WESTERN AUSTRALIA

CCC | Corruption and Crime Commission

ANNUAL REPORT 2025-26





About this report

This report provides a comprehensive overview of our operational and financial performance for the 2025-26 financial year.

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ACKNOWLEDGEMENT OF COUNTRY

The Corruption and Crime Commission acknowledges the Traditional Owners of the land on which we work, the Whadjuk people of the Noongar nation. We pay our respect to their elders – past and present.

Artwork was painted by Corruption and Crime Commission staff under the guidance of Justin Martin from Djurandi Dreaming.



CCC | Corruption and Crime Commission

STATEMENT OF COMPLIANCE

The President of the Legislative Council

The Speaker of the Legislative Assembly

Corruption and Crime Commission Annual Report 2025-26

In accordance with section 91(4) of the *Corruption, Crime and Misconduct Act 2003*, I am pleased to present the Annual Report of the Corruption and Crime Commission for the financial year ended 30 June 2026.

The report has been prepared in accordance with the provisions of section 91 of the *Corruption, Crime and Misconduct Act 2003* and section 61(1) of the *Financial Management Act 2006*.

Yours sincerely



Hon Michael Corboy SC
Commissioner

18 November 2026

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01

COMMISSION OVERVIEW



The Corruption and Crime Commission (Commission) is dedicated to strengthening the integrity of the public sector, reducing corruption and disrupting criminal activity for the benefit of the Western Australian community. It is supported by a team of lawyers, investigators, intelligence analysts, operational officers, assessment officers and corporate staff.

This section provides a summary of the Commission's key results and highlights from the year. It provides a comprehensive overview of the Commission and its structure, the work it does and how the agency contributes to broader State Government goals.

COMMISSIONER'S REPORT

I am pleased to present the Corruption and Crime Commission's Annual Report for 2025-26, highlighting the Commission's continued commitment to strengthening the integrity of the WA public sector, reducing corruption and disrupting criminal activity.

The Hon John McKechnie AO KC retired as Commissioner on 30 June 2025. His retirement marked the end of a long and distinguished career in public service – not just as Commissioner but as the inaugural Director of Public Prosecutions for Western Australia and a Justice of the Supreme Court for 16 years. I thank him on behalf of the Commission and the community for his service. The Commission is the beneficiary of his strong and inspirational leadership during his nine years as Commissioner.

The Commission receives approximately 3,500 notifications and allegations annually. It will act where it forms an opinion, on reasonable grounds, that serious misconduct or police misconduct has or may have occurred. It may do so by investigating an allegation or by referring the alleged misconduct to the relevant government sector authority for action, subject to oversight by the Commission.

The number of allegations that the Commission can investigate is comparatively small due to resource constraints and the fact that, in many instances, the subject authority is best placed to determine the appropriate action. However, the Commission reported to Parliament on four investigations and reviews that were completed in the past year.

Two reports related to serious misconduct by employees at the Health Support Services and Public Transport Authority, both involving corrupt procurement practices and undisclosed conflicts of interest. A further two reports related to the Commission's oversight role for the WA Police Force, with reviews into recommendations for the use of police dogs and a police investigation into allegations of serious misconduct by officers during an incident at the Perth Convention and Exhibition Centre.

The Commission also devoted considerable resources to investigating allegations of serious misconduct in local government authorities. That resulted in a report to Parliament shortly after the end of the financial year; I expect that further private and public reports will follow given the work the Commission has undertaken in this area.

The Commission has the statutory function of increasing the capacity of public authorities to prevent or combat misconduct and to prevent police misconduct. To that end, the Commission's serious misconduct investigations have sought to better understand 'how' and 'why' misconduct has occurred – in particular, through examining whether failures in authority processes have facilitated misconduct. The objective is for the Commission to make recommendations that effectively address misconduct risks and help build the public sector's capacity to manage and reduce the incidence of misconduct in the future. Consistent with that objective, the Commission has also endeavoured to make recommendations around building integrity and preventing misconduct when reviewing an authority's actions following the referral of an allegation by the Commission.



Those changes in investigative and oversight focus reflect a more proactive approach to combating misconduct adopted by the Commission in the past year. That approach has also been reflected in the Commission's willingness to use its unexplained wealth powers as an adjunct to its serious misconduct function and in the steps that have been taken to strengthen its working relationship with the WA Police Force – particularly through conducting joint investigations into procurement fraud.

The confiscation of unexplained wealth and criminal benefits is a powerful tool in disrupting and deterring criminal activity. The Commission has prioritised investigating possible unexplained wealth and criminal benefits derived by individual and corporate entities from suspected criminal activity. The investigations are complex and resource intensive and consequently, have a long gestation period. However, in the past year the Commission has commenced proceedings in the Supreme Court to freeze and confiscate property as part of three investigations. Currently, assets valued at approximately $55 million have been frozen as a result of Commission investigations.

My primary objective is to maximise the impact of the Commission's work. Achieving that objective necessarily requires the Commission to effectively engage with the public sector to ensure that integrity remains a core value. New initiatives included routinely presenting at the Police Academy and hosting an International Anti-Corruption Day event for government sector authorities in December 2025. Additional activities targeting government authorities, police and the wider community in regional areas are planned for 2026-27.

Throughout the year, the Commission actively engaged with the Joint Standing Committee on the Corruption and Crime Commission, including by making submissions to the Inquiry into ways to modernise the *Corruption, Crime and Misconduct Act 2003*. One amendment proposed by the Commission is the adoption of a clearer definition of what constitutes misconduct; a definition which is more easily understood and applied by the public sector at large. The Commission has also sought the power to investigate allegations of corrupt conduct by private persons and entities who contract with the public sector.

The thoughtful and diligent way in which the Joint Standing Committee conducted its Inquiry should be acknowledged and I look forward to considering its report to Parliament.

I am also grateful for the oversight and guidance provided by the Parliamentary Inspector throughout the past year. I appreciate his willingness to maintain an open and constructive dialogue with the Commission and I am acutely aware of the importance of external oversight in ensuring accountability and in enhancing the Commission's performance.

Finally, and most importantly, I acknowledge the work of all those who together form the Commission. I was immediately impressed by the quality and dedication of the Commission's staff following my appointment as Deputy Commissioner in August 2024. That impression has only been reinforced by the work they have undertaken, and the support they have provided me, in the past year.

I am particularly grateful for the leadership provided by the Commission's Chief Executive, Ms Emma Johnson, and the directors of the Commission's six directorates. They have embraced and driven the changes that have been necessary to give effect to the Commission's strategic plan and have constantly sought ways in which the Commission can more effectively perform its statutory functions.

I also extend my thanks to Acting Commissioner Scott Ellis, whose ongoing work and commitment is vital to helping achieve the Commission's objectives.

I am proud of what the Commission has achieved in 2025-26 and look forward to building on those achievements in the year ahead.

Hon Michael Corboy SC
Commissioner



MESSAGE FROM THE CHIEF EXECUTIVE

In 2025-26, the Corruption and Crime Commission continued providing essential oversight and accountability to help keep WA's public sector free from serious misconduct and corruption. By promoting the highest standard of integrity, our work gives the community confidence that all Western Australian Government employees perform their duties fairly, responsibly and in the best interests of the public.

During the second year of our strategic plan 2024-27, the Commission reinforced its focus on capability building, collaboration and impact through a number of key initiatives. This included the launch of a new website and online forms, supporting increased accessibility and easier reporting of alleged serious misconduct and unexplained wealth matters by the general public and government authorities.

We also invested in the leadership capability of our people, undertaking both structural change and leadership development training for managers and senior staff.



In November 2025 we welcomed the appointment of the Hon. Michael Corboy SC as Commissioner. Having previously served as the Commission's inaugural Deputy Commissioner since July 2024, Commissioner Corboy brings eminent expertise in criminal, commercial and corporate law, with a distinguished legal career spanning more than 40 years. Under his guidance, the Commission continues to adapt and respond to the evolving serious misconduct risk environment across the sector. I look forward to working alongside Commissioner Corboy to advance the Commission's priority areas in 2026–27, particularly around procurement fraud and unexplained wealth.

Tackling serious misconduct and criminal activity requires a collaborative approach.

I acknowledge the vital contributions of the WA Police Force and government authorities, whose ongoing partnership, cooperation and support enables the Commission to achieve and maximise its impact.

Finally, I extend my thanks to the Commission's leadership team and staff for their professionalism and tireless hard work. Together, we continue to strengthen the integrity of the public sector, reduce corruption and disrupt criminal activity for the benefit of all Western Australians.

Emma Johnson
Chief Executive

OPERATIONAL STRUCTURE

LEGISLATION

The Commission was established on 1 January 2004. It operates under the *Corruption, Crime and Misconduct Act 2003* (CCM Act) to improve the integrity of the government sector and reduce the incidence of serious misconduct by public officers (including police misconduct). The Commission also authorises and oversees the use of exceptional powers and fortification removal in relation to organised crime.

The Commission audits and reports on the authorisation and use of controlled operations undertaken by the WA Police Force, Department of Primary Industries and Regional Development (Fisheries) and the Australian Criminal Intelligence Commission (formerly Australian Crime Commission) under the *Criminal Investigation (Covert Powers) Act 2012* (CICP Act). The Commission also oversees and reports on the use of Border Search Areas powers by the WA Police Force under the *Misuse of Drugs Amendment Act 2023*.

Since September 2018 the Commission has functions under the *Criminal Property Confiscation Act 2000* (CPC Act) with respect to the investigation and confiscation of unexplained wealth and criminal benefits. This enables the Commission to commence civil proceedings before the Supreme and District Courts for freezing and confiscation of property. Proceeds from such action are paid to the Confiscation Proceeds Account managed by the Department of Justice.

Under the CCM Act, the Public Sector Commission is responsible for dealing with minor misconduct, and misconduct prevention and education across the public sector.

OTHER RELEVANT STATUTES

Statutes relevant to the performance of the Commission's functions under the CCM Act include:

- *Criminal Investigation Act 2006*
- *Criminal Investigation (Identifying People) Act 2002*
- *Criminal Organisations Control Act 2012*
- *Criminal Procedure Act 2004*
- *Evidence Act 1906*
- *Firearms Act 2024*
- *Legal Deposit Act 2012*
- *Local Government Act 1995*
- *Police Act 1892*
- *Public Interest Disclosure Act 2003*
- *Surveillance Devices Act 1998 (WA)*
- *Telecommunications (Interception and Access) Act 1979 (Cth)*
- *Telecommunications (Interception and Access) Western Australia Act 1996*
- *Witness Protection (Western Australia) Act 1996.*

RESPONSIBLE MINISTER

The Attorney General has administrative responsibility for the CCM Act and is the responsible Minister for the Commission's budget.

EXTERNAL OVERSIGHT

The Joint Standing Committee on the Corruption and Crime Commission (JSCCCC), assisted by the Parliamentary Inspector, oversees the Commission.

The current JSCCCC members are:

- Hon Andrew O'Donnell MLC
- Hon Michelle Boylan MLC
- Ms Libby Mettam MLA
- Mr Dan Bull MLA.

The current Parliamentary Inspector is Mr Matthew Zilko SC, who was appointed for a second five-year term on 17 December 2025.

INTERNAL GOVERNANCE

Governance Framework

The Commission's Governance Framework establishes the standards of accountability and transparency that are expected of the Commission from its stakeholders and the community. It assists staff in identifying and understanding the principles, elements and mechanisms used for the effective governance of the Commission.

Integrity Framework

The Integrity Framework outlines the governance systems, mechanisms and controls to support all employees in the roles they play in promoting and supporting a culture of integrity in the Commission. The Framework aligns with Commissioner's Instruction 40: Ethical Foundations.

Corporate Executive Committee

The Corporate Executive Committee (CEC) supports the Commissioner and Chief Executive through the provision of advice and the implementation of corporate strategies, policies and organisational performance improvement initiatives. The CEC ensures the Commission fulfils its statutory obligations.

Operations Committee

The Operations Committee provides advice to the Commissioner on responses to misconduct and corruption allegations. The Committee, on behalf of the Commissioner, acts as a governance mechanism for the strategic management of the Commission's assessment, oversight, investigation, capacity building and inspection functions outlined in the CCM Act and CICP Act.

Unexplained Wealth Committee

The Unexplained Wealth Committee provides advice to the Deputy Commissioner on responses to unexplained wealth and criminal benefits referrals. The Committee, on behalf of the Deputy Commissioner, acts as a governance mechanism for the strategic management and oversight of the Commission's unexplained wealth and criminal benefits functions under the CPC Act. The Committee has oversight responsibility of all matters relating to these functions and comprises all members of the CEC.



Risk and Audit Committee

The independent chair of the Commission's Risk and Audit Committee is Ms Elizabeth Carr AM. Ms Carr has significant experience as a director and Chair across the public and community sectors, including audit and risk, compliance and governance. The Committee assists the Commission to fulfil its statutory obligations by:

- providing assurance on the governance, oversight and strategic guidance of the Commission's financial and performance reporting, system of risk oversight and management, and system of internal controls; and
- continually improving the Commission's business performance, operational effectiveness and internal control environment.

SENIOR OFFICER PROFILES



HON MICHAEL CORBOY SC
Commissioner

The Hon Michael Corboy SC was appointed as the Commissioner in November 2025. Prior to this, Commissioner Corboy was the inaugural Deputy Commissioner since July 2024. Mr Corboy was a Supreme Court Judge for 13 years until 2023. Between leaving the bench and his appointment as Deputy Commissioner, he advised the West Australian Law Reform Commission and the Department of Justice on issues relating to proposed law reforms. He has been a partner at Australian and International law firms and as a judge presided over both civil and criminal cases. Mr Corboy acted for the liquidator in Australia's longest running civil matter. He was a member of the Law Society's Ethics Committee for 22 years, including seven as convenor. He pursued economics as his first career and lectured in the subject at universities in WA and in Scotland.



