



National Anti-Corruption Commission

# Annual Report

## 2023–24

# Acknowledgement of Country

In the spirit of reconciliation, the National Anti-Corruption Commission acknowledges the Traditional Custodians of Country throughout Australia and their connections to land, sea and community. We pay our respect to their Elders past and present and extend that respect to all Aboriginal and Torres Strait Islander peoples today.

## Further information

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## Acknowledgements

Thank you to all Commission staff who contributed to this Annual Report.

# Letter of transmittal



**National Anti-Corruption Commission**

25 October 2024

The Hon Mark Dreyfus KC MP  
Attorney-General  
Parliament House  
Canberra ACT 2600

Dear Attorney-General

We are pleased to present the National Anti-Corruption Commission's inaugural annual report, for the reporting period 1 July 2023 to 30 June 2024 (the reporting period).

This report has been prepared for the purposes of s 46 of the *Public Governance, Performance and Accountability Act 2013* (Cth).

In accordance with s 271 of the *National Anti-Corruption Commission Act 2022* (Cth), Part 2 of this report, the Annual Performance Statements, also includes a report on the performance of the Commissioner's functions during the reporting period (the Commissioner's annual report).

This report also includes the following annual reports provided in accordance with the requirements of the *Crimes Act 1914* (Cth):

- authorities for assumed identities pursuant to s 15LD(1)
- witness identity protection certificates pursuant to s 15MU(1).

Yours sincerely

A blue ink signature of Paul Brereton, consisting of a stylized 'P' followed by a horizontal line and a period.

**The Hon Paul Brereton AM RFD SC**  
National Anti-Corruption Commissioner

A blue ink signature of Philip Reed, written in a cursive style.

**Mr Philip Reed**  
Chief Executive Officer

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## Commissioner's foreword

Integrity in the Commonwealth public service is critical to ensuring that public power is exercised honestly, impartially and in the public interest. It is also critical to ensuring that programs that are intended to deliver benefits to the people, deliver those benefits, and are not eroded by the diversion of resources along the way for improper purposes.

Following a groundswell of support from the Australian people for an anti-corruption agency with broad-based jurisdiction over the Commonwealth public sector, and the election of a government with a mandate to implement it, the *National Anti-Corruption Commission Act 2022* (Cth) was enacted in December 2022, establishing the National Anti-Corruption Commission, which commenced operations on 1 July 2023.

This is the Commission's inaugural Annual Report. It provides an overview of our first year of operation and our performance, along with information about our workforce, jurisdiction, establishment activities and core areas of work.



**The Hon Paul Breerton AM RFD SC**  
National Anti-Corruption  
Commissioner

The Commission was established to provide independent assurance to the Australian community that corrupt conduct involving Commonwealth public officials is prevented, detected, investigated and responded to appropriately.

Our mission is to enhance integrity in the Commonwealth public sector, by deterring, detecting and preventing corrupt conduct involving Commonwealth public officials, through education, monitoring, investigation, reporting and referral.



To achieve that mission, we have 2 main lines of operation:

- deterring corrupt conduct through detection, investigation and exposure
- preventing corrupt conduct through education and engagement.

Corruption is essentially about the misuse of public power, position, privilege or property, for private purposes. It results in the diversion of public resources, and the undermining of trust in our public institutions.

The touchstone of the Commission's jurisdiction is a 'corruption issue'. That means a question of whether a person has engaged, is engaging, or will engage, in corrupt conduct.

Under our Act, a *public official* engages in corrupt conduct if they breach the public trust, abuse their public office or misuse official information. In addition, *any person* – not limited to public officials – engages in corrupt conduct if they do something that could cause a public official to behave other than honestly and impartially in performing their public duties. And the definition of corrupt conduct extends to attempting, conspiring or planning to engage in any of those types of conduct, even if it is not implemented or successful, or participating in another's corrupt conduct.

In our first year we received 3,190 referrals of suspected corrupt conduct. About 90% of these were excluded at triage, because they did not concern a Commonwealth public official or did not raise a corruption issue within the definition of the Act.

I would nonetheless like to acknowledge the contribution of those who have made referrals to us about conduct of concern to them, even where they have not resulted in an investigation. Although most referrals do not result in an investigation, every referral assists our intelligence-gathering, and enhances our awareness and understanding of corruption risks and vulnerabilities.

However, it is necessary to emphasise that the Commission is an anti-corruption commission, concerned with serious or systemic corruption in the Commonwealth public sector. We are not a complaints-handling agency, nor an administrative decisions review authority. Making a referral to us is not like making a referral to the Commonwealth Ombudsman or an application to the Administrative Review Tribunal; we do not adjudicate on individual complaints. Referrals to us are not individual initiating processes on which a referrer is entitled to an adjudication, but a source of information, to assist us to decide what we should investigate and where we should focus in the public interest, in order to have the optimal impact in deterring and preventing corrupt conduct.

As part of the assessment process, the Commission opened 36 preliminary investigations. Of these, 12 were completed in the reporting period. One resulted in the commencement of an investigation and the remaining 11 resulted in a determination that no corruption issue arose. After assessment, we opened 26 corruption investigations, 7 of them jointly with other agencies, and we referred 9 corruption issues to other agencies for investigation or consideration. In 221 cases which passed triage, we decided to take no further action. Typically, this was because there were insufficient prospects of finding corrupt conduct, or the matter was already being adequately investigated by another agency, or a corruption investigation would not add value in the public interest.

One of these investigations has already resulted in a person of interest being charged with soliciting a secret commission. We also progressed 15 investigations that were commenced by the former Australian Commission for Law Enforcement Integrity. Of them, 3 resulted in convictions and one in a committal for trial.

Our decisions about what to investigate and what not to investigate were influenced, though not ruled, by our 6 strategic corruption priorities, explained in this report.

While our work preventing corruption through engagement and education may attract less attention and interest than our deterrence and investigation activities, it is no less important and indeed has greater potential to bring about system-wide cultural change. As we have begun to identify emerging themes in Commonwealth public sector corruption, we have targeted our corruption prevention and education activities to address them. This report explains our corruption prevention strategies and the themes on which we are focusing.

Our first year has not been without challenges. Some are inevitable when establishing a new agency. Anti-corruption commissions have always generated controversy, and probably always will. Our decisions are open to scrutiny and criticism, and the existence of 2 oversight bodies – the Parliamentary Joint Committee and the Inspector – ensures this.

In particular, the Commission's decision not to investigate the referrals by the Royal Commission into the Robodebt Scheme has generated controversy and is subject to an investigation by the Inspector of the National Anti-Corruption Commission. This is an aspect of our accountability. Since commencement, we have been committed to carrying out our work in good faith, with integrity and in the public interest. That does not mean that our decisions will always be popular; often they will not. Making decisions that we believe to be right, though they may be unpopular, is what integrity requires of us.

As a nascent agency, our growing capability and developing maturity in the public sector integrity landscape has been supported greatly through partnerships with all the state and territory anti-corruption and integrity commissions, and a number of state and federal bodies with which we have established memorandums of understanding. In addition, the operational support of the Attorney-General's Department, especially during the pre-commencement phase, enabled our Statutory Office Holders to prepare for commencement, and our staff and systems to manage the considerable pressures as 1 July 2023 approached and arrived.

The Commission's workforce has grown in line with expectations, from 154 to 220, and we have moved to new premises in Canberra, established new offices in Brisbane and Perth, and retained existing facilities in Sydney and Melbourne. Our diverse and highly skilled people, distributed across 6 branches, have demonstrated commitment, tenacity and spirit through a year that has been both rewarding and challenging. Our people's wellbeing, welfare and professional satisfaction remains of utmost importance to the Commission – now, and as we continue to grow in the future. I am proud to be their leader.

Lastly, my fellow Statutory Office Holders have provided exceptional support, leadership and guidance. I thank each of them for their service and commitment to building the Commission, and upholding integrity in the Commonwealth public sector.

A handwritten signature in blue ink, appearing to read 'Paul Brereton', followed by a period.

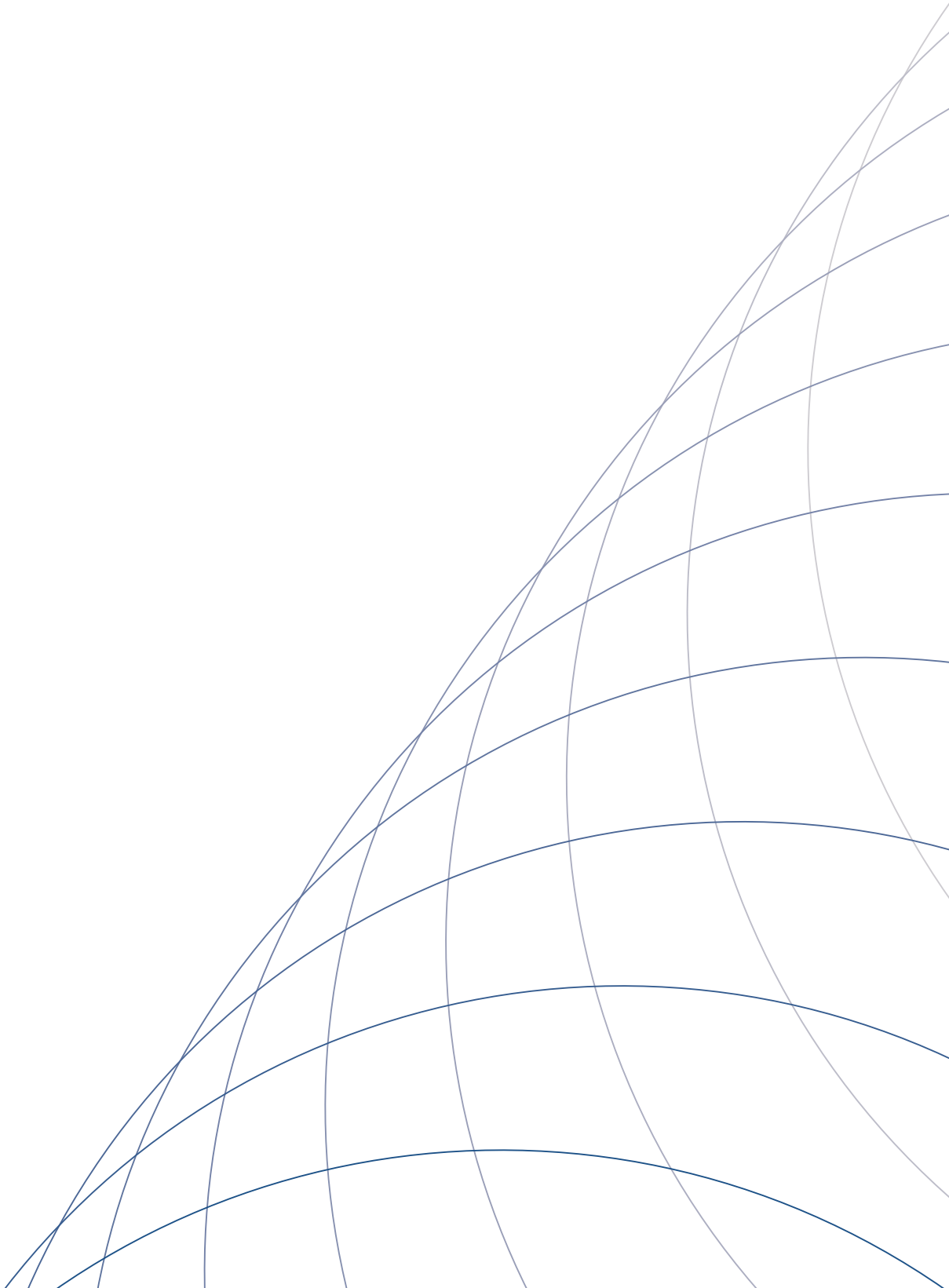
**The Hon Paul Brereton AM RFD SC**  
National Anti-Corruption Commissioner

