



CCC | Corruption and
Crime Commission
Annual Report
2024-25



About this report

This report provides a comprehensive overview of our operational and financial performance for the 2024-25 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.

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staff under the guidance of Justin
Martin from Djurandi Dreaming.



Statement of Compliance

The President of the Legislative Council
The Speaker of the Legislative Assembly

Corruption and Crime Commission Annual Report 2024-25

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 2025.

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

23 December 2025

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1

Commission Overview

The Corruption and Crime Commission (the Commission) is a team of approximately 136 officers (126 FTEs) that includes lawyers, investigators, intelligence analysts, assessment officers and corporate staff. The 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.

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 it contributes to broader State Government goals.

Commissioner's Report

I am pleased to present the Corruption and Crime Commission's Annual Report for 2024-25. The Commission continues its efforts to strengthen the integrity of the WA public sector by reducing corruption and disrupting criminal activity.

Corruption is a global problem. Luckily Australia is regarded low risk. However, we need to remain vigilant against corruption.

In 2024-25 the Commission tabled nine reports in parliament into alleged serious misconduct involving employees from agencies across the WA Public Sector. A report tabled in Parliament in May was the result of an investigation into the misuse of data and information by public officers, a strategic priority for the Commission in 2024-25. Other investigations conducted included a Public Transport Authority use of force incident, misconduct risks in MPs' electorate offices and alleged misconduct of the State's Ombudsman. The investigation into the State's Ombudsman demonstrated the value in having effective oversight bodies to mitigate corruption risk.

I would like to thank the Parliamentary Inspector and Joint Standing Committee for their work and support in providing oversight of the Commission.

In addition to a public sector anti-corruption commission, the Commission is also a police misconduct commission and crime commission. The Commission is effectively three Commissions in one and balances its work accordingly.

The Commission's oversight role over Police is an important integrity measure. This year, the Commission published three reports in Parliament involving conduct by WA Police personnel, demonstrating our continued focus on the oversight of WA Police.

In addition to the oversight of WA Police, the Commission also works collaboratively with WA Police in exercising its crime powers. This can be complicated but is carefully managed and throughout the year was effective in the pursuit of unexplained wealth. I would like to thank Hon Michael Corboy SC who, in his first year as the inaugural Deputy Commissioner, enabled the Commission to better respond to the increasing complexity of unexplained wealth cases. It is important to emphasise that the principal purpose of the pursuit of unexplained wealth is to disrupt crime. Confiscating a person's unexplained wealth removes the incentive for criminal behaviour. It strikes directly at the acquisition of wealth from illegal sources.

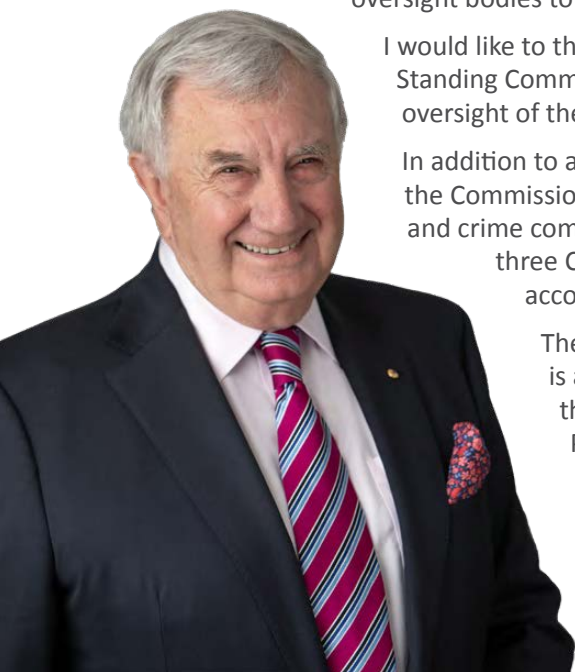
It is timely to re-examine the exceptional powers Part of the *Corruption, Crime and Misconduct Act* and, if necessary, implement changes to make it fit for purpose to protect the State against organised crime and criminal cartels.

I thank Acting Commissioner Scott Ellis, whose continued efforts have assisted in allowing the Commission to drive forward its key initiatives.

Finally, an achievement of the Commission is the significant number of women who hold senior leadership positions within the agency. Currently four of the Commission's seven senior leadership positions are held by women. As an agency, the Commission is determined to create a future where women are equally represented in every field.

As always, I thank all staff for their continued dedication. It has been a pleasure working with each of them, and I have every confidence that they will continue this vital work with excellence.

Hon John McKechnie AO, KC
Commissioner



Message from the Chief Executive

As we reflect on the events of this year and anticipate the opportunities ahead, I am proud to report on the Commission's achievements in 2024-25. The Commission's work is not simply about addressing serious misconduct – it is about shaping a public sector that exemplifies integrity, accountability and trust.

This year we launched our strategic plan 2024-27, which introduces a new vision and values that underpin how we work. The Commission's purpose remains to strengthen the integrity of the public sector, reduce corruption and disrupt criminal activity for the benefit of our community. The new strategy defines how we achieve this purpose, with a strong focus on capability building, collaboration and impact.

Our success in combatting serious misconduct and criminal activity is made possible through our strong partnerships with public sector agencies and WA Police. I extend my sincere thanks to these agencies for their unwavering collaboration, support and shared commitment to serving our community.

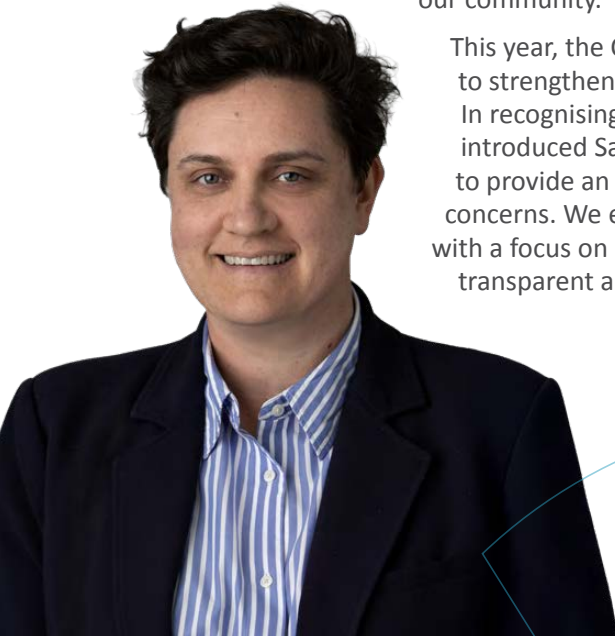
This year, the Commission also took significant steps to strengthen governance within our own agency. In recognising that integrity begins at home, we introduced Safe2Say, an anonymous reporting platform to provide an avenue for Commission staff to report concerns. We established a new governance framework with a focus on risk, compliance and audit to ensure transparent and efficient decision-making.

Throughout the year, we advanced initiatives aligned with our long-term goals. We reviewed our Outcome-Based Management structure, and new key performance indicators have been introduced for the 2025-26 financial year. Additionally, we hosted a meeting of Anti-Corruption Commissioners and Chief Executives, a valuable opportunity to share insights from our 20 years of experience and learn from national and international counterparts. These exchanges remind us that integrity is a universal value and that innovation in this space is critical.

This year marked the departure of Commissioner John McKechnie AO KC, who retired on 30 June 2025. Commissioner McKechnie's contributions to the legal profession, public sector and Commission cannot be overstated. We wish him well and thank him for his leadership.

I wish to acknowledge and thank our staff for their dedication and hard work. As we look to the future, I am confident the Commission will continue to play a vital role in fostering a public sector that operates with integrity and in creating a community safer from organised crime.

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 operation investigations undertaken by 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 *Misuse of Drugs Amendment Act 2023* introduced amendments to the *Misuse of Drugs Act 1981* (MDA) to create a Border Search Areas scheme (BSA scheme) to detect, deter and reduce the importation of illicit drugs into Western Australia. Since June 2023, the Commission oversees and reports on the use of this power by the WA Police Force.

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 is 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 government 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:

- Ms Colleen Egan MLA
- Hon Michelle Boylan MLC
- Ms Libby Mettam MLA
- Hon Andrew O'Donnell MLC

The Parliamentary Inspector for the reporting period was Mr Matthew Zilko SC, who commenced his five-year term on 23 November 2020.

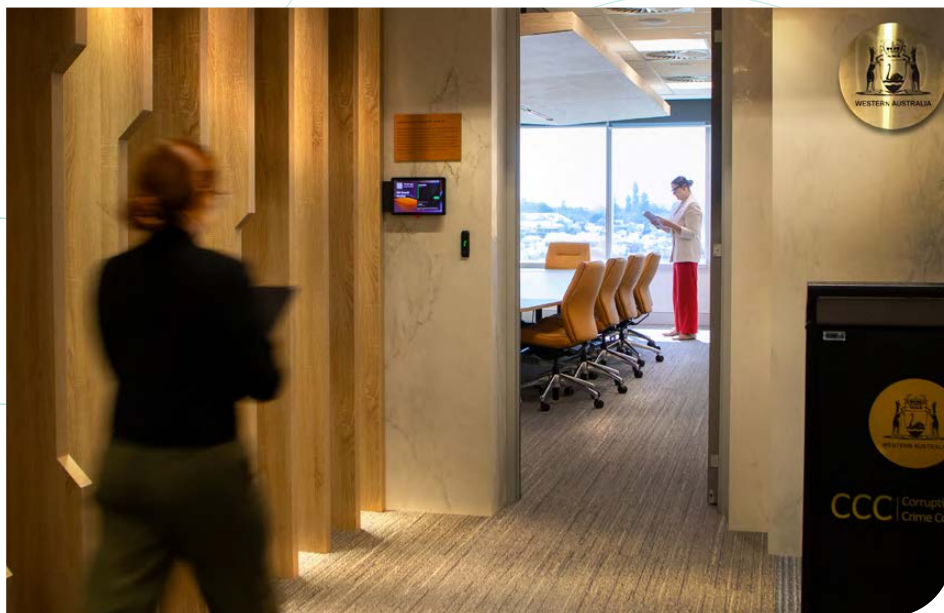
Internal Governance

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 Public Sector 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 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 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 Mr Des Pearson AO. Mr Pearson has more than 40 years of public service experience, including 21 years as the Auditor General of Western Australia. 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 John
McKechnie AO, KC**
Commissioner

Commissioner McKechnie was appointed Commissioner in April 2015 and reappointed for a further five-year term on 28 June 2021. He served as Western Australia's first Director of Public Prosecutions for eight years before appointment as a Judge of the Supreme Court of Western Australia, retiring after 16 years to take up appointment as Commissioner.