EMMA JOHNSON
Chief Executive

Emma was appointed as Chief Executive in May 2023. Emma has held various leadership positions in both State and Commonwealth Government agencies, across a range of areas including integrity, national security and law enforcement. Prior to this role, Emma was an Assistant Commissioner at Australian Border Force. Emma was previously Deputy CEO at Sport Integrity Australia and was Co-Chair and expert advisor to agencies and initiatives such as the World Anti-Doping Agency and Play by the Rules. Emma previously held the position of Director Assessment and Strategy at the Commission.



SCOTT ELLIS
Acting Commissioner

Scott was initially appointed in July 2016, having since been re-appointed three times. As Acting Commissioner, Scott performs the function of Commissioner if the incumbent is unable to perform the functions of the Commission or if there is a vacancy in the office. Scott also practices as arbitrator, mediator and barrister from Francis Burt Chambers in the area of commercial dispute resolution including construction and infrastructure and mining and energy disputes. Scott was formerly a partner of Freehills.

OUR ORGANISATIONAL STRUCTURE

The Commission has six directorates that work collaboratively to maximise the effectiveness of the Commission.

COMMISSIONER
Hon. Michael Corboy SC

ACTING COMMISSIONER
Scott Ellis

CHIEF EXECUTIVE
Emma Johnson

EXECUTIVE
Natasha Erlandson
Director Executive

- Executive
- Governance
- Integrity and Security

ASSESSMENTS AND OVERSIGHT
Tracey Polmear
Director Assessments and Oversight

- Assessments
- Oversight
- Research and Engagement
- Inspection and Compliance

CORPORATE SERVICES
Daniel Di-Giuseppe
Director Corporate Services

- Human Resources
- Finance
- Information Technology
- Information Knowledge Management

LEGAL SERVICES
Natasha Erlandson*
Director Legal Services

- Legal Advice
- Counsel Assisting
- Court Proceedings

INVESTIGATIONS
Daniel Parker
Director Investigations

- Serious Misconduct Investigations
- Financial Investigations
- Investigations and Intelligence Capabilities

OPERATIONAL SUPPORT
Ben Moltran**
Director Operational Support

- Covert Surveillance
- Electronic Collection Unit

* Natasha Erlandson was appointed as Director Executive and Legal Services on 14 May 2026. Prior to this the position of Director Legal Services was held by Louise Seery.

** Ben Moltran was appointed as Director Operational Support on 11 March 2026. Prior to this the position was filled by Chris Casale in an acting capacity.

WORKFORCE DEMOGRAPHICS



NUMBER OF EMPLOYEES

144
Employees

EMPLOYEES BY GENDER

56.94%
Female

43.06%
Male

PEOPLE FROM CULTURALLY AND LINGUISTICALLY DIVERSE BACKGROUNDS

11.81%
CaLD

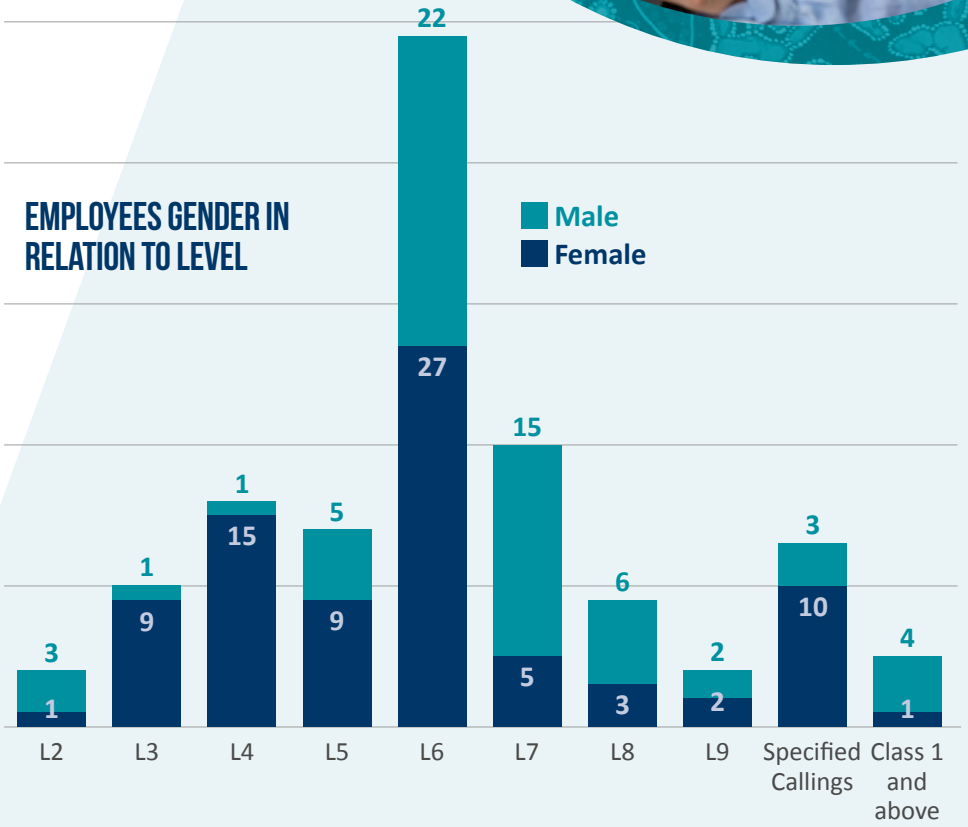
EMPLOYEES BY AGE

1.38%
Less than 25 years

52.08%
25 to 44 years

46.52%
45 years and greater

EMPLOYEES GENDER IN RELATION TO LEVEL



02

AGENCY PERFORMANCE



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ALLEGATIONS OF SERIOUS MISCONDUCT

27
REPORTS PRODUCED

3,607
NUMBER OF ALLEGATIONS RECEIVED

59
AVERAGE NUMBER OF DAYS TO ASSESS AN ALLEGATION

NATURE OF ALLEGATIONS

The Commission assesses all allegations of serious misconduct, including police misconduct, within the WA government sector. This is comprised of notifications from authorities, referrals from the Public Sector Commission, and reports from the general public. The Commission can also formulate its own propositions of serious misconduct under section 26 of the CCM Act.

The table below provides a breakdown of allegations received in 2025-26.

Table 1: Source of allegations received in 2025-26

Source	Number	Percentage
Government sector authorities	2,185	61%
General public	1,332	37%
Public Sector Commission	90	2%
Total	**3,607**	**100%**

For 2025-26, 66% of allegations received related to WA Police. This reflects the Commission's wider jurisdiction over WA Police and is consistent with previous years.

ASSESSMENT PROCESS

During the assessment process, the Commission identifies specific aspects of conduct, or sub-allegations, from each allegation to determine whether, in its opinion and on the information available to it, there is a reasonable suspicion that serious misconduct may have occurred or is occurring. This helps to inform what action (if any) is taken by the Commission.

For 47% of allegations received and assessed during the 2025-26 financial year, the Commission did not form a reasonable suspicion of serious misconduct or the allegation was not in the Commission's jurisdiction. Therefore, no further action was taken by the Commission.

For the remaining 53% of allegations, the Commission formed a reasonable suspicion that serious misconduct may have occurred or is occurring. The options available to the Commission in those instances include taking no further action, referring the allegation to the appropriate authority for action or investigating the allegation.

The Commission may decide to take no further action, despite forming a reasonable suspicion, following consideration of a number of factors. These include the seriousness of the allegations, the government sector authority's capability to investigate the matter themselves and whether the allocation of further resources to either investigate or facilitate oversight of the agency action by the Commission is considered necessary and in the public interest.

The table below illustrates the relative proportions of the actions taken in response to allegations received and assessed, where the Commission formed a reasonable suspicion that serious misconduct may have occurred or is occurring.

Table 2: Percentage of action taken in response to allegations, where a reasonable suspicion was formed that serious misconduct may have occurred or is occurring.

Action Taken	Percentage
Take No Action	66%
Referred to appropriate authority	33%
Investigation	<1%

OVERSEEING ACTIONS TAKEN BY PUBLIC AUTHORITIES

507
ALLEGATIONS REFERRED TO APPROPRIATE AUTHORITIES FOR ACTION (S 40)

320
AGENCY OUTCOMES RECEIVED AND EVALUATED

25
ACTIVE MONITORING AND REVIEW MATTERS COMPLETED

Government sector authorities are responsible for:

- managing their serious misconduct risks;
- investigating alleged misconduct by their staff; and
- determining what action should be taken to deal with it, including the issuing of any disciplinary action.

Despite this responsibility sitting with the agencies themselves, in certain circumstances the Commission may exercise its power to play a role in ensuring that government sector authorities deal with serious misconduct in an appropriate manner. The Commission conducts this function in two primary ways: overseeing action taken by a government sector authority by either monitoring for outcome, or active monitoring and review.

Monitoring for Outcome

When the Commission refers an allegation to a government authority for action, the Commission will monitor the action taken. The authority is required to provide the Commission with an outcome report detailing the actions it has taken to address the allegation. The Commission receives progress updates and the authority's final outcome report. The Commission evaluates this report and considers whether the actions taken by the authority were appropriate. If the Commission has concerns with the authority's action, it may request further information and/or provide feedback.

Active Monitoring and Review

For more serious allegations, or if concerns are held by the Commission about an authority's ability to take appropriate action, the Commission may refer an allegation for 'active monitoring and review'. In such cases, a more structured program of engagement, consultation and proactive oversight is implemented.

On completion of the authority's actions, the Commission conducts a comprehensive review of the actions taken and conclusions reached. Information beyond that provided in the outcome report, such as the evidentiary documentation relied upon by the authority, will usually be requested and considered in the review. Upon conclusion of the review, a report is produced advising of the Commission's opinion as to whether the action taken was appropriate. This may include additional feedback on the agency capability to respond to, and prevent serious misconduct.

Of the allegations received and assessed, 32% were referred for monitoring for outcome and 1% were referred as active monitoring and review.

ASSESSMENT AND OVERSIGHT FUNCTION KEY HIGHLIGHTS

CASE STUDY 1:

COMMISSION OVERSIGHT EFFECTS WIDER CHANGE AT PERTH WATCH HOUSE

Following the notification and referral of multiple incidents involving alleged excessive use of force by officers at the Perth Watch House (PWH), the Commission decided to actively monitor and review the WA Police Force management of these incidents.

The Commission review highlighted concerns regarding the use of empty hand tactics (EHT) in the PWH environment. In one incident, the force used by multiple Police Auxiliary Officers (PAOs) may have resulted in a man fracturing his leg. The issues were predominately associated with force being used by PAOs and what appeared to be a lack of understanding by PAOs regarding their reporting requirements following the use of force that results in an injury.

During the review, the Commission sought to understand the training requirements of PAOs. The WA Police response highlighted concerns regarding the consistency of training provided to PAOs after their initial induction.

In October 2025, the Commission wrote to WA Police with its review outcome. The Commission acknowledged that the PWH can be a dynamic environment, and reasonable force can be used to de-escalate or gain control of a situation. However, the force used has to be reasonable, justified and aligned with policy.

The Commission suggested WA Police consider if the current use of force training and refresher training provided to PWH staff is sufficient, given the frequency that EHT are required in the PWH environment.

In February 2026, WA Police wrote to the Commission and advised that in response to the concerns raised, an independent review had been conducted by the Operational Safety and Tactical Training Unit (OSTTU) at the WA Police Academy. The OSTTU review focused on the issues of non-compliant training and instructor qualification concerns, where it was discovered that training and materials at PWH were not contemporary.

Following the review, WA Police confirmed they had taken the following action to improve and mitigate the associated risk:

- Immediately suspended PWH training delivery.
- Assigned OSTTU with training responsibilities for PAOs, until all PWH training materials and trainer qualifications, were appropriate and endorsed.
- OSTTU retrained PAOs to ensure contemporary knowledge and skills in use of force.
- Considered the post requalification governance and assurance required long-term, which will include annual training audits and maintaining a training delivery log.

In response to the concerns raised by the Commission, WA Police took a proactive approach and implemented positive changes to improve their capability to mitigate the risks associated with use of force in the PWH environment.

CASE STUDY 2:

COMMISSION REVIEW RESULTS IN RECOMMENDATION FOR AN AGENCY TO ADDRESS WIDER RISKS ASSOCIATED WITH THE NDIS INTERFACE

In February 2025, the Commission received a notification from a Health Service Provider (HSP) regarding the conduct of a nurse. The nurse was alleged to have referred two patients to a National Disability Insurance Scheme (NDIS) service provider run by a family member. The Commission referred the allegation back to the HSP who investigated the matter.

In January 2026, the Commission completed a review of the HSP investigation. The investigation concluded the nurse had failed to declare a conflict of interest (COI) on two occasions. While the nurse initially denied a COI existed because they had no financial or business relationship with the NDIS provider, they later admitted that family members held high level positions within the company. The nurse stated they did not have a good understanding of COIs and had not completed an induction with the HSP.

The HSP issued the nurse a reprimand and improvement action by way of training. The HSP noted the services provided to the patients were required and appropriate. The nurse later resigned from the HSP for unrelated reasons.

The Commission review acknowledged the action taken by the HSP in sustaining the allegations. However, the review noted the narrow focus of the investigation on whether the nurse had failed to declare a COI. Limited consideration had been given to whether this family-owned NDIS provider obtained a benefit from the direct client referrals made from the nurse and family member.

The Commission sought further information from the HSP, which highlighted a broader policy gap regarding the process for referring and engaging NDIS funded providers.

The Commission recommended the HSP implement policy, procedure and/or guidelines providing an accountability framework for the interface with NDIS service providers. The recommendation was made to assist the HSP to improve its capacity to mitigate the associated serious misconduct risk associated with HSPs and NDIS service providers. The Commission will review the HSP's response to the recommendation in 12 months' time.

