



2025-2026 Annual Report

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Acknowledgement

ICAC acknowledges that the land on which we work is the traditional lands for the Kurna people and that we respect their spiritual relationship with their Country.

We also acknowledge the Kurna people as the custodians of the Adelaide region and that their cultural and heritage beliefs are still as important to the living Kurna people today.

We pay our respects to Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples.

Letter of transmittal

30 September 2026

The Hon. Kyam Maher MLC

Deputy Premier
Attorney-General
Parliament House
North Terrace
Adelaide SA 5000

The Hon. Reggie Martin MLC

President of the Legislative Council
Parliament House
North Terrace
ADELAIDE SA 5000

The Hon. Nat Cook MP

Speaker of the House of Assembly
Parliament House
North Terrace
ADELAIDE SA 5000

Pursuant to section 45 of the *Independent Commission Against Corruption Act 2012* (SA) (ICAC Act) and section 12 of the *Public Sector Act 2009* (SA) (PS Act), I present the Independent Commission Against Corruption's Annual Report for the 2025-26 financial year.

This report meets the requirements of section 45 of the ICAC Act, section 12 of the PS Act and the Premier and Cabinet Circular *PC013 Annual Reporting Requirements*.

The report includes 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 that the report be laid before the respective Houses on the first sitting day after it is received.



Cassie White

Acting Commissioner
Independent Commission Against Corruption

From the Commissioner



This annual report marks my first full year as Commissioner of the Independent Commission Against Corruption (ICAC), during which I have been privileged to oversee significant activity in preventing and responding to corruption in South Australia's public administration.

The volume of matters being referred to ICAC remains high, with 155 referrals received from the Office for Public Integrity (OPI) during this reporting period. This is accompanied by a rise in the complexity and sensitivity of matters requiring investigation. As a result, ICAC's investigative workload continues to grow, with cases increasingly involving the use of a broader range of powers and investigative methods, and taking significant time to resolve. Addressing these matters effectively requires strong investigative expertise, alongside a steadfast commitment to treating all individuals who engage with ICAC with fairness, dignity, and respect.

Recognising this, an important focus over the past year has been ICAC's witness support function. At the time of our previous annual report, this capability was still in its infancy. This year we have continued to develop our witness support resources, staff training and organisational approach, with a particular focus on supporting vulnerable people and embedding trauma-informed ways of working into our operations wherever possible.

A significant achievement this year was the completion of ICAC's major project examining South Australia's whistleblower protection framework. The project involved consultation on a discussion paper, two agency evaluations, and a highly successful public forum attended by more than 260 participants. The resulting report, *Doing Right by Those Who Call Out the Wrong*, contained 61 recommendations to strengthen the regime, including a key proposal to establish a dedicated whistleblower support service. The project reinforced the critical importance of supporting and protecting individuals who report wrongdoing and provided a valuable opportunity to consider how South Australia's legislative approach to whistleblower protection can be enhanced.

My vision for ICAC as an approachable, fair and collaborative organisation continues to guide our education and engagement efforts, with more than 60 sessions delivered during the year. We have continued to strengthen our partnerships with colleagues at Ombudsman SA and the OPI, as well as with the broader public sector. One of my priorities has been regular engagement with executive leaders, recognising their critical role in setting the tone from the top. Effective leadership and a positive organisational culture are essential to creating workplaces where ethical behaviour is the norm, concerns can be raised safely, and employees feel empowered to speak up when something is not right.

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From an organisational perspective, ICAC welcomed its new Deputy Commissioner, Cassie White, in May 2026. She brings fresh ideas and a deep understanding of the responsibilities of public authorities and the challenges they face. Important information management and technology projects are underway within ICAC to create a more modern and agile workplace, including introducing online collaborative tools, better remote working capability and a contemporary case management system.

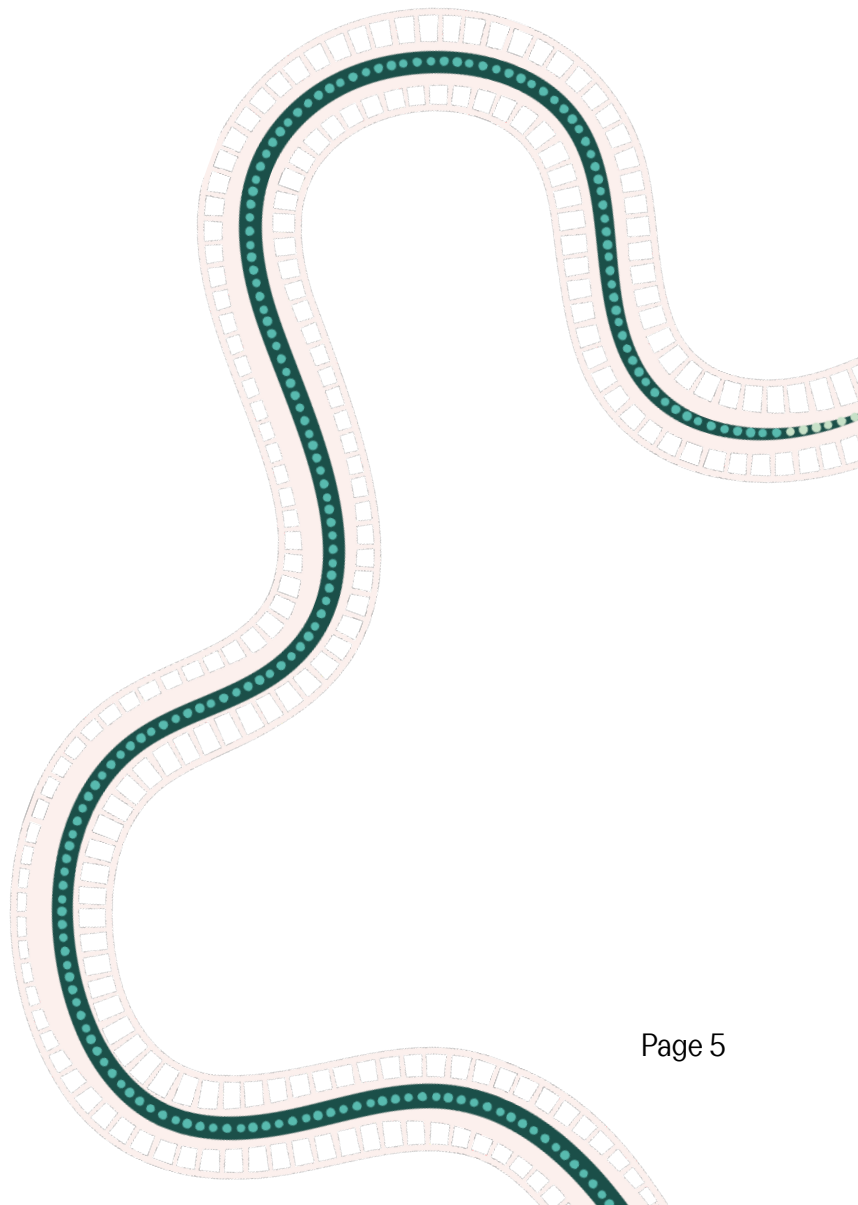
Looking ahead, we will continue a focus on strengthening ethical decision-making frameworks and practices within public authorities. We will also work with agencies to help embed the lessons from the Whistleblower Project, particularly those recommendations and improvements that can be implemented without legislative change.

ICAC's work is vital in maintaining public confidence in the integrity of South Australia's public administration. I thank our staff for their professionalism, commitment and care throughout the year, and our colleagues across government and the integrity sector for their ongoing collaboration and commitment to continuous improvement. Together, we can support a public sector where integrity is actively championed, ethical decision-making is valued and people feel safe to speak up.



Emma Townsend

Commissioner
Independent Commission Against Corruption



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Overview: about ICAC

What does ICAC do?

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

ICAC 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 ICAC or referred to South Australia Police (SAPOL). If an investigation finds evidence to support an allegation of potentially corrupt conduct, ICAC will prepare a brief of evidence for SAPOL 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 (ODPP). ICAC does not make findings of corrupt conduct or impose sanctions or penalties.

As well as investigating potential corruption, ICAC 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.

ICAC 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 ICAC by the OPI. These referrals are usually made when the OPI considers there is a need for an authority independent of SAPOL to conduct the investigation. For example, when the allegations involve a senior member of SAPOL or a member of the Internal Investigation Section (being the section that usually undertakes investigations under the PCD Act).