Commissioner McKechnie is a Fellow of the Australian Academy of Law. He was appointed an Officer in the Order of Australia in January 2024.

Commissioner McKechnie retired as Commissioner on 30 June 2025.



**HON Michael
Corboy SC**
Deputy Commissioner

The Hon. Michael Corboy SC was appointed as the inaugural Deputy Commissioner in 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 on 10 July 2019 and has been re-appointed twice since then. 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

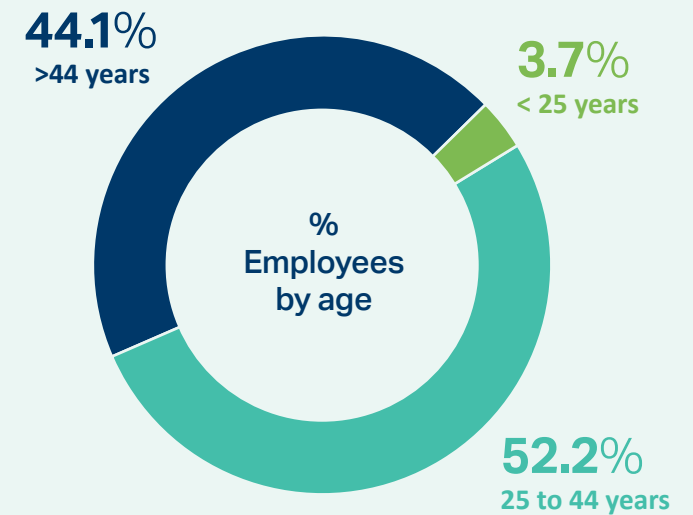
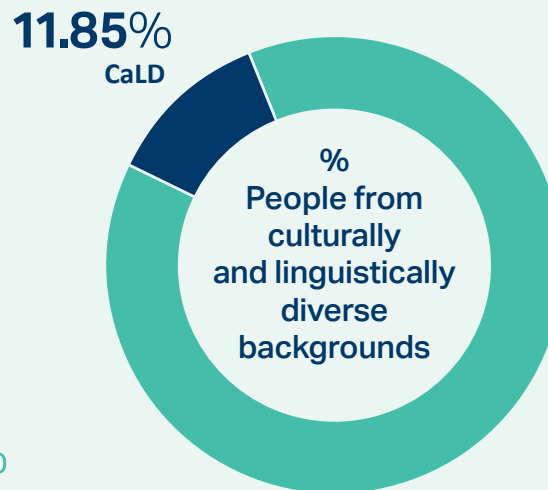
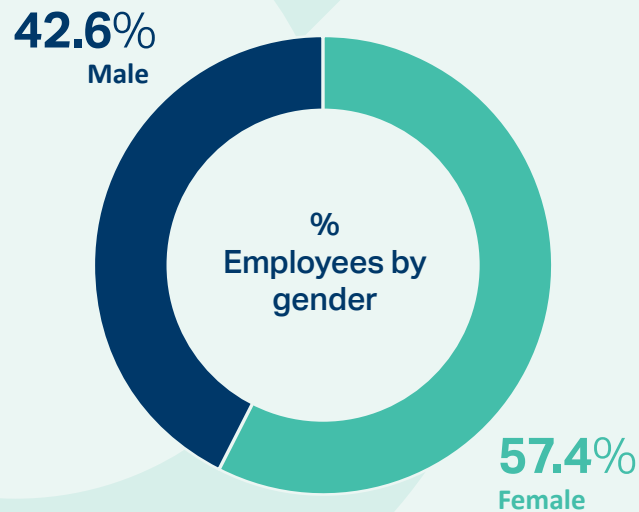
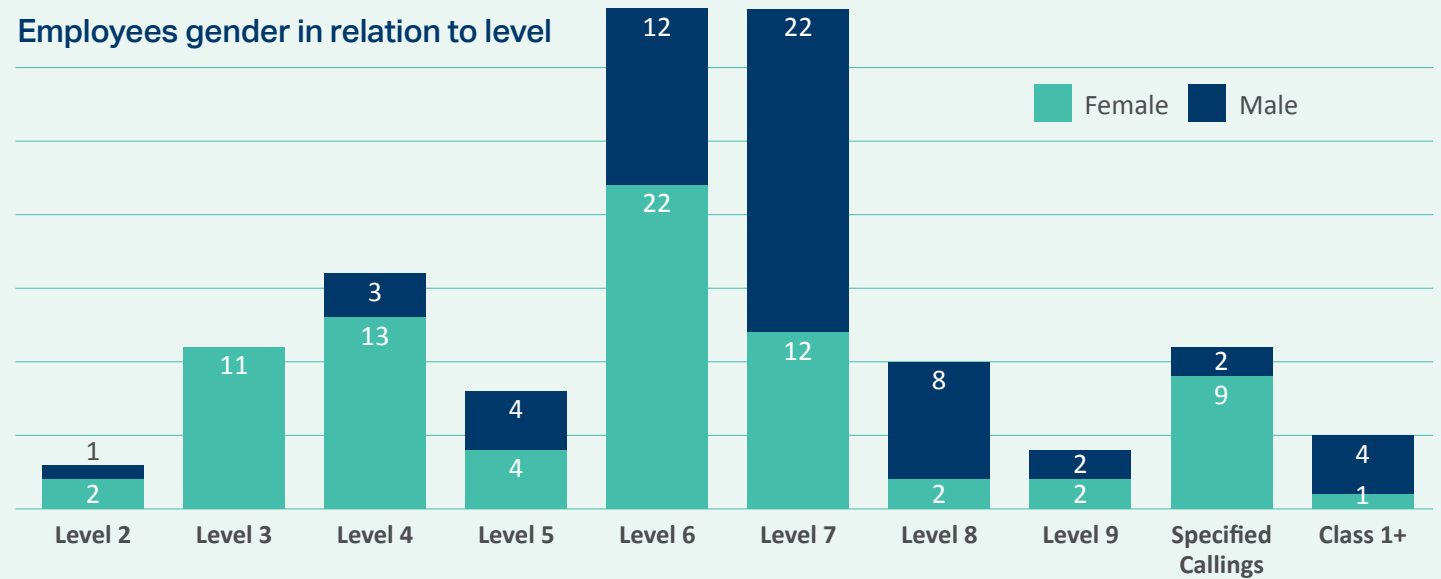
The Commission has five directorates that work collaboratively to maximise the effectiveness of the Commission:



Workforce Demographics

136
Number of employees

Employees gender in relation to level



2

Agency Performance

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Allegations of Serious Misconduct



Nature of Allegations

The Commission assesses all allegations of serious misconduct (including police misconduct) within the government sector. This is comprised of notifications from government sector 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 the source of the allegations received in 2024-25.

Table 1: Source of allegations received in 2024-25

Source	Number	Percentage
Government sector authorities	1,449	48.6%
General community	1,432	48.0%
Public Sector Commission	99	3.3%
Total	2,980	99.9%

Total does not equate to 100% due to rounding.

Due to the wider jurisdiction the Commission has over WA Police, a significant proportion of allegations have historically related to alleged police misconduct. The same is true for 2024-25 with 41.2% of allegations received relating to WA Police.

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. Options available to the Commission include taking no further action, referring the allegation to the appropriate authority for action or investigating the allegation. The table below illustrates the relative proportions of the actions taken in response to allegations.

Table 2: Percentage of action taken in response to allegations

Action Taken	Percentage
Take No Action	79.3%
Referred to appropriate authority	19.9%
Investigation	0.8%

Overseeing Actions Taken by Public Authorities

18.8%

Allegations referred to appropriate authorities for action (s 40)

1,154

Allegations finalised – actions completed by appropriate authorities

19

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 may 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 adequate and the conclusions reached open to be made.

Of the allegations assessed as having a reasonable suspicion of serious misconduct, 48.3% were referred for monitoring for outcome and 2.5% were referred as active monitoring and review.

Assessment and Oversight Function Key Highlights

A Review of a Public Transport Authority Use of Force Incident

In September 2024, the Commission tabled a report in Parliament that reviewed an investigation by the Public Transport Authority (PTA). The investigation related to an incident at Aubin Grove train station in 2023, where a member of the public fractured his collarbone during an interaction with Transit Officers.

Transit Officers have the power to use reasonable force to assist them perform their duties. Following its investigation, the PTA concluded that the actions of the officer were reasonable and lawful. In contrast to this, the Commission considered the force used was excessive and unnecessary.

The Commission highlighted concerns with the PTA's management of the incident, that the actions taken were inadequate, and that the PTA failed to demonstrate a comprehensive and transparent investigation.

Additionally, the review highlighted broader concerns over the PTA's management of Transit Officer use of force, specifically:

- The reliance on local management to address use of force incidents;
- A lack of transparency as to how the use of force aligns with legislation and policy;
- No clear escalation model for when incidents should progress to disciplinary investigation; and
- An absence of independent oversight of use of force.

These concerns present a significant misconduct risk to the PTA.

The Commission considers all use of force incidents should be thoroughly scrutinised to ensure a Transit Officer's actions are lawful, appropriate, and reasonable in the circumstances. It is important that adequate control mechanisms are also available to ensure that these powers are exercised appropriately with lawful justification, and adequate and transparent oversight.

The Commission recommended that PTA review, update and implement policies and procedures to ensure transparent oversight over incidents where Transit Officers use their powers. The Commission will review the PTA's response to the recommendations approximately 12 months from the date of the recommendations.

Report on the Dangers of Wrongful Identification in Custody

In May 2025, the Commission tabled a report in Parliament reporting on the dangers of wrongful identification, following its review of WA Police action into the wrongful arrest of the same man on two separate occasions.

On the first occasion, Marc* Smith was arrested after being mistakenly identified as Mark Smith*, who had an outstanding warrant. As a result, Marc wrongfully spent the night in police custody, despite numerous attempts to correct officers. The officers failed to make adequate and reasonable enquiries after the arrest to confirm the identity of Marc Smith and had no legal basis to detain him overnight.

