

Seventy-three of the total recommendations were made to specific public authorities with 52 recommendations being directed more broadly across public administration.

The recommendations made by the Commission fall into the following general categories:

General nature category	Number of recommendations made
<b>Conflicts of interests</b> <ul style="list-style-type: none"> <li><i>policies, management and declarations</i></li> <li><i>recruitment, panels, coaching and disclosure obligations</i></li> <li><i>volunteer, scholarship and contractor training</i></li> <li><i>procurement evaluations and contract management</i></li> <li><i>non-pecuniary interests and management plans</i></li> <li><i>management of funds</i></li> <li><i>secondary employment, training and induction.</i></li> </ul>	35
<b>Lobbying</b> <ul style="list-style-type: none"> <li>activities, lobbyist registers, restrictions, public disclosures</li> <li>regulatory schemes, statutory and conviction declarations.</li> </ul>	31
<b>Ministerial Code of Conduct and Recruitment</b> <ul style="list-style-type: none"> <li><i>conflicts of interests, obligations, exclusions and guidance</i></li> <li><i>security screening and clearance.</i></li> </ul>	14
<b>Contract Management</b> <ul style="list-style-type: none"> <li><i>policies, procedures, contractor obligations, clinical trials</i></li> <li><i>staff development and training.</i></li> </ul>	7
<b>Code of Ethics</b> <ul style="list-style-type: none"> <li><i>misuse of public office</i></li> <li><i>scholarship recipient obligations.</i></li> </ul>	6
<b>Procurement</b>	5

<ul style="list-style-type: none"> <li>• <i>unsolicited proposals, simple acquisitions, training</i></li> <li>• <i>supervision, compliance, and separating staff.</i></li> </ul>	
<b>Secondary Employment</b> <ul style="list-style-type: none"> <li>• <i>policies, audit, obligations and non-adherence.</i></li> </ul>	5
<b>Fleet Vehicles</b> <ul style="list-style-type: none"> <li>• <i>misuse, traffic offences, obligations and training.</i></li> </ul>	4
<b>Evidence Management</b> <ul style="list-style-type: none"> <li>• <i>security, obligations, disposals and training.</i></li> </ul>	4
<b>Gifts and Benefits</b> <ul style="list-style-type: none"> <li>• <i>policies, procedures and public disclosures.</i></li> </ul>	3
<b>Employee Leave</b> <ul style="list-style-type: none"> <li>• <i>processes and inappropriate use of sick leave.</i></li> </ul>	2
<b>ICAC Act</b> <ul style="list-style-type: none"> <li>• <i>amendment to powers and referral processes.</i></li> </ul>	2
<b>Property Sales</b> <ul style="list-style-type: none"> <li>• <i>conflicts of interests, procedures for unpaid rates.</i></li> </ul>	2
<b>Policy Frameworks</b> <ul style="list-style-type: none"> <li>• <i>development, approvals and review cycles.</i></li> </ul>	1
<b>External Data Systems</b> <ul style="list-style-type: none"> <li>• <i>management, privacy and consent.</i></li> </ul>	1
<b>Investigations</b> <ul style="list-style-type: none"> <li>• <i>terms of reference, processes and policy application.</i></li> </ul>	1
<b>Employee Payments</b> <ul style="list-style-type: none"> <li>• <i>management of on call employee entitlements.</i></li> </ul>	1
<b>Information Management</b> <ul style="list-style-type: none"> <li>• <i>security, confidential information.</i></li> </ul>	1

The Commission has a performance target of 50 recommendations aimed at improving public integrity each year.

The Commission’s tabled reports are available on the Commission’s website.<sup>13</sup>

<sup>13</sup> [Published reports | Independent Commission Against Corruption SA \(icac.sa.gov.au\)](https://www.icac.sa.gov.au).

Act or Regulation	Requirement
<b><i>Independent Commission Against Corruption Act 2012</i></b>	Section 45(4)(b)(xi)  The number and general nature of reports made to the Attorney-General, President of the Legislative Council or Speaker of the House of Assembly.

The Commission publishes reports about integrity issues identified in the South Australian public administration.

Reports may include findings or recommendations resulting from completed investigations or other matters identified during the course of the Commission’s functions.

During the reporting period, the Commission provided the following seven reports to the Attorney-General, the President of the Legislative Council and the Speaker of the House of Assembly, in accordance with either section 41 or 42 of the ICAC Act.

***When duty calls, who is responding?***

Tabled on 27 August 2024, this report examines the reluctance of some police officers to voluntarily provide affidavits to the Commission’s investigators in matters involving the conduct of other police officers. It recommends that the Commissioner be given power in the ICAC Act to direct a public officer (other than a person suspected of committing an offence), who is a potential witness, to provide an affidavit to the Commission’s investigators.

***A Dependent Commission Against Corruption***

Tabled on 27 August 2024, this report examines the issues that arise from the inability of the Commission to refer matters directly to the DPP. It recommends that the ICAC Act be amended to reinstate the capacity for the Commission to refer a matter to the DPP.

***Grants Administration: Final Report***

This report was tabled on 27 August 2024 and is the final report on the Commission’s evaluation of grants administration. It offers general observations on grants management and raises some areas of potential reform.

***The Inside Advantage: Managing corruption risks in recruitment processes involving internal candidates***

Tabled on 27 August 2024, this report looks at ways to strengthen impartiality and transparency in recruitment processes that involve internal candidates. It makes recommendations to improve policies and procedures in relation to recruitment, particularly for those recruitment processes involving internal candidates.

***The Gatekeepers: Corruption risks with ministerial advisors***

Tabled on 27 August 2024, this report highlights corruption risks which arise in respect of the work of Ministerial Advisors, noting it is an area where awareness of expected conduct or corruption vulnerability may be limited. It makes six recommendations to strengthen the recruitment, induction, training governance and accountability of ministerial staff.

***The Room Where It Happens – Lobbying and Influence in South Australia***

The report was tabled in Parliament on 29 August 2024, this report examines corruption risks associated with lobbying aimed at public officials in South Australia, and the effectiveness of South Australia’s regulatory scheme. It makes 31 recommendations directed at improving the effectiveness of South Australia’s regulatory scheme.