Legislation administered by ICAC

ICAC 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 ICAC:

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.¹

¹ Reference to 'the Office' is the Office for Public Integrity.

Strategic focus

The ICAC Act defines ICAC's objectives and functions, including to identify, investigate and prevent corruption in South Australian public administration. These legislative functions underpin ICAC's strategic direction and guide its operational activities.

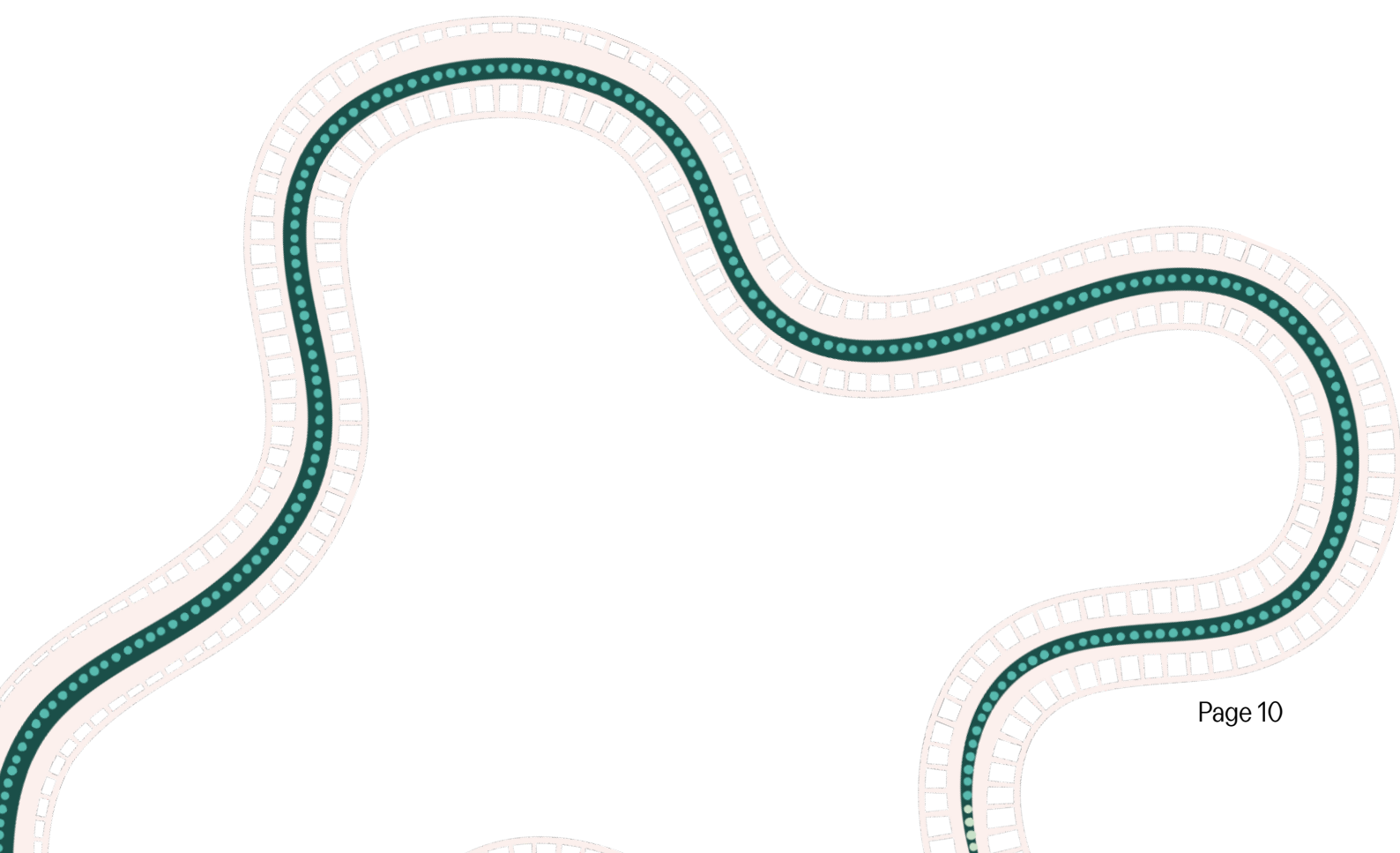
Alongside the delivery of its core legislative responsibilities during 2025-26, ICAC's new leadership team prioritised a range of foundational activities to support the organisation's long-term effectiveness and performance. Key to this was the development of a holistic Risk Management Framework, providing the groundwork for strong organisational governance and risk oversight. This work will be finalised in early 2026-27 and will inform the development of a new Strategic Plan that will establish ICAC's strategic focus for the years ahead.

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

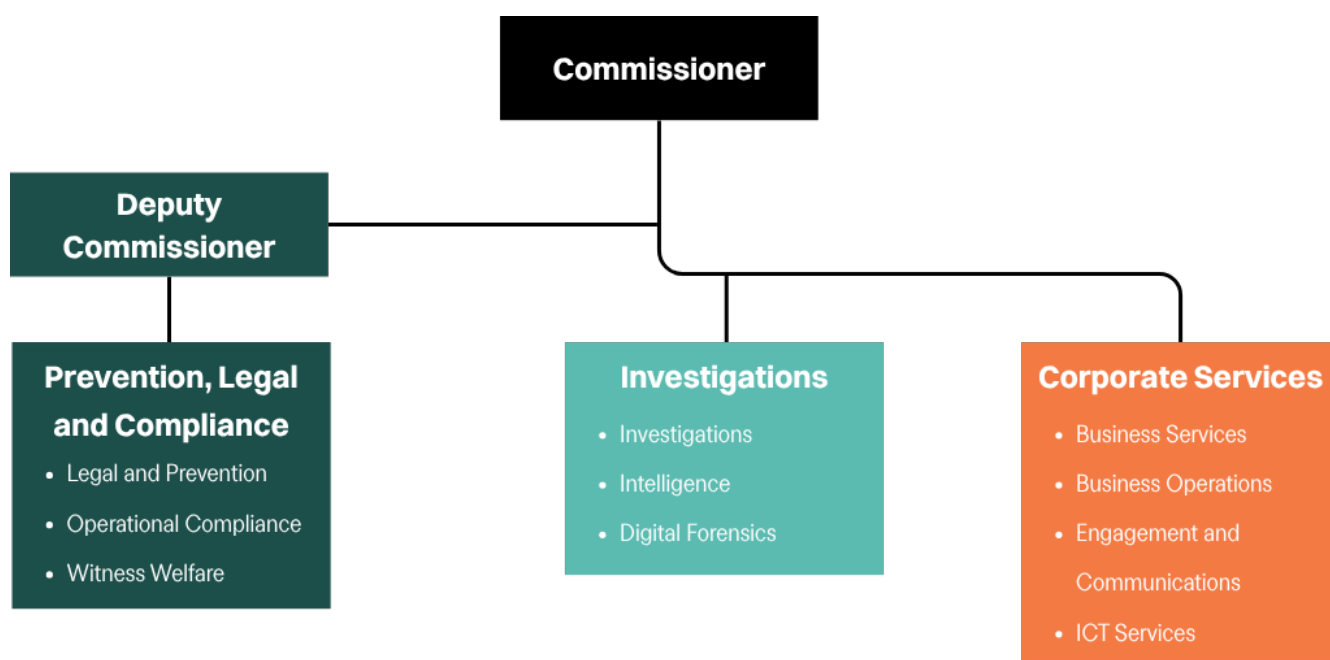
We are fair and unbiased in all our dealings. We are honest, trustworthy, reliable and fearless in fulfilling our duties.



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 ICAC

The following structural changes occurred in 2025-26 within ICAC functional teams.

Witness Welfare Services

Acknowledging that witnesses (taken to include persons of interest in this context) may experience stress, emotional discomfort or other impacts on their wellbeing during an ICAC investigation or prevention activity, ICAC has employed a Witness Welfare Officer. It is the role of the Witness Welfare Officer to provide support to those witnesses and work with ICAC staff to design organisational practices and procedures that minimise the risk of adverse impacts to a witness' psychological wellbeing.

The Witness Welfare Service commenced the provision of services late in the last financial year, with 23 witnesses receiving support during this financial year. Also during this period, an information booklet was produced for witnesses, a Witness Welfare Policy and Procedure was drafted and implemented, and plans were made to engage an external provider to provide targeted psychological assistance to witnesses who may benefit from additional support.