Marc was only properly identified by the magistrate when he faced court the next morning. The arresting officers were issued with Managerial Notices for failing to adequately investigate and establish Marc Smith's identity.

The Commission found the WA Police investigation into this incident was inadequate and did not appear to recognise the seriousness of the issue. Following feedback of the Commission's concerns, WA Police reconsidered their initial investigation. While doing so, Police identified a second incident involving the wrongful arrest of Marc, which occurred several months after the first.

Marc attended a police station seeking assistance when he was arrested again for the same warrant. The photograph of Marc taken at the first wrongful arrest had been incorrectly attached to the profile of Mark Smith. In this instance, Marc was able to inform officers of his previous arrest, and the officers quickly released him after verifying his details.

Review of the investigation into the second arrest highlighted concerns over the wider deficiencies with regards to the WA Police actions. WA Police's actions were limited and the second arrest was not notified to the Commission in a timely manner. Concerningly, it highlighted that no corrective measures were taken after the first arrest to remove the photograph of Marc Smith from police systems, which could have had significant consequences for Marc.

The Commission's report highlights the importance of following due process when identifying people, and of the importance of WA Police ensuring appropriate investigations of allegations of serious misconduct.

Investigating Allegations of Serious Misconduct

40

Total serious misconduct investigations

24

Investigations completed

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 public 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 agency 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 Bruny

In June 2025, the Commission tabled a report in Parliament titled 'Report on Misconduct by Geraldton police officers'. This investigation focused on a 20 May 2024 incident in which a police vehicle driven by Senior Constable (SC) Brent Wyndham made physical contact with an evading vehicle twice. The second point of contact – called a Precision Intercept Technique or 'PIT' manoeuvre – caused the evading vehicle to spin and come to a stop. A PIT manoeuvre is only permitted in exceptional circumstances. Following the incident, SC Wyndham and Constable Alex Miatke, a passenger in the police vehicle, said the evading vehicle rammed them, and had presented a danger to children standing in the street. This information was repeated in their witness statements supporting prosecution of the evading driver.

The Commission's investigation established these statements were false. The police vehicle had instigated contact with the evading vehicle, and no one was standing in the street to justify a PIT manoeuvre. The Commission formed an opinion of serious misconduct by SC Wyndham and an opinion of police misconduct by Constable Miatke. The report recommended WA Police consider prosecution of SC Wyndham, who has resigned from the WA Police.

The Commission's investigation highlighted concerns in the supervision and management of staff at Geraldton Police Station, the conduct of officers when interviewing suspects and recommended WA Police review its emergency response driving tactics, including the use of the PIT manoeuvre.

Operation Williamstown

In May 2025, the Commission tabled a report in Parliament titled, 'Report into misuse of a WA Police information system' following an investigation into Officer A, a senior WA Police officer attached to Internal Affairs Unit (IAU), who was found to have inappropriately accessed information on a police computer system. The Commission, not satisfied with the initial handling of the matter by IAU, commenced its own investigation. The Commission identified additional accesses by the officer. WA Police re-allocated their investigation from IAU to Major Crime and identified yet further instances of inappropriate access by Officer A.

The Commission concluded Officer A's accesses were unauthorised, a breach of policy and the code of conduct. Further, the Commission's investigation determined the officer disclosed information to people outside of WA Police. In response to the report, WA Police acknowledged the seriousness of the conduct, and the need to review and further educate officers on relevant policies.

Operation Stremoy

In May 2025 the Commission tabled a report in Parliament titled 'Report on risks to confidential information control in the public sector' following a cooperative investigation with the Department of Finance into the actions of a former senior officer at the Department, who downloaded confidential information from a computer system before leaving to take up a role in the private sector.

While no opinion of serious misconduct was formed at the conclusion of the investigation, the matter identified serious misconduct risks in relation to the policies and procedures at the Department aimed at protecting confidential information. The Commission made recommendations to address these risks which were accepted and acted upon by the Department.

Operation Godrevy

In November 2024, the Commission tabled a report in Parliament titled 'Significant misconduct risks to good government'. A Commission investigation revealed electorate officers – paid through the Department of Premier and Cabinet (DPC) – were routinely undertaking political campaigning during working hours and were being trained to do so during those hours. The explanation was that the time was made up outside of standard hours. However, there are no systems or records to prove or disprove that explanation.

Improper use of electorate officers for political campaigning is a risk to fair elections, giving a sitting candidate who misuses these resources an unfair advantage. The Commission has made a series of recommendations to address the identified risks. As a direct result of this investigation, the Premier established a review into the employment framework for electorate officers.

Operation Kullen

In October 2024, the Commission tabled a report in Parliament titled 'Report on the Western Australian Parliamentary Commissioner for Administrative Investigations (Ombudsman)' outlining the Commission investigation into the

conduct of the State's Ombudsman Mr Chris Field PSM. The comprehensive investigation examined Mr Field's extensive overseas travel as President of the International Ombudsman's Institute and his use of State Ombudsman staff for Institute affairs. The report noted the Ombudsman created a sham process within his office to approve his own international travel. Further, Mr Field entered into a €129,640 contract with the OECD for which no procurement process was undertaken and attempted to deceive the State Treasurer Ms Saffioti regarding the procurement process.

Conducting Examinations

9

Operations for
which examinations
were held

36

Days on which
examinations
were held

35

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 2024-25 the Commission held examinations for nine operations in which 35 witnesses were examined over 36 days. These were in the course of both serious misconduct and unexplained wealth investigations.

Identifying and Confiscating Unexplained Wealth

37

Unexplained wealth referrals received

23

Initial investigations conducted

9

Full investigations

~\$41m

Assets frozen as at 30 June 2025

The objective of identifying and confiscating unexplained wealth 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.

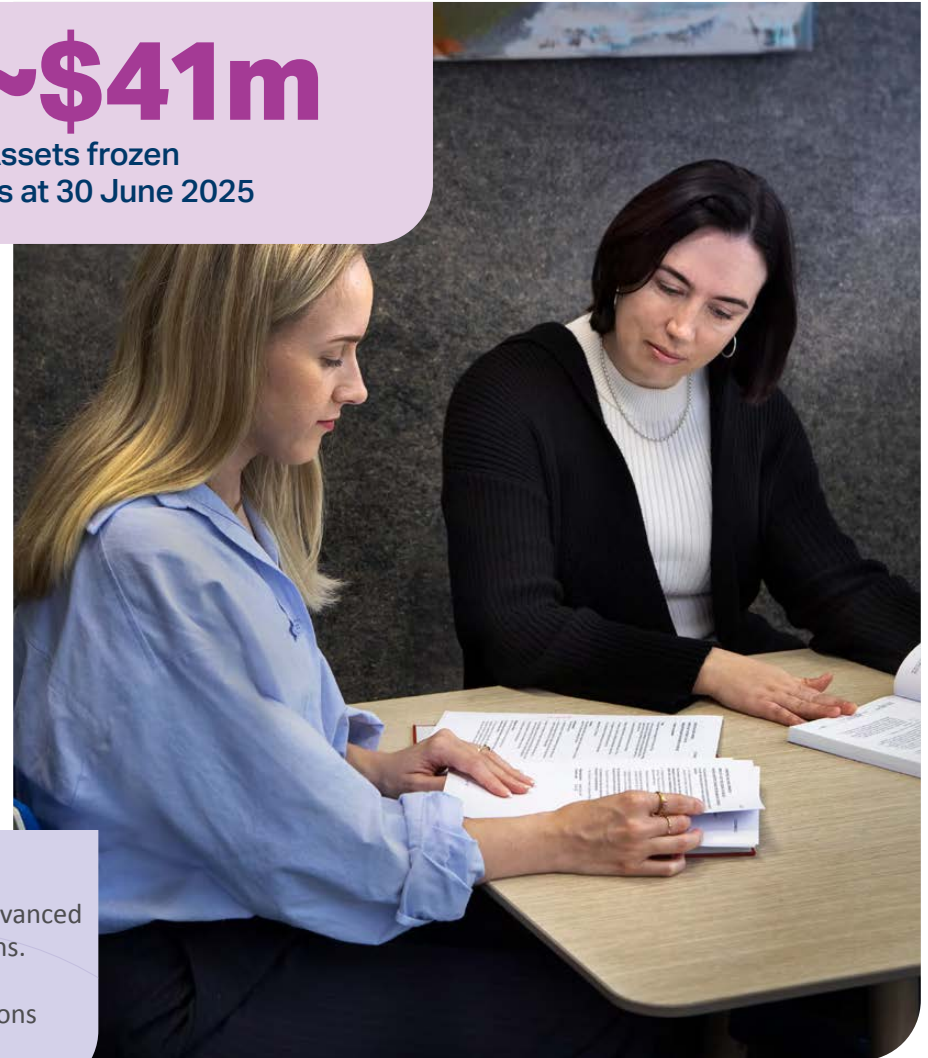
Under the CPC Act, the Commission may apply to the court for an unexplained wealth or criminal benefits declaration against a respondent.

The investigation of unexplained wealth matters is complex and lengthy and requires the Commission to exercise a variety of powers under the CPC Act. Accordingly, no matters reached confiscation orders this financial year, rather, the Commission secured a significant frozen asset pool in the course of its ongoing investigations.

Unexplained wealth 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 2024-25 financial year the Commission has substantially advanced several significant and complex unexplained wealth and criminal benefits investigations. Overt actions undertaken relating to these investigations have resulted in a tenfold increase in the value of assets currently frozen while Commission investigations are ongoing, compared to the 2023-24 financial year.



Outcomes of Oversight Matters and Investigations

Making Recommendations

The Commission makes recommendations to increase the capacity of public authorities to prevent or combat misconduct.

Evaluating Public Authorities' Responses to our Recommendations

To ensure an authority maintains accountability, addresses identified risks and implements positive change, the Commission reviews government authority responses to its recommendations. This usually occurs one year after the initial report.

It is acknowledged that government authorities are responsible for managing their own risks and there may be justifiable reasons why certain recommendations are not implemented or completed. However, where the Commission is not satisfied with a response to the recommendations, it will conduct further reviews and report on the action or inaction by public authorities in managing serious misconduct risks.