INVESTIGATING ALLEGATIONS OF SERIOUS MISCONDUCT

21
TOTAL SERIOUS MISCONDUCT INVESTIGATIONS

The Commission focuses its investigative resources on the most serious and significant matters, and those in which there is likely to be the greatest impact on improving integrity within the government sector. Serious misconduct investigations have different degrees of complexity, raise different logistical issues and vary in duration. It is common for investigations to be active for more than one year.

Preliminary investigations are undertaken when additional information beyond the allegation is required to determine whether further action is warranted, either in the form of an independent or cooperative investigation.

Cooperative investigations can increase the resources available to conduct an investigation, allow more efficient information sharing and also allow government authorities to manage their own risks and take greater ownership of any outcomes. Cooperative investigations can also enable the Commission to assist in the capacity building of an authority or department with respect to its integrity functions.

As part of its functions under the CCM Act s 26, investigations can also be generated from the Commission's own propositions. These investigations seek to respond to serious misconduct risks in areas identified as a priority within the government sector or that emerge from other Commission investigations.

SERIOUS MISCONDUCT INVESTIGATION FUNCTION KEY HIGHLIGHTS

Operation Coppersmith

On 23 September 2025, the Commission tabled a report in parliament titled 'Report on corrupt procurement practices and conduct in Health Support Services'. The Commission investigation led to an opinion of serious misconduct regarding Health Support Service's (HSS) employee Mr Rohit Jain, a contract administrator.

The investigation found Mr Jain deliberately disclosed confidential information from a prospective supplier of hospital grade biodegradable aprons to two of his close friends. He then delayed the supplier's application to assist his friends to establish a company in direct competition and become a supplier through HSS. Mr Jain concealed his involvement and the relationship he had with his friends. He later received financial benefits from those friends for the assistance he had provided them. Mr Jain acted dishonestly as an employee of HSS.

The report made two recommendations to HSS for improvements to its risk assessment and due diligence processes for contracts. Both recommendations were accepted by HSS with the Commission to review HSS actions within 12 months.

NOTE: An opinion that serious misconduct has occurred does not mean, and should not be understood to mean, that any person named in the Commission's report has committed a criminal or disciplinary offence.

Operation Absecon

On 19 December 2025, the Commission tabled a report in parliament titled 'Report on corrupt conduct at the Public Transport Authority'. The Commission investigation led to an opinion of serious misconduct in relation to Public Transport Authority (PTA) employee Mr Richard Clark, Manager Safety and Rail Access.

The investigation found Mr Clark had a close, long-standing relationship with key managers and directors at Railtrain, which he failed to adequately disclose. Railtrain provided contracted services to the PTA, including the development and delivery of training programs which Mr Clark had oversight of in his role. The Commission found Mr Clark wrote several training programs for Railtrain, was paid for this work, and then marketed some of these courses to the PTA through his position. Mr Clark also provided Railtrain with contact information for employees in the PTA who could further the relationship between Railtrain and the PTA and information about a course developed by a competitor of Railtrain, which prompted Railtrain to finalise developing an equivalent training program.

The report also made four recommendations to improve PTA processes for external employment approval and management of conflicts of interest. The Commission will review the action taken within 12 months.

Other Investigative Outcomes

While the most prominent product of a Commission investigation is a parliamentary report, the Commission may also report non-publicly on the outcome of an investigation direct to a government authority or relevant stakeholders. This provides the Commission an effective avenue to communicate serious misconduct risks, broader integrity issues or opportunities for improvement to government authorities where they are identified and where a public report is not considered appropriate. Over the course of 2025-26, the Commission issued a number of impactful investigation reports direct to government authorities and departments.

These reports are often shared with appropriate oversight or governance bodies, including Ministers. Some of these reports have included:

- A report to a government authority highlighting deficiencies in auditability, information security and information access practices relating to a government run information technology system, with recommendations for improvement. This report was also shared with the relevant authority's Minister and the Office of the Auditor General.
- A report to a government authority on an investigation into an alleged corrupt recruitment process, in which the complainant was subsequently identified by the Commission to have manufactured elements of their complaint and demonstrated a number of potential security and integrity risk indicators. In addition to the report, the Commission subsequently disclosed information from the investigation to assist the authority in considering a disciplinary process.
- A report to a local government authority following an investigation into an allegedly corrupt procurement process. The Commission's report concluded the subject officer had not engaged in serious misconduct, and while the project they were responsible for had significant failings, the local government authority's governance process and leadership had been inadequate. The Commission made recommendations to the local government authority and shared the outcome of the investigation with the Local Government Inspector.
- A report to a department resulting from an investigation relating to a manager displaying a number of significant misconduct risk indicators and who had likely engaged in a number of acts in the workplace warranting consideration of disciplinary action. The investigation commenced on the basis of analysis of intelligence available to the Commission rather than the receipt of an allegation. It demonstrated the Commission's ability to act proactively in providing broader sector impact, rather than respond solely on reactive investigations.

CONDUCTING EXAMINATIONS

11
OPERATIONS FOR WHICH EXAMINATIONS WERE HELD

41
DAYS ON WHICH EXAMINATIONS WERE HELD

44
WITNESSES EXAMINED

The Commission has a range of powers it can use to conduct investigations. To obtain information and advance an investigation the Commission has the power under the CCM Act and CPC Act to conduct compulsory examinations of witnesses. The Commission does not make findings regarding guilt or innocence like a court or tribunal. Examinations are generally conducted in private.

In 2025-26 the Commission held examinations for 11 operations in which 44 witnesses were examined over 41 days. These were in the course of both serious misconduct and unexplained wealth investigations.



IDENTIFYING AND CONFISCATING UNEXPLAINED WEALTH



31
UNEXPLAINED WEALTH REFERRALS RECEIVED

28
INITIAL INVESTIGATIONS

12
FULL INVESTIGATIONS

$55M
ASSETS FROZEN AS AT 30 JUNE 2026

The objective of identifying and confiscating unexplained wealth and criminal benefits is to remove the financial incentive for criminal activity, disrupt ongoing criminal activity and in turn, reduce harm to the community. The Commission's work to identify and target people who have accumulated wealth through unlawful means, complements actions taken by other law enforcement agencies.

Under the CPC Act, the Commission may apply to the court for an unexplained wealth or criminal benefits declaration against a respondent.

These investigations are complex and lengthy and require the Commission to exercise a variety of powers under the CPC Act. While no matters reached confiscation orders this financial year, the Commission has continued to commence and substantially progress investigations and holds secure a significant frozen asset pool relating to these matters.

Unexplained wealth and criminal benefits matters frequently involve considerable forensic accounting, legal and investigative capabilities within the Commission and, in some instances, have interstate and international elements.

UNEXPLAINED WEALTH FUNCTION KEY HIGHLIGHTS

Through the course of the 2025-26 financial year the Commission has substantially advanced several significant and complex unexplained wealth and criminal benefits investigations. These matters continue to progress toward anticipated declarations and subsequent confiscation of funds. In 2025-26 the Commission utilised its CPC Act functions to commence a criminal benefits investigation relating to the subject of a concurrent CCM Act serious misconduct investigation.

OUTCOMES OF OVERSIGHT MATTERS AND INVESTIGATIONS

27
NUMBER OF REPORTS

15
NUMBER OF RECOMMENDATIONS

100%
PERCENTAGE OF RECOMMENDATIONS ACCEPTED

MAKING RECOMMENDATIONS

At the conclusion of a review or investigation, the Commission produces reports to WA Government sector authorities, to assist the authority to prevent serious misconduct.

If specific concerns are identified, the report may include a recommendation. Recommendations are made to increase the capacity of government authorities to prevent or combat misconduct and form part of the Commission's capacity building function, or prevention and education function for WA Police.

Reports are provided to the head of the government authority or tabled in Parliament.

Evaluating Public Authorities' Responses to our Recommendations

When the Commission makes a recommendation, it will review the government authority action taken. If the authority accepts the recommendation, the review usually occurs one year after the initial report. Depending on the agency response, the Commission may conduct further reviews and report on the action taken by government authorities.

During the 2025-26 financial year, the Commission made 15 recommendations and 100% were accepted by government authorities. During the same period, 2 reviews were completed into recommendations made during previous financial years.

CHARGES AND CONVICTIONS

In the course of investigations the Commission may uncover evidence of criminal offending. The Commission does not have the power to prosecute criminal offences but pursuant to the CCM Act, the Commission may provide evidentiary material to prosecuting authorities such as the WA Police Force, the State Solicitor's Office and the Office of the Director of Public Prosecutions. Those bodies will determine whether to commence a prosecution. Prosecutions arising from Commission investigations are an important means of deterring serious misconduct in the government sector.

In 2025-26, criminal prosecutions were commenced against two individuals based on evidence arising from investigations.

Table 3 below summarises charges and convictions during the reporting period. In total, 24 charges were laid and three individuals were convicted, with a number of prosecutions still ongoing at the end of the reporting period.

Table 3: Charges and Convictions in 2025-26

Charges and Convictions	Public Officers	Non-Public Officers	Total
Charges laid	16	8	**24**
Charges pending before the courts (including charges laid in previous years)	69	25	**94**
Charges discontinued, dismissed or set aside	0	0	**0**
Individuals charged	1	1	**2**
Individuals convicted	2	1	**3**
Individuals acquitted	0	0	**0**

INSPECTION AND COMPLIANCE

The CICP Act requires the Commission to inspect records of controlled law enforcement operations conducted by the WA Police Force, the Fisheries Department and the Australian Criminal Intelligence Commission. The Commission has a similar role in relation to the Misuse of Drugs Act 1981 (MDA) to oversee the use of Border Search Area powers.

Controlled law enforcement operations involve an authorised participant/s engaging in conduct that would otherwise be unlawful. The CICP Act provides the participant with protection from criminal responsibility for that conduct, where it has been authorised and carried out in accordance with the authority and the CICP Act.

Each of the three law enforcement agencies provides a biannual report to the Commission on its controlled operations. The WA Police Force also provides a biannual report to the Commission on its Border Search Authorisations.

To fulfil its oversight role, the Commission considers the extent to which each agency has complied with the requirements of the CICP Act Part 2 and the MDA Part 4B. Any areas of concern are referred back to the agency.

During the 2025-26 financial year, the Commission inspected 51 controlled operations and 7 Border Search Areas.

Table 4: Controlled operation records inspected by the Commission during 2025-26

Law Enforcement Agency	Controlled Operation Authorities*	Variation to Authorities	Applications Refused
WA Police Force	51	28	2
Fisheries Department	7	0	0
Australian Criminal Intelligence Commission*	0	0	0

* No controlled operations were conducted by ACIC in the reporting period.

Table 5: Border Search Area records inspected by the Commission during 2025-26

Law Enforcement Agency	Border Search Authorisations	Applications Refused
WA Police Force	7	0

The CICP Act also permits an authority to be issued retrospectively. No retrospective authorities were granted by the Australian Criminal Intelligence Commission, the WA Police Force or the Fisheries Department during the reporting period.

Each year, the Commission is required to prepare a report of the work and activities of the relevant law enforcement agencies, with respect to both controlled operations and border search areas, for the preceding 12 months. The report must be prepared as soon as practicable after 30 June each year.

Due to internal administrative issues, the annual reports for 2024-25 were not provided to the Minister during the 2025-26 financial year. The Commission acknowledges this delay and will endeavour to provide the 2025-26 Annual Reports in a timelier manner.

WORKING COLLABORATIVELY WITH OTHERS

INDEPENDENT AGENCIES

The CCM Act defines an independent agency as:

- The Parliamentary Commissioner;
- The Director of Public Prosecutions;
- The Auditor General;
- The Inspector of Custodial Services; and
- The Public Sector Commissioner.

The Commission is required to report on the general nature and extent of any information disclosed to independent agencies under the CCM Act. During 2025-26, the Commission made a number of disclosures to independent agencies that were related to matters of public interest and allegations that were referred to the Public Sector Commission under the CCM Act.

The Commission routinely consults, cooperates and exchanges information with independent agencies, to ensure allegations, referrals and information concerning serious misconduct and unexplained wealth are dealt with in an appropriate way. While the Commission cannot take action in matters outside of the Commission's jurisdiction, it may provide information to relevant authorities where appropriate.

The PSC were invited to participate in the Commission's inaugural International Anti Corruption Day event in December 2025, attended by a large number of government sector authorities in WA. It provided an opportunity to support government authorities and improve their capacity to mitigate misconduct risk.

WA Police Force

The Commission is the independent agency responsible for the oversight of the WA Police Force. The Commission routinely meets with representatives of the WA Police Professional Standards Division and the Senior Officers Coordination Group, comprising senior members of the Commission and the WA Police Force. These meetings are vital in maintaining effective working relationships and facilitating early identification, discussion and resolution of issues, at both the operational and executive level.

As part of its Prevention and Education function, the Commission commenced presentations to recruits at the WA Police Academy this year. The presentations are an opportunity to reinforce integrity expectations of WA Police at the outset of an officer's career.

Additionally, the Commission works cooperatively with WA Police to, where appropriate, conduct cooperative investigations involving serious misconduct, and to combat organised crime and disrupt criminal activity through unexplained wealth and criminal benefits confiscation proceedings.

Other Public Authorities

The Commission proactively engages with government authorities across the public sector, and other key external stakeholders as part of its capacity building function. This engagement enables the Commission to share data and information with sector authorities, providing insight into serious misconduct risks to inform their own processes and improve their capacity to prevent serious misconduct.

During the 2025-26 financial year, the Commission met with representatives from a variety of government authorities. The Commission also met with the Aboriginal Legal Service to discuss misconduct issues relevant to First Nations people.

Another way the Commission assists government authorities to improve their understanding of serious misconduct risk is through the quarterly publication of serious misconduct data. This information is published on the Commission website and provides authorities with insight into serious misconduct occurring across the sector.