Information booklet for witnesses



23 witnesses receiving support



Legal and Prevention

In the latter part of the 2025-2026 financial year, ICAC undertook an organisational change initiative which centred on the amalgamation of the existing Legal and Prevention teams. These teams were previously established as two separate teams. The change proposal created two multi-disciplinary teams of both legal officers and prevention analysts, each reporting to a Manager of Legal and Prevention, who in turn reports to the Deputy Commissioner. The changes to this structure have been finalised in early 2026-27, with the advertising and appointment of two Managers Legal and Prevention.

The organisational change will promote the up-skilling of both legal officers and prevention analysts through working more closely together and sharing their respective skills, knowledge and experience.

ICAC's Executive Management Team

As at 30 June 2026

Commissioner **Emma Townsend**

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

Deputy Commissioner **Cassie White (since May 2026)**

The Deputy Commissioner was appointed in accordance with section 9 of the ICAC Act. She 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, 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**

The Director Corporate Services leads and manages ICAC's corporate operations, including finance, human resources, information and technology management, procurement, policy development and facilities functions as well as records and data management, and risk and audit.

ICAC's performance

Performance at-a-glance



Leadership

- ✓ Welcomed Deputy Commissioner Cassie White in May 2026.

Investigations

72
Closed

75%
completed within
9 months

58
New

- ✓ 72 corruption investigations were closed.
- ✓ 75% were completed within 9 months of determining to investigate.
- ✓ 58 new investigations commenced.

Prevention

- ✓ 1 evaluation.
- ✓ 11 prevention letters.
- ✓ 96 recommendations made to improve integrity in public authorities.

Whistleblower Project

- ✓ Released the major Whistleblower Project report: Doing right by those who call out the wrong.
- ✓ Hosted the highly successful Whistleblower Project public forum with over 260 attendees both online and in person.

Commissioned Artwork

- ✓ New Aboriginal artwork by Ngarrindjeri artist Jordan Lovegrove.



Witness Welfare

- ✓ Implemented a witness welfare function.
- ✓ 23 witnesses received support from ICAC's Witness Welfare Officer.
- ✓ Produced an information booklet for witnesses.



Education

- ✓ 62 education presentation and workshops delivered.
 - 7 executive presentations included.
- ✓ Over 2,000 attendees.



Investigations

One of ICAC'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 ICAC can be investigated by ICAC or referred to SAPOL or another law enforcement agency.² ICAC may also conduct a joint investigation with a South Australian law enforcement agency.³

The OPI also refers to ICAC matters involving the conduct of SAPOL officers.⁴ 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.⁵

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

**During the reporting period, ICAC received 155 referrals
from the OPI under the ICAC and PCD Acts.⁶**



² *Independent Commission Against Corruption Act 2012* (SA) s 24 ('ICAC Act').

³ *Ibid* s 34(1).

⁴ *Police Complaints and Discipline Act 2016* (SA) s 29.

⁵ *Ibid* s 30.

⁶ 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 ICAC.

Matters investigated by ICAC

Act or Regulation	Requirement
<i>Independent Commission Against Corruption Act 2012</i>	Section 45(4)(b)(i) The number and general nature of matters investigated by ICAC.

Corruption investigations

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



During the reporting period ICAC commenced 58 new corruption investigations.

General nature of investigations commenced	2025-26	2024-25
Corruption	58	65

⁷ *ICAC Act* (n 2) s 18F.
⁸ *Ibid* s 18G.

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During the reporting period:



Two joint investigations were commenced with another agency.



ICAC continued 43 corruption investigations that began in previous reporting periods.⁹



ICAC closed 72 investigations – out of those 68 were investigated under section 24 of the ICAC Act and four were investigated under section 30 of the PCD Act.

ICAC sets performance benchmarks for the timeframe within which it aims to complete an investigation. Prior to this reporting period, ICAC had a benchmark to complete 80% of all corruption investigations within nine months.

From 1 July 2025, ICAC has implemented more nuanced benchmarks, recognising that some investigations will take longer than nine months due to their complexity, significance, size or other factors.

- For matters assessed as being of ‘standard’ complexity, ICAC will aim to complete the investigation within nine months.
- For matters assessed as being ‘complex’ in nature, ICAC will aim to complete the investigation within 15 months. ICAC is yet to close any complex investigations under this benchmark.

In 2025-26, 72 matters were closed. This includes matters commenced in previous years as well as this reporting year¹⁰. Of these, 54 investigations (or 75%) were closed within nine months.

⁹ In 2024-25 this number was 24. The significant increase in continued investigations this financial year reflects the growth in the number of investigations commenced in 2024-25.

¹⁰ This complexity assessment process was only applied to new matters from 1 July 2025. All matters carried over from previous financial years have not undergone the complexity assessment, and as such fall under the previous benchmark of nine months.

Other investigations

During the reporting period, ICAC investigated five matters in accordance with section 30 of the PCD Act.

General nature	2025-26	2024-25	Change (+ / -)
Code of Conduct	5	4	1

Matters referred for investigation to the Commissioner of Police or other law enforcement agency

Act or Regulation	Requirement
<i>Independent Commission Against Corruption Act 2012</i>	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.

Matters referred for investigation to SAPOL

During the reporting period, ICAC referred 97 matters to SAPOL for investigation.

General nature	2025-26	2024-25	Change (+ / -)
Corruption	97	96	1

Warrants issued by ICAC and by judges of the Supreme Court

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

Warrants authorising the entry and search of a vehicle or place can be issued by the Commissioner¹¹ or a Judge of the Supreme Court.¹² A warrant may be issued if the Commissioner or Judge is satisfied the warrant

¹¹ The Commissioner may only issue warrants authorising entry and search of places occupied or used by an inquiry agency, public authority or public officer and vehicles owned or used by an inquiry agency, public authority or public officer.

¹² *ICAC Act* (n 2) s 31.

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is reasonably required in the circumstances for the purposes of an investigation into a potential issue of corruption in public administration.

It is ICAC 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.

Investigative powers	2025-26	2024-25	Change (+ / -)
Search warrants issued by ICAC	0	0	0
Search warrants issued by a Judge of the Supreme Court	7	28	-21
Total warrants	7	28	-21

Compared with the 2024-25 financial year, there was a decrease in the number of search warrants issued by a judge of the Supreme Court. This decrease was largely due to the nature of the investigations undertaken by ICAC during this reporting period.

Examinations conducted

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

ICAC may conduct an examination for the purposes of an investigation into corruption in public administration.¹³ During the reporting period two examinations were conducted.

Examinations	2025-26	2024-25	Change (+ / -)
Examinations - ICAC	2	4	-2

¹³ Ibid s 29.

Investigations which have resulted in prosecutions or disciplinary action

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

ICAC cannot refer matters directly to the ODPP following a corruption investigation. Instead, where an investigation identifies evidence of corruption in public administration, ICAC must, where appropriate, refer the matter to SAPOL, or another law enforcement agency, for further investigation and potential prosecution.

Where ICAC determines not to refer a brief to SAPOL, or 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, ICAC referred three matters to SAPOL for further investigation and potential prosecution:

Name	Brief referred to SAPOL	Status
2025/000004 – Z L	29/08/2025	Under review by SAPOL
2025/000419 – K F	23/09/2025	Under review by SAPOL
2025/000116 – R M	29/06/2026	Under Review by SAPOL

During the reporting period, four individuals who were previously the subject of an ICAC corruption investigation and subsequent prosecution were sentenced by the Court.

Name ¹⁴	Offence	Sentencing date	Sentence
PP and GJ (22/1381)	Abuse of public office	31 July 2025	PP was sentenced to 1 year 9 months imprisonment to be served on home detention. GJ was sentenced to 1 year 17 days imprisonment as a suspended sentence.
Bell, Troy	Theft and Dishonest dealings with documents	21 October 2025	TB was sentenced to 5 years imprisonment.
Robinson, Paul	Abuse of public office	4 December 2025	PR was sentenced to 4 years 5 months imprisonment.

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The following matters were investigated by ICAC, resulted in charges being laid by the ODPP or SAPOL and remain before the Court. The number and nature of the charges may change during proceedings.