# About this report

This annual report covers 1 July 2023 to 30 June 2024 (the reporting period).

Part 2 of this report, the annual performance statements, details the performance of the Commission in achieving its purpose, as set out in the Corporate Plan and Portfolio Budget Statements.

This annual report has been developed in accordance with the requirements of the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule) and the guidance material published by the Department of Finance and the Department of the Prime Minister and Cabinet.





## Part 1

# Overview

Role and function

Outcome and program

Purpose

Accountable authority

Organisational structure

Minister and portfolio

Oversight

ACLEI machinery of  
government change

## Role and function

The National Anti-Corruption Commission (Commission) is an independent statutory agency established by the *National Anti-Corruption Commission Act 2022* (Cth) (NACC Act). It commenced operations on 1 July 2023.

The Commission's mission is to enhance integrity in the Commonwealth public sector by deterring, detecting and preventing corrupt conduct involving Commonwealth public officials through education, monitoring, investigation, reporting and referral.

## Jurisdiction

There are 4 types of corrupt conduct under the NACC Act. A person engages in corrupt conduct if:

- they are a public official and they breach public trust
- they are a public official and they abuse their office as a public official
- they are a public official or former public official and they misuse information they have gained in their capacity as a public official
- they do something that adversely affects a public official's honest or impartial exercise of powers or performance of official duties.

A person also engages in corrupt conduct if they try or plan to do any of these things.

The Commission can only investigate corrupt conduct that involves a public official. Public officials include:

- staff members of Commonwealth agencies
- contracted service providers
- parliamentarians and their staff.

The NACC can investigate any person, even if they are not a public official, if they do something that might cause a public official to perform their official role in a manner that is other than honest or impartial.

Concerns relating to state, territory or local government officials are not within the Commission's jurisdiction.



## Receiving referrals

Anyone can report concerns of corrupt conduct or provide information about a corruption issue to the Commission. These referrals can be made by webform, phone or post.

Agency heads and Public Interest Disclosure officers have mandatory obligations to refer to the Commission corruption issues they become aware of that they suspect could involve serious or systemic corrupt conduct.

See *Receiving and assessing referrals* on page 40 for information about referrals received during the reporting period.

## Investigating corruption issues

The Commission investigates allegations of serious or systemic corrupt conduct within the Commonwealth public sector.

Where the Commission decides to investigate allegations of corruption, it may do this by conducting its own investigations, or by conducting joint investigations with other Commonwealth agencies.

See *Investigations* on page 42 for information on investigations conducted in the reporting period.

The Commission may also refer the corruption issue to another Commonwealth agency or state or territory body for consideration or to investigate. Where this occurs, the Commission may also choose to oversee the investigation of a Commonwealth agency or require reports on the outcomes of these investigations.

See *Referring corruption issues to agencies* on page 47.

## Prevention and education

The Commission's functions include preventing corruption in the Commonwealth public sector by educating the public service and the public about corruption risks and prevention.

See *Corruption prevention and education* on page 48.

## Outcome and program

The Portfolio Budget Statements 2023–24 (PBS) describe the Commission's outcome and program as follows:

**Outcome 1** – Independent assurance to the Australian community that corrupt conduct involving Commonwealth public officials is prevented, detected, investigated and responded to appropriately.

**Program 1.1** – Detect and investigate serious or systemic corrupt conduct involving Commonwealth public officials; assist Australian Government entities to manage corruption risks through corruption prevention education and information.

## Purpose

The Commission's purpose is to prevent, detect, investigate and report on serious or systemic corruption in the Commonwealth public sector. This includes educating the public service and the public about corruption risks and prevention.

The Commission has 5 key activities to deliver this purpose:

1. Providing corruption prevention education and information to enhance the effectiveness and maturity of approaches to corruption prevention
2. Detecting corruption and enhancing the Commonwealth public sector's capabilities to detect corruption
3. Receiving and assessing referrals of alleged corrupt conduct
4. Conducting NACC investigations into corruption issues that could involve serious or systemic corrupt conduct
5. Referring allegations of corrupt conduct back to Commonwealth agencies for investigation.

## Accountable authority

In accordance with the *Public Governance, Performance and Accountability Act 2013* (Cth) (PGPA Act), Mr Philip Reed as Chief Executive Officer (CEO) is the accountable authority for the Commission. Mr Reed was CEO for the duration of the reporting period. During a period of leave between 18 September and 13 October, Mr Brendan Hough acted as CEO.

# Organisational structure

The Commission's executive comprises the National Anti-Corruption Commissioner (Commissioner), the CEO, 3 Deputy Commissioners and 6 general managers at senior executive service (SES) level. A diagram outlining the organisational structure as at 30 June 2024 is in Figure 1.

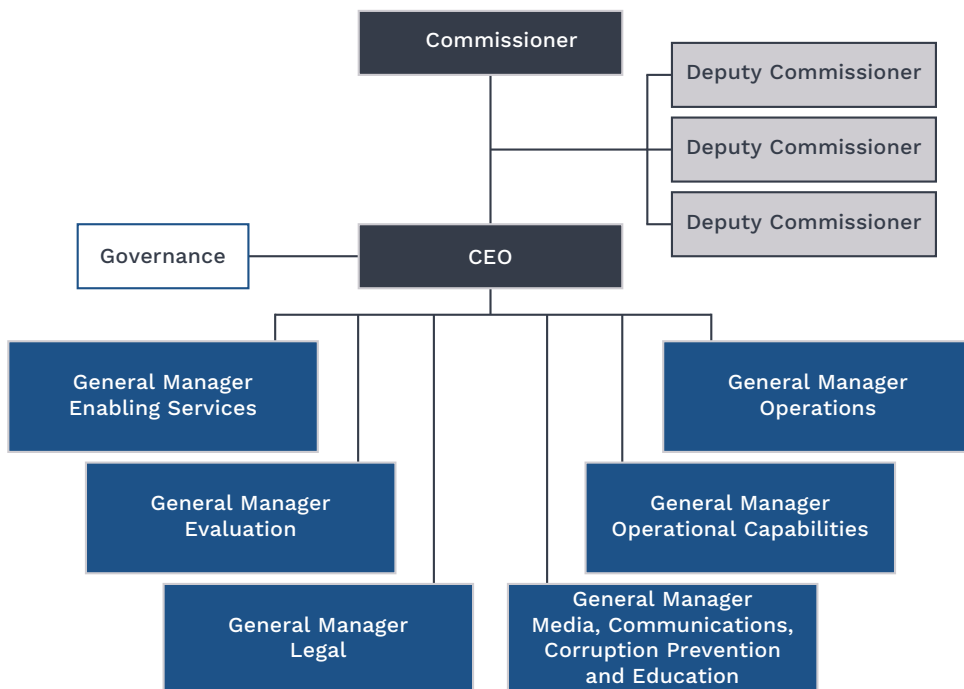
The Commissioner is responsible for all operational matters within the Commission. The 3 Deputy Commissioners report directly to the Commissioner and assist them in managing the Commission's functions under the NACC Act.

The general managers are each responsible for one of the Commission's 6 branches:

- Enabling Services
- Evaluation
- Legal
- Media, Communications, Corruption Prevention and Education
- Operational Capabilities
- Operations.

The general managers report to both the CEO and Commissioner.

**Figure 1:** Organisational structure at 30 June 2024



## Executive



### Commissioner

The Hon Paul Brereton AM RFD SC was appointed as the inaugural Commissioner of the National Anti-Corruption Commission for a 5 year term. The Commissioner is the agency head and oversees the operations of the Commission. Section 17 of the NACC Act sets out the functions of the Commissioner.



### Chief Executive Officer

Mr Philip Reed was appointed CEO for a 5 year term. The CEO oversees the corporate responsibilities of the Commission as the accountable authority under the PGPA Act. Under the NACC Act, the CEO is responsible for managing the affairs of the Commission and ensuring the Commission performs its functions. Governance, including integrity and risk, report directly to the CEO.



### Deputy Commissioners

Dr Ben Gauntlett and Ms Nicole Rose PSM were appointed as Deputy Commissioners from 1 July 2023 for 5 year terms. The former Integrity Commissioner, Ms Jaala Hinchcliffe, acted as a Deputy Commissioner from 1 July 2023 to 12 February 2024. Ms Kylie Kilgour was appointed a Deputy Commissioner from 12 February 2024 for a 5 year term.