03

DISCLOSURES AND LEGAL COMPLIANCE

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INDEPENDENT AUDITOR'S REPORT

OFFICIAL

Auditor General

INDEPENDENT AUDITOR'S REPORT

2026

Corruption and Crime Commission

To the Parliament of Western Australia

Report on the audit of the financial statements

I have audited the financial statements of the Corruption and Crime Commission (Commission) which comprise:

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Commission for the year ended 30 June 2026 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

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 statements

The Commissioner is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Commissioner is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern

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- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Commission.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are 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 the financial statements. 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.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Commission. The controls exercised by the Commission are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Commission are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2026, and the controls were implemented as designed as at 30 June 2026.

The Commissioner's responsibilities

The Commissioner is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3150 Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board.

That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Commission for the year ended 30 June 2026 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Commission for the year ended 30 June 2026 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Commission's performance and fairly represent indicated performance for the year ended 30 June 2026.

The Commissioner's responsibilities for the key performance indicators

The Commissioner is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Commissioner determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Commissioner is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5 Key Performance Indicators.

Auditor General's responsibilities

As required by the *Auditor General Act 2006,* my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the Commission's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 3 - Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements,* the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Commissioner is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2026, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements and key performance indicators of the Commission for the year ended 30 June 2026 included in the annual report on the Commission's website. The Commission's management is responsible for the integrity of the Commission's website. This audit does not provide assurance on the integrity of the Commission's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the Commission to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
3 November 2026

KEY PERFORMANCE INDICATORS

CERTIFICATION OF KEY PERFORMANCE INDICATORS

I hereby certify that the performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Corruption and Crime Commission's performance and fairly represent the performance of the Corruption and Crime Commission for the financial year ended 30 June 2026.



Hon Michael Corboy SC
Commissioner
3 November 2026

THE COMMISSION'S PERFORMANCE MANAGEMENT FRAMEWORK

Changes to Outcome-Based Management Framework

For the 2025-26 financial year, the Corruption and Crime Commission (Commission) reviewed its Performance Management Framework and associated key performance indicators (KPIs) to ensure the indicators reflect the material effort and resources of its services, and the impact on Government goals.

New Indicators

The Commission introduced two new effectiveness indicators to better capture the impact of the Commission's work:

- *Percentage of outcome reports received within 12 months of Commission referral for action*
- *Percentage of Commission Recommendations Accepted by Agencies within Six Months*

The Commission also introduced five new efficiency indicators to better capture the material effort and resources of its services:

- *Average Cost of an Oversight Action*
- *Average Number of Days to Review an Agency Action in Response to a Commission Referral for Action or a Commission Recommendation*
- *Average Number of Days to Evaluate an Agency Outcome Report Following a Commission Referral for Action*
- *Cost per Day to Deliver Serious Misconduct Investigative Services*
- *Cost per Day to Deliver Unexplained Wealth Investigative Services*

Amended Indicators

The wording of the previous effectiveness indicator '*Number of Reports Published*' was amended to '*Number of Reports Produced*' to reflect that not all Commission reports are published externally. Whilst this KPI has been renamed for clarity, there has been no change to the underlying measure and scope, and historical reporting remains comparable.

The previous efficiency indicator '*Percentage of Assessments Completed within 28 days*' was amended to '*Average Number of Days to Assess an Allegation*'. The Commission's previous efficiency indicator did not appropriately account for the varying complexities of assessments. Accordingly, the Commission now reports the average number of days to assess an allegation.

The previous effectiveness Indicator '*Number of Full Unexplained Wealth Investigations*' was amended to '*Number of Initial and Full Unexplained Wealth Investigations*'. Previously, this indicator measured the number of full investigations open in the financial year, which did not account for the work undertaken in initial investigations. The update to include both initial and full unexplained wealth investigations in 2025-26 recognises the entire investigative effort in relation to unexplained wealth.

Removed Indicators

A previous effectiveness indicator, '*Number of allegations received*', was removed given the number of serious misconduct allegations received by the Commission each financial year does not correlate to an increase or decrease in serious misconduct across the public sector, and a significant percentage of the allegations received are assessed as not meeting the threshold of involving suspected serious misconduct.

Relationship to Government Goals

The Commission developed two agency-level desired outcomes designed to target the Government's goal of building safe, strong and fair communities. To achieve these outcomes, the Commission delivers three services – assessing and overseeing action into allegations of serious misconduct, investigating serious misconduct, and investigating unexplained wealth.

The relationship between the Government's goal, the Commission's desired outcomes and the services it delivers is outlined in the diagram below.



KPI RESULTS 2025-26

OUTCOME 1:
THE INTEGRITY OF THE PUBLIC SECTOR CONTINUOUSLY IMPROVES, AND THE INCIDENCE OF MISCONDUCT IS REDUCED

SERVICE 1:
ASSESSING ALLEGATIONS AND OVERSEEING WA GOVERNMENT SECTOR ACTION INTO ALLEGATIONS OF SERIOUS MISCONDUCT

The Commission is responsible for assessing all allegations of serious misconduct within the Western Australian public sector and ensuring they are appropriately dealt with.

The Commission considers several factors when assessing serious misconduct allegations, including:

- whether the allegation is within the Commission's jurisdiction;
- the nature and seriousness of the alleged serious misconduct;
- the seniority of the public officer(s) involved;
- whether there is a need for an independent investigation; and
- whether further information is required before an assessment decision can be made.

Where the Commission decides to refer an allegation to a WA Government agency for action, the Commission conducts a range of oversight actions to ensure the integrity of the Public Sector continuously improves, and the incidence of serious misconduct is reduced.

The scope of Service 1 has been expanded to measure performance in both the assessment and oversight of allegations of serious misconduct. This change accurately reflects the increased effort dedicated to oversight activities in recent years and providing a complete and accurate representation of the Commission's role in fulfilling its obligations under the *Corruption, Crime and Misconduct Act 2003 (WA)* (CCM Act).

1.1 Key Effectiveness Indicator – Percentage of outcome reports received within 12 months of Commission referral for action (new indicator)

When the Commission refers an allegation to a WA Government Sector agency for action, the agency is required to provide the Commission with a detailed report outlining the action taken, pursuant to section 40 of the CCM Act. Commission oversight of agency action, including ensuring the agency provides a closure report to the Commission, is one of the ways in which the Commission demonstrates its effectiveness in achieving Outcome 1.

The time taken by a WA Government Sector agency will vary depending on the complexity and severity of the matter. While the Commission has limited influence on the time taken by an agency, the oversight function demonstrates to the public that the Commission monitors the action taken across the sector.

2025-26 Results

2025-26 Target	2025-26 Actual
80%	80%

Explanation of Material Variation

No material variation.

1.2 Key Effectiveness Indicator – Percentage of Commission Recommendations Accepted by Agencies within Six Months (new indicator)

One of the ways in which the Commission assists the Government Sector to improve its capacity to prevent serious misconduct is by making recommendations, pursuant to section 43 of the CCM Act. Following an investigation or review, the Commission may make recommendations to an agency to assist it to mitigate the future risk of serious misconduct. This KPI measures the percentage of those recommendations accepted by the agency.

2025-26 Results

2025-26 Target	2025-26 Actual
80%	100%

Explanation of Material Variation

During the 2025-26 financial year, all recommendations to relevant agencies were accepted within six months of being issued. The Commission endeavours to make recommendations that are practical, feasible and valuable, which is reflected in the actual result being above target.

1.3 Key Effectiveness Indicator – Number of Reports Produced (previously 'Number of Reports Published')

Reports are produced under various sections of the CCM Act and, where appropriate, the Commission may issue a report to an agency without publishing it externally. Whilst this KPI has been renamed for clarity, there has been no change to the underlying measure and scope, and historical reporting remains comparable.

Commission reports alert the public sector to serious misconduct issues and informs actions to address misconduct risks. Reports also enable Parliament and the Western Australian community to have confidence that significant serious misconduct allegations and issues are dealt with appropriately and transparently.

This KPI records the number of reports that were produced during the financial year and includes:

- Reports tabled in Parliament (including the Commission's Annual Report);
- Investigation Agency Reports
- Oversight Reports; and
- Recommendation Review Reports

For the purposes of this KPI, a report is considered produced on the date:

(a) It is tabled in Parliament; or

(b) On the date it is transmitted to the agency receiving the report.

2025-26 Results

2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Target	2025-26 Actual
34	23	29	45	27

Explanation of Material Variation

The 2025-26 result is lower than the target, largely as a result of the lower number of investigations concluded during the financial year (see also explanation at 2.1 below).

1.4 Key Efficiency Indicator – Average Number of Days to Assess an Allegation (previously 'Percentage of Assessments Completed within 28 days')

During the assessment process, the Commission forms an opinion on whether there is a reasonable suspicion that a matter involves or may involve serious misconduct and determines what action (if any) should be taken. The Commission considers several factors when assessing serious misconduct allegations, including:

- whether the allegation is within the Commission's jurisdiction;
- the nature and seriousness of the alleged serious misconduct;
- the seniority of the public officer(s) involved;
- whether there is a need for an independent investigation; and
- whether further information is required before an assessment decision can be made.

The Commission's previous efficiency indicator for the percentage of assessments completed within 28 days did not appropriately account for the varying complexities of assessments. Accordingly, the Commission now reports the average number of days to assess an allegation.

2025-26 Results

2025-26 Target	2025-26 Actual
42	59

Explanation of Material Variation

The variation is reflective of increased volume and complexity of assessments received. The Commission received 20% more allegations in the 2025-26 financial year compared to the 2024-25 financial year, resulting in increased resourcing pressures and age of assessments on hand.

1.5 Key Efficiency Indicator – Average Number of Days to Evaluate an Agency Outcome Report Following a Commission Referral for Action (new indicator)

When an allegation is referred to a WA Government Sector agency for action, that agency is legislatively obligated to provide the Commission with an outcome report. Commission oversight of the agency action taken, including evaluating the outcome report provided by the agency, is one of the ways in which the Commission demonstrates its effectiveness in achieving Outcome 1.

2025-26 Results

2025-26 Target	2025-26 Actual
60	45

Explanation of Material Variation

The variation reflects initial availability of resources for the function. However, resourcing constraints in the later part of the 2025-26 financial year has resulted in less evaluations (than predicted) being completed and is also anticipated to extend the average number of days for the subsequent financial year.

1.6 Key Efficiency Indicator – Average Number of Days to Review an Agency Action in Response to a Commission Referral for Action or a Commission Recommendation (new indicator)

A review is conducted pursuant to the CCM Act section 41 and is more comprehensive than evaluating the agency outcome report.

When an allegation is referred by the Commission to a Government Sector agency for action or the Commission makes a recommendation to a Government Sector agency (pursuant to CCM Act s 43), the Commission can decide to review the action taken by the agency.

A review involves consideration of all supporting evidence and documentation used by the agency in reaching the conclusion to consider the appropriateness of the action. For this reason, the time taken to conduct a review is significantly longer.

The review of agency action taken is one of the ways in which the Commission demonstrates its effectiveness in achieving Outcome 1.

2025-26 Results

2025-26 Target	2025-26 Actual
270	325

Explanation of Material Variation

The variation is reflective of the increased complexity of allegations subject to review, along with internal resourcing and administrative constraints.

1.7 Key Efficiency Indicator – Average Cost of an Assessment

This indicator calculates the average cost of an assessment. The total cost of the assessment function is divided by the number of allegations received during the financial year to provide the average cost of an assessment.

When the indicator for 'number of allegations received' was removed, the Commission continued to calculate the number of allegations received during the financial year for consistency with prior year calculations.

During the 2025-26 financial year the Commission received 3,605 allegations and completed 3,154 assessments. The number of allegations received each financial year can vary. This financial year, the Commission received a bulk notification of historic matters from one agency, which accounts for some of the increase.

Every allegation that is received by the Commission must be assessed. The assessment may occur during the financial year it was received or the following financial year depending on various factors, such as when it was received, the complexity and resourcing.

Next financial year, the Commission intends to update the calculation to utilise the number of assessments completed during the year to better capture material effort and resources put into this function.

2025-26 Results

2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Target	2025-26 Actual
$663	$1,998	$2,699	$1,750	$1,594

Explanation of Material Variation

This variation is attributed to a 20% increase in allegations received this financial year.

1.8 Key Efficiency Indicator – Average Cost of an Oversight Action (new indicator)

This indicator calculates the average cost of an oversight action. An oversight action is an evaluation of an agency outcome report or the review of action in response to a Commission referral or recommendation.

The total cost of the Commission's oversight function is divided by the number of oversight actions completed during the financial year, to provide the average cost of an oversight action.

2025-26 Results

2025-26 Target	2025-26 Actual
$4,425	$8,601

Explanation of Material Variation

The variation is a result of less oversight actions being completed this financial year than predicted. This is predominantly due to internal resourcing constraints, particularly in the evaluation of agency outcome reports (as previously explained at 1.5 above).

SERVICE 2: INVESTIGATING ALLEGATIONS OF SERIOUS MISCONDUCT

The Commission investigates the most significant allegations of serious misconduct, which have the greatest potential to improve the integrity of the public sector. The purpose of a serious misconduct investigation is to determine whether serious misconduct is occurring or has occurred and if so, expose the conduct and circumstances (risks) that allowed or enabled it to occur. Resulting reports and recommendations serve as learnings to increase the capacity of the wider sector to further prevent or combat serious misconduct within the public sector. A serious misconduct investigation may be instigated from allegations received or independently based on the Commission's own experience and knowledge.

The Commission also conducts proactive intelligence-led preliminary investigations. Intelligence investigations are grouped under overarching standing preliminary investigations aligned to thematic serious misconduct risks. These investigations are governed by the Intelligence Investigation Governance Framework. The decision to commence any investigation is made by the Commissioner upon recommendation by the Operations Committee.