Name ¹⁴	Brief referred date	Arrest / summons date	Initial charges laid
Ellis, Fraser ¹⁵	17 December 2020 (ODPP)	17 February 2021	23 counts of deception
TB (21/345)	26 August 2021 (SAPOL)	14 December 2021	52 counts of deception
PB (24/102)	14 April 2025	2 July 2025	78 counts of Abuse of Public Office
MO (25/136 & 25/323)	28 May 2025	17 December 2025	3 counts of Abuse of Public Office

Occasions on which public statements have been made by ICAC

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 ICAC.



During the reporting period, ICAC issued five public statements.

¹⁴ The amendments to the *ICAC Act* (n 2) which came into operation in October 2021 restrict the ability of ICAC to identify those who have been the subject of investigation. ICAC 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.

¹⁵ Mr Ellis has since been sentenced, but remained before the Court at the end of the reporting period.

Of these:

- two were about decisions to undertake evaluations - one regarding professional development funds for medical officers and one regarding how agencies receive and manage whistleblower reports
- one related to Commissioner Townsend announcing her prevention priorities for the subsequent six months
- one was about the outcome of an ICAC investigation of historical alleged breaches of discipline by the Commissioner of Police
- one was about an ICAC investigation into misconduct allegedly committed by a senior SAPOL officer.



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

Matters referred to an inquiry agency or public authority

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 ICAC can refer a matter to the Ombudsman. ICAC referred 10 matters to the Ombudsman in the reporting period.

Referrals to a public authority

Section 36 of the ICAC Act provides that ICAC 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, 11 matters were referred to a public authority.

General nature of the matters referred to a public authority	2025-26	%
Breach of departmental policy	5	45%
Failure to declare conflict of interest	4	36%
Abuse of power	2	18%
Total	11	100%

Directions or guidance given in referring matters under the Act

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.

Number and general nature of directions	2025-26	2024-25
Report outcome	3	
Undertake enquiries	5	
Total	8	0

These eight directions were issued over three matters. There were a further eight matters that contained no directions.

Requests for examinations of accounts by the Auditor-General

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.

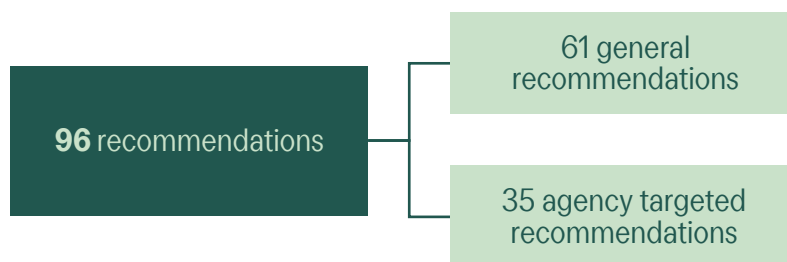
During the reporting period, ICAC made no requests for examinations of accounts by the Auditor-General.

Prevention

Recommendations made to an inquiry agency or public authority

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

During the reporting period, ICAC made 96 recommendations, including 61 general recommendations and 35 agency targeted recommendations.



Out of the 96 recommendations, 27 were outlined in 11 prevention letters to public sector agencies and councils, and 69 were made in two reports tabled in Parliament in accordance with sections 41 or 42 of the ICAC Act.

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

General nature category	Number of recommendations
Authorisation of payments	1
Improve training	
Certification obligations	1
Reinforce importance	
Complaint management	1
Review approach	

General nature category	Number of recommendations
Conflicts of interests • Develop or amend policies, procedures, corporate documents • Remind employees of obligations • Include in induction processes • Improve training and communication	6
Contract management • Conduct risk assessments	1
Grants administration • Improve training	1
Human resources • Develop or amend policies, procedures, corporate documents	2
Major infrastructure/capital works projects • Conduct risk assessments	1
Overtime/rostering • Implement or update audit program • Remind employees of issues throughout employment • Make aware of issues and remind employees of importance to enquire into abnormal patterns	2
Procurement • Improve training • Engage services of another public authority	2
Professional development funds • Develop or amend policies, procedures, corporate documents • Improve or update system capabilities/functionality • Implement or update audit program	8

General nature category	Number of recommendations
Public interest disclosures • Laws be amended • Inclusions/considerations for future review • Develop or amend policies, procedures, corporate documents and approaches • Allocation of special purpose funding • Development of technological tools • Establishment of a new function/service • Allocation of adequate resourcing • Consolidation of guiding instruments • Increase/alter education approach and training • Promote a speak up culture	61
Public officer status • Remind employees of obligations	1
Record keeping • Develop or amend policies, procedures, corporate documents	1
Reporting obligations • Remind employees of obligations	1
Tier 3 vehicle inspections • Suitability of another team/area/department to perform such duties • Improve or update system capabilities/functionality	2
Unsolicited proposals • Develop or amend policies, procedures, corporate documents	2
Use of contractors to perform services that support the discharge of statutory, regulatory or public-facing functions • Include appropriate mechanisms in contractual arrangements/agreements	1
Use of contractual arrangements to discharge external statutory or regulatory obligations • Ensure appropriate assurance mechanisms are in place	1

Reports made to the Attorney-General, President of the Legislative Council or Speaker of the House of Assembly

Act or Regulation	Requirement
<i>Independent Commission Against Corruption Act 2012</i>	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.

ICAC publishes reports about integrity issues identified in South Australian public administration. ICAC tabled reports are available on its website.¹⁶

Reports may include findings or recommendations arising from completed investigations as well as other matters identified through ICAC's activities.

During the reporting period, ICAC provided the following two reports to the Attorney-General, the President of the Legislative Council and the Speaker of the House of Assembly, in accordance with section 40, 41 or 42 of the ICAC Act.

Integrity State 2024-2025

The report was tabled on 14 October 2025. It provides an overview of corruption prevention recommendations made to public authorities as a result of corruption investigations undertaken during the 2024-2025 financial year. Eight prevention letters were provided to public authorities during the last financial year.¹⁷ The letters set out 23 recommendations to help public sector agencies and councils implement and strengthen corruption prevention measures.

Doing right by those who call out the wrong: a review of South Australia's whistleblower protection regime

The report was tabled on 25 June 2026. It examines the current whistleblower protection regime in South Australia. It makes 61 recommendations to enhance, simplify and strengthen South Australia's current whistleblower scheme.

¹⁶ 'Independent Commission Against Corruption South Australia', *Publications* (Web Page) <<https://www.icac.sa.gov.au/publications/all-reports>>.

¹⁷ One letter was omitted in the report as it contained no recommendations.

Activities carried out in relation to evaluation and educational functions

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

Evaluations

ICAC 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 ICAC completed one evaluation.

Evaluation of Professional Development Funds for Medical Officers

The Evaluation of Professional Development Funds for Medical Officers examined the practices, policies and procedures of the Department for Health and Wellbeing, SALHN and WCHN. The evaluation report was tabled in Parliament on 2 June 2026.

ICAC made eight recommendations to assist the Department, and local health networks to better manage the corruption risks associated with professional development funds for medical officers. These recommendations detail improvements to policies, practices and systems.

In addition, ICAC commenced two evaluations during the reporting period as part of its major Whistleblower Project, focussing on SAPOL and the Department of Human Services. These evaluations are now complete, but were still underway during the reporting period.

Education

ICAC 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 help public officers and the community better understand corruption risks and integrity measures.

Presentations, seminars and workshops

ICAC's presentations and workshops reach a diverse range of participants from executives to front line staff, contractors and police cadets.