### **General Manager Enabling Services**

Mr George-Philip de Wet is the General Manager Enabling Services. This branch includes all corporate teams, including Finance, Procurement, Security, Property, Information Communications and Technology and Human Resources. The Director – People, Chief Information Officer and Chief Financial Officer report to Mr de Wet.

### **General Manager Evaluation**

Mr Angus Burnett is the General Manager Evaluation. This branch includes the Intake and Triage team and Assessments team, which receive, analyse and assess referrals of corrupt conduct.

### **General Manager Legal**

Ms Rebekah O’Meagher is the General Manager Legal. This branch includes the Operations Legal teams, Corporate Legal Services team and Special Counsel. These teams and Special Counsel provide legal services relating to operational and corporate matters.

### **General Manager Media, Communications, Corruption Prevention and Education**

Ms Sonja Pase was the General Manager Media, Communications, Corruption Prevention and Education. The branch is responsible for providing media and communications advice and services to the Commission, and delivering the Commission’s corruption prevention, education and engagement activities.

### **General Manager Operational Capabilities**

Mr Peter Ratcliffe is the General Manager Operational Capabilities. This branch includes Intelligence Operations, Witness Welfare, and Strategic Intelligence and Data Analysis, as well as a team responsible for electronic collections, evidence and compliance, agency investigations and digital forensics.

### **General Manager Operations**

Mr Brendan Hough is the General Manager Operations and oversees the Commission’s corruption investigations. This branch includes 7 operations teams comprised of investigators, intelligence analysts and forensic accountants located in Brisbane, Canberra, Melbourne, Perth and Sydney.

## Minister and portfolio

The Commission is in the Attorney-General's portfolio. The responsible minister is the Attorney-General, the Hon Mark Dreyfus KC MP. The Commission is an independent statutory agency and operates independently of the Government.

## Oversight

### Parliamentary Joint Committee on the National Anti-Corruption Commission

The Parliamentary Joint Committee on the National Anti-Corruption Commission (PJC-NACC) is responsible for overseeing aspects of the Commission and its operations.

The PJC-NACC's functions include:

- considering proposed recommendations for certain appointments
- examining reports tabled in Parliament relating to the Commission and its Inspector
- examining trends and changes in corruption and reporting to Parliament on desirable changes to the functions, powers, procedures, structure and staffing of the Commission or its Inspector
- reviewing the sufficiency of the Commission's budget and finances and reporting on the outcome of that review.

The PJC-NACC cannot review operational decisions, methods or activities.

The Commission attended 2 meetings before PJC-NACC during the reporting period.

### Inspector of the National Anti-Corruption Commission

The Inspector of the National Anti-Corruption Commission (NACC Inspector) is an independent officer who oversees the operations and conduct of the Commission. The Governor-General appointed Gail Furness SC as the NACC Inspector. Established by the NACC Act, the NACC Inspector is independent of the Government and the Commission.

The NACC Inspector's functions include:

- investigating allegations of serious or systemic corrupt conduct within the NACC
- investigating complaints about the NACC
- auditing the operations of the Commission to monitor the Commission's compliance with Commonwealth laws, and detect agency maladministration and officer misconduct.

# ACLEI machinery of government change

The *National Anti-Corruption Commission (Consequential and Transitional Provisions) Act 2022* (Cth) (C&T Act) repealed the *Law Enforcement Integrity Commissioner Act 2006* (Cth) (LEIC Act) with effect from 1 July 2023, so that its last day of operation was 30 June 2023.

This had the effect of abolishing the Australian Commission for Law Enforcement Integrity (ACLEI) and the Commission inheriting all ACLEI matters underway at transition time (**ACLEI inherited matters**). This included:

- 32 open referral assessments
- 22 investigations at varying stages
- 46 agency investigations subject to various oversight or reporting requirements.

The C&T Act required the Commissioner to consider all ACLEI inherited matters to determine the most appropriate way to manage or conduct them. This included whether the matter:

- was transitioned to be dealt with under the NACC Act (**transitioned matter**)
- remained under the LEIC Act but continued as a matter conducted by the Commission (**LEIC Act matter**).

Applicable pathways for how the Commission could deal with ACLEI inherited matters at varying stages are outlined in Schedule 2 of the C&T Act.

## Reporting on ACLEI inherited matters

The Commissioner became responsible for the monitoring and closure of ACLEI's outstanding legislative compliance obligations, including a requirement to prepare the final PGPA Act annual report for ACLEI. This was tabled in November 2023 and is available on the Commission website and the Transparency Portal.

Under s 70 of the PGPA Rule and s 40(2) of the C&T Act, the Commission must continue to report on any matters inherited from ACLEI until they are completed, as part of the Commission's PGPA Act annual report.

For how performance information for ACLEI inherited matters is reported, see *Performance information in this report* on page 13.

The Commission will report the functions of ACLEI, including ACLEI's comparatives, in its financial statements in accordance with s 17J of the PGPA Rule (see Part 4 of this report).





Part 2

# **Annual performance statements**

CEO's review

Understanding the  
Commission's results

Results

Analysis of performance

## CEO's review

I am pleased to present the agency's 2023–24 Annual Performance Statements as required under paragraph 39(1)(a) of the PGPA Act. In my opinion, based on the advice of the Commission's Audit and Risk Committee, these Annual Performance Statements accurately reflect the Commission's performance during 2023–24 and comply with s 39(2) of the PGPA Act.

The Commission was established as a new Commonwealth entity on 1 July 2023. In this section of the Annual Report, we set out how the Commission has delivered against its purpose in its first year while continuing its establishment work as a new organisation.

Our ability to operate and respond effectively over the first 12 months of the agency is evidenced in our achievements against the 2 key performance indicators and each of the performance measures published in the Commission's Corporate Plan 2023–27.

As Accountable Authority for the Commission, I also wish to acknowledge and thank all Commission staff for their commitment and professionalism in delivering on the priorities and achievements outlined herein.



**Mr Philip Reed**

Chief Executive Officer  
National Anti-Corruption Commission



**Mr Philip Reed**

Chief Executive Officer

# Understanding the Commission's results

To ensure the performance information contained in this report provides a clear and meaningful picture of its activities, the Commission has over its first year established underlying practices essential for reporting performance information that is relevant, accurate and reliable.

This work is ongoing and will continue to evolve as the Commission refines its processes and practices.

## Performance information in this report

This report includes performance information for the 2023–24 financial year on:

- results against the Commission's PBS KPIs
- the performance of the Commissioner's functions
- ACLEI inherited matters that the Commission continued to conduct in the reporting period.

The Commission's key performance indicators (KPIs) are set out in the 2023–24 Portfolio Budget Statements (PBS) and the Commission's 2023–27 Corporate Plan.

Under s 271 of the NACC Act, the Commissioner must give the Attorney-General a report on the performance of the Commissioner's functions during each financial year (Commissioner's annual report). The *National Anti-Corruption Commission Regulation 2023* (NACC Regulations) further specifies performance information that must be included in the Commissioner's annual report. Results against these performance measures are provided following the PBS KPI results. The other matters required to be included in the Commissioner's annual report are addressed in the analysis of the performance statements, with the relevant section indicated in the Commissioner's annual report list of requirements on page 23.

Results for ACLEI inherited matters follow the results for the Commission. In the Commissioner's annual report, where there are results for ACLEI inherited matters, these are included under the subheading 'ACLEI inherited matters' at the relevant measure.

The status of every ACLEI inherited matter at transition time, prior to any decisions taken on whether a matter would transition to the NACC Act or remain under the LEIC Act, is included in the relevant section prior to the reported results for these matters. Whether results relate to transitioned matters, LEIC Act matters or to ACLEI inherited matters collectively, is stated.

This approach ensures this report provides a comprehensive account of the Commission’s activities during the reporting period, while remaining readable. It also assists the Commission to accurately benchmark results and set relevant targets, which are important foundational steps in the Commission’s performance reporting.

### **Measures with NIL results**

There are measures for which the Commission does not have results it can report. This is largely attributable to the fact the Commission is in its first year of operation and includes instances where:

- relevant activity has commenced, but has not yet met the criteria for reporting against a particular measure
- no relevant activity has occurred, though it may occur in future reporting periods.

In these instances, the Results section includes a short description of the relevant activity and a statement to the effect that no results are available for the measure.

### **Weekly media alerts**

From 25 July 2023, the Commission began publishing weekly media alerts to provide the public with regular information and data about Commission activities.

Data in the weekly media alerts should not be considered performance information in the context of annual reporting and is not replicated in the Results section. The publication of weekly media alerts has played a critical role in developing Commission data reporting capabilities and validation processes. They continue to be a key method for the Commission to report on its activities to the public.

However, weekly media alerts are based on indicative data correct at the time of reporting. Results in the annual report are subject to more comprehensive validation requirements than weekly media alerts. This is why there are some differences between the alert published on 3 July 2024 for the period 1 July 2023 to 30 June 2024 and the data in this report.

## Information excluded from this report

The Commission does not generally disclose what matters have been referred to it or who has referred them, and typically will not comment on operational activities until a matter has been finalised or otherwise enters the public domain. This is consistent with the legislative requirements that the Commission's activities generally be conducted in private, in order to avoid premature unfair damage to reputations in a context in which the protections available to an accused in a criminal trial do not apply, and to avoid compromising the integrity of investigations. Such information is not included in this report, except where it is already in the public domain.

Section 272 of the NACC Act also requires the exclusion from this report of any information the Commissioner is satisfied is sensitive information, as well as any information subject to a certificate issued by the Attorney-General under s 235.

## Key concepts and measurement approach

This section provides a short description of the key terms used by the Commission in undertaking, measuring and reporting on its activities broken down by topic area as follows:

- counting referrals
- dealing with corruption issues
- investigations
- referring corruption issues to other agencies
- how the Commission counts corruption issues.

For the most part, descriptions are reflective of definitions contained in the NACC Act, NACC Regulations or the NACC Bill Explanatory Memorandum.