Previously, the Commission's Service 2 efficiency indicators only accounted for investigations marked as 'completed' during the reporting period, which did not account for the entirety of the material expenses or activity levels of the service to investigate allegations of serious misconduct. The previous KPIs therefore measured an insufficient amount of the material effort and resources of the Commission's Investigative capability.



2.1 Key Effectiveness Indicator – Number of Serious Misconduct Investigations

This indicator reports the total number of serious misconduct investigations that were completed during or are still active at the end of the financial year. Serious misconduct investigations may be active over multiple financial years before being completed. Each serious misconduct investigation can contain one or more allegations from the current or previous reporting periods.

2025-26 Results

2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Target	2025-26 Actual
58	45	40	45	21

Explanation of Material Variation

During 2024-25 financial year, the Commission closed nine long-standing investigations conducted under the Commission's investigative intelligence framework. These nine investigations have been counted every financial year since their initiation in 2018-19. Thus, the Commission started the 2025-26 financial year with nine less investigations than preceding years.

Even accounting for this reduction, the Commission had less serious misconduct investigations underway in 2025-26 due to a number of factors including a lower proportion of matters determined to reach the threshold for investigation.

- The Commission was without a Deputy Commissioner for all of the 2025-26 financial year reducing the Commission's capacity to conduct serious misconduct investigations.
- The 2025-26 financial year saw the implementation of the Commission's new investigative intelligence framework. The framework is in its early stages and is expected to deliver further proactive investigations as it matures in the coming 12 months.

The Commission will review its thresholds for initiating serious misconduct investigations during the 2026-27 financial year.

2.2 Key Efficiency Indicator – Percentage of Serious Misconduct Investigations Completed within 12 Months

This indicator measures the percentage of those investigations completed in the financial year that were completed within 12 months. This efficiency indicator only considers completed investigations. However, it does indicate the timeliness of investigations more generally. In this sense it serves as a useful measure for comparison, and as a target for a reader to understand the ability to resolve serious misconduct investigations in a timely manner.

2025-26 Results

2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Target	2025-26 Actual
66%	65%	21%	70%	67%

Explanation of Material Variation

No material variation. The 2025-26 result is a return to the relatively consistent outcome for prior years, with the exception of the 2024-25 result which was an outlier year due to a review of the previous investigative intelligence framework which resulted in a number of long-standing investigations being closed.

2.3 Key Efficiency Indicator – Cost per Day to Deliver Serious Misconduct Investigative Services (new indicator)

This indicator was introduced to consider the effort of the Commission for all serious misconduct investigations, and not just those closed during the relevant period. It provides the most practicable measure of complex resource inputs, being the cost per day to deliver all serious misconduct investigations.

2025-26 Results

2025-26 Target	2025-26 Actual
$1,500	$3,727

Explanation of Material Variation

This indicator is directly impacted by the number of investigations in the Commission's caseload. Noting the Commission's target for the number of serious misconduct investigations was not reached by some margin (see explanation at 2.1 above), this has directly resulted in the actual 'cost per day' indicator being over target.

OUTCOME 2:
THE FINANCIAL INCENTIVE FOR CRIMINAL ACTIVITY IS REMOVED AND HARM TO THE COMMUNITY IS REDUCED

SERVICE 3:
INVESTIGATING UNEXPLAINED WEALTH REFERRALS

The Commission receives referrals and reports about suspected unexplained wealth and criminal benefits from a variety of sources. These referrals are dealt with under the Commission's Unexplained Wealth Governance Framework.

This service is delivered for the desired outcome of removing the financial incentive for criminal activity and reducing harm to the community. Unexplained wealth and criminal benefit matters are generally complex and lengthy investigations involving detailed evidence gathering, expert forensic accounting and comprehensive legal counsel.



3.1 Key Effectiveness Indicator – Number of Initial and Full Unexplained Wealth Investigations (previously 'Number of Full Unexplained Wealth Investigations')

This indicator reports the total number of initial and full unexplained wealth investigations that were completed during or are still active at the end of the financial year. Unexplained wealth or criminal benefit investigations may be active over multiple financial years before being completed.

Previously, this indicator measured the number of full investigations open in the financial year, which did not account for the work undertaken in initial investigations. The update to include both initial and full unexplained wealth investigations in 2025-26 recognises the entire investigative effort in relation to unexplained wealth.

2025-26 Results

2025-26 Target	2025-26 Actual
30	40

Explanation of Material Variation

The variation is predominantly the result of there being a significant number of initial investigations on foot during the 2025-26 financial year. An initial investigation will only progress to a full investigation when sufficient capacity is available to undertake the additional work required. During the 2025-26 financial year, the full investigations which were being advanced were predominantly at critical phases, requiring sustained resourcing. This concentration of demand, in the context of broader resourcing constraints, limited capacity to progress initial investigations to full investigations, resulting in an accumulation of matters at the initial investigation stage.

3.2 Key Efficiency Indicator – Percentage of full unexplained wealth investigations in which Criminal Property Confiscation Act 2000 proceedings have been initiated or a decision to discontinue has been made within 12 months

This efficiency indicator considers the first 12 months of an unexplained wealth full investigation. Whilst this does not serve as a useful measure of efficiency across the entire unexplained wealth investigative case load, it does indicate the timeliness of unexplained wealth full investigations more specifically. In this sense it serves as a useful measure for comparison, and as a target for the reader to understand the ability of the Commission to make decisions in a timely manner for complex unexplained wealth/criminal benefits full investigations.

During a full investigation a point will be reached at which a decision must be made to either discontinue the investigation or to commence litigation. This indicator measures the percentage of full investigations in which that decision point is reached within 12 months of the commencement of the full investigation.

2025-26 Results

2023-24 Actual	2024-25 Actual	2025-26 Target	2025-26 Actual
100%	50%	80%	50%

Explanation of Material Variation

In 2025-26 financial year, four of the Commission's active investigations were open to be measured for this KPI as they fell within the relevant calculation parameters for the KPI. In two of the relevant matters, the Commission made a determination to progress toward litigation within a 12-month period. In the other matters, the Commission was unable to reach a decision within the timeframe due to complexity in the matter and competing priorities.

3.3 Key Efficiency Indicator – Cost per Day to Deliver Unexplained Wealth Investigative Services (new indicator)

This key efficiency indicator considers the material effort of the Commission for all initial and full unexplained wealth and criminal benefits investigations. The Commission introduced this indicator to better capture the efficiency of all resource inputs to deliver unexplained wealth investigations.

2025-26 Results

2025-26 Target	2025-26 Actual
$1,500	$798

Explanation of Material Variation

This is a result of the accumulation of initial investigations on foot, which increases the total number of matters used in the calculation, rather than a reduction in the cost or complexity of the work being undertaken.

FINANCIAL STATEMENTS

CERTIFICATION OF FINANCIAL STATEMENTS

For the financial year ended 30 June 2026

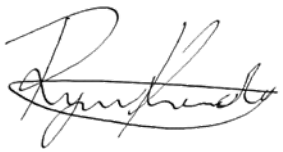
The accompanying financial statements of the Corruption and Crime Commission have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2026 and the financial position as at 30 June 2026.

At the date of signing we are not aware of any circumstances which would render the particulars included in the financial statements misleading or inaccurate.



Michael Corboy SC
Commissioner

3 November 2026



Ryan Kennedy
Chief Finance Officer

3 November 2026

STATEMENT OF COMPREHENSIVE INCOME

For the year ended 30 June 2026

	Notes	2026 ($000)	2025 ($000)
COST OF SERVICES			
Expenses			
Employee benefits expenses	2.1(a)	22,507	21,121
Supplies and services	2.2	4,952	5,888
Depreciation and amortisation expenses	4.1, 4.2, 4.3	1,373	1,541
Finance costs	6.2	32	41
Accommodation expenses	2.2	2,808	2,683
Other expenses	2.2	1,276	944
Total cost of services		**32,948**	**32,218**
Income			
Other income	3.2	151	108
Total income		**151**	**108**
NET COST OF SERVICES		**32,797**	**32,110**
Income from State Government			
Service appropriation	3.1	34,790	34,897
Services received free of charge	3.1	22	33
Total income from State Government		**34,812**	**34,930**
SURPLUS FOR THE PERIOD		**2,015**	**2,820**
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**2,015**	**2,820**

The Statement of comprehensive income should be read in conjunction with the accompanying notes.

STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Notes	2026 ($000)	2025 ($000)
ASSETS			
Current assets			
Cash and cash equivalents	6.3	19,474	18,604
Receivables	5.1	368	252
Amounts receivable for services	5.2	1,500	1,300
Other current assets	5.3	1,741	1,196
Total current assets		**23,083**	**21,352**
Non-current assets			
Receivables	5.1	1,034	915
Amounts receivable for services	5.2	17,320	17,200
Plant and equipment	4.1	2,146	2,413
Intangible assets	4.2	268	591
Right-of-use assets	4.3	383	649
Total non-current assets		**21,151**	**21,768**
TOTAL ASSETS		**44,234**	**43,120**

	Notes	2026 ($000)	2025 ($000)
LIABILITIES			
Current liabilities			
Payables	5.4	1,113	1,461
Lease liabilities	6.1	266	252
Employee related provisions	2.1(b)	3,399	3,769
Total current liabilities		**4,778**	**5,482**
Non-current liabilities			
Lease liabilities	6.1	181	444
Employee related provisions	2.1(b)	719	896
Total non-current liabilities		**900**	**1,340**
TOTAL LIABILITIES		**5,678**	**6,822**
NET ASSETS		**38,556**	**36,298**
EQUITY			
Contributed equity		14,387	14,144
Accumulated surplus		24,169	22,154
TOTAL EQUITY		**38,556**	**36,298**

The Statement of financial position should be read in conjunction with the accompanying notes.

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2026

	Contributed equity ($000)	Accumulated surplus ($000)	Total equity ($000)
Balance at 1 July 2024	13,901	19,334	33,235
Surplus	-	2,820	2,820
Total comprehensive income for the period	**-**	**2,820**	**2,820**
Transactions with owners in their capacity as owners:			
Capital appropriations	243	-	243
Total	**243**	**-**	**243**
Balance at 30 June 2025	**14,144**	**22,154**	**36,298**
Balance at 1 July 2025	14,144	22,154	36,298
Surplus	-	2,015	2,015
Total comprehensive income for the period	**-**	**2,015**	**2,015**
Transactions with owners in their capacity as owners:			
Capital appropriations	243	-	243
Total	**243**	**-**	**243**
Balance at 30 June 2026	**14,387**	**24,169**	**38,556**

The Statement of changes in equity should be read in conjunction with the accompanying notes.

STATEMENT OF CASH FLOWS

For the year ended 30 June 2026

	Notes	2026 ($000)	2025 ($000)
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		33,370	33,295
Capital appropriation		243	243
Holding account drawdown		1,100	730
Net cash provided by State Government		**34,713**	**34,268**
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employees benefits		(22,893)	(21,099)
Supplies and services		(6,170)	(4,972)
Finance costs		(32)	(41)
Accommodation		(2,808)	(2,683)
GST payments on purchases		(1,072)	(846)
Other payments		(1,090)	(775)
Receipts			
GST receipts from services		15	14
GST receipts from taxation authority		1,014	936
Other receipts		85	351
Net cash used in operating activities		**(32,951)**	**(29,115)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current physical assets		(528)	(584)
Net cash used in investing activities		**(528)**	**(584)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(252)	(239)
Payments to accrued salaries account		(112)	(171)
Net cash used in financing activities		**(364)**	**(410)**
Net increase in cash and cash equivalents		**870**	**4,159**
Cash and cash equivalents at the beginning of the period		18,604	14,445
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.3	**19,474**	**18,604**

The Statement of cash flows should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS

1. BASIS OF PREPARATION

The Commission is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent.

A description of the nature of its operations and its principal activities have been included in the '**Overview**' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Commission on 3 November 2026.

Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, the Conceptual Framework and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's instructions. Some of these pronouncements are modified to vary their application and disclosure.

The *Financial Management Act 2006* and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of the modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note.

All values are rounded to the nearest thousand dollars ($'000).

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

(a) amount of GST incurred by the Agency as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and

(b) receivables and payables are stated with the amount of GST included.

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 which are recoverable from, or payable to, the ATO are classified as operating cash flows.

Contributed equity

The AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, to be designated as contributions by owners (at the time of, or prior, to transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 – Requirement 8.1(i) and have been credited directly to Contributed Equity.

Comparative information

Except when an Australian Accounting Standard (AAS) permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right of Use Asset reconciliations.

2. USE OF OUR FUNDING

2.1 Expenses incurred in the delivery of services

This section provides additional information about how the Commission's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Commission in achieving its objectives and the relevant notes are:

	Notes
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Other expenditure	2.2

2.1(a) Employee benefits expenses

	Note	2026 ($000)	2025 ($000)
Employee benefits		18,744	19,021
Termination benefits		1,676	-
Superannuation – defined contribution plans		2,087	2,100
Employee benefits expenses		**22,507**	**21,121**
Add: AASB 16 Non-monetary benefits		109	114
Less: Employee Contributions	3.2	(11)	(10)
Net employee benefits		**22,605**	**21,225**

Employee benefits includes wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Agency is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

Superannuation is the amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the Gold State Super (concurrent contributions), the West State Super (WSS), the Government Employees Superannuation Board (GESB), or other superannuation funds.

AASB 16 Non-monetary benefits are non-monetary employee benefits, predominantly relating to the provision of vehicle benefits that are recognised under AASB 16 and are excluded from the employee benefits expense.

Employee Contributions are contributions made to the Commission by employees towards employee benefits that have been provided by the Commission. This includes both AASB-16 and non-AASB 16 employee contributions.