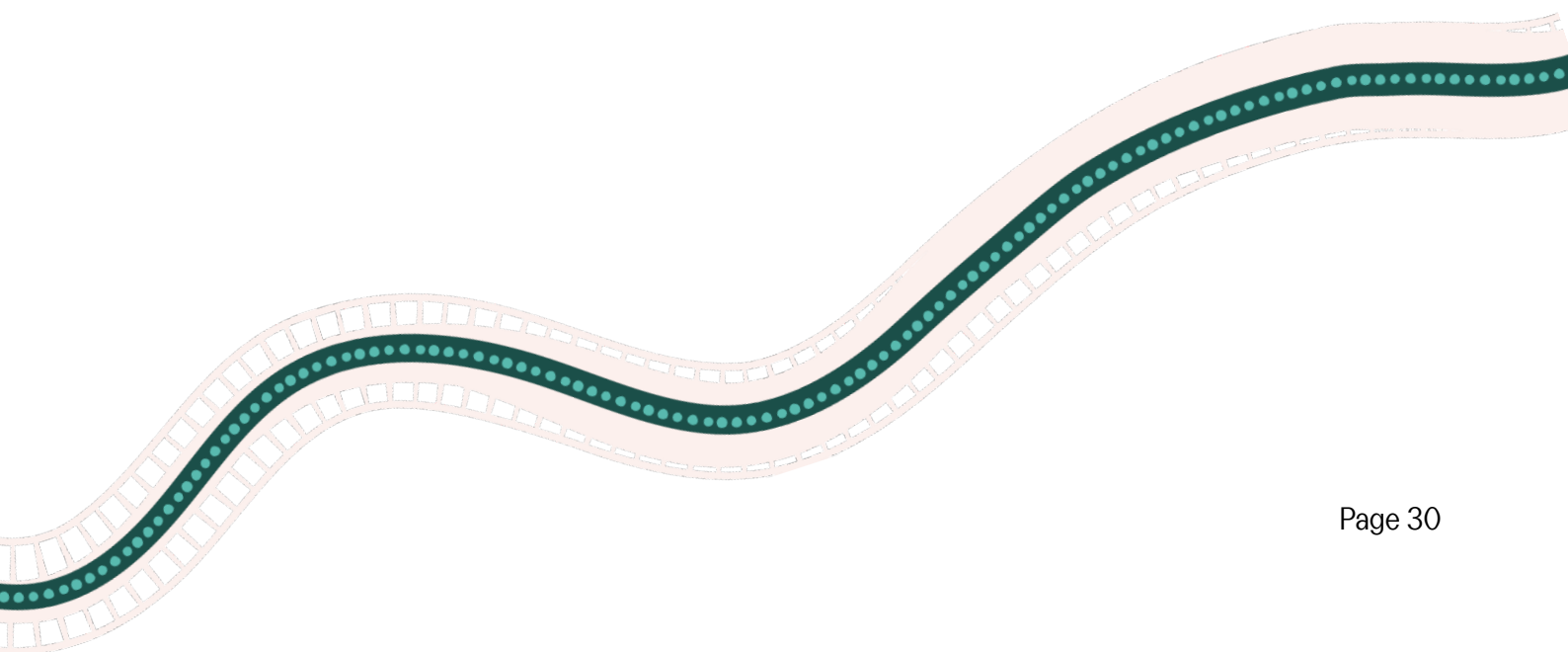
62 education sessions were delivered by way of presentations and workshops to more than 2,000 attendees from public administration. This includes:

Independent Commission Against Corruption
Annual Report 2025-2026

- two full-day internal investigations workshops, which support public officers to conduct thorough and fair internal investigations
- four half-day responsible officer training sessions, which is a compulsory course for all responsible officers appointed under the *Public Interest Disclosure Act 2018* (SA)
- 18 industry-specific training sessions, some of which were delivered with a theme such as procurement or ethical decision-making
- 24 ICAC general awareness sessions, providing an overview of the integrity landscape in South Australia, reporting obligations for public officers and information about making a report
- 14 other education sessions, such as public forums or webinars.

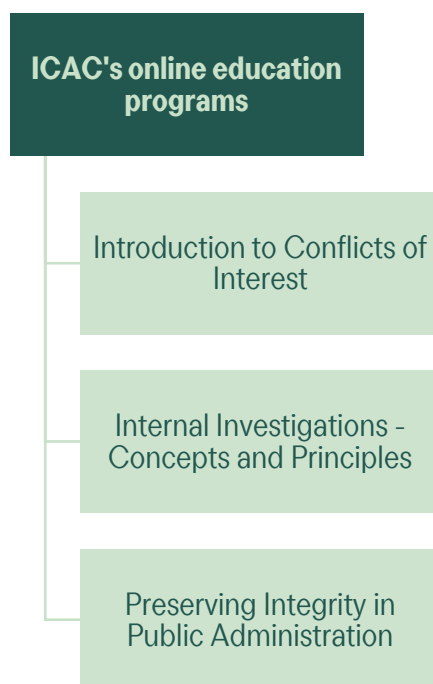
A further 34 education and prevention initiatives were delivered including survey reports, prevention letters, newsletters, education campaigns, and a discussion paper.

Education sessions	2025-26	2024-25	Change (+ / -)
Education sessions delivered	62	67	-5
Attendees	2,074	1,250	+824



Online education programs

During the reporting period, ICAC offered three online education programs that had 2,749 enrolments:¹⁸



Education resources

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

During the reporting period, ICAC published:

- Tool and Guide: Integrity Maturity Self-Assessment
- Integrity Spotlight: Reducing the impact of gambling harm
- Integrity Essentials: Preventing the misuse of leave entitlements
- Integrity Essentials: What does corruption look like?
- Campaign: Corruption looks like...

¹⁸ This figure represents total course enrolments in 2025-26. Individuals enrolled in multiple courses are counted once for each course. ICAC's 2024-25 Annual Report reported total online course enrolments as 2,026. However, the total course enrolments for 2024-25 was 3,685, calculated using the same counting methodology described above, whereby individuals enrolled in multiple courses are counted once for each course.

Prevention letters

ICAC 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 ICAC and contain recommendations to improve the agency's practices, policies, procedures and training initiatives.

During the reporting period, the Commissioner sent 11 prevention letters to public authorities.¹⁹



Public authorities are receptive to such correspondence. ICAC engages in a formal consultation process under which public authorities are given an opportunity to comment on proposed recommendations before they are formally issued by ICAC.

This ensures that the recommendations are practical, reasonable and proportionate in the circumstances and allows the agency to provide any additional information that ICAC may not have been aware of when considering whether recommendations should be made and, if so, the nature and scope of those recommendations.

Communication and engagement

The Commissioner, Deputy Commissioner and ICAC'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.

¹⁹ The prevention letters will be summarised in ICAC's annual Integrity State report– those letters include recommendations sent to public authorities in 2024-25.

ICAC uses various engagement channels to communicate with public officers and the community, with its website being the most widely used.

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

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

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

Any other matters stipulated by the regulations

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.

Corporate

Workforce

The table below provides the total number of employees as at 30 June for each of the financial years listed. It is noted that the number of employees as at 30 June is not representative of the average number of employees over a year. As at 30 June 2026, ICAC has several vacancies, four of which are in the process of being filled at the time of writing with a further two to be advertised shortly thereafter.

Total number of employees (as at June 30) *	2025-26	2024-25	Change (+ / -)
Persons	55	63	-8
Full Time Equivalent (FTEs)	50	57.20	-7.2

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

Separations and recruitment

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

Number of persons	2025-26	2024-25	Change from last year (+ / -)
Recruited to the agency	13	31	-18
Separated from the agency	21	22	-1

Employee turnover

Employee turnover has decreased slightly during the reporting period compared with the previous period. ICAC continues to attract and retain talented and knowledgeable employees. A significant amount of recruitment has taken place in the second half of the financial year and the number of applications received indicate that ICAC remains an attractive employment option for candidates with high levels of skill and experience.

Employee turnover	2025-26	2024-25	Change from last year (+ / -)
Persons	35.6%	37.6%	-2%

Leave management

In comparison to 2024-26, employee sick leave levels have decreased in 2025-26. Family carer's leave has remained steady and special leave with pay has increased marginally.

Leave type (average days per FTE)	2025-26	2024-25	Change from last year (+ / -)
Sick leave per FTE	5.1	6.6	-1.5
Family leave per FTE	1.1	1.1	-
Special leave with pay per FTE	0.8	0.6	+0.2

Diversity and inclusion

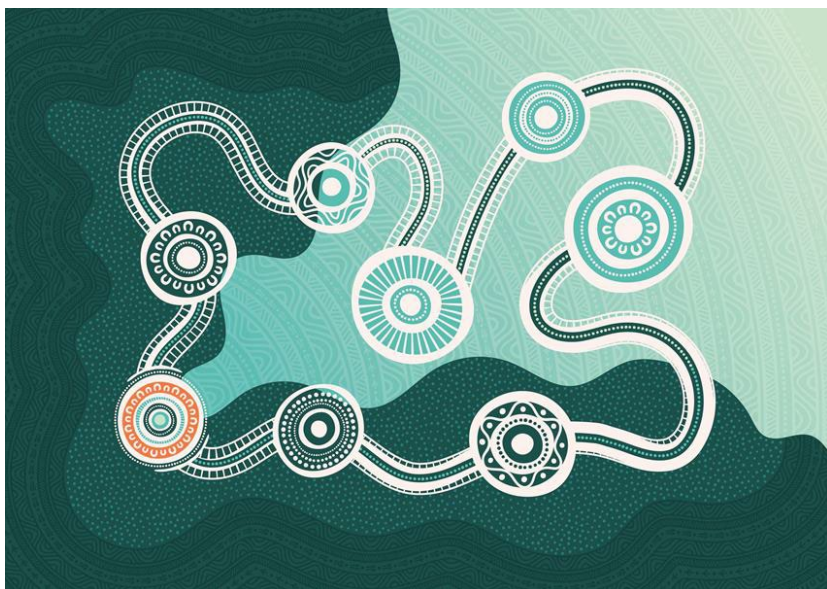
During the reporting period, ICAC developed and finalised its Disability Access and Inclusion Plan (**DAIP**) 2026-29, for publication on its website in early 2026-27. This is in accordance with the SA Government State Disability Inclusion Plan which ensures that government services and programs are accessible and inclusive for people with disability. The actions arising from the DAIP plan will be implemented, monitored and reported to the Department of Human Services on an annual basis.