***Integrity State 2023-2024***

The report was tabled on 29 October 2024. It provides an overview of corruption prevention recommendations made to public authorities as a result of corruption investigations undertaken during the 2023/24 financial year. Nine prevention letters were provided to public authorities during the last financial year. The letters set out 23 recommendations to help public sector agencies implement and strengthen corruption-prevention measures.

Act or Regulation	Requirement
<b><i>Independent Commission Against Corruption Act 2012</i></b>	Section 45(4)(b)(xii)  A description of the activities carried out in relation to its evaluation and educational functions.

## Evaluation Function

The Commission may evaluate the practices, policies and procedures of inquiry agencies and public authorities with a view to advancing comprehensive and effective systems for preventing or minimising corruption in public administration.

During the reporting period the Commission completed 3 evaluations.

The Commission has a performance target of completing at least two evaluations each financial year.

### ***Evaluation of SAFECOM***

The Evaluation of SAFECOM examined the policies and procedures of SAFECOM that apply to the South Australian Fire and Emergency Services Commission (SAFECOM) and the Country Fire Service (CFS), Metropolitan Fire Service (MFS), and State Emergency Service (SES) in respect of the management of conflicts of interest. The evaluation was completed in April 2025.

The Commission made 25 recommendations to assist SAFECOM and the CFS, MFS, and SES to better manage the corruption risks associated with conflicts of interest. These recommendations detail improvements for policies, procedures and communications across the agencies.

### ***Evaluation of the Chief Executive of the Attorney-General's Department and the Chief Executive of the Department for Premier and Cabinet***

The Commission conducted an evaluation of the practices, policies and procedures both the Chief Executive of the Attorney-General's Department and the Chief Executive of the Department for Premier and Cabinet, insofar as they related to the South Australian lobbying scheme, as part of the lobbying project.

Machinery of government changes during the project shifted responsibility for administering the scheme from the Chief Executive of DPC to the Chief Executive of AGD, necessitating the evaluation of both agencies.

The Commission reported on its evaluation in its report on the lobbying project, *The Room Where It Happens – Lobbying and Influence in South Australia*. That report was tabled on 29 August 2024.

## Education function

The Commission leads and delivers an education program aimed at assisting public authorities and public officers to prevent or minimise corruption in public administration.

Online learning, video resources, and advisories are made available to provide to public officers and the community a better understanding of corruption risks and integrity measures.

### *Presentations, seminars and workshops*

The Commission’s presentations and workshops reach a diverse range of participants from executives to front line staff, external contractors and police cadets.

During the reporting period 67 education sessions were delivered by way of presentations and workshops to over 1250 attendees from public administration.

The Commission’s internal investigations workshop *What Happened? How to Conduct an Internal Investigation* continues to be in high demand. Two workshops were delivered during the reporting period.

Education sessions	2024-25	2023-24	Change (+ / -)
Education sessions delivered	67	51	+16
Attendees	1,250	1,560	-310

### *Online education programs*

During the reporting period, the Commission offered three online education programs:

- introduction to conflict of Interests
- internal Investigations – Concepts and Principles
- preserving Integrity in Public Administration.

Enrolments totalled 2026.

### ***Education resources***

It is a primary function of the Commission to prevent and minimise corruption by assisting public authorities to understand, identify and respond to corruption risks. The Commission makes resources available to assist public officers and members of the community to fulfill this function. Those resources are published on the ICAC website.

During the reporting period, the Commission published an ‘Integrity Spotlight’ *Selling land to recover unpaid debts: Corruption risks*, which explores the corruption risks around the sale of private property by public authorities.

### ***Prevention letters***

The Commission advises public authorities of the lessons emerging from completed investigations and opportunities to minimise and prevent corruption.

This generally takes the form of a *prevention letter* to the public authority. These outline observations by the Commission and make recommendations to improve the agency’s practices, policies, procedures and training initiatives.

During the reporting period, the Commissioner sent eight prevention letters to public authorities:<sup>14</sup>

- six to state government departments or statutory authorities
- one to a local health network
- one to a council.

Public authorities are responsive to receiving such letters. The Commission has adopted a formal consultative method in which the public authority will have an opportunity to comment on proposed recommendations before they are formally issued by the Commission.

This ensures that the recommendations are reasonable and proportionate in the circumstances and allows the agency to provide any additional information the Commission may have been unaware of at the time of considering making the recommendations.

The Commission must report on any recommendations made to Parliament and can also lodge formal dissatisfaction if the receiving agency has not complied with its recommendations. While this approach is in the initial phases, the uptake to date has been positive.

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<sup>14</sup>The prevention letters are summarised in the Integrity State report– those letters include recommendations sent to public authorities in 2024-25.

## ***Communication and engagement***

The Commissioner and the Commission's employees make themselves available to engage with stakeholders where possible and appropriate. This may extend to guest speaker roles at various board meetings, forums and conferences.

Various engagement channels are used to communicate with public officers and the community, the most utilised being the Commission's website.

Section 48(1) of the ICAC Act describes the material that must be available on the Commission's website, including:

- information about educational programs conducted or facilitated by the Commission
- information about the Commission's evaluations
- information about the other functions of the Commission
- the Commission's standard operating procedures
- reports prepared under sections 41 and 42 of the ICAC Act
- the Commission's annual reports
- information designed to assist in preventing or minimising corruption.

The material required by section 48(1) is available on the Commission's website.

The Commission has a performance target of delivering 60 prevention, education or information initiatives each year. During the reporting period 82 initiatives were delivered including:

- responsible officer training, which is a compulsory course for all responsible officers appointed under the PID Act
- internal investigation workshops, which assist public officers to conduct thorough and fair internal investigations
- general awareness sessions, providing an overview of the integrity landscape in South Australia, reporting obligations for public officers and information about making a report
- targeted awareness sessions were provided on request to agencies, some of which were delivered with a theme such as procurement or ethical decision making.