2.1(b) Employee related provisions

	2026 ($000)	2025 ($000)
CURRENT		
Employee benefits provisions		
Annual leave	1,286	1,334
Long service leave	2,068	2,413
Deferred salary scheme	18	(7)
	3,372	**3,740**
Other provisions		
Employment on-costs	27	29
	27	**29**
Total current employee related provisions	**3,399**	**3,769**
NON-CURRENT		
Employee benefits provisions		
Long service leave	713	889
	713	**889**
Other provisions		
Employment on-costs	6	7
	6	**7**
Total non-current employee related provisions	**719**	**896**
Total employee related provisions	**4,118**	**4,665**

Provision is made for benefits accruing to employees in respect of annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities are unconditional long service leave provisions and are classified as **current** liabilities as the Commission does not have the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the end of the reporting period.

Pre-conditional and conditional long service leave provisions are classified as **non-current** liabilities because the Commission has the right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Commission does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

Deferred salary scheme liabilities are classified as current where there is no right at the end of the reporting period to defer settlement for at least 12 months after the reporting period.

Employment on-costs: The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

Employment on-costs, including workers' compensation insurance premiums, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenditure', Note 2.2 and are not included as part of the Commission's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

	2026 ($000)	2025 ($000)
Employment on-cost provision		
Carrying amount at start of period	36	27
Additional/(reversal of) provisions recognised	(3)	104
Payments/other sacrifices of economic benefits	-	(95)
Carrying amount at end of period	**33**	**36**

Key sources of estimation uncertainty – long service leave

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

Several estimates and assumptions are used in calculating the Commission's long service leave provision. These include:

- Expected future salary rates;
- Discount rates;
- Employee retention rates; and
- Expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Other expenditure

	2026 ($000)	2025 ($000)
Supplies and services		
Communications	241	266
Consultants and contractors	3,897	4,643
Motor vehicle expenses	57	70
Legal expenses	191	230
Publications and printing	2	2
Consumables	181	247
Minor plant and equipment	323	363
Travel	60	67
Total supplies and services expenses	**4,952**	**5,888**
Accommodation expenses		
Office rental	1,778	1,726
Other accommodation expenses	1,030	957
Total accommodation expenses	**2,808**	**2,683**
Other expenses		
Equipment repairs and maintenance	16	24
Employment on-costs	987	661
Audit fees	262	231
Other expenses	11	28
Total other expenses	**1,276**	**944**
Total other expenditure	**9,036**	**9,515**

Supplies and services are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Office rental is expensed as incurred as Memorandum of Understanding Agreements between the Commission and the Department of Finance for the leasing of office accommodation contain significant substitution rights.

Other operating expenses generally represent the other day-to-day running costs incurred in normal operations.

Equipment repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Employment on-cost includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at Note 2.1(b). Employee benefit provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.



3. OUR FUNDING SOURCES

How we obtain our funding

This section provides additional information about how the Commission obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Commission and the relevant notes are:

	Notes
Income from State Government	3.1
Other income	3.2

3.1 Income from State Government

	2026 ($000)	2025 ($000)
Appropriation received during the period:		
Service appropriation	34,790	34,897
Total service appropriations	**34,790**	**34,897**
Services received free of charge from other public sector entities during the period:		
Building Management and Works	14	13
State Solicitor's Office	8	20
Total services received free of charge	**22**	**33**
Total income from State Government	**34,812**	**34,930**

Service appropriations are recognised as income at fair value of consideration received in the period in which the Commission gains control of the appropriated funds. The Commission gains control of appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at Department of Treasury and Finance.

Services received free of charge from other State government agencies are recognised as income equivalent to the fair value of those services received that can be reliably determined and which would have been purchased if not donated.

Summary of consolidated account appropriations
For the year ended 30 June 2026

	2026				
	Budget ($000)	**Additional funding*** ($000)	**Revised budget** ($000)	**Actual** ($000)	**Variance** ($000)
Delivery of services					
Item 74 Net amount appropriated to deliver services	33,581	49	33,630	33,574	56
Amount Authorised by Other Statutes					
- *Corruption, Crime and Misconduct Act 2003*	1,216	46	1,262	1,216	46
Total appropriations provided to deliver services	**34,797**	**95**	**34,892**	**34,790**	**102**
Capital					
Item 145 Capital appropriations	251	(8)	243	243	-
Total consolidated account appropriations	**35,048**	**87**	**35,135**	**35,033**	**102**

* Additional funding includes supplementary funding and new funding authorised under section 27 of the Act and amendments to standing appropriations.

3.2 Other income

	Note	**2026** ($000)	**2025** ($000)
Other income		154	98
Contributions to government vehicle scheme [(a)]	2.1(a)	11	10
		165	**108**
Carrying amount of non-current assets disposed			
Operations equipment		(14)	-
Net gains/(losses) on disposal of non-current assets		**(14)**	**-**
Total other income		**151**	**108**

(a) Income received by the Commission from subleasing of right-of-use assets relates to lease payments received from Operating leases. The Commission has leased a number of right-of-use assets from Statefleet, which it subleases out to employees at a subsidised rate. Information on the Commission's leasing arrangements with State Fleet can be found in note 2.1(a).

4. KEY ASSETS

Assets the Commission utilises for economic benefit or service potential

This section includes information regarding the key assets the Commission utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	Notes
Plant and equipment	4.1
Intangibles assets	4.2
Right-of-use assets	4.3

4.1 Plant and equipment

	Office equipment ($000)	Computer equipment ($000)	Operations equipment ($000)	Leasehold improvements ($000)	Works in progress ($000)	Total ($000)
1 July 2025						
Gross carrying amount	807	6,150	2,835	2,071	36	11,899
Accumulated depreciation	(684)	(5,126)	(2,771)	(905)	-	(9,486)
Carrying amount at start of period	**123**	**1,024**	**64**	**1,166**	**36**	**2,413**
Additions	11	336	11	58	79	495
Transfers	-	16	-	20	(36)	-
Disposals	-	(14)	-	-	-	(14)
Depreciation	(76)	(475)	(50)	(147)	-	(748)
Carrying amount at the end of period	**58**	**887**	**25**	**1,097**	**79**	**2,146**
Gross carrying amount	818	5,292	2,685	2,150	79	11,024
Accumulated depreciation	(760)	(4,405)	(2,660)	(1,053)	-	(8,878)

Initial recognition

Items of plant and equipment, costing $5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of plant and equipment costing less than $5,000 are immediately expensed direct to the Statement of comprehensive income (other than where they form part of a group of similar items which are significant in total).

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Subsequent measurement

Plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Works in progress

Works in progress relates to computer equipment purchases in June 2026 but not yet delivered and commissioned.

Useful lives

All plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exception to this rule is assets held for sale.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Leasehold Improvements	10 - 15 years or remaining period of lease
Computer Equipment	3 - 5 years
Operations Equipment	3 - 5 years
Office Equipment	3 - 5 years
Software [(a)]	2 - 5 years

(a) Software that is integral to the operation of related hardware

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments are made where appropriate.

Impairment

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss. If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

4.2 Intangible assets

Year ended 30 June 2026	Computer software ($000)	Total ($000)
1 July 2025		
Gross carrying amount	3,093	3,093
Accumulated amortisation	(2,502)	(2,502)
Carrying amount at start of period	**591**	**591**
Additions	33	33
Amortisation expense	(356)	(356)
Carrying amount at end of period	**268**	**268**

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

(a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;

(b) an intention to complete the intangible asset, and use or sell it;

(c) the ability to use or sell the intangible asset;

(d) the intangible asset will generate probable future economic benefit;

(e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and

(f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Acquisitions of intangible assets costing $5,000 or more and internally generated intangible assets at a minimum of $5,000 that comply with the recognition criteria as per AASB 138.57 (as noted above) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of comprehensive income. Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Useful lives

Amortisation of finite life intangible assets is calculated on a straight-line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Commission have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Software [a]	2 - 5 years
Website costs	3 - 5 years

(a) Software that is not integral to the operation of related hardware

Impairment of intangible assets

Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified. As at 30 June 2026 there were no indications of impairment to intangible assets. The policy in connection with testing for impairment is outlined in note 4.1.

Computer Software

Software that is an integral part of the related hardware is recognised as part of the tangible asset. Software that is not an integral part of the related hardware is recognised as an intangible asset. Software costing less than $5,000 is expensed in the year of acquisition.

4.3 Right-of-use assets

	Accommodation ($000)	Motor vehicles ($000)	Total ($000)
Carrying amount at beginning of period	**313**	**336**	**649**
Additions	4	-	4
Disposals	-	-	-
Depreciation	(182)	(88)	(270)
Net carrying amount as at end of period	**135**	**248**	**383**

The Commission has leases for vehicles and office accommodation. The lease contracts are typically made for fixed periods of 1-10 years with an option to renew the lease after that date. Lease payments for buildings not leased through the Department of Finance are renegotiated every five years to reflect market rentals.

The Commission has also entered into a Memorandum of Understanding Agreement with the Department of Finance for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Finance and are accounted for as an expense as incurred.

Initial recognition

At the commencement date of the lease, the Commission recognises right-of-use assets and a corresponding lease liability for most leases. The right-of-use assets are measured at cost comprising of:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs; and
- restoration costs, including dismantling and removing the underlying asset.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.1.

The Commission has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of $5,000 or less). Lease payments associated with these leases are expensed on a straight-line basis over the lease term.

Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Agency at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 4.1.

5. OTHER ASSETS AND LIABILITIES

This section sets out those assets and liabilities that arose from the Commission's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	Notes
Receivables	5.1
Amounts receivable for services (Holding Account)	5.2
Other current assets	5.3
Payables	5.4

5.1 Receivables

	2026 ($000)	2025 ($000)
Current		
Trade receivables	144	86
Goods and Services Tax (GST) receivable	224	166
Total current	**368**	**252**
Non-Current		
Security Deposit	170	163
Accrued salaries account [(a)]	864	752
Total non-current	**1,034**	**915**
Total receivables	**1,402**	**1,167**

(a) Funds held in the Department of Treasury and Finance suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of the 11 years.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

The accrued salaries suspense account consists of amounts paid annually, from Commission appropriations for salaries expense, into a Treasurer's special purpose account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

5.2 Amounts receivable for services (Holding Account)

	2026 ($000)	2025 ($000)
Current	1,500	1,300
Non-current	17,320	17,200
Total amounts receivable for services at end of period	**18,820**	**18,500**

Amounts receivable for services: Amounts receivable for services represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability.

Amounts receivable for services are considered financial assets at amortised cost, and are not considered impaired. (i.e. there is no expected credit loss of the Holding Account).

5.3 Other current assets

	2026 ($000)	2025 ($000)
Current		
Prepayments	1,741	1,196
Total current	**1,741**	**1,196**

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

5.4 Payables

	2026 ($000)	2025 ($000)
Current		
Trade payables	381	756
Accrued salaries	663	502
Accrued expenses	69	203
Total payables at end of period	**1,113**	**1,461**

Payables are recognised at the amounts payable when the Commission becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

Accrued salaries represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight of the reporting period end. The Commission considers the carrying amount of accrued salaries to be equivalent to its fair value.

6. FINANCING

This section sets out the material balances and disclosures associated with the financing and cash flows of the Commission:

	Notes
Lease liabilities	6.1
Finance costs	6.2
Cash and cash equivalents	6.3
Capital commitments	6.4

6.1 Lease liabilities

	2026 ($000)	2025 ($000)
Not later than one year	266	252
Later than one year and not later than five years	181	442
Later than five years	-	2
	447	**696**
Current	266	252
Non-current	181	444
Balance at end of period	**447**	**696**

Initial measurement

At the commencement date of the lease, the Commission recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Commission uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Commission as part of the present value calculation of lease liability include:

- Fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options (where these are reasonably certain to be exercised);
- Payments for penalties for terminating a lease, where the lease term reflects the agency exercising an option to terminate the lease; and
- Periods covered by extension or termination options are only included in the lease term by the Commission if the lease is reasonably certain to be extended (or not terminated).

The interest on the lease liability is recognised in the Statement of Comprehensive Income over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales, an index or a rate are recognised by the Commission in profit or loss in the period in which the condition that triggers those payments to occurs.

Subsequent Measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

This section should be read in conjunction with note 4.3.

6.2 Finance costs

Finance cost includes the interest component of lease liability repayments.

	2026 ($000)	2025 ($000)
Interest expense on lease liabilities	32	41
Total interest expense	**32**	**41**

6.3 Cash and cash equivalents

	2026 ($000)	2025 ($000)
Cash and cash equivalents	19,474	18,604
Balance at end of period	**19,474**	**18,604**

For the purpose of the statement of cash flows, cash and cash equivalent assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

6.4 Capital commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

	2026 ($000)	2025 ($000)
Within 1 year	46	56
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	46	**56**

7. FINANCIAL INSTRUMENTS AND CONTINGENCIES

This note sets out the key risk management policies and measurement techniques of the Commission:

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

7.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2026 ($000)	2025 ($000)
Financial assets		
Cash and cash equivalents	19,474	18,604
Financial assets at amortised cost [(a)]	19,998	19,501
Total financial assets	**39,472**	**38,105**
Financial liabilities		
Financial liabilities measured at amortised cost [(b)]	1,560	2,157
Total financial liabilities	**1,560**	**2,157**

(a) The amount of financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

7.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent assets

The Commission has no contingent assets.

7.2.2 Contingent liabilities

The following contingent liabilities are excluded from the liabilities included in the financial statements:

Litigation in progress

The Commission have claims on hand relating to ongoing Unexplained Wealth matters. The legal claims will be strongly defended and will not have a material impact on the presentation of these financial statements.

8. OTHER DISCLOSURES

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

	Notes
Events occurring after the end of the reporting period	8.1
Key management personnel	8.2
Related party transactions	8.3
Affiliated bodies	8.4
Related bodies	8.5
Remuneration of auditors	8.6
Supplementary financial information	8.7

8.1 Events occurring after the end of the reporting period

There have been no material events occurring after 30 June 2026.