During FY2024-25, the Commission made four recommendations and completed one review 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 2024-25, 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, 20 charges were laid and three individuals were convicted, with a number of prosecutions still ongoing at the end of the reporting period. In 2024-25, prosecutions were commenced for offences including:

- Public Officer who Acts in matter which he has any pecuniary interest, Criminal Code s 83(b).
- Public Officer Acts Corruptly in Performance/Discharge of Functions, Criminal Code s 83(a).
- Disclosed restricted matter, CCM Act s 167.

Table 3: Charges and Convictions in 2024-25

Charges and Convictions	Public Officers	Non-Public Officers	Total
Charges laid	20	0	20
Charges pending before the courts (including charges laid in previous years)	72	25	97
Charges discontinued, dismissed or set aside	0	0	0
Individuals charged	3	0	3
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 Department¹ 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. Based on these reports, the Commission prepares annual reports on the work and activities of each agency and provides them to the responsible Minister for tabling in the Parliament of Western Australia.

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.

The CICP Act 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.

Table 4: Controlled operation records inspected by the Commission during 2024-25

Law Enforcement Agency	Controlled Operation Authorities*	Variation to Authorities	Applications Refused
WA Police Force	108	62	1
Fisheries Department	0	0	0
Australian Criminal Intelligence Commission	0	0	0

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

Table 5: Border Search Area records inspected by the Commission during 2024-25

Law Enforcement Agency	Border Search Authorisations	Variation to Authorities	Applications Refused
WA Police Force	9	0	0

Highlights in 2024-25

On 26 June 2023, the MDA was amended to include Border Search Areas (BSA). This gave WA Police the power to conduct preliminary drug testing on a person or search a vehicle within an activated BSA zone. During the 2024-25 financial year, WA Police authorised 9 BSAs. Overall compliance has been high and WA Police continues to work together with the Commission to ensure a high standard of record keeping and accuracy in reporting, in compliance with MDA Part 4B.

¹ The Fisheries Department is defined in the CICP Act as the department principally assisting in the administration of the *Fish Resources Management Act 1994*. The relevant department is the Department of Primary Industries and Regional Development.

Working Collaboratively with Others

Information Disclosed to Independent Agencies

The Commission is required to report on the general nature and extent of any information disclosed to independent agencies under the CCM Act. 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.

During 2024-25, 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.

An important part of the Commission's work is sharing information with government authorities and the community. The Commission consults, cooperates and exchanges information with 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.

Public Sector Commission

The Commission maintains strong collaborative relationships with key stakeholders, including the Public Sector Commission (PSC). The Commission and the PSC meet at regular intervals, sharing information to provide insight into misconduct, including trends and risks.

Jointly, the Commission and the PSC hosted the Corruption Prevention Practitioner's Forum in May 2025 which was attended by all integrity agencies across Australia. This allowed the agencies to share information about trends and patterns, and discuss prevention challenges and solutions.

WA Police Force

The Commission has an important role to play as the only independent agency responsible for the oversight of the WA Police Force, and works with WA Police where appropriate to help to reduce the incidence of police misconduct. The Commission also works closely with the WA Police Force to combat organised crime and disrupt criminal activity through unexplained wealth and criminal benefits confiscation proceedings.

During the 2024-25 financial year, the Commission met with representatives of the WA Police Professional Standards Division on a monthly basis. In addition, the Senior Officers Coordination Group – comprising senior members of the Commission and the WA Police Force – met regularly. 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.

Other Public Authorities

The Commission proactively engages with authorities across the public sector, and other key external stakeholders. This engagement is pivotal as it enables the Commission to share data and information to provide insight into serious misconduct and/or corruption issues, trends and risks. It is intended these insights help to inform the public sector, and contribute to an increased capability in dealing with serious misconduct risks.

During the 2024-25 financial year, the Commission met with representatives from a significant number of public sector authorities, including larger agencies such as the Department of Education, Department of Communities and Department of Justice, as well as smaller authorities, such as the Perth Mint, the Western Australian Industrial Relations Commission and Landgate. The Commission worked to expand this liaison program to a larger group of public service agencies, meeting with a number of entities for the first time during FY2024-25.

The information gleaned from these engagements contributes to a greater understanding of current integrity issues across the sector, that in-turn informs the provision of tailored advice to support public authorities.

The Commission also met with the Aboriginal Legal Service to discuss any misconduct issues relevant to First Nations people.

3

Disclosures and Legal Compliance

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Independent Auditor's Report



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Corruption and Crime Commission

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

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

- the statement of financial position as at 30 June 2025, 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 2025 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 Deputy Commissioner for the financial statements

The Deputy 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.

Page 1 of 5

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

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

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- 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 Deputy Commissioner 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 legislative provisions (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, 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 2025, and the controls were implemented as designed as at 30 June 2025.

Basis for Qualified Opinion

I identified the following weaknesses in controls:

Payroll

There were significant weaknesses in the design and implementation of controls over payroll at the Commission. These deficiencies could be used to override management controls and could result in inappropriate changes or fictitious or fraudulent transactions such as overpayments and payments to individuals who are not entitled to receive them.

Expenditure

There were significant weaknesses in the design and implementation of expenditure controls relating to the segregation of duties over the procure to pay processes for one business function. These weaknesses increase the risk of erroneous or fraudulent payments.

Managing finance system access

There were significant weaknesses in the management of user access to the finance system. These weaknesses could be used to override other controls, and consequently, result in unauthorised access, incorrect or fraudulent transactions (including payments).

The Deputy Commissioner's responsibilities

The Deputy 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 2025 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 2025 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 2025.

The Deputy Commissioner's responsibilities for the key performance indicators

The Deputy 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 Deputy 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 Deputy 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 entity'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 Deputy 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 2025, but not the financial statements, key performance indicators and my auditor's report.

My opinion 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 Corruption and Crime Commission for the year ended 30 June 2025 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 entity to confirm the information contained in the website version.

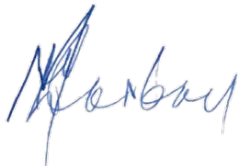


Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
17 October 2025

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 2025.



Hon Michael Corboy SC
Deputy Commissioner

17 October 2025

The Commission's Performance Management Framework

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following diagram illustrates the relationship between the Commission's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.



KPI Results 2024-25

Service 1

Assessing all Allegations of Serious Misconduct Received

The Commission has responsibility for assessing all allegations of serious misconduct within the Western Australian public sector and ensuring they are appropriately dealt with. The purpose of the assessment process is to form an opinion as to whether there is a reasonable suspicion that a matter may involve serious misconduct and to determine 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 may seek further information during the assessment process by consulting with external agencies, individuals and/or other intelligence sources to help inform its assessment decision.

Key Effectiveness Indicator

Number of Allegations Received

Background

The Commission receives notifications and reports of suspected serious misconduct from a number of different sources, including members of the public, public authorities, the Police Commissioner and the Public Sector Commission. The heads of public authorities have a statutory obligation to notify the Commission of serious misconduct allegations.

All allegations of police misconduct – including serious misconduct, misconduct and reviewable police action relating to sworn officers, unsworn officers and people seconded to the WA Police Force – are defined as serious misconduct under the Corruption, Crime and Misconduct Act 2003 (CCM Act).

The Commission can also formulate its own propositions about serious misconduct in the public sector. Such propositions may be based on the Commission’s own experience and knowledge or from information obtained from other sources.

In the 2023-24 financial year, the Commission changed the way it uses the term ‘allegation’ in calculating the number of allegations received. That change led to a decrease in the recorded number of allegations compared with 2022-23 and earlier years. This changed use of the term ‘allegation’ was also used in 2024-25.

This key performance indicator reflects the number of serious misconduct allegations received by the Commission by way of notifications, referrals and reports of serious misconduct and its own propositions.

The 2024-25 actual result was 20 (less than 1%) below target and not material.

2024-25 Results including Previous Year Comparisons

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Target	2024-25 Actual
7,190	7,008	5,895	3,197	3,000	2,980

Key Efficiency Indicator

Percentage of Assessments Completed within 28 Days

Background

This indicator demonstrates the efficiency of the Commission’s assessment function by measuring the percentage of assessments completed within 28 calendar days. The duration of an assessment is calculated from the date an allegation is received to when a decision is made by the Commission on the action (if any) to be taken.

The Commission is legislatively required to assess all matters received. Many matters assessed by the Commission have a high level of complexity, which can have an impact on the timeliness of their completion. A number of matters will also require extensive further enquiries and requests for additional information to determine whether the Commission can form a reasonable suspicion of serious misconduct and inform a decision as to what action the Commission will take. This can further impact on timeliness.

2024-25 Results including Previous Year Comparisons

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Target	2024-25 Actual
75%	46%	53%	56%	80%	52%

Explanation of Material Variation

The 2024-25 result is lower than the target but consistent with 2022-23 and 2023-24 actual results. The results reflect that the Commission continues to receive more allegations than it can complete in a 28-day period, based on current resourcing levels.

Key Efficiency Indicator

Average Cost of an Assessment

Background

The average cost of assessment is determined by the allocation of Commission direct and indirect costs divided by the number of allegations identified. The average cost of assessment is significantly impacted by any changes to the number of allegations received in a particular financial year.

2024-25 Results including Previous Year Comparisons

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Target	2024-25 Actual
\$586	\$576	\$663	\$1,998	\$2,313	\$2,699

Explanation of Material Variation

The 2024-25 result is higher than the target. Factors impacting this measure include:

- Fewer allegations received in this financial year.
- Increased direct and indirect costs attributed to this service in this financial year, including salary increases aligned with the Public Sector Award.

Service 2

Investigating Allegations of Serious Misconduct

The Commission investigates matters that are serious and significant and where it believes it can have the most impact in improving the integrity of the public sector. The purpose of an investigation is to expose and disrupt serious misconduct and enable appropriate action to be taken in response.

Serious misconduct investigations have different degrees of complexity, raise different logistical issues and will therefore vary in duration. Investigations can involve the use of some or all of the Commission’s powers, depending on the types of allegations under investigation. Investigations may also involve conducting private or public examinations to obtain information that advances the investigation.