It also includes explanatory content developed for the Commission's data governance and performance reporting capabilities, where it may be helpful for those seeking to understand the Commission's activities and results.

A glossary of data terms is provided on page 132.

## Counting referrals

Anyone may refer a corruption issue or provide other information about a corruption issue to the Commissioner (known as a **voluntary referral**).

Commonwealth agencies, Commonwealth intelligence agencies and Public Interest Disclosure Officers have mandatory reporting obligations to report information about a suspected corruption issue to the Commissioner (known as a **mandatory referral**).

The Commission may also deal with a corruption issue of its own initiative, including new corruption issues that arise from an existing matter (**other – own initiative**). In addition, the Commission occasionally receives referrals that essentially replicate an existing matter (**other – relating to existing matter**).

All referrals received are counted, regardless of whether they are assessed to be within jurisdiction or raise a corruption issue during the assessment process. This ensures results related to receiving and assessing information about corruption issues are reported with appropriate context and provides a full picture of the Commission's work in this area.

Time taken to assess referrals is based on the number of calendar days between when the referral was received and when the assessment of the referral was closed in the Commission's case management system.

See *Receiving and assessing referrals* on page 40 for more information.

## Dealing with corruption issues

Under s 41 of the NACC Act, the Commissioner may deal with a corruption issue that is referred to it, or an 'own initiative' issue, in any one or more of the following ways:

- By investigating the corruption issue (**corruption investigation**):
  - by itself (**NACC investigation**)
  - together with a Commonwealth agency or state or territory government entity (**joint investigation**)
- By referring the corruption issue to a:
  - Commonwealth agency for investigation (**agency investigation**) with or without oversight by the Commission
  - Commonwealth agency or state or territory government entity for consideration (**agency consideration**)
- The Commissioner may at any time:
  - reconsider how a corruption issue is dealt with (**reconsider a corruption issue**)
  - decide to take no action in relation to the corruption issue (**no further action**).

Most corruption issues are dealt with as a result of referrals progressing through the assessment process. This does not prevent the Commissioner from dealing with corruption issues outside of the referral assessment process, where it is appropriate to do so. The referral type of 'other – own initiative' allows for the Commission to deal with corruption issues that come to its attention in other ways.

The Commissioner may decide to conduct a preliminary investigation as part of the assessment process to assist in determining whether a corruption issue exists, and/or to determine whether or how to deal with that corruption issue.

For reporting purposes, a corruption issue is reported as 'dealt with' based on the recorded date of decision, which is not the same as the date an assessment is closed. This is because subsequent activity can be commenced immediately following a decision from the Commissioner, while the process to finalise an assessment can include drafting correspondence, and administrative closure steps required by the case management system.

See *Receiving and assessing referrals* on page 40 for more information.

## Investigations

A **corruption investigation** can be conducted independently by the Commission (**NACC investigation**) or jointly (**joint investigation**) with a Commonwealth agency or state or territory government entity (**partner agency**).

A NACC investigation can become a joint investigation after the investigation has commenced following reconsideration by the Commissioner. An ACLEI inherited investigation can similarly be conducted independently or jointly, regardless of whether it is a transitioned matter or a LEIC Act matter.

The status of a corruption investigation can be **ongoing** or **completed**. This applies to both NACC and ACLEI inherited matters. An ongoing investigation includes where:

- the Commission has commenced the corruption investigation and is undertaking investigative activities (**active**)
- a brief has been referred to the Commonwealth Director of Public Prosecutions (CDPP) for consideration on whether to commence court proceedings (**with the CDPP**)
- court proceedings have been commenced and are ongoing (**before the court**)
- investigative activities have been finalised but the final report has not been completed (**reporting underway**).

A corruption investigation is considered complete when:

- the final investigation report is provided to the Minister
- the Commissioner reconsiders how to deal with the corruption issue under investigation and decides to take no further action.

### **Referring corruption issues to other agencies**

The Commissioner can refer a corruption issue to a Commonwealth agency under the Commission's jurisdiction (**jurisdictional agency**) for investigation (**agency investigation**). The criteria establishing the Commission's jurisdictional agencies are set out at s 11 of the NACC Act.

Where the Commissioner deals with a corruption issue by referring it to a jurisdictional agency for investigation, the Commissioner may also choose to oversee the investigation (**overseeing an agency investigation**). This may include:

- giving directions on the planning and conduct of the investigation (**give directions**)
- requiring reports be provided to the Commission on the progress of the investigation (**mandatory progress report**)
- requiring a report be provided once the investigation is finalised (**mandatory completion report**).

All ACLEI inherited agency investigations were subject to a requirement for mandatory completion reports; however, only some had specific oversight requirements under the LEIC Act. Where the Commissioner decided an ACLEI inherited agency investigation would continue under the LEIC Act, it is not reported as an overseen investigation or as subject to oversight. To avoid confusion with new NACC Act matters, these are referred to as **monitored agency investigations**.

For reporting purposes, an agency investigation is considered complete only when a mandatory completion report has been received. Where an agency investigation is not overseen or monitored in any of the above-mentioned ways, there is no requirement for the agency to inform the Commission of the completion or outcome of the matter. For that reason, only overseen or monitored agency investigations are included when reporting on whether a corruption issue referred for agency investigation is **ongoing** or **completed**.



## Agency consideration

The Commissioner can refer a corruption issue to a Commonwealth agency or state or territory government entity for consideration (**agency consideration**). Where the referral is for agency consideration, the Commissioner is not required to be informed of the completion or outcome of the matter.

## Referral underway

For corruption issues referred for agency investigation or agency consideration, the Commission must formally notify the receiving agency that the corruption issue is referred to them and, in the case of an agency investigation, if it is subject to oversight.

Once the formal notification has occurred, the matter is reported as **referred to agency**. The notification also provides the **commencement date** for overseen or monitored agency investigations. The stage between the decision to deal with a corruption issue by referral (**decision date**) and the date of formal notification (**date referred**) is reported as **referral underway**.

This means there will be instances where the decision date and the date referred may fall in different reporting periods. This approach allows the Commission to accurately reflect the decisions taken and work underway in each reporting period, and to trace corruption issues dealt with through to the number and duration of agency investigations with oversight.

## How the Commission counts corruption issues

In most cases, each referral is treated as potentially raising one corruption issue, including where there are multiple allegations or persons of interest. Where multiple referrals have been received on related allegations or persons of interest, these may be:

- considered separately, if it appears that each raises a potentially distinct corruption issue
- merged, if it is a duplicate or if it appears that each raises the same corruption issue (**merged referral**)
- a combination of the above, including where decisions are made to merge referrals following separate or subsequent consideration.

In these instances, the outcome reported for corruption issues dealt with represents the most interventionist decision for each referral. For example, the reported outcome would be 'joint investigation' if one element of the referral was dealt with in that way, even though other elements of the referral are not progressed for investigation and, if considered separately, may have been reported as 'no further action'.

Where the Commissioner reconsiders a corruption issue, including where on reconsideration it is decided to take no further action in an investigation that is already underway, only the latest outcome is counted for reporting purposes, and an explanatory note is provided.

Where a single referral raises more than one distinct corruption issue, or discrete issues raised by the referral may be dealt with in different ways, the referral may be considered as raising multiple corruption issues (**split corruption issue**). For example, the Commission might initiate its own investigation into one issue raised by the referral but refer another issue to an agency for investigation or consideration. In such cases, both outcomes are counted and, where relevant for reporting purposes, an explanatory note is provided.

While in most cases a corruption investigation or an agency investigation relates to a single corruption issue, that is not always the case. The Commissioner may choose to investigate multiple corruption issues together. This can occur at the commencement of the investigation, or at any point during the investigation, where subsequent corruption issues may be:

- added to the investigation (**additional corruption issue**)
- merged into an existing corruption issue or issues associated with the investigation (**merged corruption issue**).

Results in the Commissioner's annual report related to agency investigations (page 31) require the count of corruption issues, not the number of agency investigations (which as explained above may not always be the same). However, measures related to corruption investigations (page 26) require the number of investigations, not the count of corruption issues. For clarity, a count of corruption issues versus investigations is also provided.

## Summary

- Every referral received is assessed, but only those found to have raised a corruption issue are counted under corruption issues dealt with.
- The total number of referrals assessed may not be equal to the number of corruption issues dealt with, as referrals can be merged, split or separately progressed to determine the corruption issues considered.
- A corruption issue can similarly be merged, split or separately progressed for action following consideration.
- The number of investigations (whether independent, joint or referred to agencies) may not be equal to the number of corruption issues dealt with in each of those ways.



# Results

## Key performance indicators

The PBS and Corporate Plan 2023–27 contain 2 key performance indicators (KPIs). No targets were provided for those KPIs, with results achieved in 2023–24 to be used to establish a baseline for 2024–25.

### Key activity 3: Receiving and assessing referrals of alleged corrupt conduct

PBS	Corporate plan	KPI
1.1	3.1	Average time for assessment of referrals

The Commission received 3,190 referrals during the reporting period. Assessment of a total of 2,690 referrals was finalised in the reporting period in an average of 89 days.

In addition, there were 32 ACLEI referrals pending an assessment decision at transition time that were inherited by the Commission. All ACLEI inherited referrals were dealt with as transitioned matters. Assessment of 28 of the 32 transitioned referrals was finalised in the reporting period, with an average time for assessment of 125 days (including time which had elapsed between receipt and 1 July 2023).

**Table 1:** Results for KPI 1.1

Referral type	Assessments finalised	Average time for assessment
NACC Act matters	2,690	89 days
Transitioned matters	28	125 days
LEIC Act matters	N/A	N/A

See *Receiving and assessing referrals* on page 40 for further information.

### Key activity 4: Conducting NACC investigations into corruption issues that could involve serious or systemic corrupt conduct

PBS	Corporate plan	KPI
1.2	4.1	Average duration of finalised investigations

During the reporting period, the Commission commenced 26 corruption investigations, including 7 joint investigations. No investigations under the NACC Act were finalised in the reporting period.