Act or Regulation	Requirement
<i>Independent Commission Against Corruption Act 2012</i>	Section 45(4)(c)  Deal with any other matters stipulated by the regulations.

There are no matters to report.

Act or Regulation	Requirement
<b><i>Police Complaints and Discipline Act 2016</i></b>	<p>Section 31(1)</p> <p>Report on the number and general nature of sanctions imposed under section 26 in relation to breaches of discipline in the preceding financial year.</p>

The Commission is required to report on the number and general nature of sanctions imposed on designated officers under that Act. The Commission does not have any role in making findings in relation to a breach of discipline by a designated officer or in the sanctions imposed. In most cases, the Commission has no knowledge of the matters reported under section 26 of that Act.

These sanctions are imposed by the Commissioner of Police and are publicly available on the SA Police website: [SAPOL - Disciplinary outcomes](#).

## Public complaints

Schedule 4 of the ICAC Act provides for the appointment of an Inspector who is responsible for an annual review examining the operations of the Commission. The Inspector also conducts reviews of matters arising from relevant complaints, and other reviews as contemplated by the Schedule.

In the case of an annual review examining the operations of the Commission, the Inspector is required to deliver a report to the President of the Legislative Council and the Speaker of the House of Assembly on or before 30 September in the following financial year. In any other case, the Inspector is required to deliver a report to the President of the Legislative Council and the Speaker of the House of Assembly as soon as practicable after completion of the review.

To enable the Inspector to carry out his work, access to the Commission's records is provided as required.

Any person can make a relevant complaint to the Inspector. A 'relevant complaint' is defined in Schedule 4 of the ICAC Act to be:

*A complaint made in accordance with any requirements prescribed by the regulations relating to the conduct of any person exercising or purporting to exercise functions and powers under this Act.*

### Number of public complaints reported

The Commissioner and employees of the Commission are subject to external review by the Inspector. The number of complaints received will be reported by the Inspector. Where a complaint is made to the Inspector, the Commission provides assistance and relevant information to the Inspector to assist him to respond to the complaint or enquiry.

Please refer to the [Annual Reports | Office of the Inspector](#) for details of complaints made about the Commission.

### Other accountability mechanisms

The operations of the Commission and the ICAC Act are subject to review by the Parliamentary Crime and Public Integrity Policy Committee. Other legislation provides for supervision of different aspects of the Commission's operations by the Commonwealth Ombudsman, the Commonwealth Department of Home Affairs, the South Australian Attorney-General and the Auditor-General.

The Commission is committed to ensuring it meets its compliance responsibilities. This has included the creation of a dedicated operational compliance section.

## Reference to previous year's data

All data relating to the previous year is publicly available on the [DATA SA website](#) for reference and comparison.

## Appendix: Audited financial statements 2024-25

## INDEPENDENT AUDITOR'S REPORT



Government of South Australia  
Audit Office of South Australia

Level 9  
State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
Tel +618 8226 9640  
ABN 53 327 061 410  
enquiries@audit.sa.gov.au  
www.audit.sa.gov.au

### To the Commissioner Independent Commission Against Corruption

#### Opinion

I have audited the financial report of the Independent Commission Against Corruption for the financial year ended 30 June 2025.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Independent Commission Against Corruption as at 30 June 2025, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy and other explanatory information
- a Certificate from the Commissioner and the Director Corporate Services.

#### Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Independent Commission Against Corruption. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Responsibilities of the Commissioner for the financial report**

The Commissioner is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Commissioner is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Commissioner is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

### **Auditor's responsibilities for the audit of the financial report**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Independent Commission Against Corruption for the financial year ended 30 June 2025.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Independent Commission Against Corruption's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioner
- conclude on the appropriateness of the Commissioner's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Commissioner about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Blaskett  
**Auditor-General**

26 September 2025

OFFICIAL

**Independent Commission Against Corruption  
(ICAC)**

**Financial Statements**


For the year ended 30 June 2025

**Independent Commission Against Corruption**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2025*

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We certify that the:

- financial statements for the Independent Commission Against Corruption:
  - are in accordance with the accounts and records of the Independent Commission Against Corruption;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the Independent Commission Against Corruption at the end of the financial year and the result of its operation and cash flows for the financial year.
- Internal controls employed by the Independent Commission Against Corruption for the financial year over its financial reporting and its preparation of financial statements have been effective.



Emma Townsend

Commissioner

25 September 2025



Madelaine Turner

Director Corporate Services

26 September 2025

**Independent Commission Against Corruption**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2025*

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	Note	2025 \$'000	2024 \$'000
<b>Income</b>			
Intra-government transfers	3.1	11 709	12 817
Resources received free of charge	3.2	201	171
Recoveries and other income	3.3	30	8
<b>Total income</b>		<b>11 940</b>	<b>12 996</b>
<b>Expenses</b>			
Employee related expenses	4.1	8 153	7 018
Supplies and services	4.2	4 708	4 999
Depreciation and amortisation	5.4	411	423
Other expenses	4.4	22	22
<b>Total expenses</b>		<b>13 294</b>	<b>12 462</b>
<b>Net result</b>		<b>(1 354)</b>	<b>534</b>
<b>Total comprehensive result</b>		<b>(1 354)</b>	<b>534</b>

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

**Independent Commission Against Corruption**  
**Statement of Financial Position**  
*as at 30 June 2025*

	Note	2025 \$'000	2024 \$'000
<b>Current assets</b>			
Cash and cash equivalents	5.2	11 159	12 580
Receivables	5.3	318	283
<b>Total current assets</b>		<b>11 477</b>	<b>12 863</b>
<b>Non-current assets</b>			
Property, plant and equipment	5.4	1 058	1 458
Intangible assets	5.8	32	-
<b>Total non-current assets</b>		<b>1 090</b>	<b>1 458</b>
<b>Total assets</b>		<b>12 567</b>	<b>14 321</b>
<b>Current liabilities</b>			
Payables	6.1	193	608
Employee related liabilities	6.3	669	579
Provisions	6.4	10	7
Other financial liabilities	6.2	-	12
<b>Total current liabilities</b>		<b>872</b>	<b>1 206</b>
<b>Non-current liabilities</b>			
Employee related liabilities	6.3	1 037	1 104
Provisions	6.4	49	40
Other financial liabilities	6.2	-	8
<b>Total non-current liabilities</b>		<b>1 086</b>	<b>1 152</b>
<b>Total liabilities</b>		<b>1 958</b>	<b>2 358</b>
<b>Net assets</b>		<b>10 609</b>	<b>11 963</b>
<b>Equity</b>			
Retained earnings		10 609	11 963
<b>Total equity</b>		<b>10 609</b>	<b>11 963</b>