ICAC's Diversity and Inclusion Committee, established to progress the agency's commitment to diversity and inclusion, has worked to ensure that ICAC continues to provide awareness and promotion of diversity and inclusion initiatives throughout the year including the following:

- NAIDOC day observance was celebrated with all staff at a morning tea on 10 July 2025.
- An Aboriginal cultural awareness session for all staff facilitated by Kuma Kaaru on 18 November 2025.

Aboriginal artwork

During the reporting period, ICAC was proud to commission a new Aboriginal artwork by Ngarrindjeri artist Jordan Lovegrove. The artwork represents the role of ICAC in supporting integrity, transparency and accountability across public administration in South Australia.



At the base of the work sits a colourful and detailed meeting place representing ICAC as a small agency with broad impact. While modest in size, it plays an important role in guiding and supporting the wider system of public authorities and public officers, represented by the larger meeting places connected throughout the artwork. The pathways linking these meeting places represent the relationships, dialogue and shared responsibilities that exist across the public sector and local government. From ICAC, a light extends across part of the landscape, shown through a shift in pattern and colour.

Rather than exposing or blaming, this light represents clarity, transparency and guidance, helping complex situations become clearer and supporting ethical decision-making. The flowing pathways form an ongoing cycle, reflecting ICAC's dual roles – looking backwards to investigate potential corruption, and looking forwards to strengthen systems – both of which serve to ensure public resources are used for the benefit of the South Australian community.

Employment opportunity programs

ICAC 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
Employment opportunity programs	ICAC does not currently utilise any specific employment opportunity programs for recruitment of new staff.

Performance management and development systems

Performance management and development system	Performance	Completion rate *
Performance management program Jul - Dec 2025	The completion rate (as a percentage) of ICAC's staff participating in performance management program	56%
Performance management program Jan - June 2026	The completion rate (as a percentage) of ICAC's staff participating in performance management program	87%
Training and development	0.65 % of total salary expenditure was committed to providing staff training and development programs through ICAC's Learning and Development Committee, Diversity and Inclusion Committee and Work Health and Safety Committee.	

Work health, safety and return to work programs

Program name	Performance
Work health and safety/return to work programs	During the reporting period, there were no workplace injury claims or Return to Work programs implemented.
Employee Assistance Program	The Employee Assistance Program (EAP) continues to support employees and their immediate families with informal and confidential short term counselling advice and services, as well as support for managers through the Manager Assist program. During the 2025-26 financial year, a procurement process was undertaken and finalised for ICAC EAP services.

Program name	Performance
Wellbeing and safety at work	During 2025-26, ICAC conducted the People at Work Survey (PAWS) for all staff to identify psychosocial risks presenting within the ICAC worksite. 60% of staff responded to the survey, conducted in April 2026. A staff presentation of the results and the publishing of the Survey results to staff took place on 9 June 2026. In early 2026-27, staff workshops are planned for further discussion of recommended actions for mitigating identified psychosocial risks.

Workplace injury claims	2025-26	2024-25	Change (+ / -)
Total new workplace injury claims	0	0	-
Fatalities	0	0	-
Seriously injured workers*	0	0	-
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	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	2025-26	2024-25	% 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*	2025-26	2024-25	% Change (+ / -)
Total gross workers compensation expenditure (\$)	0	0	-
Income support payments – gross (\$)	0	0	-

*Before third-party recovery.

Executive employment in ICAC

Executive classification	Number of executives at 30 June 2026
Statutory appointments	2
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 ICAC. The information is unaudited. Full audited financial statements for 2025-26 are attached to this report in the Appendix.

Statement of comprehensive income	2025-26 Budget \$000s	2025-26 Actual \$000s	Variation \$000s	Past year 2024-25 Actual \$000s
Total income	12,568	13,500	932	11,940
Total expenses	13,771	13,858	87	13,294
Net result	(1,203)	(358)	845	(1,354)
Total comprehensive result	(1,203)	(358)	845	(1,354)

Statement of financial position	2025-26 Budget \$000s	2025-26 Actual \$000s	Variation \$000s	Past year 2024-25 Actual \$000s
Current assets	9,488	10,566	1,078	11,477
Non-current assets	1,876	2,053	177	1,090
Total assets	11,364	12,619	1,255	12,567
Current liabilities	872	926	54	872
Non-current liabilities	1,087	1,442	355	1,086
Total liabilities	1,959	2,368	409	1,958
Net assets	9,405	10,251	846	10,609
Equity	9,405	10,251	846	10,609

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
CyberCX Pty Ltd	Cyber security framework	\$2,465.90
Total		\$2,465.90

Consultancies with a contract value above \$10,000

Consultancy	Purpose	\$ Actual payment
Faire Creative	Marketing	\$12,465.35
CyberCX Pty Ltd	SaaS Risk Assessments	\$20,000.00
Total		\$32,465.35

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
Kim C Consulting Pty Ltd	Risk assessment management	\$9,900.00
Madfox Design	Report design & typesetting	\$9,000.00
CyberCX Pty Ltd	SACSF Attestation Support Services	\$4,960.00
Liquid Pacific Holdings Pty Ltd	Valuation services	\$3,875.00
MPH Architects	Concepts/scoping	\$3,020.00
Adaptive Psychology	Human resources management	\$1,800.00
Faire Creative	Graphic design services	\$405.00
Total		\$32,960.00

Contractors with a contract value above \$10,000

Contractors	Purpose	\$ Actual payment
Hays Pty Ltd	Temporary Senior HR Business Partner	\$34,002.15
Robert Walters Pty Ltd	Temporary Financial consultant	\$17,520.88
Total		\$51,523.03

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](#).

Contracts entered with SA businesses and non-SA businesses

Contracts entered:	2025-26 Number of Contracts	2025-26 Contract value in \$000s
with South Australian businesses	1	\$4,440
with non-South Australian businesses	1	\$3,506
Total		\$7,946

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
Crown Solicitor's Office	SaaS Agreement	\$8,730.90
Crown Solicitor's Office	Accession Deed	\$3,498.90
Crown Solicitor's Office	Statutory interpretation	\$2,452.50
Crown Solicitor's Office	Human resources advice	\$2,190.90
Crown Solicitor's Office	Statutory interpretation	\$1,589.50
Crown Solicitor's Office	Human resources advice	\$588.60
Barrister fees	Corruption investigation	\$243.60
Total		\$19,294.90

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

Legal services	Purpose	\$ Actual payment
Barrister fees	Corruption investigation	\$25,000.00
Barrister fees	Corruption investigation	\$22,117.48
Crown Solicitor's Office	Statutory interpretation	\$10,583.50
Barrister fees	Corruption investigation	\$10,396.00
Total		\$68,096.98

Risk management

Risk and audit at a glance

Audit and Risk Management Committee

ICAC's independent Audit and Risk Management Committee was established in May 2024 and met quarterly during the reporting period. (August, November, February and May).

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

Risk Management Framework

During the reporting period, ICAC Executive undertook a significant development program to refresh its risk management approach, focussing on Enterprise Risk identification and assessment, targeted risk and control matrices, Strategy Setting Risks and the development of Risk Appetite Statements, culminating in an updated Risk Management Framework that will be finalised in early 2026-27.

Protective Security

In July 2025 ICAC reported to the SA Government via an annual Attestation process on its approach to protective security for the previous financial year (2024-25) in line with the South Australian Protective Security Framework. During the reporting period, work progressed focused on maintaining compliance,

addressing identified risks, and implementing measures to support the ongoing safety and security of people, information and assets.