There were 22 ACLEI investigations at various stages on hand at transition time that were inherited by the Commission, including 5 transitioned and 16 LEIC Act investigations. No transitioned matters were finalised. One LEIC Act matter was finalised on 16 January 2024.

As only one investigation was finalised, an average is not available. There are no reportable results against KPI 1.2 in this reporting period.

See *Investigations* on page 42 for further information.

## Commissioner's annual report

The performance measures and content requirements for the Commissioner's annual report are set out in s 271(2) of the NACC Act and s 27–32 of the NACC Regulations. Table 2 provides a list of these requirements and where the data can be found in this report.

This report relates to the performance of the Commissioner's functions for the reporting period.

**Table 2:** Commissioner's annual report list of requirements

Requirement	Legislative reference	Page
Number of voluntary referrals received	NACC Act: s 271(2)(a)(i) NACC Regulations: s 27(a)	25
Number of mandatory referrals received	NACC Act: s 271(2)(a)(i) NACC Regulations: s 27(b)	25
Total number of corruption issues dealt with (decisions under s 41(1) and s 41(6))	NACC Act: s 271(2)(a)(ii) NACC Regulations: s 28(1)	26
Number of corruption issues investigated by the Commission (decisions under s 41(1)(a))	NACC Act: s 271(2)(a)(ii) NACC Regulations: s 28(2)(a)	26
Number of corruption issues investigated jointly by the Commission and a Commonwealth agency or a state or territory government entity (decisions under s 41(1)(b))	NACC Act: s 271(2)(a)(ii) NACC Regulations: s 28(2)(b)	26
Number of corruption issues referred to a Commonwealth agency for investigation (decisions under s 41(1)(c))	NACC Act: s 271(2)(a)(ii) NACC Regulations: s 28(2)(c)	26
Number of corruption issues referred to a Commonwealth agency or a state or territory government entity for consideration (decisions under s 41(1)(d))	NACC Act: s 271(2)(a)(ii) NACC Regulations: s 28(2)(d)	26
Number of corruption issues where the decision is to take no action (decisions under s 41(6))	NACC Act: s 271(2)(a)(ii) NACC Regulations: s 28(2)(e)	26
Number of s 41(2) investigations completed	NACC Act: s 271(2)(a)(iii) NACC Regulations: s 29(a)	27
Number of s 41(2) investigations ongoing at the end of the reporting period (including any commenced prior to the reporting period)	NACC Act: s 271(2)(a)(iii) NACC Regulations: s 29(b)	27

<b>Requirement</b>	<b>Legislative reference</b>	<b>Page</b>
Number of corruption issues referred to a Commonwealth agency for investigation (decisions under s 41(1)(c)), that were referred, investigated and completed during the reporting period	NACC Act: s 271(2)(a)(iv) NACC Regulations: s 30(a)	31
Number of corruption issues referred to a Commonwealth agency for investigation (decisions under s 41(1)(c)) where there is oversight by the Commissioner	NACC Act: s 271(2)(a)(iv) NACC Regulations: s 30(b)	31
Number of public inquiries completed	NACC Act: s 271(2)(a)(v) NACC Regulations: s 31(1)(a)	33
Number of public inquiries ongoing at the end of the reporting period (including any commenced prior to the reporting period)	NACC Act: s 271(2)(a)(v) NACC Regulations: s 31(1)(b)	33
Number of s 235 certificates issued by the Attorney-General	NACC Act: s 271(2)(a)(vi) NACC Regulations: s 32(1)	33
Number of s 236 (international relations) certificates issued by the Attorney-General	NACC Act: s 271(2)(a)(vii) NACC Regulations: s 32(2)	33
Extent to which corruption investigations have resulted in prosecution of persons for offences	NACC Act: s 271(2)(e)	27
Extent to which corruption investigations have resulted in confiscation proceedings	NACC Act: s 271(2)(f)	33
Number and type of applications made for judicial review	NACC Act: s 271(2)(g)(i)	33
Outcomes of applications made for judicial review	NACC Act: s 271(2)(g)(i)	33
Number of other court proceedings involving the Commissioner	NACC Act: s 271(2)(g)(ii)	33
Outcomes of other court proceedings involving the Commissioner	NACC Act: s 271(2)(g)(ii)	33
A description of the kinds of corruption risks, corruption vulnerabilities or measures to prevent corruption into which the public inquiry or inquiries were conducted	NACC Act: s 271(2)(a)(v) NACC Regulations: s 31(2)	33
A description of the corruption investigations conducted by the Commissioner during that year that the Commissioner considers raise significant issues for, or reflect developments in, Commonwealth agencies	NACC Act: s 271(2)(b)	44
A description of any patterns or trends, and the nature and scope of corruption in Commonwealth agencies or by public officials that have come to the Commissioner's attention during that year	NACC Act: s 271(2)(c)	39
Any recommendations for changes to the laws of the Commonwealth or administrative practices of Commonwealth agencies that the Commissioner, as a result of performing the Commissioner's functions during that year, considers should be made	NACC Act: s 271(2)(d)	50

## Referrals

During the reporting period, the Commission received a total of 3,190 referrals, including 3,023 voluntary referrals and 116 mandatory referrals.

Table 3 provides the total number of referrals received. The breakdown of voluntary referrals received is in Table 4 and the breakdown of mandatory referrals received is in Table 5.

**Table 3:** Total referrals received during the reporting period

Referral type	2023–24
Voluntary referrals – total	3,023
Mandatory referrals – total	116
Other (own initiative)	10
Other (relating to an existing matter)	41
<b>Total referrals received</b>	<b>3,190</b>

**Table 4:** Number of voluntary referrals received during the reporting period

Referral type	2023–24
Voluntary Commonwealth agency	14
Voluntary public report	3,009
<b>Total voluntary referrals received</b>	<b>3,023</b>

**Table 5:** Number of mandatory referrals received during the reporting period

Referral type	2023–24
Mandatory Commonwealth agency (excluding intelligence agencies)	112
Mandatory intelligence agency	1
Mandatory public interest disclosures	3
<b>Total mandatory referrals received</b>	<b>116</b>

## ACLEI inherited matters – referrals

The 32 ACLEI referrals inherited by the Commission were received by ACLEI prior to 1 July 2023.

See *Receiving and assessing referrals* on page 40 for further information.

## Corruption issues

Section 41 of the NACC Act provides for how the Commissioner may deal with a corruption issue. During the reporting period, the Commissioner dealt with a total of 266 corruption issues.

Table 6 shows the total number of corruption issues dealt with during the period. It also provides a breakdown of how corruption issues were dealt with.

**Table 6:** Number of corruption issues dealt with by the Commissioner

Subsection	How a corruption issue was dealt with	2023–24
s 41(1)(a)	NACC investigation	24
s 41(1)(b)	Joint investigation	8 <sup>1</sup>
s 41(1)(c)	Referred to agency for investigation	12 <sup>2</sup>
s 41(1)(d)	Referred to agency for consideration	1
s 41(6)	No further action	221
<b>Total corruption issues dealt with</b>		<b>266</b>

Further information about how the Commission counts corruption issues is available on page 19.

Further information about dealing with corruption issues is available on page 16.

## Investigations

The Commission has commenced 19 NACC investigations, plus 7 joint investigations to make a total of 26 corruption investigations.

A total of 31 corruption issues were associated with the 26 corruption investigations on hand in the period<sup>3</sup>, including:

- 23 corruption issues dealt with in the period associated with the 19 NACC investigations as at 30 June 2024, involving:
  - one investigation with 4 associated corruption issues
  - one investigation with 2 associated corruption issues
  - 17 investigations each with one associated corruption issue.
- 8 corruption issues dealt with in the period associated with the 7 joint investigations as at 30 June 2024, including:
  - one investigation with 2 associated corruption issues
  - 6 investigations each with one associated corruption issue.

<sup>1</sup> Includes one corruption issue originally dealt with as a s 41(a) NACC investigation and reconsidered to become a s 41(b) joint investigation within the reporting period.

<sup>2</sup> Includes one corruption issue that was initially dealt with as a s 41(c) agency investigation, which was reconsidered to become a s 41(a) NACC investigation after 30 June 2024.

<sup>3</sup> Excludes one corruption issue dealt with as a s 41(1)(a) NACC investigation where the decision occurred at the end of the reporting period investigation and formally commenced in early July 2024.



No investigations commenced under the NACC Act were completed during the reporting period. Table 7 shows the commencement date of completed and ongoing investigations by the Commission conducted during the reporting period.

**Table 7: Status of investigations by commencement date (at 30 June 2024)**

Status of investigation	2023–24		Total
	NACC	Joint	
Ongoing	19	7	26
Completed in 2023–24	-	-	-
<b>Total conducted in the period</b>	<b>19</b>	<b>7</b>	<b>26</b>

Table 8 provides the status of NACC investigations and joint investigations conducted by the Commission during the reporting period as at 30 June 2024.

**Table 8: Status of NACC Act corruption investigations (at 30 June 2024)**

Status of investigation	NACC	Joint	Total
Active investigation	18	6	24
With the CDPP	-	-	-
Before the court	-	1	1
Reporting underway	1	-	1
Completed	-	-	-
<b>Total</b>	<b>19</b>	<b>7</b>	<b>26</b>

## Investigation outcomes

One joint investigation under the NACC Act resulted in court proceedings being commenced in the reporting period. The matter involves one defendant and was before the courts at 30 June 2024.

The Commission is preparing the final investigation report for one matter without having referred the matter to the CDPP.

See *Investigations* on page 42 for further information on investigations conducted during the reporting period with significant issues for, or that reflect developments in, Commonwealth agencies.

## ACLEI inherited matters – Investigations

There were 22 ACLEI investigations at various stages that were inherited by the Commission. The status of all ACLEI inherited investigations at 1 July 2023 is shown in Table 9.

**Table 9: Status of ACLEI inherited investigations at the commencement of the Commission (1 July 2023)**

Status of ACLEI inherited investigations	Number of investigations
Active investigation	7
With the CDPP	4
Before the court	4
Reporting underway	7
Completed	N/A
<b>Total</b>	<b>22</b>

Of the 7 still-active ACLEI inherited investigations on 1 July 2023:

- 5 transitioned to NACC Act investigations during the reporting period
- 2 remained active investigations under the LEIC Act.