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

**Independent Commission Against Corruption**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2025*

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	<b>Retained earnings \$'000</b>	<b>Total equity \$'000</b>
<b>Balance at 1 July 2023</b>	<b>11 429</b>	<b>11 429</b>
Net result for 2023-24	534	534
<b>Total comprehensive result for 2023-24</b>	<b>534</b>	<b>534</b>
<b>Balance at 30 June 2024</b>	<b>11 963</b>	<b>11 963</b>
Net result for 2024-25	(1 354)	(1 354)
<b>Total comprehensive result for 2024-25</b>	<b>(1 354)</b>	<b>(1 354)</b>
<b>Balance at 30 June 2025</b>	<b>10 609</b>	<b>10 609</b>

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

**Independent Commission Against Corruption**  
**Statement of Cash Flows**  
*for the year ended 30 June 2025*

	Note	2025 \$'000	2024 \$'000
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Intra-government transfers		11 709	12 817
Recoveries and other income		8	8
GST recovered		475	535
<b>Cash generated from operations</b>		<b>12 192</b>	<b>13 360</b>
<b>Cash outflows</b>			
Employee related payments		(8 153)	(6 589)
Payments for supplies and services		(5 398)	(6 079)
<b>Cash used in operations</b>		<b>(13 551)</b>	<b>(12 668)</b>
<b>Net cash provided by / (used in) operating activities</b>	7.1	<b>(1 359)</b>	<b>692</b>
<b>Cash flows from investing activities</b>			
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(53)	(16)
<b>Cash used in investing activities</b>		<b>(53)</b>	<b>(16)</b>
<b>Net cash used in investing activities</b>		<b>(53)</b>	<b>(16)</b>
<b>Cash flows from financing activities</b>			
<b>Cash outflows</b>			
Repayment of principal portion of lease liabilities		(9)	(13)
<b>Cash used in financing activities</b>		<b>(9)</b>	<b>(13)</b>
<b>Net cash used in financing activities</b>		<b>(9)</b>	<b>(13)</b>
<b>Net increase in cash and cash equivalents</b>		<b>(1 421)</b>	<b>663</b>
Cash and cash equivalents at the beginning of the period		12 580	11 917
<b>Cash and cash equivalents at the end of the period</b>	5.2	<b>11 159</b>	<b>12 580</b>

The accompanying notes form part of these financial statements.

# **Independent Commission Against Corruption**

## **Notes to and forming part of the financial statements**

*for the year ended 30 June 2025*

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### **1. About the Independent Commission Against Corruption**

The Independent Commission Against Corruption (the Commission) is a not-for-profit body corporate established under Part 2 of the *Independent Commission Against Corruption Act 2012* (ICAC Act).

The Commission is independent of and accountable to the SA Parliament.

Section 45 of the ICAC Act, states that the Commission must before 30 September in each year, prepare a report on the operations of the Commission.

The Commission does not control any other entity and has no interests in unconsolidated structure entities. The Commission has not entered into any contractual arrangements which involve the sharing of control or significant influence over another entity.

#### **1.1. Basis of preparation**

The financial statements are general purpose financial statements prepared in accordance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards.

The financial statements are prepared based on a 12-month reporting period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets. Liabilities that are to be settled within 12 months after the end of the reporting period or for which the department has no right to defer the settlement for at least 12 months after the end of the reporting period are classified as current liabilities. All other assets and liabilities are classified as non-current.

Material accounting policies are set out throughout the notes.

Income, expenses and assets are recognised net of the amount of Goods and Services Tax (GST).

The net amount of the GST receivable/payable to the Australian Taxation Office is not recognised as a receivable/payable in the Statement of Financial Position as the Commission is a member of an approved GST group of which the Attorney-General's Department is responsible for the remittance and collection of GST.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities are recoverable from, or payable to, the ATO are classified as operating cash flows.

**Independent Commission Against Corruption**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**1.2. Objectives and programs**

The Commission is established to:

- (a) identify and investigate corruption in public administration; and
- (b) prevent or minimise corruption in public administration including through referral of potential issues, education and evaluation of practices, policies and procedures.

The Commission has the following functions:

- (a) to identify corruption in public administration and to -
  - (i) investigate and refer it to a law enforcement agency for any further investigation and prosecution; or
  - (ii) refer it to a law enforcement agency for investigation and prosecution;
- (b) to evaluate the practices, policies and procedures of inquiry agencies and public authorities with a view to advancing comprehensive and effective systems for preventing or minimising corruption in public administration;
- (c) to conduct or facilitate the conduct of educational programs designed to prevent or minimise corruption in public administration;
- (d) if, in the course of performing functions in relation to potential corruption in public administration, any suspected misconduct or maladministration or any offences (not being offences that constitute the potential corruption in public administration) are identified – to report the matter to the Office for Public Integrity or the Ombudsman for assessment or refer the matter to a law enforcement agency, the Ombudsman or a public authority or public officer, as the Commission considers appropriate.

**1.3. Significant transactions with government related entities**

Significant transactions with the SA Government are identified throughout this financial report. In addition:

- SA Government transfers received from the Department of Treasury and Finance (DTF) through the Attorney-General's Department (see note 3.1).
- 100% of accommodation payments relate to accommodation supplied by the Department for Infrastructure and Transport (DIT) and vehicles supplied by SG Fleet (see note 4.2 and 6.2).