Serious misconduct investigations may be:

- preliminary investigations;
- investigations conducted by the Commission independently; or
- investigations conducted by the Commission in cooperation with a public authority.

The Commission conducts preliminary investigations to obtain enough information to make an informed decision about whether further action should be taken. A preliminary investigation may include gathering and analysing additional information, conducting interviews and using the powers available to the Commission.

Investigating allegations of serious misconduct in cooperation with public authorities provides a number of benefits such as the sharing of information and resources and making the investigation process more efficient. It also allows public authorities to manage their own risks during the investigation process and to take greater ownership of any outcomes.

Key Effectiveness Indicator

Number of Serious Misconduct Investigations

Background

The Commission conducts serious misconduct investigations:

- in response to allegations of serious misconduct reported to it; and
- proactively through its own propositions about serious misconduct in the public sector (for example into priority areas of serious misconduct risk).

This indicator reflects the total number of serious misconduct investigations that were completed during, or are still active, at the end of the reporting period. 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.

2024-25 Results including Previous Year Comparisons

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Target	2024-25 Actual
58	57	58	45	50	40

Explanation of Material Variation

The 2024-25 number of serious misconduct investigations is lower than previous years and below target. Several factors contribute to this outcome, including:

- fewer allegations received by the Commission;
- complexity of investigations being undertaken; and
- a review of the Commission’s investigative intelligence framework in 2024-25, resulting in a reduced number of self-initiated investigations.

Key Efficiency Indicator

Average Time (Days) to Complete a Serious Misconduct Investigation

Background

This indicator aims to demonstrate the efficiency of the Commission’s investigative function by measuring the average number of days to complete an investigation.

The indicator is based on serious misconduct investigations completed during the reporting period, regardless of when the investigation was initiated. The duration of an investigation is recorded as the number of days from when it is authorised to when either a report is published on its outcome, or a decision is made by the delegated authority to close the investigation.

The varying degrees of complexity and logistical issues associated with different investigations can impact the duration of the investigation.

2024-25 Results including Previous Year Comparisons

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Target	2024-25 Actual
347	395	426	271	350	1,127

Explanation of Material Variation

During 2024-25, the Commission closed nine long-standing investigations conducted under the Commission’s intelligence investigation framework. These investigations involved the analysis of intelligence to ascertain whether a public officer may be involved in serious misconduct, as related to the Commission’s strategic themes. By their nature, these investigations can be multiple years in duration.

These nine investigations had an average duration of 2,019 days each and consequently had a significant impact on the KPI. Without taking into account these nine investigations, the actual result would have been 591 days.

Furthermore, there were four investigations that were subject to significant delays.

Commission business rules prevent excluding time from an investigation, even when the Commission is delayed in its investigation due to circumstances outside of its control.

Investigations where this was an influencing factor include:

- Investigations subject to protracted criminal and civil proceedings.
- An investigation with a significant delay in acquiring critical evidence.

Nevertheless, if those four investigations were excluded from the measure, the result would have been 376 days, which is slightly above the target, and generally consistent with previous years’ results.

Key Efficiency Indicator

Percentage of Investigations Completed within 12 Months

Background

It is important that the Commission’s investigations into serious misconduct are completed in a timely manner so that appropriate action can be taken in response to issues and risks identified.

This key performance indicator aims to demonstrate the efficiency of the Commission’s investigative function by measuring the percentage of investigations completed within 12 months.

2024-25 Results including Previous Year Comparisons

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Target	2024-25 Actual
67%	62%	66%	65%	80%	21%

Explanation of Material Variation

For the same reasons as noted for the average number of days to complete a serious misconduct investigation, the 2024-25 result is significantly lower than previous years and this years’ target. This is due to nine long-standing investigations being finalised in 2024-25.

Key Effectiveness Indicator

Number of Reports Published

Background

Under Part 5 of the CCM Act, the Commission produces reports detailing the outcome of investigations (conducted by the Commission or a public authority) and other matters. The majority of reports are provided directly to public authorities, but the Commission will report publicly on investigations where there are lessons to be learned by a wider audience by tabling a report in Parliament.

The purpose of these reports is to alert the public sector of serious misconduct issues and to inform 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 key performance indicator reflects the total number of reports tabled in the Parliament of Western Australia or provided directly to Directors General, Commissioners and Chief Executive Officers.

2024-25 Results including Previous Year Comparisons

2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Target	2024-25 Actual
33	38	34	23	45	29

Explanation of Material Variation

The 2024-25 result is lower than the target, but higher than the last year actual of 23 reports. The number of reports produced is directly related to the number of investigations concluded and the number of matters over which the Commission conducts oversight. The increased complexity of investigations and oversight matters in recent years has resulted in fewer reports being produced.

Service 3

Investigating Unexplained Wealth Referrals

The objective of identifying and confiscating unexplained wealth 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.

The investigation of unexplained wealth matters is complex and lengthy and requires the Commission to exercise a variety of powers under the Criminal Property Confiscation Act 2000 (CPC Act). Unexplained wealth matters frequently involve considerable forensic accounting, legal and investigative capabilities within the Commission and, in some instances, have interstate and international elements.

The Commission receives referrals and information in respect to suspected unexplained wealth from a variety of sources. Once received, the Commission undertakes a progressive assessment of the referral or information by conducting an appraisal in the first instance, followed by initial investigation and then full investigation should that be warranted.

If there are sufficient grounds that become apparent during a full investigation, the Commission may apply to the court for an unexplained wealth or criminal benefits declaration under the provisions of the CPC Act.

Key Effectiveness Indicator

Number of Full Unexplained Wealth Investigations

Background

This indicator reports the total number of full unexplained wealth investigations that were completed or were active during the financial year.

A full unexplained wealth investigation is considered active if it has been approved, has not been suspended for an entire financial year and has not been closed.

2024-25 Results including Previous Year Comparisons

This indicator was introduced in the 2023-24 financial year and consequently has only one year of historical results data.

2023-24 Actual	2024-25 Target	2024-25 Actual
10	10	9

This KPI measures full unexplained wealth investigations that were commenced during the reporting period including any active investigations commenced in previous years and carried over. In 2024-25, five of the nine active investigations were commenced in 2023-24.

Key Efficiency Indicator

Percentage of full investigations in which
Criminal Property Confiscation Act 2000
proceedings have been initiated or a decision to
discontinue has been made within 12 months

Background

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 a full investigation.

2024-25 Results including Previous Year Comparisons

This indicator was introduced in the 2023-24 financial year and consequently has only one year of historical results data.

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

Explanation of Material Variation

The 2024-25 result is lower than both the target and previous year result. In 2024-25, four investigations were measured for this KPI.

In two of the relevant matters, decisions were made that sufficient grounds existed to progress a matter to commence proceedings within 12 months of commencing the full investigation. In a further two matters, significant complexities in the financial investigations meant a final decision to commence proceedings could not be reached with confidence inside the 12 months target. However, in both matters CPC Act proceedings have subsequently commenced in the 2025-26 financial year.

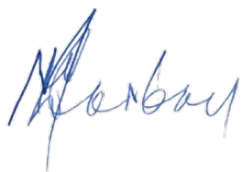
Service 3 full investigations are inherently challenging, relying on a combination of traditional and contemporary investigative methodology with the acquisition and forensic examination of complex financial materials, specialised technical capability, expert legal advice and consideration of law enforcement partner interest in the criminal conduct of subjects of investigation.

Financial Statements

Certification of Financial Statements for the Reporting Period Ended 30 June 2025

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 2025 and the financial position as at 30 June 2025.

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.



Hon Michael Corboy SC
Deputy Commissioner

17 October 2025



Hitesh Hans
Chief Finance Officer

17 October 2025

Statement of Comprehensive Income

For the year ending 30 June 2025

	Notes	2025 (\$000)	2024 (\$000)
COST OF SERVICES			
Expenses			
Employee benefits expenses	2.1(a)	21,121	19,987
Supplies and services	2.2	5,888	5,462
Depreciation and amortisation expenses	4.1, 4.2, 4.3	1,541	1,501
Finance costs	6.2	41	29
Accommodation expenses	2.2	2,683	2,567
Other expenses	2.2	944	750
Total cost of services		32,218	30,296
Income			
Other income	3.2	108	107
Total income		108	107
NET COST OF SERVICES		32,110	30,189
Income from State Government			
Service appropriation	3.1	34,897	32,281
Income from other public sector entities	3.1	-	270
Services received free of charge	3.1	33	15
Total income from State Government		34,930	32,566
SURPLUS FOR THE PERIOD		2,820	2,377
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		2,820	2,377

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Statement of Financial Position

As at 30 June 2025

	Notes	2025 (\$'000)	2024 (\$'000)
ASSETS			
Current assets			
Cash and cash equivalents	6.3	18,604	14,445
Receivables	5.1	252	605
Amounts receivable for services	5.2	1,300	1,300
Other current assets	5.3	1,196	1,668
Total current assets		21,352	18,018
Non-current assets			
Receivables	5.1	915	738
Amounts receivable for services	5.2	17,200	16,328
Plant and equipment	4.1	2,413	3,010
Intangible assets	4.2	591	683
Right-of-use assets	4.3	649	834
Total non-current assets		21,768	21,593
TOTAL ASSETS		43,120	39,611

	Notes	2025 (\$'000)	2024 (\$'000)
LIABILITIES			
Current liabilities			
Payables	5.4	1,461	769
Lease liabilities	6.1	252	227
Employee related provisions	2.1(b)	3,769	3,896
Total current liabilities		5,482	4,892
Non-current liabilities			
Lease liabilities	6.1	444	625
Employee related provisions	2.1(b)	896	859
Total non-current liabilities		1,340	1,484
TOTAL LIABILITIES		6,822	6,376
NET ASSETS		36,298	33,235
EQUITY			
Contributed equity		14,144	13,901
Accumulated surplus		22,154	19,334
TOTAL EQUITY		36,298	33,235

The Statement of Financial Position should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

For the year ending 30 June 2025

	Contributed equity (\$000)	Accumulated surplus (\$000)	Total equity (\$000)
Balance at 1 July 2023	13,660	16,957	30,617
			-
Surplus/(deficit)	-	2,377	2,377
Total comprehensive income for the period	-	2,377	2,377
Transactions with owners in their capacity as owners:			
Capital appropriations	241	-	241
Total	241	-	241
Balance at 30 June 2024	13,901	19,334	33,235
Balance at 1 July 2024	13,901	19,334	33,235
Surplus/(deficit)	-	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