Cyber Security

In a similar vein to Protective Security, ICAC provided Attestation reporting in July 2025 to SA Government with regards to its activities and treatments of cyber security risks during 2024-25, and throughout the reporting year, continued to work to maintain the highest level of protection for critical information and infrastructure that supports ICAC's operations.

Fraud detected in ICAC

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

Strategies implemented to control and prevent fraud

ICAC'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 ICAC'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.

ICAC 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 ICAC under the *Public Interest Disclosure Act 2018*: none.

Reporting required under any other Act or Regulation

Sanctions under section 26 in relation to breaches of discipline

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

ICAC is required to report on the number and general nature of sanctions imposed on designated officers under that Act. ICAC 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, ICAC 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 SAPOL website: [SAPOL - Disciplinary outcomes](#).

Reporting requirements under the *Carers Recognition Act 2005*

ICAC currently does not have any compliance or reporting obligation under this Act.

Reporting requirements under the *Climate Change and Greenhouse Emission Act 2007*

The building owner of ICAC premises has identified and implemented initiatives during 2025-26 to reduce the impact of its building on climate change and on the community. The owner currently purchases the majority of its electricity from renewable sources and has recently submitted the building for re-assessment of its NABERS rating.

In addition to these actions of the owner, ICAC staff have participated in a number of programs initiated by the owner that focus on recycling and waste management.

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 ICAC. 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 ICAC, 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 facilitate the work of the Office of the Inspector, access to ICAC'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 ICAC 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, ICAC cooperates with and provides relevant information to the Inspector to assist the Inspector to respond to the complaint or enquiry.

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

Other accountability mechanisms

The operations of ICAC 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 ICAC's operations by the Commonwealth Ombudsman, the Commonwealth Department of Home Affairs, the South Australian Attorney-General and the Auditor-General.

ICAC 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 2025-26

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 2026.

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 2026, its financial performance and 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 2026
- a Statement of Financial Position as at 30 June 2026
- a Statement of Changes in Equity for the year ended 30 June 2026
- a Statement of Cash Flows for the year ended 30 June 2026
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Acting 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 2026.

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

30 September 2026

OFFICIAL

Independent Commission Against Corruption (ICAC)

Financial Statements

For the year ended 30 June 2026

Independent Commission Against Corruption
Certification of the Financial Statements
for the year ended 30 June 2026

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.



Cassandra White
Acting Commissioner
29 September 2026



Madelaine Turner
Director Corporate Services
29 September 2026

Independent Commission Against Corruption
Statement of Comprehensive Income
for the year ended 30 June 2026

	Note	2026 \$'000	2025 \$'000
Income			
Intra-government transfers	3.1	12 362	11 709
Resources received free of charge	3.2	205	201
Recoveries and other income	3.3	5	30
Total income		12 572	11 940
Expenses			
Employee related expenses	4.1	9 170	8 153
Supplies and services	4.2	4 312	4 708
Depreciation and amortisation	5.4	354	411
Other expenses	4.3	22	22
Total expenses		13 858	13 294
Net result		(1 286)	(1 354)
OTHER COMPREHENSIVE INCOME			
Items not subject to subsequent reclassification to net cost of services			
Changes to asset revaluation reserve		928	-
Total other comprehensive income		928	-
Total comprehensive result		(358)	(1 354)

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 2026

	Note	2026 \$'000	2025 \$'000
Current assets			
Cash and cash equivalents	5.2	10 162	11 159
Receivables	5.3	404	318
Total current assets		10 566	11 477
Non-current assets			
Property, plant and equipment	5.4	1 755	1 058
Intangible assets	5.8	298	32
Total non-current assets		2 053	1 090
Total assets		12 619	12 567
Current liabilities			
Payables	6.1	194	193
Employee related liabilities	6.2	721	669
Provisions	6.3	11	10
Total current liabilities		926	872
Non-current liabilities			
Employee related liabilities	6.2	1 395	1 037
Provisions	6.3	47	49
Total non-current liabilities		1 442	1 086
Total liabilities		2 368	1 958
Net assets		10 251	10 609
Equity			
Asset revaluation surplus		928	-
Retained earnings		9 323	10 609
Total equity		10 251	10 609

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

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Independent Commission Against Corruption Statement of Changes in Equity *for the year ended 30 June 2026*

		Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2024		-	11 963	11 963
Net result for 2024-25		-	(1 354)	(1 354)
Total comprehensive result for 2024-25		-	(1 354)	(1 354)
Balance at 30 June 2025		-	10 609	10 609
Net result for 2025-26		-	(1 286)	(1 286)
Gain on revaluation	5.4	928	-	928
Total comprehensive result for 2025-26		928	9 323	10 251
Balance at 30 June 2026		928	9 323	10 251

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 2026

	Note	2026 \$'000	2025 \$'000
Cash flows from operating activities			
Cash inflows			
Intra-government transfers		12 362	11 709
Recoveries and other income		5	8
GST recovered		438	475
Cash generated from operations		12 805	12 192
Cash outflows			
Employee related payments		(8 761)	(8 153)
Payments for supplies and services		(4 652)	(5 398)
Cash used in operations		(13 413)	(13 551)
Net cash from / (used in) operating activities	7.1	(608)	(1 359)
Cash flows from investing activities			
Cash outflows			
Purchase of property, plant and equipment		(389)	(53)
Cash used in investing activities		(389)	(53)
Net cash used in investing activities		(389)	(53)
Cash flows from financing activities			
Cash outflows			
Repayment of principal portion of lease liabilities		-	(9)
Cash used in financing activities		-	(9)
Net cash used in financing activities		-	(9)
Net increase/(decrease) in cash and cash equivalents		(997)	(1 421)
Cash and cash equivalents at the beginning of the period		11 159	12 580
Cash and cash equivalents at the end of the period	5.2	10 162	11 159

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 2026

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 12-month 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 Commission 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 (AGD) is responsible for the remittance and collection of GST. Notwithstanding the use of these grouping provisions, intercompany cash alignment occurs to ensure the Commission either recovers the net amount of GST recoverable from or disburses the amount payable to the ATO from AGD.

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 2026

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.

Independent Commission Against Corruption
Notes to and forming part of the financial statements
for the year ended 30 June 2026

2. Board and committees

2.1. Key management personnel

Key management personnel of the Commission include the Commissioner, Deputy Commissioner, 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.

	2026	2025
	\$'000	\$'000
Compensation		
Salaries and other short-term employee benefits	1 414	1 657
Post-employment benefits	257	226
Other long-term employment benefits	-	250
Total compensation	1 671	2 133

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 2025-26 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:

	2026	2025
\$0	-	3
\$1 - \$19 999	3	-
Total number of members	3	3

The total remuneration received or receivable by members was \$24 000 (FY25: nil).

Independent Commission Against Corruption
Notes to and forming part of the financial statements
for the year ended 30 June 2026

3. Income

3.1. Intra-government transfers

	2026	2025
	\$'000	\$'000
SA Government transfers	12 362	11 709
Total Intra-government transfers	12 362	11 709

SA Government transfers are recognised on receipt.

SA Government transfers consist of \$12.308 million (2025: \$11.656 million) for operational funding and \$0.054 million (2025: \$0.053 million) for capital projects via the Attorney-General's Department's intra-government transfers.

3.2. Resources received free of charge

	2026	2025
	\$'000	\$'000
Services received free of charge - Shared Services SA	77	75
Services received free of charge - Department of Treasury & Finance ICT	106	104
Services received free of charge - Audit Office of SA	22	22
Total resources received free of charge	205	201

Contributions 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* (see note 4.2 and 4.3).

3.3. Recoveries and other income

	2026	2025
	\$'000	\$'000
Sundry recoveries	5	8
Audit fee - Audit Office of SA	-	22
Total recoveries and other income	5	30

Sundry recoveries are from SA Government agencies and employee reimbursements and are recognised on receipt.