**Independent Commission Against Corruption**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**2. Board and committees**

**2.1. Key management personnel**

Key management personnel of the Commission include the former and current Commissioner, Deputy Commissioner, and former Chief Executive Officer and 8 employees who have at times throughout the period been members of the management team. This includes the standing members of the management team, former employees who were members of the management team and employees who acted in roles that are members of the management team. The key management personnel are responsible for supporting and leading the strategic direction and management of the Commission.

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Compensation</b>		
Salaries and other short-term employee benefits	1 657	1 620
Post-employment benefits	226	172
Other long-term employment benefits	250	43
<b>Total compensation</b>	<b>2 133</b>	<b>1 835</b>

**Transactions with key management personnel and other related parties**

Related parties of the Commission include all key management personnel and their close family members.

The Commission did not enter into any transactions with key management personnel or their close family members during the reporting period.

**2.2. Board and committee members**

Members during the 2024-25 financial year were:

**ICAC Audit and Risk Committee**

S Daw  
A Richardson  
T Scott

**Board and committee remuneration**

The number of members whose remuneration received or receivable falls within the following bands:

	<b>2025</b>	<b>2024</b>
\$0	3	-
<b>Total number of members</b>	<b>3</b>	<b>-</b>

The total remuneration received or receivable by members was nil.

**Independent Commission Against Corruption**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**3. Income**

**3.1. Intra-government transfers**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
SA Government transfers	11 709	12 817
<b>Total Intra-government transfers</b>	<b>11 709</b>	<b>12 817</b>

SA Government transfers are recognised on receipt.

SA Government transfers consist of \$11.656 million (2024: \$11.939 million) for operational funding and \$0.053 million (2024: \$0.878 million) for capital projects via the Attorney-General's Department's intra-government transfers.

**3.2. Resources received free of charge**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Services received free of charge - Shared Services SA	75	73
Services received free of charge - Department of Treasury & Finance ICT	104	98
Services received free of charge - Audit Office of SA	22	-
<b>Total resources received free of charge</b>	<b>201</b>	<b>171</b>

Contribution of services are recognised only when a fair value can be determined reliably, and the services would be purchased if they had not been donated.

The Commission receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA free of charge. Specific across government Information, Communication and Technology services are received from the Department of Treasury and Finance. From 2024-25, audit fees are accounted for as auditing services received free of charge, under *AASB 1058 Income of Not-for-Profit Entities*. The 2023-24 audit fees have been included in other income and audit fees payable for 2023-24 have been derecognised in accordance with the changes. A corresponding expense is recognised in the financial statements (see note 4.2 and 4.4).

**3.3. Recoveries and other income**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Sundry recoveries	8	8
Audit fee - Audit Office of SA	22	-
<b>Total recoveries and other income</b>	<b>30</b>	<b>8</b>

Sundry recoveries are from SA Government agencies and employee reimbursements and are recognised on receipt. The audit fee relates to the 2023-24 audit fee which is reflected in the current year figure (refer note 3.2).

**Independent Commission Against Corruption**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**4. Expenses**

**4.1. Employee related expenses**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	6 177	4 905
Superannuation	805	620
Long service leave	192	565
Annual leave	584	551
Skills and experience retention leave	13	21
Other employee related expenses	382	356
<b>Total employee related expenses</b>	<b>8 153</b>	<b>7 018</b>

The superannuation expense represents the Commission's contribution to superannuation plans in respect of the services of current employees.

**Employee remuneration**

The number of employees whose remuneration received or receivable falls within the following bands:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
\$166 001 to \$171 000#	n/a	1
\$171 001 to \$191 000*	2	1
\$191 001 to \$211 000	1	-
\$211 001 to \$231 000	-	3
\$231 001 to \$251 000	-	2
\$251 001 to \$271 000	1	-
\$271 001 to \$291 000	1	-
\$291 001 to \$311 000	1	-
\$351 001 to \$371 000	1	-
\$411 001 to \$431 000*	1	-
\$571 001 to \$591 000	-	1
<b>Total</b>	<b>8</b>	<b>8</b>

# This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2023-24.

\* Includes payment of long service leave, annual leave, termination benefits for 1 officer in each band who have left the Commission.

The total remuneration received by employees in the above bands for the year was \$2.2 million (2024: \$2.06 million).

The table includes all employees (including the former Commissioner and Chief Executive Officer) whose normal remuneration was equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits, fringe benefits and any fringe benefits tax paid or payable in respect of those benefits, as well as any termination benefits for employees who have left the Commission.

**Independent Commission Against Corruption**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**4.2. Supplies and services**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Information and communications technology	1 606	1 806
Accommodation	1 796	1 439
Contract staff	307	359
Outsourced services	191	92
Consultants	119	299
Shared Services SA and DTF charges	179	171
Repairs, maintenance and minor purchases	94	107
Legal fees	63	18
Employee training	59	142
Employee related payments	53	205
Website development	14	80
Internal audit fee	-	63
Other	227	218
<b>Total supplies and services</b>	<b>4 708</b>	<b>4 999</b>

Shared Services SA charges consist of services received free of charge (see note 3.2).

**Accommodation**

All of the Commission's accommodation is provided by the Department for Infrastructure and Transport under Memoranda of Administrative Arrangement issued in accordance with Government-wide accommodation policies. These accommodation costs are recognised as expenses as they become due, as the arrangements do not meet the definition of a lease set out in AASB 16 and accordingly are expensed.

**Independent Commission Against Corruption**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**4.3. Expenditure – SA Business and Non-SA Business**

The following table includes all expenditure in relation to contracts above \$55,000 (GST inclusive) resulting from a procurement as defined in *Treasurer's Instructions 18 – Procurement* (TI 18). Arrangements between public authorities and arrangements with other governments are not included.

Expenditure in the following table is exclusive of GST.