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 2025

Notes	2025 (\$'000)	2024 (\$'000)
CASH FLOWS FROM STATE GOVERNMENT		
Service appropriation	33,295	30,741
Capital appropriation	243	241
Holding account drawdown	730	1,300
Net cash provided by State Government	34,268	32,282
Utilised as follows:		
CASH FLOWS FROM OPERATING ACTIVITIES		
Payments		
Employees benefits	(21,099)	(19,917)
Supplies and services	(4,972)	(6,747)
Finance costs	(41)	(29)
Accommodation	(2,683)	(2,567)
GST payments on purchases	(846)	(1,154)
Other payments	(775)	(625)
Receipts		
GST receipts from services	14	13
GST receipts from taxation authority	936	1,101
Other receipts	351	124
Net cash used in operating activities	(29,115)	(29,801)

Notes	2025 (\$'000)	2024 (\$'000)
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments		
Purchase of non-current physical assets	(584)	(1,413)
Receipts		
Proceeds from sale of non-current physical assets	-	7
Net cash used in investing activities	(584)	(1,406)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments		
Principal elements of lease payments	(239)	(239)
Payments to accrued salaries account	(171)	(47)
Net cash used in financing activities	(410)	(286)
Net increase/(decrease) in cash and cash equivalents	4,159	789
Cash and cash equivalents at the beginning of the period	14,445	13,656
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	18,604	14,445

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 17 10 2025.

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

	Notes	2025 (\$000)	2024 (\$000)
Employee benefits		19,021	18,010
Superannuation – defined contribution plans		2,100	1,977
Employee benefits expenses		21,121	19,987
Add: AASB 16 Non-monetary benefits		114	115
Less: Employee Contributions	3.2	(10)	(10)
Net employee benefits		21,225	20,092

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.

Superannuation is the amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (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

	2025 (\$000)	2024 (\$000)
CURRENT		
Employee benefits provisions		
Annual leave	1,334	1,332
Long service leave	2,413	2,538
Deferred salary scheme	(7)	4
	3,740	3,874
Other provisions		
Employment on-costs	29	22
	29	22
Total current employee related provisions	3,769	3,896
NON-CURRENT		
Employee benefits provisions		
Long service leave	889	854
	889	854
Other provisions		
Employment on-costs	7	5
	7	5
Total non-current employee related provisions	896	859
Total employee related provisions	4,665	4,755

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 an unconditional right 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 an unconditional 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, 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 unconditional right to defer settlement for at least 12 months after the end of 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, 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'.

	2025 (\$000)	2024 (\$000)
Employment on-cost provision		
Carrying amount at start of period	27	44
Additional provisions recognised	104	17
Payments/other sacrifices of economic benefits	(95)	(34)
Carrying amount at end of period	36	27

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

	2025 (\$'000)	2024 (\$'000)
Supplies and services		
Communications	266	233
Consultants and contractors	4,643	4,293
Motor vehicle expenses	70	90
Legal expenses	230	139
Publications and printing	2	2
Consumables	247	289
Minor plant and equipment	363	354
Travel	67	62
Total supplies and services expenses	5,888	5,462
Accommodation expenses		
Office rental	1,726	1,676
Other accommodation expenses	957	891
Total accommodation expenses	2,683	2,567
Other expenses		
Equipment repairs and maintenance	24	89
Employment on-costs	661	459
Audit fees	231	197
Other expenses	28	5
Total other expenses	944	750
Total other expenditure	9,515	8,779

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.

Employee 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 provision. 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

	2025 (\$000)	2024 (\$000)
Appropriation received during the period:		
Service appropriation	34,897	32,281
Total service appropriations received	34,897	32,281
Income received from other public sector entities during the period:		
Insurance commission of WA	-	270
Total income from other public sector entities	-	270
Services received free of charge from other Public Sector entities during the period:		
Building Management and Works	13	13
State Solicitors Office	20	2
Total services received free of charge	33	15
Total income from State Government	34,930	32,566

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 Treasury.

Income from other public sector entities is recognised as income when the Commission has satisfied its performance obligations under the funding agreement. If there is no performance obligation, income will be recognised when the Commission receives the funds as was the case in 2024 that the Commission received \$270,000 for the settlement of insurance claim which relates to water damage to the Commission's ICT equipment that occurred on 18 January 2023.

Services received free of charge from other State government agencies are recognised as income equivalent to the fair value of the assets received, or 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 2025

	2025				
	Budget (\$000)	Additional funding* (\$000)	Revised budget (\$000)	Actual (\$000)	Variance (\$000)
Delivery of services					
Item 73 Net amount appropriated to deliver services	33,169	1,160	34,329	33,759	570
Amount Authorised by Other Statutes					
- <i>Corruption, Crime and Misconduct Act 2003</i>	673	465	1,138	1,138	-
Total appropriations provided to deliver services	33,842	1,625	35,467	34,897	570
Capital					
Item 148 Capital appropriations	243	-	243	243	-
Total consolidated account appropriations	34,085	1,625	35,710	35,140	570

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

3.2 Other Income

	Notes	2025 (\$000)	2024 (\$000)
Other income		98	98
Contributions to government vehicle scheme ^(a)	2.1(a)	10	10
		108	108
Carrying amount of non-current assets disposed			
Operations equipment		-	4
Right-of-use assets		-	(5)
Net gains/(losses) on disposal of non-current assets		-	(1)
Total other income		108	107

^(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 Agency'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	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 2024						
Gross carrying amount	767	7,735	2,982	1,986	352	13,822
Accumulated depreciation	(530)	(6,647)	(2,867)	(768)	-	(10,812)
Carrying amount at start of period	237	1,088	115	1,218	352	3,010
Additions	40	80	26	85	36	267
Transfers	-	352	-	-	(352)	-
Depreciation	(154)	(496)	(77)	(137)	-	(864)
Carrying amount at 30 June 2025	123	1,024	64	1,166	36	2,413
Gross carrying amount	807	6,150	2,835	2,071	36	11,899
Accumulated depreciation	(684)	(5,126)	(2,771)	(905)	-	(9,486)

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 leasehold and computer equipment improvements in June 2025 but not being fully completed.

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 should be 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

	Computer software (\$000)	Works in progress (\$000)	Total (\$000)
Year ended 30 June 2025			
1 July 2024			
Gross carrying amount	2,728	48	2,776
Accumulated amortisation	(2,093)	-	(2,093)
Carrying amount at start of period	635	48	683
Additions	317	-	317
Transfers	48	(48)	-
Amortisation expense	(409)	-	(409)
Carrying amount at end of period	591	0	591

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 finite useful lives are tested for impairment annually or when an indication of impairment is identified. As at 30 June 2025 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	490	344	834
Additions	2	81	83
Disposals	-	-	-
Depreciation	(179)	(89)	(268)
Net Carrying amount as at end of period	313	336	649

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 Agreements 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 over 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

	2025 (\$000)	2024 (\$000)
Current		
Trade receivables	86	349
Goods and Services Tax (GST) receivable	166	256
Total current	252	605
Non-Current		
Security Deposit	163	157
Accrued salaries account ^(a)	752	581
Total non-current	915	738
Total receivables	1,167	1,343

^(a) Funds held in the 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 Treasury suspense 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.

The account has been reclassified from 'Cash and cash equivalents' to 'Receivables' as it is considered that funds in the account are not cash but a right to receive the cash in future. Comparative amounts have also been reclassified.

5.2 Amounts Receivable for Services (Holding Account)

	2025 (\$000)	2024 (\$000)
Current	1,300	1,300
Non-current	17,200	16,328
Balance at end of period	18,500	17,628

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

	2025 (\$000)	2024 (\$000)
Current		
Prepayments	1,196	1,668
Total current	1,196	1,668

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

	2025 (\$000)	2024 (\$000)
Current		
Trade payables	756	329
Accrued salaries	502	390
Accrued expenses	203	50
Total payables at end of period	1,461	769

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

	2025 (\$000)	2024 (\$000)
Not later than one year	252	227
Later than one year and not later than five years	442	611
Later than five years	2	14
	696	852
Current	252	227
Non-current	444	625
Balance at end of period	696	852

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 Agency 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 Agency 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 payment 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

	2025 (\$000)	2024 (\$000)
Lease interest expense	41	29
Finance costs expensed	41	29

Finance cost includes the interest component of lease liability repayments.

6.3 Cash and Cash Equivalents

	2025 (\$000)	2024 (\$000)
Cash and cash equivalents	18,604	14,445
Balance at end of period	18,604	14,445

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:

	2025 (\$000)	2024 (\$000)
Within 1 year	56	68
Later than 1 year and not later than 5 years	-	-
Later than 5 years	-	-
	56	68

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:

	2025 (\$000)	2024 (\$000)
Financial assets		
Cash and cash equivalents	18,604	14,445
Financial assets at amortised cost ^(a)	19,501	18,715
Total financial assets	38,105	33,160
Financial liabilities		
Financial liabilities measured at amortised cost ^(b)	2,157	1,621
Total financial liabilities	2,157	1,621

^(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 an estimate cannot be provided as it cannot be measured at this time.

Operation Support Restructure

On 16 April 2025, the Commission announced its intent to implement a new organisational structure for the Operational Support Directorate. While overarching framework for this new structure was communicated prior to the reporting date, the detailed implementation plan, including the finalisation of specific roles and associated potential redundancies, is still in progress. As at 30 June 2025, no formal or legally irrevocable offers of redundancy had been made to potentially affected employees. Consequently, in accordance with AASB 137, the Commission does not have a present obligation for these potential redundancy payments at the reporting date. Therefore, no provision has been recognised for these potential payments and an estimate cannot be provided as it cannot be measured at this time.

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 2025.