The other 15 ACLEI inherited investigations continued under the LEIC Act.

All 5 transitioned investigations remained ongoing as at 30 June 2024. One LEIC Act investigation was completed on 16 January 2024, when the final investigation report was provided to the Minister. ACLEI had commenced the investigation in 2020.

Twenty-one ACLEI inherited investigations, including 5 transitioned and 16 LEIC Act matters will be carried forward into the 2024–25 financial year. Table 10 and Table 11 show the commencement date of completed and ongoing ACLEI inherited investigations current during the reporting period. The status of all ACLEI inherited investigations conducted by the Commission during the reporting period is shown at Table 12.

**Table 10:** Status of transitioned investigations by commencement date (at 30 June 2024)

<b>Status of transitioned investigations</b>	<b>2021–22</b>	<b>2022–23</b>	<b>Total</b>
Ongoing	2	3	5
Completed in 2023–24	-	-	-
<b>Total conducted in the period</b>	<b>2</b>	<b>3</b>	<b>5</b>

**Table 11:** Status of LEIC Act investigations by commencement date (at 30 June 2024)

<b>Status of LEIC Act investigations</b>	<b>2015–16</b>	<b>2018–19</b>	<b>2019–20</b>	<b>2020–21</b>	<b>2021–22</b>	<b>2022–23</b>	<b>Total</b>
Ongoing	1	1	2	5	4	3	16
Completed in 2023–24	-	-	1	-	-	-	1
<b>Total conducted in the period</b>	<b>1</b>	<b>1</b>	<b>3</b>	<b>5</b>	<b>4</b>	<b>3</b>	<b>17</b>

**Table 12:** Status of ACLEI inherited matters (at 30 June 2024)

<b>Status of ACLEI inherited investigations</b>	<b>Transitioned</b>	<b>LEIC Act</b>	<b>Total</b>
Active investigation	3	2	5
With the CDPP	1	2	3
Before the court	1	3	4
Reporting underway	-	9	9
Completed in 2023–24	-	1	1
<b>Total</b>	<b>5</b>	<b>17</b>	<b>22</b>

## **ACLEI inherited investigation outcomes**

In 2023–24, 2 transitioned investigations were referred to the CDPP by the Commission, including one in which a previous referral to the CDPP had resulted in proceedings involving 2 defendants which were ongoing at 1 July 2023. The additional referral in relation to this matter in the reporting period resulted in the commencement of a prosecution of an additional defendant.

Eleven LEIC Act investigations had previously been referred by ACLEI to the CDPP. Of these, at the beginning of the reporting period:

- 4 remained under review by the CDPP
- 4 had prosecutions before the Court
- In 3 matters the CDPP involvement had concluded and the Commission was preparing a report:
  - 2 matters in which the CDPP had instituted prosecutions and court action had been finalised, resulting in convictions of 3 defendants
  - 1 matter in which the CDPP decided not to institute a prosecution.

Final reporting for a further 4 LEIC Act investigations where ACLEI did not make a referral to the CDPP was pending.

Of the ACLEI inherited investigations referred to the CDPP by the Commission or ACLEI, during the reporting period:

- 3 investigations concluded prosecutions and 3 defendants were convicted. One of these investigations has other ongoing proceedings
- 2 investigations referred have resulted in institution of prosecutions. As at 30 June 2024, 5 investigations had active prosecutions, involving 7 defendants, before the courts
- The CDPP decided that no prosecution should be commenced in one investigation
- 2 investigations referred remained under review by the CDPP at the conclusion of the reporting period.

## Agency investigations

Twelve corruption issues were dealt with by referring the issue to jurisdictional agencies for investigation during the reporting period, including 7 subject to oversight by requiring mandatory completion reports.

Four overseen agency investigations commenced, and there were a further 2 overseen agency investigations where the referral to the agency was underway at the end of the reporting period. Table 13 shows the number of corruption issues referred for agency investigation based on the type of oversight applied.

**Table 13:** Corruption issues referred for agency investigation by type of oversight

Type of oversight	Referred to agency	Referral underway	Total
Not subject to oversight	3	2	5
Subject to oversight	5*	2	7*
<b>Total</b>	<b>8*</b>	<b>4</b>	<b>12*</b>

The Commission received one mandatory completion report in respect of a corruption issue that was referred for agency investigation in the reporting period. The remaining 4 agency investigations overseen by the Commission were ongoing at 30 June 2024.\*

The status of corruption issues referred to a jurisdictional agency for investigation, where the Commission was also overseeing that investigation, as at 30 June 2024, is provided at Table 14.

**Table 14:** Status of corruption issues referred to a Commonwealth agency for investigation during the reporting period (at 30 June 2024)

Status of agency investigations	2023–24
Ongoing	4*
Completed in 2023–24	1
<b>Total conducted in the period</b>	<b>5</b>
<b>Not applicable</b>	<b>2^</b>
<b>No report required</b>	<b>6</b>

## ACLEI inherited matters – Agency investigations

There were 46 agency investigations on hand at transition time. Of these:

- 27 transitioned to the NACC Act as s 41(1)(c) agency investigations, including:
  - 12 that became subject to oversight through a requirement for s 52(b) reports, which are considered monitored agency investigations
  - 15 where no oversight requirements were imposed.
- 19 remained under the LEIC Act and were monitored by the Commission.

\* Includes one corruption issue that was dealt with as a s 41(c) agency investigation and was reconsidered to a s 41(a) NACC investigation after 30 June 2024.

^ The decision to deal with these corruption issues by commencing an overseen agency investigation occurred in the reporting period, but the referral to the agency was in progress at the end of the reporting period.

The transition outcome for ACLEI inherited agency investigations is provided in Table 15.

**Table 15:** ACLEI inherited agency investigations by transition outcome and oversight type

Type of oversight	Transitioned	LEIC Act	Total
Not subject to oversight/monitoring	15	-	15
Monitored	12	19	31
<b>Total</b>	<b>27</b>	<b>19</b>	<b>46</b>

Of the 31 agency investigations (12 transitioned and 19 LEIC Act) monitored by the Commission in the reporting period, 3 transitioned and 16 LEIC Act agency investigations were completed. Twelve ACLEI inherited agency investigations, including 9 transitioned and 3 LEIC Act matters, were ongoing at 30 June 2024 and will be carried forward into the 2024–25 financial year.

Table 16 and Table 17 show the commencement date of completed and ongoing ACLEI inherited agency investigations monitored by the Commission during the reporting period.

**Table 16:** Status of transitioned agency investigations monitored by the Commission by commencement date (at 30 June 2024)

Transitioned investigations	2020–21	2021–22	2022–23	2023–24	Total
Ongoing	1	2	6	-	9
Completed in 2023–24	-	1	1	1 <sup>4</sup>	3
<b>Total conducted in the period</b>	<b>1</b>	<b>3</b>	<b>7</b>	<b>1</b>	<b>12</b>
<b>No report required</b>	<b>-</b>	<b>3</b>	<b>12</b>	<b>-</b>	<b>15</b>

<sup>4</sup> Formal notification of this transitioned investigation occurred post 1 July 2023 resulting its commencement date falling during 2023–24.

**Table 17:** Status of LEIC Act agency investigations monitored by the Commission by commencement date (at 30 June 2024)

LEIC Act investigations	2019–20	2020–21	2021–22	2022–23	Total
Ongoing	-	-	-	3	3
Completed in 2023–24	1	4	8	3	16
<b>Total conducted in the period</b>	<b>1</b>	<b>4</b>	<b>8</b>	<b>6</b>	<b>19</b>
<b>No report required</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

See *Referring corruption issues to agencies* on page 47 for further details on corruption issues referred to jurisdictional agencies for investigation.

### **Court proceedings including applications for judicial review**

Under the *Administrative Decisions (Judicial Review) Act 1977* (Cth), applications for review of the Commissioner’s performance of functions or exercise of powers can be made to the Federal Court or the Federal Circuit and Family Court of Australia.

No applications for judicial review were made during the reporting period.

There were no confiscation proceedings made or pending during 2023–24.

There were no other court proceedings involving the Commissioner.

### **Public inquiries**

Under s 161 of the NACC Act, the Commissioner may conduct public inquiries into corruption risk and vulnerabilities and/or measures to prevent corruption in Commonwealth agencies.

The Commission did not conduct any public inquiries during the reporting period.

### **Certificates issued**

The Attorney-General did not issue any certificates under ss 235 or 236 of the NACC Act during the reporting period.

# Analysis of performance

## Establishing the Commission

Since 1 July 2023, Australia has for the first time had a national anti-corruption agency with general jurisdiction pertaining to the Commonwealth public sector. The establishment of the Commission was historic and represented the convergence of several streams.

First and foremost was that the people of the Commonwealth were no longer prepared to tolerate practices which might once have been the subject of, if not acceptance, at least acquiescence. They clearly expressed the will for a Commonwealth anti-corruption agency and greater integrity in their public institutions.

Secondly, there was in place a government with a mandate to act on that common will, and with an agenda to strengthen integrity across the Commonwealth public sector.

Thirdly, that leadership across the Australian Public Service (APS) has committed to this objective, embracing a pro-integrity culture and working to embed systems to safeguard against corruption.

The Commission is the realisation of an aspiration of the people of the Commonwealth. Quite understandably then, the Australian community is watching on expectantly, including the public, jurisdiction and the media.

The Commission has embarked on its work very conscious that it is in all their interests and for their benefit that it exercises its functions.

In its inaugural year of operations, the Commission as a new agency:

- established and developed the strategies and foundations to enable the Commission to operate and perform its statutory functions
- recruited new staff and supported existing staff to populate a new agency
- on an ongoing basis, developed systems and processes to suit its functions.

The Commission also inherited the ongoing operations of ACLEI, and responsibility for finalising ACLEI's end of financial year reporting.