	<b>2025</b>	<b>Proportion SA</b>
	<b>\$'000</b>	<b>and non-SA</b>
		<b>businesses</b>
Total expenditure with South Australian businesses	1 353	81%
Total expenditure with non-South Australian businesses	326	19%
<b>Total</b>	<b>1 679</b>	<b>100%</b>

Classification as SA business or non-SA business is generally based on circumstances as at the time of entering into a contract. For contracts entered into prior to 20 February 2023, where sufficient evidence of an assessment was made under previous procurement requirements is known to the Commission, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

**4.4. Other expenses**

The fair value of resources received free of charge for audit services received from the Audit Office of South Australia for work performed under the *Public Finance and Audit Act 1987* were \$22 000 (2024: \$22 000). No other services were provided by the Audit Office of South Australia.

**Independent Commission Against Corruption**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**5. Assets**

**5.1. Financial assets**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Financial assets measured at amortised cost</b>		
Cash and cash equivalents	11 159	12,580
Contractual receivables	1	2
<b>Total financial assets</b>	<b>11 159</b>	<b>12 580</b>

All financial assets are measured at amortised cost.

**5.2. Cash and cash equivalents**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Deposits with the Treasurer (Special deposit account)	11 143	12 564
Cash on hand	16	16
<b>Total cash and cash equivalents</b>	<b>11 159</b>	<b>12 580</b>

**Deposits with the Treasurer**

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose. The Commission does not earn interest on its deposits with the Treasurer.

The carrying amount of cash and cash equivalents represents fair value.

**5.3. Receivables**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current receivables</b>		
<b>Contractual receivables</b>		
Receivables from sale of goods and services	1	2
Prepayments	317	281
<b>Total current receivables</b>	<b>318</b>	<b>283</b>

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flows.

**Contractual receivables**

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

It is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

Refer to note 11.2 for further information on risk management.

**Independent Commission Against Corruption**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

**5.4. Property, plant and equipment by asset class**

Property, plant and equipment comprises tangible assets owned and right-of-use (leased) assets. The assets presented below do not meet the definition of investment property.

**Reconciliation**

2025	Accommodation and leasehold improvements	Plant & equipment	Information technology assets	Right-of-use vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at beginning of the period</b>	962	142	336	18	1 458
Acquisitions	-	21	-	-	21
Derecognition	-	-	-	(10)	(10)
<b>Subtotal:</b>	<b>962</b>	<b>163</b>	<b>336</b>	<b>8</b>	<b>1 469</b>
<b>Gains/(losses) for the period recognised in net result:</b>					
Depreciation	(161)	(31)	(211)	(8)	(411)
<b>Subtotal:</b>	<b>(161)</b>	<b>(31)</b>	<b>(211)</b>	<b>(8)</b>	<b>(411)</b>
<b>Carrying amount at the end of the period</b>	<b>801</b>	<b>132</b>	<b>125</b>	<b>-</b>	<b>1 058</b>
<b>Gross carrying amount</b>					
Gross carrying amount	2 013	591	1 483	-	4 087
Accumulated depreciation	(1 212)	(459)	(1 358)	-	(3 029)
<b>Carrying amount at the end of the period</b>	<b>801</b>	<b>132</b>	<b>125</b>	<b>-</b>	<b>1 058</b>

**Independent Commission Against Corruption**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

**5.4. Property, plant and equipment by asset class (continued)**

2024	Accommodation and leasehold improvements	Plant & equipment	Information Technology assets	Right-of-use vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at beginning of the period</b>	1 126	178	548	13	1 865
Acquisitions	-	-	-	18	18
Other	(1)	-	(1)	-	(2)
<b>Subtotal:</b>	<b>1 125</b>	<b>178</b>	<b>547</b>	<b>31</b>	<b>1 881</b>
<b>Gains/(losses) for the period recognised in net result:</b>					
Depreciation	(163)	(36)	(211)	(13)	(423)
<b>Subtotal:</b>	<b>(163)</b>	<b>(36)</b>	<b>(211)</b>	<b>(13)</b>	<b>(423)</b>
<b>Carrying amount at the end of the period</b>	<b>962</b>	<b>142</b>	<b>336</b>	<b>18</b>	<b>1 458</b>
<b>Gross carrying amount</b>					
Gross carrying amount	2 013	570	2 141	34	4 758
Accumulated depreciation	(1 051)	(428)	(1 805)	(16)	(3 300)
<b>Carrying amount at the end of the period</b>	<b>962</b>	<b>142</b>	<b>336</b>	<b>18</b>	<b>1 458</b>

All non-current assets not held for sale with a limited useful life are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential. Amortisation is used in relation to intangible assets such as software, while depreciation is applied to tangible assets such as property, plant and equipment.

Lease incentives in the form of leasehold improvements are capitalised as an asset and amortised over the remaining term of the lease or estimated useful life of each improvement, whichever is shorter.

**Independent Commission Against Corruption**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**5.5. Property, plant and equipment owned by the Commission**

Property, plant and equipment owned by the Commission with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the Commission is recorded at fair value. Detail about the Commission's approach to fair value is set out in note 11.1.

**Revaluation and impairment**

Revaluation of property, plant and equipment is undertaken on a regular cycle and is revalued at least every six years. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Property, plant and equipment owned by the Commission are non-cash generating assets that are specialised in nature and held for continual use of their service capacity. These assets are not tested for impairment as they are regularly revalued to fair value.

Revaluation of leasehold improvements was undertaken in 2021 as detailed in note 11.1.

**5.6. Property, plant and equipment leased by the Commission**

Right-of-use vehicles leased by the Commission are measured at cost.

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15,000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense.

The Commission has no leases. Effective 1 April 2025, motor vehicle lease contractual arrangements with SAFA Fleet are no longer accounted for under *AASB 16 Leases*. From 1 April 2025, SAFA Fleet motor vehicle lease payments were recorded directly in the Statement of Comprehensive Income. All related right-of-use (ROU) vehicles assets and liabilities up to 31 March 2025 were derecognised in accordance with the changes.

The lease liabilities related to right-of-use assets are disclosed in note 6.2. As per note 5.4, depreciation was \$8 000 and interest expense was nil. Cash outflows related to leases are disclosed in note 6.2.