8.2 Key management personnel

The Commission has determined that key management personnel include cabinet ministers and senior officers of the Commission. The Commission does not incur expenditures to compensate ministers and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for the Commissioner, Deputy Commissioner, Acting Commissioner and senior officers of the Commission for the reporting period are presented within the following bands:

Compensation band ($) of members of the accountable authority	2026	2025
640,001 - 650,000	1	-
560,001 - 570,000	-	1
550,001 - 560,000	-	1
40,001 - 50,000	1	-
30,001 - 40,000	-	1

	2026 ($000)	2025 ($000)
Total compensation of members of the accountable authority	**692**	**1,146**

Compensation band ($) of senior officers	2026	2025
500,001 - 550,000	1	-
450,001 - 500,000	-	1
400,001 - 450,000	-	-
300,001 - 350,000	1	-
250,001 - 300,000	2	3
200,001 - 250,000	3	3
150,001 - 200,000	1	1
100,001 - 150,000	1	2
50,001 - 100,000	-	-

	2026 ($000)	2025 ($000)
Total compensation of senior officers	**3,071**	**2,376**

Compensation of senior officers

Total compensation includes the superannuation expense incurred by the Commission in respect of senior officers and members of the accountable authority. In the Commission, members of the accountable authority are the Commissioner and Acting Commissioners as appointed under the *Corruption, Crime and Misconduct Act 2003.*

8.3 Related party transactions

The Commission is a wholly owned public sector entity that is controlled by the State of Western Australia.

Related parties of the Commission include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other agencies and statutory authorities, including related bodies that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures of a wholly owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Material transactions with related parties

Outside of normal citizen type transactions with the Commission, there were no related party transactions that involved key management personnel and their close family members and/or their controlled (or jointly controlled) entities.

8.4 Affiliated bodies

The Commission had no affiliated bodies during the financial year.

8.5 Related bodies

The Commission had no related bodies during the financial year.

8.6 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect to the audit for the current financial year is as follows:

	2026 ($000)	**2025** ($000)
Auditing the accounts, financial statements, controls and key performance indicators	181	191

8.7 Supplementary financial information

	2026 ($000)	**2025** ($000)
(a) Write-offs		
During the financial year, $14,459 (2025: $0) was written off under the authority of:		
The accountable authority	14	-
The Treasurer	-	-
	14	**-**
(b) Losses through theft, defaults and other causes		
Losses of public moneys and, public and other property through theft or default	-	-
	-	**-**
(c) Gifts of public property		
Gifts of public property provided by the Commission	-	-
	-	**-**

9. EXPLANATORY STATEMENT

This section explains variations in the financial performance of the Commission.

	Notes
Explanatory statement for controlled operations	9.1

9.1 Explanatory statements for controlled operations

This explanatory section explains variations in the financial performance of the Commission undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2026, and between the actual results for 2026 and 2025 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the:

1) Estimate and actual results for the current year:
   - Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of $35,207,000), and
   - Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of $39,636,000).
2) Actual results between the current year and the previous year:
   - Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of $32,218,000); and
   - Total Assets of the previous year for the Statement of financial position (i.e. 1% of $43,120,000).

9.1.1 Statement of comprehensive income variances

	Variance note	Estimate[1] 2026 ($000)	Actual 2026 ($000)	Actual 2025 ($000)	Variance between actual and estimate ($000)	Variance between actual results for 2025 and 2026 ($000)
Expenses						
Employee benefits expense	1	25,320	22,507	21,121	(2,813)	1,386
Supplies and services	A	4,921	4,952	5,888	31	(936)
Depreciation and amortisation expense		1,427	1,373	1,541	(54)	(168)
Finance costs		33	32	41	(1)	(9)
Accommodation expenses		2,589	2,808	2,683	219	125
Other expenses	2, B	917	1,276	944	359	332
Total cost of services		**35,207**	**32,948**	**32,218**	**(2,259)**	**730**
Income						
Other income		210	151	108	(59)	43
Total income		**210**	**151**	**108**	**(59)**	**43**
Total income other than income from State Government		**210**	**151**	**108**	**(59)**	**43**
NET COST OF SERVICES		**34,997**	**32,797**	**32,110**	**(2,200)**	**687**
Income from State Government						
Service appropriation		34,797	34,790	34,897	(7)	(107)
Income from other public sector entities		175	-	-	(175)	-
Services received free of charge		25	22	33	(3)	(11)
Total income from State Government		**34,997**	**34,812**	**34,930**	**(185)**	**(118)**
SURPLUS FOR THE PERIOD		-	**2,015**	**2,820**	**2,015**	**(805)**
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		**-**	**2,015**	**2,820**	**2,015**	**(805)**

1. These estimates are published in the State Budget 2025-26, Budget Papers No.2 'Budget Statements'.

Major estimate and actual (2026) variance narratives:

1. Employee Benefits decreased by $2.81 million (11%) due to ongoing workforce vacancies resulting from above average staff attrition and prolonged recruitment times following restructure of Operational Support directorate.
2. Other expenses increased by $0.36 million (39%) due to employment on costs in relation to recruitment services and training provided to new Operational Support Directorate staff.

Major actual (2026) and Comparative (2025) variance narratives:

A. Decrease of $0.94 million is attributable to reduced costs from consultants and contractors.

B. Other expenses increased by $0.33 million (35%) due to increased employment on-costs in relation to recruitment services and training provided to new Operational Support Directorate staff.

9.1.2 Statement of financial position variances

	Variance note	Estimate[1] 2026 ($000)	Actual 2026 ($000)	Actual 2025 ($000)	Variance between actual and estimate ($000)	Variance between actual results for 2025 and 2026 ($000)
ASSETS						
Current assets						
Cash and cash equivalents		14,315	19,474	18,604	5,159	870
Receivables		605	368	252	(237)	116
Amounts receivable for services		1,300	1,500	1,300	200	200
Other current assets	C	1,658	1,741	1,196	83	545
Total current assets		**17,878**	**23,083**	**21,352**	**5,205**	**1,731**
Non-current assets						
Receivables		868	1,034	915	166	119
Amounts receivable for services		17,327	17,320	17,200	(7)	120
Plant and equipment	3	2,556	2,146	2,413	(410)	(267)
Intangible assets	4	683	268	591	(415)	(323)
Right-of-use assets		324	383	649	59	(266)
Total non-current assets		**21,758**	**21,151**	**21,768**	**(607)**	**(617)**
TOTAL ASSETS		**39,636**	**44,234**	**43,120**	**4,598**	**1,114**

Major estimate and actual (2026) variance narratives:

3. Property, plant and equipment decreased by $0.41 million (16%) due to timing of major milestones associated with the projects in the operational support equipment Asset Investment Program.
4. Decrease of $0.42 million (60%) due to timing of major milestones associated with the projects in the information technology's Asset Investment Program.

Major actual (2026) and Comparative (2025) variance narratives:

C. Increase of $0.55 million is attributable to increases in computer software and ICT service subscriptions in prepayments.

9.1.2 Statement of financial position variances (continued)

	Variance note	Estimate[1] 2026 ($000)	Actual 2026 ($000)	Actual 2025 ($000)	Variance between actual and estimate ($000)	Variance between actual results for 2025 and 2026 ($000)
LIABILITIES						
Current liabilities						
Payables		400	1,113	1,461	713	(348)
Lease liabilities		245	266	252	21	14
Employee related provisions	5	4,264	3,399	3,769	(865)	(370)
Total current liabilities		**4,909**	**4,778**	**5,482**	**(131)**	**(704)**
Non-current liabilities						
Lease liabilities		139	181	444	42	(263)
Employee related provisions		859	719	896	(140)	(177)
Total non-current liabilities		**998**	**900**	**1,340**	**(98)**	**(440)**
TOTAL LIABILITIES		**5,907**	**5,678**	**6,822**	**(229)**	**(1,144)**
NET ASSETS		**33,729**	**38,556**	**36,298**	**4,827**	**2,258**
EQUITY						
Contributed equity		15,349	14,387	14,144	(962)	243
Accumulated surplus		18,380	24,169	22,154	5,789	2,015
TOTAL EQUITY		**33,729**	**38,556**	**36,298**	**4,827**	**2,258**

1. These estimates are published in the State Budget 2025-26, Budget Papers No.2 'Budget Statements'.

Major estimate and actual (2026) variance narratives:

5. Decrease of $0.87 million (16%) due to reduced long service leave commitments from staff attrition and termination of employees with unconditional balances during the financial year being paid out.

9.1.3 Statement of cash flows variances

	Variance Notes	Estimate[1] 2026 ($000)	Actual 2026 ($000)	Actual 2025 ($000)	Variance between actual and estimate ($000)	Variance between actual results for 2025 and 2026 ($000)
Statement of Cash Flows						
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		33,370	33,370	33,295	-	75
Capital appropriation		251	243	243	(8)	-
Holding account drawdown	D	1,300	1,100	730	(200)	370
Net cash provided by State Government		**34,921**	**34,713**	**34,268**	**(208)**	**445**
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employees benefits		(25,260)	(22,893)	(21,099)	2,367	(1,794)
Supplies and services	6, E	(4,951)	(6,170)	(4,972)	(1,219)	(1,198)
Finance costs		(33)	(32)	(41)	1	9
Accommodation		(2,589)	(2,808)	(2,683)	(219)	(125)
GST payments on purchases		(922)	(1,072)	(846)	(150)	(226)
Other payments		(767)	(1,090)	(775)	(323)	(315)
Receipts						
GST receipts on services		20	15	14	(5)	1
GST receipts from taxation authority		906	1,014	936	108	78
Other receipts		235	85	351	(150)	(266)
Net cash used in operating activities		**(33,361)**	**(32,951)**	**(29,115)**	**410**	**(3,836)**

Major estimate and actual (2026) variance narratives:

6. Supplies and services increased by $1.22 million (24%) due to timing of payments, including settlement of higher prior year payables and increased prepayments from computer software and ICT service subscriptions for the current financial year.

Major actual (2026) and Comparative (2025) variance narratives:

D. Holding Account drawdown increased by $0.37 million (50%) due to reallocation of capital budget amounts to operating budget ($0.57 million) in the 2025 financial year. In 2026 financial year higher budget funding requirements were needed for capital projects as part of the milestones to deliver Asset Investment Plan.

E. Supplies and services increased by $1.20 million (24%) due to timing of payments, including settlement of higher prior year payables and increased prepayments for computer software and ICT service subscriptions in the current financial year.

9.1.3 Statement of cash flows variances (continued)

	Variance Notes	Estimate[1] 2026 ($000)	Actual 2026 ($000)	Actual 2025 ($000)	Variance between actual and estimate ($000)	Variance between actual results for 2025 and 2026 ($000)
CASH FLOW FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current physical assets	7	(1,300)	(528)	(584)	772	56
Receipts						
Proceeds from sale of non-current physical assets		-	-	-	-	-
Net cash used in investing activities		**(1,300)**	**(528)**	**(584)**	**772**	**56**
CASH FLOW FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease payments		(260)	(252)	(239)	8	(13)
Payments to accrued salaries account		-	(112)	(171)	(112)	59
Net cash used in financing activities		**(260)**	**(364)**	**(410)**	**(104)**	**46**
Net increase/(decrease) in cash and cash equivalents		-	870	4,159	870	(3,289)
Cash and cash equivalents at the beginning of the period		14,445	18,604	14,445	4,159	4,159
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**14,445**	**19,474**	**18,604**	**5,029**	**870**

1. These estimates are published in the State Budget 2025-26, Budget Papers No.2 'Budget Statements'.

Major estimate and actual (2026) variance narratives:

7. The decrease of non-current physical assets of $0.77 million (59%) relates to timing of major milestones associated with projects in the operational support equipment Asset Investment Program.

OTHER FINANCIAL DISCLOSURES

SIGNIFICANT ISSUES

As part of the budget process the Commission did not have any significant issues for 2025-26.

MAJOR CAPITAL PROJECTS

The Commission's Asset Investment Program (AIP) decreased to $1.1 million (from $1.3 million) due to reallocating funding from the current financial year AIP, of $200k, to the 2026-27 AIP Budget for recognised increase capital fundings requirements that align with the Commission's Strategic Asset Plan.

The year-end position was $528,000 (underspent by $572,000). The underspend mainly relates to delayed delivery of Operational Support Equipment and timing of capital commitments.

Capital works during 2025-26 included:

- Operational Support Equipment ($0.01 million);
- Office and Security Equipment ($0.07 million); and
- Technology and Business Support Systems ($0.45 million).

Employees by Category Compared with Previous Year

The number of employees (FTEs) by category compared with the previous reporting period:

Category	2024-25	2025-26
Full-time contract	108	127
Part-time contract on FTE basis	13.86	7.2
On secondment to the Commission	5.0	4.6
Total	**126.86**	**138.8**

Employee Wellbeing

The Commission recognises that employee wellbeing is multifaceted, incorporating both support services and proactive initiatives for employees. The Commission's wellbeing program includes counselling through an Employee Assistance provider (EAP), with current usage at 8.27%, compared to the Public Administration Industry Benchmark of 8.43%. The wellbeing program for the financial year also included influenza vaccinations, skin cancer and sun assessments, and workplace ergonomic assessments.

Employee Development

During 2025-26 the Commission has worked towards our Strategic Workforce Plan priority of a capable and engaged workforce in several ways. This included leadership development of over 30 level 7 and level 8 managers, designed to strengthen consistent, high quality leadership and management capability, particularly in areas such as emotional intelligence, creating psychological safety and trust, high impact one-on-one meetings, developing others and generating accountability and ownership across teams.

With the launch of the Public Sector Commission's The Skills Academy in March 2026, the Commission was able to further support the development of its workforce across a range of foundational public sector areas.