As Australia's first Commonwealth agency with broad-based jurisdiction to investigate corruption across the Commonwealth public sector, the Commission's arrival was highly publicised and accompanied by great expectations of improving integrity in the Commonwealth public sector. Its first year of operation has unsurprisingly attracted significant scrutiny and commentary.



During the Commission's first year, core capabilities have been developed, staff numbers have grown considerably, and establishment-phase systems and processes have been refined to better serve the needs of the agency as they mature. These activities have created sound foundations for the Commission to implement its mission to enhance integrity in the Commonwealth public sector, by deterring, detecting and preventing corrupt conduct involving Commonwealth public officials, through education, monitoring, investigation, reporting and referral.

In particular, the Commission has established and implemented techniques, policies, processes and procedures for the:

- collection and analysis of intelligence about corrupt conduct in the Commonwealth public sector
- intake, triage and assessment of referrals of corruption issues, from the public and from agencies
- conduct of investigations of corruption issues, by the Commission and jointly with other agencies
- support of investigations with appropriate, modern investigative and information gathering capabilities
- referral of corruption issues to other agencies for investigation, and oversight of referred investigations
- provision of expert and timely legal advice to support investigations and corporate activities.

## **Foundational work**

The Commission published its Corporate Plan 2023–27 in early September 2023. This enunciated a clear purpose for the Commission and the key activities that would comprise its work during the life of the plan.

As part of its performance framework, the Corporate Plan provided a foundation of accountability and transparency, and guidance on the development, monitoring and reporting of the Commission's performance. During the reporting period, the Commission continued to refine and develop this framework, with a focus on establishing the governance arrangements to support the framework and to undertake performance reporting.

Interim policies and procedures in place at the Commission's commencement have been reviewed and expanded to ensure legislative requirements are met and support the Commissioner, CEO and senior executives to discharge their obligations relating to the operations and management of the Commission.

During the reporting period, the Commission also expanded its physical footprint. On 1 July 2023, the Commission had 3 office locations, being Canberra, Sydney and Melbourne. By the end of the reporting period, the Commission had extended its national footprint to 5 locations, with new offices in Perth and Brisbane. In addition, the Canberra head office moved to new premises, to accommodate the Commission's expanded workforce.

## **Workforce**

The Commission's workforce is its greatest asset. All the Commission's staff contribute to its mission, regardless of whether they perform operational or corporate functions.

At 1 July 2023, the Commission had 154 staff. By the close of its first year, its workforce had grown to more than 220. This reflected growth from an average staffing level (ASL) of 122 on 1 July 2023 towards an ASL of 189 by the end of the reporting period. As a result, all Commission branches were actively recruiting new staff throughout the period, to increase their capacity and capability to undertake the Commission's work. Encouragingly, there has been a consistently high level of interest in seeking employment with the Commission. The Commission's recruitment team oversaw 113 staff commencements, with more than 3,600 job applications received.

## **Capability**

To support its growing workforce to perform its functions, the Commission developed core systems and ICT capacity.

As an independent entity, the Commission sought wherever possible to manage systems and capabilities internally. Under a letter of exchange signed on 11 August 2023, the Attorney-General's Department (AGD) provided the Commission with ICT and facilities services during the early months of its operations. In December 2023, the Commission assumed full and independent control of its standalone ICT system, and in March 2024 assumed control of its office facilities.

The Commission established a dedicated team for receiving referrals from the public and from agencies, and to handle other general enquiries. It serviced 3,168 phone calls over the reporting period and provided a critical frontline service for those seeking to contact and interact with the Commission.

## **ACLEI matters**

As outlined on page 09, ongoing ACLEI investigations and referrals were inherited by the Commission. This involved, and continues to require, a significant amount of work that had to be balanced with the Commission's functions under the NACC Act. The Commission had to consider how best to progress the inherited matters while ensuring there was sufficient resourcing and capability to manage the new referrals received from 1 July 2023.

Transitional arrangements included end of year reporting as required under various legislation, and financial reporting. This was complicated by the transition of finance systems from ACLEI to the Commission.

## **Public expectation and scrutiny**

Since its commencement, there has been great interest in, and expectations for, the work of the Commission. The issue of transparency and secrecy has been a recurring subject in the public discourse. Like many intelligence agencies and crime commissions, the Commission is often limited in what it can disclose publicly.

The NACC Act requires that ordinarily, the Commission's proceedings be conducted in private. This is to avoid the risk of unfair and premature damage to reputations that can be caused when unproven allegations of corruption are publicised, especially in a context where the protections available in criminal proceedings are absent. Moreover, effective investigation of corruption often depends on covert measures, and would be compromised if publicly disclosed.

In accordance with the NACC Act, the Commission will conduct public hearings where the circumstances and the public interest justify an exception to the general rule that they be held in private. Exceptional circumstances can be expected to emerge on a case-by-case basis and are not prescribed in advance. They have not arisen yet.

Operating within these parameters, the Commission also understands the importance of maintaining public trust and being accountable. To date it has sought to provide as much transparency as it can, through the delivery of engagement and education sessions, ongoing communication on its external channels and with media, and the publication of weekly media alerts on the progression of referrals and investigations.

The Commission's Service Charter ([nacc.gov.au/reporting-and-investigating-corruption/service-charter](https://nacc.gov.au/reporting-and-investigating-corruption/service-charter)) is another key component of this work. The Charter seeks to provide transparency and assurance to referrers, its jurisdiction and the general public on:

- the standard of service an individual can expect to receive when making a referral to the Commission
- how the Commission will deal with a referral
- the assessment process
- how to request a review of an outcome.

The report of the Royal Commission into the Robodebt Scheme, delivered only days after the Commission commenced operations, exposed significant failures in decision-making practices by senior public officials, which seriously impacted some of our most vulnerable citizens. The Commission's decision to take no further action in relation to matters referred to it by the Royal Commission into the Robodebt Scheme has been controversial. The Commission's reasons for that decision are summarised in its public statement ([nacc.gov.au/news-and-media/national-anti-corruption-commission-decides-not-pursue-robodebt-royal-commission-referrals-focus-ensuring-lessons-learnt](https://nacc.gov.au/news-and-media/national-anti-corruption-commission-decides-not-pursue-robodebt-royal-commission-referrals-focus-ensuring-lessons-learnt)).

The NACC Inspector is conducting an investigation into the Commission's decision, which is ongoing. However, the Commission remains focused on preventing similar conduct in the future, by investigating and exposing it in other places where it has not already been investigated and exposed, and in its corruption prevention and education activities, particularly through the ethical decision-making stream of its corruption prevention priorities, see page 48.

## Detecting and investigating corruption

One of the Commission's key activities is to detect and investigate corruption involving Commonwealth public officials.

The Commission's Strategic Intelligence and Data Analysis team is responsible for providing strategic intelligence on the nature and extent of corruption in the Commonwealth public sector, both internally and to partner agencies.

During the reporting period, the Commission developed a range of strategic intelligence assessments and intelligence briefs, relating to themes, trends and indicators of corruption that had emerged in areas or agencies of interest.

The Commission has generated a range of products that have informed its strategic decisions, covering topics and themes such as:

- harms of corruption
- indicators of corruption
- jurisdictional agency risk assessments
- environmental and horizon scans
- thematic products that focus on a particular area or issue.

Informed by the Commission's strategic intelligence and analysis, it has adopted 6 strategic corruption priorities (SCPs). The SCPs give cohesion and consistency to Commission activities, aid prioritisation and provide direction to proactive efforts into 2024–25.

The SCPs assist the Commission to focus its resources and effort to thematic areas that will have the greatest impact on corruption in the Commonwealth public sector. However, they are not inflexible, and the Commission continues to investigate matters which do not fall within a SCP where appropriate.

The current SCPs are:

- corruption at the Australian border
- corruption in complex procurements
- corruption in senior public official decision-making
- corruption involving contractors and consultants
- corruption affecting the environmental sector
- corruption affecting vulnerable people.

The Commission's intelligence products also assist agencies to better understand and detect corruption within their own operations and activities. Partner integrity agencies use the Commission's strategic assessments to enhance state-based anti-corruption work and to improve understanding of the anti-corruption landscape across Australia.

During the reporting period, all intelligence briefs and assessments received feedback that they were both useful and relevant.

From a jurisdictional Commonwealth agency:

*The product is instructive in its depiction of the integrity/corruption landscape and assists our lead business areas in properly understanding the historical approaches to these matters and how this can inform our contemporary and future approaches.*

From a partner state anti-corruption agency:

*Products such as this assessment help deepen the understanding of corruption and position the [entity] to understand how [its jurisdiction] compares to other jurisdictions.*

From another partner state anti-corruption agency:

*The product was useful as it offers detailed analysis and findings based on a national review of abuse of office prosecutions, providing a valuable data reference point for [state] based projects. The insights into common themes, detection methods, and beneficiary relationships help to enhance understanding of corruption patterns in Commonwealth agencies and may assist our analysis of jurisdictional agencies.*

### **Patterns and trends in corrupt conduct**

The Commission's work to detect and prevent corruption is guided by ongoing identification of patterns and trends within the corruption landscape.

Section 271(2)(c) of the NACC Act requires the Commission to provide:

*a description of any patterns or trends, and the nature and scope, of corruption in Commonwealth agencies or by public officials that have come to the Commissioner's attention during that year.*

The Commission's inaugural annual Integrity Outlook, published on 26 October 2023, utilised evidence collected from investigations conducted by ACLEI under the LEIC Act during the previous 3 financial years.

On the evidence available, misuse of information (defined to include unauthorised access to, or modification of, restricted data, and unauthorised disclosure of information) was the most widespread form of corrupt conduct. Other prevalent sources of corrupt conduct were found to relate to conflicts of interest, fraud, abuse of office and grooming.

In referrals received and investigations conducted during 2023–24, the Commission observed both a perception and (to a lesser extent) actuality of corrupt conduct in 3 dominant domains in the Commonwealth public sector:

- procurement
- recruitment and promotion
- the public/private interface.