Independent Commission Against Corruption
Notes to and forming part of the financial statements
for the year ended 30 June 2026

4. Expenses

4.1. Employee related expenses

	2026	2025
	\$'000	\$'000
Salaries and wages	6 747	6 177
Superannuation	985	805
Annual leave	606	584
Long service leave	371	192
Skills and experience retention leave	35	13
Other employee related expenses	426	382
Total employee related expenses	9 170	8 153

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:

	2026	2025
	Number	Number
\$171 001 to \$177 000#	N/A	-
\$177 001 to \$197 000	3	2
\$197 001 to \$217 000	1	1
\$237 001 to \$257 000	-	1
\$257 001 to \$277 000	2	1
\$297 001 to \$317 000	-	1
\$337 001 to \$357 000	-	1
\$417 001 to \$437 000	-	1
\$717 001 to \$737 000	1	-
Total	7	8

This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration rate for 2025-26.

The total remuneration received by employees in the above bands for the year was \$2.0 million (2025: \$2.2 million).

The table includes all employees 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 2026

4.2. Supplies and services

	2026	2025
	\$'000	\$'000
Information and communications technology	1 816	1 606
Accommodation	1 480	1 796
Shared Services SA and DTF charges	183	179
Outsourced services	143	191
Employee related payments	100	53
Legal fees	87	63
Contract staff	84	309
Employee training	57	59
Repairs, maintenance and minor purchases	51	94
Consultants	35	119
Website development	10	14
Other	266	225
Total supplies and services	4 312	4 708

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.

4.3. 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 (2025: \$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 2026

5. Assets

5.1. Financial assets

	2026	2025
	\$'000	\$'000
Financial assets measured at amortised cost		
Cash and cash equivalents	10 162	11,159
Contractual receivables	1	1
Total financial assets	10 162	11 159

All financial assets are measured at amortised cost.

5.2. Cash and cash equivalents

	2026	2025
	\$'000	\$'000
Deposits with the Treasurer (Special deposit account)	10 146	11 143
Cash on hand	16	16
Total cash and cash equivalents	10 162	11 159

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.

5.3. Receivables

	2026	2025
	\$'000	\$'000
Current receivables		
Contractual receivables		
Prepayments	403	317
Receivables from sale of goods and services	1	1
Total current receivables	404	318

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 2026

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

	Accommodation and leasehold improvements	Plant & equipment	Information technology assets	Total
2026	\$'000	\$'000	\$'000	\$'000
Carrying amount at beginning of the period	801	132	125	1 058
Acquisitions	-	99	-	99
Depreciation	(161)	(44)	(125)	(330)
Revaluation	928	-	-	928
Carrying amount at the end of the period	1 568	187	-	1 755
Gross carrying amount				
Gross carrying amount	2 456	405	1 540	4 401
Accumulated depreciation	(888)	(218)	(1 540)	(2 646)
Carrying amount at the end of the period	1 568	187	-	1 755

Independent Commission Against Corruption
Notes to and forming part of the financial statements
for the year ended 30 June 2026

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

	Accommodation and leasehold improvements	Plant & equipment	Information Technology assets	Right-of-use vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2025					
Carrying amount at beginning of the period	962	142	336	18	1 458
Acquisitions	-	21	-	-	21
Depreciation	(161)	(31)	(211)	(8)	(411)
Derecognition	-	-	-	(10)	(10)
Carrying amount at the end of the period	801	132	125	-	1 058
Gross carrying amount					
Gross carrying amount	2 013	591	1 483	-	4 087
Accumulated depreciation	(1 212)	(459)	(1 358)	-	(3 029)
Carrying amount at the end of the period	801	132	125	-	1 058

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 2026

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 2026 as detailed in note 11.1.

5.6. 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:

Class of asset	Useful life (years)
Accommodation and leasehold improvements	7
Plant and equipment	5-10
Information technology	1-5
Intangible assets	3-5

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 2026.

Depreciation and amortisation expenses are presented in the reconciliation tables in note 5.4 and note 5.7.

Independent Commission Against Corruption
Notes to and forming part of the financial statements
for the year ended 30 June 2026

5.7. 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 2026.

Reconciliation

	Capital Work in progress	Externally acquired software	Total
2026	\$'000	\$'000	\$'000
Carrying amount at beginning of the period	32	-	32
Additions	290	-	290
Transfers from capital works in progress	(281)	281	-
Amortisation	-	(24)	(24)
Subtotal:	41	257	298

Gross carrying amount

Gross carrying amount	41	1 148	1 189
Accumulated amortisation	-	(891)	(891)
Carrying amount at the end of the period	41	257	298

	Capital Work in progress	Externally acquired software	Total
2025			
Carrying amount at beginning of the period	-	-	-
Additions	32	-	32
Carrying amount at the end of the period	32	-	32

Gross carrying amount

Gross carrying amount	32	1 148	1 180
Accumulated amortisation	-	(867)	(867)
Carrying amount at the end of the period	32	281	313

Independent Commission Against Corruption
Notes to and forming part of the financial statements
for the year ended 30 June 2026

6. Liabilities

6.1. Payables

	2026 \$'000	2025 \$'000
Current		
Contractual payables	194	193
Total current payables	194	193
Total payables	194	193

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

Contractual payables

Contractual payables are liabilities that arises from contracts. They include trade payables and accrued expenses. Accrued expenses are expenses incurred but not yet invoiced or paid. The balances are transferred to trade payables when invoices are received.

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

6.2. Employee related liabilities

	2026 \$'000	2025 \$'000
6.2: Employee related liabilities		
Current		
Annual leave	478	442
Employee on-costs	104	96
Long service leave	47	90
Skills and experience retention leave	34	12
Accrued salaries and wages	58	29
Total current employee related liabilities	721	669
Non-current		
Long service leave	1 262	938
Employment on-costs	133	99
Total non-current employee related liabilities	1 395	1 037
Total employee related liabilities	2 116	1 706

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 current remuneration rates 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 3.5% (2025: 3.2%).

Independent Commission Against Corruption
Notes to and forming part of the financial statements
for the year ended 30 June 2026

6.2. Employee related liabilities (continued)

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 increased from 4.25% to 4.75%, 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.

The actuarial assessment performed by the Department of Treasury and Finance has left the salary inflation rate at 3.5% for long service leave liability (2025: 3.5%). 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 liabilities 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% (2025: 44%). The average factor for the calculation of employer superannuation cost on-costs has remained the same at 12% (2025: 12%). These rates are used in the employment on-cost calculation. There is no net financial impact.

Independent Commission Against Corruption
Notes to and forming part of the financial statements
for the year ended 30 June 2026

6.3. Provisions

All provisions relate to workers compensation.

	2026 \$'000	2025 \$'000
<i>Reconciliation of workers compensation (statutory and non-statutory)</i>		
Carrying amount at the beginning of the period	59	47
Provision derecognised	1	4
Additional provisions recognised	(2)	(1)
Reductions resulting from remeasurement or settlement without cost	-	9
Carrying amount at the end of the period	58	59

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 2026 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
Notes to and forming part of the financial statements
for the year ended 30 June 2026

7. Other disclosures

7.1. Cash flow

	2026	2025
	\$'000	\$'000
Reconciliation of net cash provided by operating activities to net result		
Net cash provided by operating activities	(608)	(1 359)
Add / (less) non-cash items		
Depreciation and amortisation expense of non-current assets	(354)	(411)
Resources received free of charge - expense	(22)	(201)
Resources received free of charge - income	205	201
Movement in assets and liabilities		
(Decrease)/increase in receivables	86	35
(Increase)/decrease in payables	(183)	404
(Increase)/decrease in employee related liabilities	(410)	(23)
Net result	(1 286)	(1 354)

Total cash outflows for leases was \$0 (2025: \$9 000).

Independent Commission Against Corruption
Notes to and forming part of the financial statements
for the year ended 30 June 2026

8. Changes in accounting policy

There have been no changes in accounting policies in 2025-26.

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

	2026	2025
	\$'000	\$'000
Within one year	2 381	2 198
Later than one year but not longer than five years	6 672	4 433
Total other commitments	9 053	6 631
Software maintenance ⁽¹⁾	4 870	1 336
Other ⁽²⁾	4 183	5 295
Total	9 053	6 631

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

⁽²⁾ Other commitments relate to purchase orders placed for goods and services before 30 June 2026 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.

The Commission is not aware of any contingent assets or liabilities at reporting date.

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.

Independent Commission Against Corruption
Notes to and forming part of the financial statements
for the year ended 30 June 2026

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.

	2026	2025
	\$'000	\$'000
Balance at the beginning of the period	-	2
Payments	-	(2)
Balance at the end of the period	-	-

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 Martin Burns, Chartered Valuer from Liquid Pacific as at 30 June 2026.

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 2025 and 2026. 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.

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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.