**Independent Commission Against Corruption**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2025*

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**5.7. Useful life and depreciation of non-financial assets**

**Useful life**

Depreciation and amortisation are calculated on a straight-line basis. Property, plant and equipment and intangible assets depreciation and amortisation are calculated over the estimated useful life as follows:

<b>Class of asset</b>	<b>Useful life (years)</b>
Accommodation and leasehold improvements	2-7
Plant and equipment	5-10
Information technology	1-5
Intangible assets	3-5
Right-of-use vehicles	1

**Review of accounting estimates**

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate which is a change in accounting estimate. There were no changes to accounting estimates for the year ended 30 June 2025.

Depreciation and amortisation expenses are presented in the reconciliation tables in note 5.4 and note 5.8.

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**5.8. Intangible assets**

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

The acquisition of, or internal development of, software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10 000.

**Impairment**

There were no indications of impairment of intangible assets at 30 June 2025.

**Reconciliation**

	<b>Capital Work in progress</b>	<b>Externally acquired software</b>	<b>Total</b>
<b>2025</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at beginning of the period</b>	-	-	-
Additions	32	-	32
<b>Subtotal:</b>	<b>32</b>	<b>-</b>	<b>32</b>
<b>Gains/(losses) for the period recognised in net result:</b>			
Amortisation	-	-	-
<b>Subtotal:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Carrying amount at the end of the period</b>	<b>32</b>	<b>-</b>	<b>32</b>
<b>Gross carrying amount</b>			
Gross carrying amount	32	867	899
Accumulated amortisation	-	(867)	(867)
<b>Carrying amount at the end of the period</b>	<b>32</b>	<b>-</b>	<b>32</b>

	<b>Capital Work in progress</b>	<b>Externally acquired software</b>	<b>Total</b>
<b>2024</b>			
<b>Carrying amount at beginning of the period</b>	-	-	-
<b>Carrying amount at the end of the period</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gross carrying amount</b>			
Gross carrying amount	-	867	867
Accumulated amortisation	-	(867)	(867)
<b>Carrying amount at the end of the period</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**6. Liabilities**

**6.1. Payables**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Accrued expenses	193	608
<b>Total current payables</b>	<b>193</b>	<b>608</b>
<b>Total payables</b>	<b>193</b>	<b>608</b>

Payables and accrued expenses are recognised for all amounts billed but unpaid. All payables are non-interest bearing.

**Contractual payables**

Contractual payables are normally settled within 15 days from the date the invoice is first received.

**6.2. Other financial liabilities**

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below:

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Lease Liabilities</b>		
1 to 3 years	-	20
<b>Total lease liabilities (undiscounted)</b>	<b>-</b>	<b>20</b>

The Commissioner has no lease liabilities. Effective 1 April 2025, motor vehicle lease contractual arrangements with SAFA Fleet are no longer accounted for under *AASB 16 Leases*. From 1 April 2025, SAFA Fleet motor vehicle lease payments were recorded directly in the Statement of Comprehensive Income. All related right-of-use (ROU) vehicles assets and liabilities up to 31 March 2025 were derecognised in accordance with the changes.

For 2024, lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or DTF's incremental borrowing rate. There were no defaults or breaches on the financial liabilities throughout the year. Borrowing costs associated with lease liability payments was nil in both 2024 and 2025.

Total cash outflows for leases was \$9 000 (2024: \$13 000).

All material cash outflows are reflected in the lease liabilities disclosed above.

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**6.3. Employee related liabilities**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Annual leave	442	419
Employee on-costs	96	80
Long service leave	90	69
Skills and experience retention leave	12	10
Accrued salaries and wages	29	1
<b>Total current employee related liabilities</b>	<b>669</b>	<b>579</b>
<b>Non-current</b>		
Long service leave	938	1 000
Employment on-costs	99	104
<b>Total non-current employee related liabilities</b>	<b>1 037</b>	<b>1 104</b>
<b>Total employee related liabilities</b>	<b>1 706</b>	<b>1 683</b>

Employee related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Non-current employee related liabilities are measured at present value and current employee related liabilities are measured at nominal amounts.

**Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave**

The liability for salaries and wages is measured as the amount unpaid at the reporting date at remuneration rates current at the reporting date.

The annual leave liability and the SERL liability in full are expected to be payable within 12 months and are measured at the undiscounted amount expected to be paid.

Salary inflation rate for annual leave and skills, experience and retention leave liability changed to 3.2% (2024: 2.4%).

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

**Long service leave**

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

The discount rate used in measuring the liability is reflective of the yield on long term Commonwealth Government bonds. The yield on long term Commonwealth Government bonds has remained the same from 2024 to 2025, at 4.25%, resulting in an immaterial change in the reported long service leave liability. The net financial effect of the changes to actuarial assumptions in the current financial year is immaterial. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

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**6.3 Employee related liabilities (continued)**

The actuarial assessment performed by the Department of Treasury and Finance has left the salary inflation rate at 3.5% (2024: 3.5%) for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate. The current portion of employee related liabilities reflects the amount for which the Commission does not have right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

**Employment on-costs liabilities**

Employment on-costs include payroll tax, Fringe Benefits Tax, Pay As You Go Withholding, ReturnToWorkSA levies and superannuation contributions. They are settled when the respective employee benefits that they relate to are discharged. These on-costs liabilities primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave to be taken as leave, rather than paid on termination, affects the amount of on-costs liabilities recognised as a consequence of long service leave liabilities.

The Commission contributes to several SA Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to respective superannuation schemes.

As a result of an actuarial assessment performed by the Department of Treasury and Finance, the proportion of long service leave taken as leave has remained the same at 44% (2024: 44%). The average factor for the calculation of employer superannuation cost on-costs has increased to 12% (2024: 11.5%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year on employment on-cost and employee benefits expense is impracticable to estimate.

**6.4. Provisions**

All provisions relate to workers compensation.

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><i>Reconciliation of workers compensation (statutory and non-statutory)</i></b>		
Carrying amount at the beginning of the period	47	36
Provision derecognised	4	(14)
Additional provisions recognised	(1)	13
Reductions resulting from remeasurement or settlement without cost	9	12
<b>Carrying amount at the end of the period</b>	<b>59</b>	<b>47</b>

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2025 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

The Commission is responsible for the payment of workers compensation claims.