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 (new position from 2025), 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	2025	2024
570,001 - 580,000	-	1
560,001 - 570,000	1	-
550,001 - 560,000	1	-
40,001 - 50,000	-	1
30,001 - 40,000	1	-
	2025 (\$000)	2024 (\$000)
Total compensation of members of the accountable authority	1,146	623
Compensation band (\$) of senior officers	2025	2024
450,001 - 500,000	1	-
400,001 - 450,000	-	1
300,001 - 350,000	-	1
250,001 - 300,000	3	-
200,001 - 250,000	3	3
150,001 - 200,000	1	2
100,001 - 150,000	2	1
50,001 - 100,000	-	-
	2025 (\$000)	2024 (\$000)
Total compensation of senior officers	2,376	1,872

Compensation of Senior Officers

Total compensation includes the superannuation expense incurred by the Commission in respect of members of senior officers and 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 payable to the Auditor General in respect to the audit for the current financial year is as follows:

	2025 (\$000)	2024 (\$000)
Auditing the accounts, financial statements, controls and key performance indicators	175	166

8.7 Supplementary Financial Information

	2025 (\$000)	2024 (\$000)
Write-offs		
During the financial year, \$0 (2024: \$3,054) was written off under the authority of:		
The accountable authority	-	3
The Treasurer	-	-
	-	3
Losses through theft, defaults and other causes		
Losses of public moneys and, public and other property through theft or default	-	-
	-	-
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 2025, and between the actual results for 2025 and 2024 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 \$34,227,000), and

• Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of \$38,047,000).
- 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 \$30,296,000); and

• Total Assets of the previous year for the Statement of financial position (i.e. 1% of \$39,611,000).

9.1.1 Statement of Comprehensive Income Variances

Variance note	Estimate 2025 ¹ (\$000)	Actual 2025 (\$000)	Actual 2024 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2024 and 2025 (\$000)
EXPENSES					
Employee benefits expense	23,211	21,121	19,987	(2,090)	1,134
Supplies and services	5,908	5,888	5,462	(20)	426
Depreciation and amortisation expense	1,602	1,541	1,501	(61)	40
Finance costs	44	41	29	(3)	12
Accommodation expenses	2,551	2,683	2,567	132	116
Other expenses	911	944	750	33	194
Total cost of services	34,227	32,218	30,296	(2,009)	1,922
INCOME					
Revenue					
Other revenue	210	108	107	(102)	1
Total revenue	210	108	107	(102)	1
Total income other than income from State Government	210	108	107	(102)	1
NET COST OF SERVICES	34,017	32,110	30,189	(1,907)	1,921
Income from State Government					
Service appropriation	33,842	34,897	32,281	1,055	2,616
Income from other public sector entities	-	-	270	-	(270)
Services received free of charge	175	33	15	(142)	18
Total income from State Government	34,017	34,930	32,566	913	2,364
SURPLUS/(DEFICIT) FOR THE PERIOD		2,820	2,377	2,820	443
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	-	2,820	2,377	2,820	443

¹ These estimates are published in the State Budget 2024-25, Budget Papers No.2 'Budget Statements'.

9.1.2 Statement of Financial Position Variances

	Variance note	Estimate 2025 ¹ (\$000)	Actual 2025 (\$000)	Actual 2024 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2024 and 2025 (\$000)
ASSETS						
Current assets						
Cash and cash equivalents		13,526	18,604	14,445	5,078	4,159
Receivables		322	252	605	(70)	(353)
Amounts receivable for services		1,300	1,300	1,300	-	-
Other current assets	A	1,050	1,196	1,668	146	(472)
Total current assets		16,198	21,352	18,018	5,154	3,334
Non-current assets						
Receivables		814	915	738	101	177
Amounts receivable for services		16,632	17,200	16,328	568	872
Property, plant and equipment	1, B	2,992	2,413	3,010	(579)	(597)
Intangible assets		777	591	683	(186)	(92)
Right-of-use assets		634	649	834	15	(185)
Total non-current assets		21,849	21,768	21,593	(81)	175
TOTAL ASSETS		38,047	43,120	39,611	5,073	3,509

Major estimate and actual (2025) variance narratives:

- Property, plant and equipment decreased by \$0.58 million (19%) mainly due to reallocation within the Asset Investment Plan (AIP) budget to the operating budget as part of 2024-25 Mid-Year Budget Review Process.

Major actual (2025) and Comparative (2024) variance narratives:

- Decrease of \$0.47million (28%) is attributable to expenses relating to accommodation (\$0.19 million) and Risk Cover Insurance (\$0.31 million) not being prepaid in the current year.
- Property, plant and equipment decreased \$0.6 million (20%) mainly due to less asset additions in the current year.

9.1.2 Statement of Financial Position Variances (Continued)

Variance note	Estimate 2025 ¹ (\$000)	Actual 2025 (\$000)	Actual 2024 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2024 and 2025 (\$000)
LIABILITIES					
Current liabilities					
Payables	973	1,461	769	488	692
Lease liabilities	279	252	227	(27)	25
Provisions	4,145	3,769	3,896	(376)	(127)
Total current liabilities	5,397	5,482	4,892	85	590
Non-current liabilities					
Lease liabilities	405	444	625	39	(181)
Provisions	928	896	859	(32)	37
Total non-current liabilities	1,333	1,340	1,484	7	(144)
TOTAL LIABILITIES	6,730	6,822	6,376	92	446
NET ASSETS	31,317	36,298	33,235	4,981	3,063
EQUITY					
Contributed equity	15,099	14,144	13,901	(955)	243
Accumulated surplus	16,218	22,154	19,334	5,936	2,820
TOTAL EQUITY	31,317	36,298	33,235	4,981	3,063

¹ These estimates are published in the State Budget 2024-25, Budget Papers No.2 'Budget Statements'.

9.1.3 Statement of Cash Flows Variances

Statement of Cash Flows	Variance Notes	Estimate 2025 ¹ (\$000)	Actual 2025 (\$000)	Actual 2024 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2024 and 2025 (\$000)
CASH FLOWS FROM STATE GOVERNMENT						
Service appropriation		32,240	33,295	30,741	1,055	2,554
Capital appropriation		243	243	241	-	2
Holding account drawdown	2, C	1,300	730	1,300	(570)	(570)
Net cash provided by State Government		33,783	34,268	32,282	485	1,986
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employees benefits		(23,151)	(21,099)	(19,917)	2,052	(1,182)
Supplies and services	3, D	(5,946)	(4,972)	(6,747)	974	1,775
Finance costs		(44)	(41)	(29)	3	(12)
Accommodation		(2,551)	(2,683)	(2,567)	(132)	(116)
GST payments on purchases	E	(1,018)	(846)	(1,154)	172	308
Other payments		(761)	(775)	(625)	(14)	(150)
Receipts						
GST receipts on sales		20	14	13	(6)	1
GST receipts from taxation authority		1,002	936	1,101	(66)	(165)
Other receipts		210	351	124	141	227
Net cash used in operating activities		(32,239)	(29,115)	(29,801)	3,124	686

Major estimate and actual (2025) variance narratives:

- Holding Account decreased by \$0.57 million (44%) due to reallocation within the Asset Investment Plan (AIP) budget to the operating budget as part of 2024-25 Mid-Year Budget Review Process.
- Supplies and services decreased by \$0.97 million (16%) mainly due to the timing of the prepayments and payables in 2025.

Major actual (2025) and Comparative (2024) variance narratives:

- Holding Account drawdown decreased by \$0.57 million (44%) due to reallocation within the Asset Investment Plan (AIP) budget to the operating budget as part of 2024-25 Mid-Year Budget Review Process.
- The decrease in supplies and services by \$1.77 million (26%) relates to the timing of prepayments and settlement of payables.
- GST payments on purchases decreased by \$0.31 million (27%) due to the reduction in supplies and services, as explained above (D).

9.1.3 Statement of Cash Flows Variances (Continued)

Statement of Cash Flows	Variance Notes	Estimate 2025 ¹ (\$000)	Actual 2025 (\$000)	Actual 2024 (\$000)	Variance between actual and estimate (\$000)	Variance between actual results for 2024 and 2025 (\$000)
CASH FLOW FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current physical assets	4, F	(1,300)	(584)	(1,413)	716	829
Receipts						
Proceeds from sale of non-current physical assets		-	-	7	-	(7)
Net cash used in investing activities		(1,300)	(584)	(1,406)	716	822
CASH FLOW FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease payments		(244)	(239)	(239)	5	-
Payments to accrued salaries account		-	(171)	(47)	(171)	(124)
Net cash used in financing activities		(244)	(410)	(286)	(166)	(124)
Net increase/(decrease) in cash and cash equivalents		-	4,159	789	4,159	3,370
Cash and cash equivalents at the beginning of the period		14,190	14,445	13,656	255	789
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		14,190	18,604	14,445	4,414	4,159

¹ These estimates are published in the State Budget 2024-25, Budget Papers No.2 'Budget Statements'.

Major estimate and actual (2025) variance narratives:

4. Purchase of non-Current assets decreased by \$0.72 million (55%) due to \$0.57 million planned reduction of capital expenditure in line with the Asset Investment Plan (AIP) budget.

Major actual (2025) and Comparative (2024) variance narratives:

F. Purchase of non-Current assets decreased by \$0.83 million (59%) mainly due to planned reduction of capital expenditure. 2024 was higher due to an insurance claim.

Other Financial Disclosures

Significant Issues

As part of the budget process the Commission did not have any significant issues for 2024-25.

Major Capital Projects

The Commission’s Asset Investment Program decreased to \$730,000 (from \$1.3 million) due to repurposing of Asset Investment Plan funding (AIP) to recurrent expenditure funding to purchase Software-As-A-Service annual subscriptions.

The year-end position was \$584,000 (underspent by \$146,000). The underspend mainly relates to delayed delivery of Operational Support Equipment and timing of capital commitments.

Capital works during 2024-25 included:

- Operational Support Equipment (\$0.287 million);
- Office and Security Equipment (\$0.15 million); and
- Technology and Business Support Systems (\$0.147 million).

Employees by Category Compared with Previous Year

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

Category	2023-24	2024-25
Full-time contract	116.0	108
Part-time contract on FTE basis	8.3	13.86
On secondment to the Commission	3.0	5.0
Total	127.3	126.86

Employee Wellbeing

The Commission understands that employee wellbeing is multifaceted incorporating both support services and proactive initiatives for employees. The Commission wellbeing program is primarily driven from the Commission’s Employee Assistance provider delivering a wide range of services to employees. Our wellbeing program provides access to a range of services including face to face

and remote counselling, coaching, mediation, education and emergency in house clinician support if required. The Commission has continued with the approach towards physical health through the annual influenza vaccination program, pulse health assessments, skin cancer and sun assessments, and workplace ergonomic assessments. Access to support services is not just limited to employees, it also incorporates household members and is available 24/7. The Commission has delivered tailored training to ensure mental health support for staff through in person Respectful Workplace Training and Mental Health First Aid training.