A training needs analysis, focused on investigations-specific technical skills, commenced in February 2026. Both immediate and longer-term needs were assessed against future capabilities of the Investigations directorate in-line with the broader learning and development aims of the Commission. These analyses and training activities are ongoing, continuing into 2027.

The Commission has also made significant progress toward a refined performance and capability framework which will see a greater focus on learning and development, including the introduction of an online performance module and training registration portal.

Industrial Relations

The Commission continues to progress the process of bargaining for a replacement to the CCC Industrial Agreement 2013. Commission representatives continue to meet regularly with Government Sector Labour Relations (GSLR), CPSU/CSA officers and delegates to work towards agreement on key clauses and terms.

Workers Compensation

Two workers compensation claims were lodged within the period, compared with no claims in the previous reporting period. Both claims were declined by Insurance Commission of WA (ICWA).

OTHER STATUTORY REQUIREMENTS

CCM ACT REPORTING REQUIREMENTS

The Commission has reporting requirements set out under CCM Act s 91(2). The table below provides that information where the requirement is a number and the page reference for those requirements that require a narrative.

CCM Act Reporting Requirement	No/Ref
A description of the types of allegations received or initiated by the Commission	Page 13
A description of the types of investigations carried out by the Commission	Page 17
An evaluation of the response of appropriate authorities to recommendations made by the Commission	Page 21
A description of the general nature and extent of any information furnished under the Act by the Commission to independent agencies	Page 23
A description of the extent to which investigations carried out by the Commission have resulted in prosecutions of public officers or other persons or disciplinary action against public officers	Page 21
The number of exceptional powers findings made under section 46	Nil
The number of fortification warning notices issued by the Commission under section 68	Nil
The number of notices to produce a statement of information issued under section 94	4
The number of search warrants issued to the Commission under section 101	11 issued, 7 executed
The number of approvals for the acquisition and use of an assumed identity given by the Commission under section 103	31
The number of authorities to conduct controlled operations granted by the Commission under section 121	Nil
The number of authorities for integrity testing programmes granted by the Commission under section 123	Nil
The number of warrants of apprehension issued by the Commission under section 148	Nil
The number of warrants and emergency authorisations issued to officers of the Commission under the Surveillance Devices Act 1998	1
The number of warrants issued to the Commission under the Telecommunications (Interception and Access) Act 1979 of the Commonwealth	7
A description of the Commission's activities during that year in relation to its prevention and education function	Page 23
Any recommendations for changes in the laws of the State that the Commission considers should be made as a result of the performance of its functions	Page 3
A description of the Commission's activities during that year in relation to its unexplained wealth functions	Page 20

PERSONAL USE OF COMMISSION CREDIT CARDS

In accordance with Treasurer's Instruction 5 Expenditure and Payments – Requirement 2 Credit Cards, the Commission is required to report if a Western Australian Government Purchasing Card (credit card) is used for personal use. The table below provides details of personal use of credit cards in the 2025-26 reporting period.

Details	Amount
Aggregate amount of personal use expenditure for the reporting period	$281.61
Aggregate amount of personal use expenditure settled within five working days	$281.61

Commission employees hold Commission credit cards where their functions warrant use of this facility. Cardholders are reminded of their obligations under the Commission's credit card policy, but two employees inadvertently used their credit cards for personal use during the reporting period. The Chief Finance Officer did not refer the matters for disciplinary action as the amounts were settled promptly, the nature of the expenditure was immaterial, and the transactions were characteristic of an honest mistake.

REPORT OF EXPENDITURE UNDER THE ELECTORAL ACT 1907

In compliance with s 175ZE of the *Electoral Act 1907*, the Commission is required to report on certain types of expenditure. The table below details the expenditure made by the Commission that is reportable under this Act.

Details	Company	Amount	Total
Advertising Agencies	• Initiative • LinkedIn	$14,383.97 $2,859.50	$17,243.47
Market Research Organisations		$0	$0
Polling Organisations		$0	$0
Direct Mail Organisations		$0	$0
Media Advertising Organisations		$0	$0

REPORT OF CONSULTANT EXPENDITURE

The Commission did not engage any consultants during the 2025-26 reporting period. (Note, for the purposes of reporting, consultants are defined as a corporation or individual engaged under a fee for service contract to provide professional strategic advice or information for the State Government to act on).

COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

WA Public Sector Code of Ethics and the Commission's Code of Conduct

The Commission reviewed and relaunched its Integrity Framework in 2025-26. A dedicated Assistant Director of Integrity and Security was established along with online integrity documents to improve the ease of reporting. The development of a new integrity reporting dashboard is also underway.

Public Sector Standards

Over the 2025-26 period, the Commission created a Policy and Procedure subcommittee to oversight the Commission's suite of policies and procedures.

During the period, the Commission did not receive any breach of standard claims against the Public Sector Standards in Human Resource Management. The Commission did not receive any formal grievances. One disciplinary matter was not finalised as of 30 June 2026.

Compliance with mandatory training modules improved overall. 12 of 15 Compliance Training Courses have seen improvement in completion rates and there is an update underway to the internal Commission HR hub.

Public Sector Commission Recruitment Reforms were ready to go live from 1 July 2026 in accordance with new Commissioner's Instructions.

DISABILITY ACCESS AND INCLUSION PLAN OUTCOMES

In line with Western Australian State Government commitments to Diversity and Inclusion (D&I), our Diversity and Inclusion (Implementation) Plan 2024-2028 considers the specific inclusion and representation of people from six key diversity groups:

Women
Particularly those in senior leadership and decision-making roles

Youth
People aged 24 years and under

Aboriginal and Torres Strait Islander peoples

People from cultural and linguistically diverse (CaLD) backgrounds

People with disability

People of diverse sexualities and genders

The Commission's continued progress towards diversity and inclusion includes:

- Participation in the Public Sector Commission's Solid Futures trainee program;
- The launch of a new website in 2026 which is more accessible and multilingual;
- Instigating new quarterly leadership meetings for all Level 7 and 8 employees to grow inclusive decision-making and leadership; and
- Workforce inclusion statements in all recruitment applicant packs encouraging diverse applicants.

RECORDKEEPING PLANS

In accordance with s 19 of the *State Records Act 2000* and State Records Commission Standard 2, Principle 6, the Commission has an approved Recordkeeping Plan. On 8 May 2026 an amended Recordkeeping Plan was submitted and approved by the State Records Commission.

As part of the Commission's amended Recordkeeping plan, the Commission conducted the following projects and related updates to State Records Commission Standard 2: Record Keeping Plans:

- Principle four: Preservation – a review of state archive holdings and associated storage conditions;
- Principle Five: Retention and Disposal – an updated digitisation procedure and risk assessment of the Commission's source records.

Evaluation of Recordkeeping Systems

During the reporting period, the Commission maintained continuous improvement on the strategic focus area of Contemporary Operating Capabilities, for records hosting technology with:

- A Case Management System upgrade, and
- Development of corporate reporting dashboards in Microsoft Fabric.

Recordkeeping Training

All employees receive recordkeeping training comprising group presentations, online awareness modules, ad-hoc workshops and one-to-one training.

All employees also attend a mandatory recordkeeping briefing as part of their induction, which addresses individual roles and responsibilities regarding compliance with the Recordkeeping Plan. In addition, employees must complete on-line Electronic Document and Records Management System (EDRMS) training and complete an online recordkeeping compliance and awareness module annually.



In 2025-26:

- The Commission achieved an 87% completion rate for the online recordkeeping module. This represents all employees, staff on placement or secondment at the Commission and some contractors who were required to complete the training;
- 42 employees attended face-to-face, induction EDRMS training;
- 30 employees attended face-to-face, general Records Management related training; and
- 44 employees attended face-to-face, Case Management training.

GOVERNMENT POLICY REQUIREMENTS

WA MULTICULTURAL FRAMEWORK

The Commission seeks to support achievement of the WA State Government's commitment to Diversity and Inclusion (D&I), as set out in the Public Sector Commission (PSC) Workforce Diversification and Inclusion Strategy as well as the WA Multicultural Policy Framework (WAMPF). The Commission has:

- Commenced consideration of the development of an inaugural First Nations Strategy, with potential release in late 2026-27.
- Continued its participation with Solid Futures traineeship programs to increase both its Aboriginal and Torres Strait Islander and youth employee representation.
- Hosted a National Reconciliation Week (NRW) event and Commission staff attended the official NRW breakfast at Optus Stadium with a watch party held at Commission headquarters.

WORKFORCE INCLUSIVENESS STATEMENT

The Commission's Diversity and Inclusion (Implementation) Plan 2024-2028 draws from the Strategic Workforce Plan 2024-28 and other strategic priorities to consider our workforce, service delivery and D&I priorities hand in hand. The Commission is committed to workforce inclusiveness, with activities for this period being centred around our annual employee engagement survey which measures employee opportunity, inclusion and belonging.

Follow up from the inaugural 2024-25 employee engagement survey addressed employee inclusion through improved internal communication channels in combination with the launch of Safe2Say – a secure, anonymous channel for communication.

The employee engagement survey was repeated in June 2026, with results showing gains in personal measures of satisfaction with current role, inclusive work environment, embodying Commission values and a collaborative work environment.

The Commission's 2026-27 actions and activities will continue to focus on workforce capacity, communication, psychological safety and learning and development opportunities, thereby continuing to build and deliver on our Strategic Workforce Plan 2024-28 and Diversity and Inclusion (Implementation) Plan 2024-2028 objectives.

WHS AND INJURY MANAGEMENT PERFORMANCE

Measures	Results - Base year* (FY23/24)	Results - Prior year (FY24/25)	Results - Current reporting year (FY25/26)	Targets
Number of fatalities	0	0	0	0
Incidence of work-related injury or illness	3.14	0	1.38	Reduce by 2% per year and 15% by 2033 compared with 2023
Incidence rate of serious claims with one or more weeks' lost time	2.36	0.00	0.00	Reduce by 2.5% per year and 20% by 2033 compared with 2023
Managers and supervisors trained in: 1. work health and safety as relevant to the PCBU's risk profile; and	100%	100%	100%	Greater than or equal to 80% of cohort trained within last two (2) years
2. injury management	100%	100%	80%	Greater than or equal to 80% of cohort trained within last five (5) years
Percentage of workers returned to work on full duties and hours (i) within 13 weeks	0%	N/A	N/A	No target
Percentage of workers returned to work on full duties and hours (ii) within 26 weeks	0%	N/A	N/A	Greater than or equal to 70% returned to work within 26 weeks

* The performance reporting examines a three-year trend and, as such, the comparison base year is to be two years prior to the current reporting year, where data is available.

04

APPENDICES

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APPENDIX 1

OVERVIEW OF SERIOUS MISCONDUCT ALLEGATIONS

Table 6: The source of all allegations received and assessed in 2025-26.

Allegation Source	2025-26	
	No.	%
Certain officers obliged to notify serious misconduct (s 28)	1,780	62.2%
Any person may report serious misconduct (s 25)	1,013	35.4%
Public Sector Commission referrals (s 45M(d))	69	2.4%
Commission's own propositions (s 26)	0	0%
Total	**2,862**	**100%**

PUBLIC AUTHORITY/SECTOR

Table 7: Public authority/sector for allegations received and assessed.

Public Authority/Sector	2025-26	
	No.	%
WA Police Force	1,865	65.2%
Local Government Authorities	186	6.5%
Independent Agencies/Other Authorities	181	6.6%
WA Health Sector	178	6.2%
Department of Justice	149	5.2%
Department of Education	128	4.5%
Transport Portfolio	71	2.5%
Department of Communities	59	2.1%
No agency specified	28	1.0%
Tertiary Education Sector	12	0.4%
Subject Body not within Jurisdiction	5	0.2%
Total	**2,862**	**100%***

*Total does not equate to 100% due to rounding.

APPENDIX 2

OVERVIEW OF ASSESSMENT DECISIONS

Table 8: Overview of allegation assessment decisions for allegations received in 2025-26

	WA Police		Rest of Government Sector		Not in Government Sector or no Agency Specified		Total	
Assessment Decision	**No.**	**%**	**No.**	**%**	**No.**	**%**	**No.**	**%**
Referred to an Appropriate Authority								
Monitor for Outcome	263	14.1%	230	23.9%	0	0%	**493**	**17.2%**
Active Monitoring and Review	10	0.5%	4	0.4%	0	0%	**14**	**0.5%**
Commission Investigation								
Commission to Conduct Preliminary Investigation	0	0%	3	0.3%	0	0%	**3**	**0.1%**
Commission to Investigate	0	0%	1	0.1%	0	0%	**1**	**<0.1%**
Commission to Investigate with Independent Agency	0	0%	3	0.3%	0	0%	**3**	**0.1%**
Refer to Operations Committee								
Pending Decision by the Commission's Operations Committee	0	0%	0	0%	0	0%	**0**	**0%**
Out of Jurisdiction								
Out of Jurisdiction	104	5.6%	131	13.6%	14	42.4%	**249**	**8.7%**
Disclose to Other Agency	0	0%	12	1.2%	0	0%	**12**	**0.4%**
Disclose to Public Sector Commission	0	0%	20	2.1%	0	0%	**20**	**0.7%**
Take No Action								
No Further Action Taken	1,279	68.6%	432	44.8%	18	54.5%	**1,729**	**60.4%**
Disclose to Other Agency	22	1.2%	53	5.5%	1	3.0%	**76**	**2.7%**
Disclose to Public Sector Commission	0	0.0%	7	0.7%	0	0%	**7**	**0.2%**
Record Appropriate Authority Outcome	187	10.0%	68	7.1%	0	0%	**255**	**8.9%**
Total	**1,865**	**100%**	**964**	**100%**	**33**	**100%***	**2,862**	**100%***

*Total does not equate to 100% due to rounding.

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MAKE AN ALLEGATION

If you wish to report serious misconduct, corruption or unexplained wealth, please use the online forms on our website – **ccc.wa.gov.au/make-a-report**.