**Independent Commission Against Corruption**  
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**7. Other disclosures**

**7.1. Cash flow**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>		
Net cash provided by operating activities	(1 359)	692
<b>Add / (less) non-cash items</b>		
Depreciation and amortisation expense of non-current assets	(411)	(423)
Resources received free of charge - expense	(201)	(171)
Resources received free of charge - income	201	171
Lease incentive amortisation	-	(18)
<b>Movement in assets and liabilities</b>		
(Decrease)/increase in receivables	35	(8)
(Increase)/decrease in payables	404	709
(Increase)/decrease in employee related liabilities	(23)	(418)
<b>Net result</b>	<b>(1 354)</b>	<b>534</b>

Total cash outflows for leases was \$9 000 (2024: \$13 000).

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**8. Changes in accounting policy**

There have been no changes in accounting policies in 2024-25.

**9. Outlook**

**9.1. Unrecognised commitments**

Commitments include other arrangements arising from contractual or statutory sources and are disclosed at their nominal value and inclusive of non-recoverable GST.

**Other contractual commitments**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Within one year	2 198	2 000
Later than one year but not longer than five years	4 433	4 911
Later than five years	-	1 089
<b>Total other commitments</b>	<b>6 631</b>	<b>8 000</b>
Software maintenance <sup>(1)</sup>	1 336	1 801
Other <sup>(2)</sup>	5 295	6 199
<b>Total</b>	<b>6 631</b>	<b>8 000</b>

<sup>(1)</sup> Software maintenance commitments relate to maintenance and support services from contracts relating to software purchases. These contracts will expire within one to three years.

<sup>(2)</sup> Other commitments relate to purchase orders placed for goods and services before 30 June 2025 and MoAA with DIT for accommodation.

**9.2. Contingent assets and liabilities**

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

In the ordinary course of operations, the Commission may become liable to pay costs or to receive costs arising from legal proceedings.

**9.3. Impact of standards not yet effective**

The Commission has assessed the impact of new and changed Australian Accounting Standards and Interpretations not yet effective and does not expect these to have a material impact on the Commission's financial statements.

**9.4. Events after the reporting period**

There are no known events after balance date that affect these financial statements.

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**10. Trust funds**

The funds below are held in trust and represent monies seized as part of investigation activities as per ICAC Act and regulations. As the Commission only performs a custodial role in respect of these trust monies, they are excluded from the financial statements as the Commission cannot use these funds to achieve its objectives.

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Balance at the beginning of the period</b>	2	2
Payments	(2)	-
<b>Balance at the end of the period</b>	<u>-</u>	<u>2</u>

**11. Measurement and risk**

**11.1. Fair value**

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

**Initial recognition**

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition. Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements, then the assets are recognised at book value, that is the amount recorded by the transferor public authority immediately prior to the restructure.

**Revaluation**

Property, plant and equipment other than right-of-use assets, are subsequently measured at fair value after allowing for accumulated depreciation.

All non-current tangible assets are valued at fair value and revaluation of non-current assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1.5 million and the estimated useful life is greater than three years.

An independent valuation of leasehold improvements owned by the Commission was performed by Simon O'Leary, Director, and independent Certified Practising Valuer from Public Private Property as at 30 June 2021.

Revaluation is undertaken on a regular cycle as detailed below. If at any time the Commission considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place. Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair value.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

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**11.1. Fair value measurement (continued)**

**Fair value hierarchy**

The Commission classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation.

Level 1: traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.

Level 2: not traded in an active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.

Level 3: not traded in an active market and are derived from unobservable inputs.

In determining fair value, the Commission has taken into account the characteristic of the asset (for example, condition and location of the asset and any restrictions on the sale or use of the asset); and the asset's highest and best use (that is, physically possible, legally permissible, financially feasible).

The Commission's current use is the highest and best use of the asset unless other factors suggest an alternative use is feasible. As the Commission did not identify any factors to suggest an alternative use, fair value measurement was based on current use.

The carrying amount of non-financial assets with a 'fair value at the time of acquisition that was less than \$1.5 million or had an estimated useful life that was less than three years' are deemed to approximate fair value.

The Commission has categorised all leasehold improvements, information technology assets and plant and equipment assets (refer to note 5.4) into level 3 for 2024 and 2025. The Commission's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period. There have been no transfers into or out of fair value hierarchy levels during the reporting period.

**Plant and equipment**

All items of plant and equipment owned by the Commission had a fair value at the time of acquisition less than \$1.5 million and had an estimated useful life less than three years. Plant and equipment have not been revalued. The carrying value of these items are deemed to approximate fair value.

# **Independent Commission Against Corruption**

## **Notes to and forming part of the financial statements**

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### **11.2. Financial instruments**

#### **Financial risk management**

Risk management is managed by the Commission's Corporate Services Section. The Commission's risk management policies are in accordance with the *SA Government Risk Management Guide* and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

The Commission's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of financial instruments held. There have been no changes in risk exposure since the last reporting period.

#### **Liquidity risk**

The Commission is funded principally from SA Government transfer. The Commission works with the DTF to determine the cash flows associated with its Government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

The continued existence of the Commission in the present form, and with the present programs, is dependent on SA Government policy and on continuing appropriations by Parliament for the Commission's administration and programs. The Commission's exposure to liquidity risk is insignificant based on past experience and current assessment of risk.

#### **Credit risk**

The Commission is not exposed to any credit risk.

Currently the Commission does not hold any collateral as security for any of its financial assets. There is no evidence to indicate that financial assets are impaired.

#### **Market risk**

The Commission does not trade in foreign currency, and did not enter into transactions for speculative purposes, nor for hedging. The Commission does not undertake any hedging in relation to interest or foreign currency risk and manages risk as per the government's risk management strategy articulated in *TI 23 Management of Foreign Currency Exposures*.

There have been no changes in risk exposure since the last reporting period.

#### **Categorisation of financial instruments**

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset/ financial liability notes.

#### **Classification of financial instruments**

The Commission measures all financial instruments at amortised cost.