Employee Development

During 2024-25 the Commission launched its Strategic Workforce Plan, with the focus of building a capable and engaged workforce. The initiatives within the Strategic Workforce Plan are to review, refine and revisit our current employee focused processes to enhance their effectiveness. This has included reinvigorating the employee Performance Review Processes, expanding on the scope of the learning and development for employees and increased approval for leadership development training opportunities. The Commission has extended the parameters of the formerly known Scholarship Program to a Study Assistance Program encouraging and financially supporting staff to explore study options in relation to their role or into areas which support the Commission’s strategic objectives.

Industrial Relations

The Commission has progressed significantly with the process of a replacement Industrial Agreement during the period. The Commission’s engagement with the Department of Local Government, Industry Regulation and Safety as well as the Public Sector Union has ensured the Commission has met its compliance obligations for any industrial relations practices.

The Commission has also continued to be an active participant with initiatives from the Public Sector Commission including focus groups for learning initiatives and participating in consultation forums for proposed changes to guidelines.

Workers Compensation

The Commission had no new workers compensation claims within the period. All the claims from last period were resolved via settlement or by the employee successfully returning to work at full capacity.

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 11
A description of the types of investigations carried out by the Commission	Page 14
An evaluation of the response of appropriate authorities to recommendations made by the Commission	Page 12
A description of the general nature and extent of any information furnished under the Act by the Commission to independent agencies	Page 19
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 17
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	9
The number of search warrants issued to the Commission under section 101	13 issued 4 executed
The number of approvals for the acquisition and use of an assumed identity given by the Commission under section 103	18
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	10
A description of the Commission's activities during that year in relation to its prevention and education function	Page 19
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 16

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 2024-25 reporting period.

Details	Amount
Aggregate amount of personal use expenditure for the reporting period	\$361.70
Aggregate amount of personal use expenditure settled within five working days	\$175.95
Aggregate amount of personal use expenditure not settled within five working days	\$185.75
Aggregate amount of personal use expenditure outstanding at the balance date	\$185.75

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 three employees inadvertently used their credit cards for personal use during the reporting period. Amounts outstanding at balance date were settled promptly, three days post balance date. 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	\$1,588	\$18,745
	• LinkedIn	\$17,157	
Market Research Organisations		\$0	\$0
Polling Organisations		\$0	\$0
Direct Mail Organisations		\$0	\$0
Media Advertising Organisations		\$0	\$0

Compliance with Public Sector Standards and Ethical Codes

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

The Commission has reinforced the importance of the Code of Conduct by completing an in-depth review to ensure the content is reflective of not only the alignment to the broader Public Sector standards but also demonstrates the commitment of the Commission that integrity continues to be at the forefront of the Commission’s work. In addition, the online learning modules relating to ethical decision making and how code of conduct is embedded within an employee’s role have been revised and contemporised. These modules are undertaken periodically by all staff, not just at commencement, and completion rates are 90.44%.

In addition, the Commission’s Integrity framework is currently being modernised with consultation from both the Corporate Executive and key staff stakeholders.

Public Sector Standards

During the 2024-25 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 and completed five disciplinary processes.

Disability Access and Inclusion Plan Outcomes

During the reporting period the Commission launched the Diversity and Inclusion Plan.

In line with Western Australia State Government commitments to Diversity and Inclusion, this Plan 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 objectives of this Plan include:

OBJECTIVE 1: Workforce Diversification

Increase the representation of underrepresented groups within the Commission's workforce.

OBJECTIVE 2 Inclusive Decision-making and Leadership

Facilitate and embed diverse representation in Commission decision-making processes and leadership roles.

OBJECTIVE 3: Workforce Inclusion

Grow a culture of trust and inclusion across all areas and levels of the Commission.

OBJECTIVE 4: Inclusive Services Delivery

Ensure the Commission's services and facilities are accessible and inclusive to all irrespective of background or social circumstances.

The Commission's Achievements in 2024-25 include:

- Diversity group representation on workforce groups such as the Joint Consultative Committee
- The Public Sector Commission's Solid Futures Aboriginal Traineeship Program continued for a second year.
- Diversity Council Corporate Membership.
- Website translation and interpreter services available for reporters to the Commission.



Recordkeeping Plans

In accordance with s 19 of the *State Records Act 2000* and with State Records Commission Standard 2, Principle 6, the Commission has an approved Recordkeeping Plan. In 2024-25 as part of the work arising from the current Recordkeeping Plan, the Commission conducted a review of its Recordkeeping plan including all Records and Information Management Procedures, and established an Information Asset Register.

Evaluation of Recordkeeping Systems

During the reporting period, the Commission reviewed and documented several business processes with a total of 24 workshops to enable:

- Development of two new automated workflows; and
- Update business requirements for our case management system.

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 2024-25:

- the Commission achieved an 90% 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;
- 21 employees attended face-to-face, induction EDRMS training;
- 21 employees attended face-to-face, general Records Management related training; and
- 38 employees attended face-to-face, Case Management training.

Government Policy Requirements

WA Multicultural Framework

The Commission worked closely with the Office of Multicultural Interests to embed the Commission’s strategic directive with our multicultural and diversity initiatives. This approach has seen an increase in diverse membership on the Joint Consultative Committee, adjustments to the practical application of our security processes to increase employment opportunities available to potential candidates for the Commission and greater consideration of potential linguistic barriers for our external stakeholders when planning for projects such as the Commission’s website design. In addition the Commission has continued its participation with Traineeship Programs to increase both its Aboriginal and Torres Strait Islander and youth employee representation.

Workforce Inclusiveness Statement

The Commission has continued its consultative relationships with government bodies such as Office of Multicultural Interests, Public Sector Commission and other key stakeholders such as Diversity Council of Australia to implement a three year Diversity and Inclusion Plan. This plan translates applicable workforce and service delivery objectives and initiatives, into focused effort to address the equity of opportunity, inclusion and belonging of people from diversity target groups, with specific D&I KPIs, through which associated efforts can be monitored and evaluated. The Commission maintains a strategic focus on diversity and inclusion across all aspects of its workforce and service delivery.

WHS and Injury Management Performance

From WHS

As detailed: Annual reporting of public sector health, safety and injury management performance

Measures	Results 2022-23	Results 2023-24	Results 2024-25	Targets
Number of fatalities	0	0	0	0
Lost time injury and disease incidence rate	0.00	2.36	0.00	0 or 10% reduction in incidence rate
Lost time injury and severity rate	0.00	0.01	0.00	0 or 10% reduction in severity rate
Percentage of injured workers returned to work (i) within 13 weeks	N/A	0%	N/A	Greater than or equal to 80%
Percentage of injured workers returned to work (ii) within 26 weeks	N/A	0%	N/A	Greater than or equal to 80%
Percentage of managers trained in work health and safety injury management responsibilities, including refresher training within 3 years	93%	100%	100%	Greater than or equal to 80%

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Appendix 1

Overview of Serious Misconduct Allegations

Table 6: The source of all allegations assessed in 2024-25, compared with the previous reporting period.

Allegation Source	2024-25		2023-24	
	No.	%	No.	%
Certain officers obliged to notify serious misconduct (s 28)	1,449	48.6%	1,627	50.8%
Any person may report serious misconduct (s 25)	1,432	48.0%	1,477	46.3%
Public Sector Commission referrals (s 45M(d))	99	3.3%	93	2.9%
Commission's own propositions (s 26)	0	0%	0	0%
Total	2,980	100%	3,197	100%

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

Public Authority/Sector

Table 7: Public authority/sector for allegations assessed.

Public Authority/Sector	2024-25		2023-24	
	No.	%	No.	%
WA Police Force	1,229	41.2%	1,395	43.6%
Local Government Authorities	237	8.0%	261	8.2%
Department of Justice	187	6.3%	200	6.3%
Independent Agencies/Other Authorities	173	5.8%	618	19.3%
Department of Education	126	4.2%	276	8.6%
WA Health Sector	143	4.8%	167	5.2%
Subject Body not within Jurisdiction	39	1.3%	69	2.2%
Department of Communities	64	2.1%	85	2.7%
Transport Portfolio	74	2.5%	85	2.7%
Tertiary Education Sector	20	1.0%	41	1.3%
No agency specified	7	0.2%	N/A	N/A
Cannot be determined	681	22.8%	N/A	N/A
Total	2,980	100%	3,197	100%

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

Appendix 2

Overview of Assessment Decisions

Table 8: Overview of allegation assessment decisions in 2024-25

Assessment Decision	WA Police		Rest of Government Sector		Not in Government Sector or no Agency Specified		Total	
	No.	%	No.	%	No.	%	No.	%
Referred to an Appropriate Authority								
Monitor for Outcome	463	19.0%	272	17.8%	1	1%	728	18.8%
Active Monitoring and Review	30	1.2%	8	0.5%	0	0%	46	1.1%
Commission Investigation								
Commission to Conduct Preliminary Investigation	0	0%	8	0.5%	0	0%	8	0.2%
Commission to Investigate	2	0.1%	9	0.6%	0	0%	11	0.3%
Commission to Investigate with Independent Agency	0	0%	12	0.8%	0	0%	12	0.3%
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	97	4%	132	8.6%	56	81%	285	7.1%
Disclose to Other Agency	0	0%	2	0.1%	2	3%	4	0.1%
Disclose to Public Sector Commission	0	0%	25	1.6%	0	0%	25	0.6%
Take No Action								
No Further Action Taken	1,418	58.3%	881	57.5%	9	13%	2,308	57.2%
Disclose to Other Agency	16	0.7%	53	3.5%	0	0%	69	1.7%
Disclose to Public Sector Commission	0	0%	27	1.8%	1	1%	29	12.6%
Record Appropriate Authority Outcome	406	16.7%	102	6.7%	0	0%	508	100%
Total	2,433	100%	1,531	100%	69	100%	4,033	100%

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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.



ccc.wa.gov.au