In all these domains, the actual or perceived corrupt conduct typically involves preferential treatment of family, friends and associates, and the misuse of information or opportunity to gain an advantage. These mechanisms produce a subversion of the public decision-making process, to serve a private benefit. Almost invariably, they have their origin in a conflict of interest. In response to these trends, the Commission has identified conflicts of interest as a key part of its corruption prevention and education activities in 2024.

See *Corruption Prevention and Education* on page 48 for more information on these activities.

## Receiving and assessing referrals

The Commission's Evaluation branch is responsible for the intake, triage and assessment of referrals of corruption issues. In its first year, this has been the Commission's main effort.

The Intake and Triage team receives referrals by online webform, by phone or by mail, and 'triages' them by checking whether they are within the Commission's jurisdiction (that is, that they relate to a Commonwealth public official) and they prima facie raise a corruption issue (that is, that they expressly or implicitly contain the elements of corrupt conduct as defined by the NACC Act). These elements, and how referrals are assessed, are explained in the Commission's Assessment of corruption issues policy ([nacc.gov.au/reporting-and-investigating-corruption/how-nacc-assesses-corruption-issues](https://nacc.gov.au/reporting-and-investigating-corruption/how-nacc-assesses-corruption-issues)).

During the reporting period, the Commission received a total of 3,190 referrals and serviced 3,168 telephone calls. Immediately following 1 July 2023, the Commission received a surge of referrals. Staff and systems were able to support this initial demand and continue to process most referrals within 90 days, in accordance with the Service Charter.

During the reporting period, 2,443 referrals were excluded at the triage stage because they did not involve a Commonwealth public official or did not raise a corruption issue.

The Assessments team assesses the referrals which pass triage, to see whether the referral could involve corrupt conduct that is serious or systemic, and if so, to consider how to deal with it. This includes further research, analysis and sometimes requests for additional information. If it is determined that the report involves systemic or serious corrupt conduct, a recommendation is made on what action the Commission might take on the referral.

That recommendation is then considered by the Commission's Senior Assessment Panel, in which the Commissioner is advised by the Deputy Commissioners and General Managers.

In deciding what to investigate, the Commission considers the prospects of whether an investigation will discover corrupt conduct and prioritise its efforts, usually according to the gravity, scale and egregiousness of the conduct, the strategic priorities, and above all whether and to what extent an investigation is likely to add value in the public interest. For example, historical matters are less likely to add value in the public interest. Where a matter has already been investigated and exposed in another forum, or another process can provide remedies that the Commission cannot, it may not add value to conduct another investigation simply for the sake of characterising the conduct as corrupt. On the other hand, where other agencies might encounter obstacles in gaining access to information, the Commission's additional powers may be a reason for us to open an investigation.

The Commission decided to take no further action in 221 cases<sup>5</sup>, which had passed triage during the assessment process. Typically, this was because on closer examination no corruption issue arose, or there were insufficient prospects of finding corrupt conduct, or the matter was already being adequately investigated by another agency, or a corruption investigation would not add value in the public interest. However, regardless of whether no further action is taken, referrals generate a significant source of intelligence and information which is invaluable for the Commission's ongoing activities.

The Commission seeks to keep referrers updated on the status of their referral where appropriate. Where there was a decision to take no further action (for non-anonymous referrals), the Commission provided written advice to the referrer of the outcome (including, in the case of mandatory referrals, agency heads).

The Commission introduced a process for a referrer to request an internal review of the outcome of their referral. The Commission has continued to refine this process and published resources to its website to promote better understanding of the assessment and review process.

## **Duration of assessments**

For the purposes of KPI 1.1, the average time for assessment of referrals in this reporting period was 89 days. This result includes referrals that were both received and closed during the reporting period. It excludes referrals where the decision was under review as at 30 June 2024.

The reported average time for completion of assessments (89 days) is significantly affected by an artefact caused by the implementation from 22 November 2023 of a more refined approach to recording the closure of referrals, so as to distinguish between closures after Tier 1 triage and closures after Tier 2 assessment.

This involved reclassification in the Commission's case management system of approximately 1,600 referral assessments that had previously been 'closed', to 'closed Tier 1' or 'closed Tier 2'. These reclassifications occurred over the course of Q3. The vast majority were cases which had been closed after Tier 1 triage but were re-opened and then reclassified as 'closed Tier 1' at a later date. As a result, they are recorded as having remained open until that later date. This means that for reporting purposes the duration of affected assessments is artificially inflated. Internal point-in-time monthly reporting indicates the Commission completed assessment of most referrals in well under the 90 days set out in the service charter.

While the reclassification has had a significant impact on the reported results for this KPI this year, it will enable more accurate and refined reporting in 2024–25.

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<sup>5</sup> This includes 21 ACLEI inherited referrals.

Transitioned referrals inherited from ACLEI had an average time for assessment of 125 days.

Assessment times for referrals received under either the NACC Act and LEIC Act can vary due to several factors, such as the:

- amount of material provided with the report or referral
- sensitivity of the content
- time taken to obtain further information required to complete the assessment (the calculation of assessment times does not stop when a request for further information has been made).

### **Preliminary investigations**

The Commission can conduct preliminary investigations to confirm whether there is a corruption issue, and to assist in determining whether and how to deal with a corruption issue. In a preliminary investigation, the Commission can use some of its investigatory powers, to compel the provision of information and documents.

During the reporting period, the Commission opened 36 preliminary investigations. As at 30 June 2024, the Commission had closed 12 preliminary investigations. One resulted in the commencement of a corruption investigation and the remaining 11 resulted in a determination that no corruption issue arose.

## **Investigations**

The Operations branch is responsible for undertaking the Commission's investigative work. It has 7 operations teams located across all 5 Commission office locations. Each team is multi-disciplinary, comprising investigators, intelligence analysts and forensic accountants, and supported by a lawyer from the Operations Legal section.

The role of the Operations branch is to investigate corruption issues and gather information to prove or disprove them. They do this by:

- interviewing witnesses
- obtaining documents and records
- analysing information
- interviewing persons of interest.

By holding the corrupt accountable, the Commission ultimately deters others from engaging in similar conduct. The investigation process also provides the opportunity for the Commission to gather intelligence about corruption risks and vulnerabilities in the Commonwealth public sector. Since commencing operation, the Commission has established, and is maturing, its investigative processes.

During the reporting period, the Commission commenced 26 investigations, including 7 joint investigations. Most of the Commission's first corruption investigations have involved allegations of senior public officials dishonestly influencing or circumventing, or in some other way leveraging recruitment, procurement or grant processes to derive a personal benefit for themselves or others.



## Duration of investigations

As no corruption investigations were completed during the reporting period, the Commission was unable to measure the average time to finalise an investigation (KPI 1.2).

The Commission's operating environment is complex. The investigation of corrupt conduct is challenging, because corruption is conducted in secret; its hallmarks are confidential communications and inscrutable exercises of power. Often it involves complex pathways of deception and deceit. Finding, testing, challenging and unravelling these necessarily takes time. In addition, many of the Commission's powers appropriately require warrants or other approvals to be obtained, and this too takes time. Their exercise also results in the acquisition of large volumes of information that requires significant time and effort to analyse and extract what is relevant and important. Time is also required to arrange hearings, including to accommodate the needs of witnesses.

## Hearings

Private hearings are routinely used in the investigation process and were conducted throughout the reporting period. During the reporting period, the Commission conducted private hearings in 3 investigations, involving a total of 18 witnesses. There were no public hearings conducted during the reporting period.

## Joint investigations

The Commission has opened 7 joint investigations with other agencies, including Commonwealth departments and agencies, federal and state law enforcement agencies, and a state anti-corruption commission.

When deciding whether to conduct a joint investigation, the Commission considers the:

- expertise, capacity and mutual interest of the partner agency to fully investigate the alleged corrupt conduct
- benefit of the specialised skills in the other agency
- benefits and risks of information sharing
- economies of sharing resources, particularly in complex or resource-intensive investigations
- powers of the partner agency and the utility of the Commission's additional powers.

## Summary of investigations

Of the 26 corruption investigations commenced during the reporting period and still afoot :

- 6 concern the conduct of current or former parliamentarians
- 3 concern the conduct of current or former parliamentary staff
- 7 concern the conduct of current or former senior executive officials
- 8 concern the conduct of law enforcement officials
- 4 concern the conduct of consultants or contractors
- 8 relate to procurement
- 1 relates to recruitment
- 4 relate to corrupt conduct at the border
- 3 relate to grants
- 4 relate to misconduct in law enforcement.

The above categories do not capture all the corruption investigations and some investigations fall under multiple categories, but they provide a flavour of the Commission's activities. In considering them, it is important to remember that most corruption investigations do not ultimately result in a finding of corrupt conduct.

## Investigation outcomes

Of the NACC investigations commenced during the reporting period, one, while still an ongoing investigation, has already resulted in a prosecution. Further information on this investigation is provided in *Significant investigations* on page 44.

## Significant investigations

Section 271(2)(b) of the NACC Act requires the Commission to provide:

*a description of the corruption investigations conducted by the Commissioner during that year that the Commissioner considers raise significant issues for, or reflect developments in, Commonwealth agencies.*

The investigation and subsequent arrest of a (then) Commonwealth public official in March 2024 was a matter of significance during the reporting period. The investigation highlighted the risk of individuals using their involvement in complex and lucrative procurement processes to allegedly find opportunities to solicit personal benefits.

Following a joint investigation led by the Commission and supported by the Australian Federal Police (AFP), a former employee of the Western Sydney Airport was charged with soliciting a corrupt commission, under s 249B of the *Crimes Act 1900* (NSW). It is alleged the official sought a bribe of \$200,000, related to a procurement contract for services at the airport worth an estimated \$5 million. The matter is currently before the courts.

## ACLEI investigations

The Commission inherited 22 investigations at various stages from ACLEI, including 7 matters where the investigation report had not been finalised by ACLEI prior to 1 July 2023. The oldest matter on hand had been commenced by ACLEI in 2016.

These matters remained under the LEIC Act. The finalisation of reporting requires the Commission to review the evidence and conclusions, and where adverse findings are contemplated to afford persons affected procedural fairness. This and competition with current Commission investigations has impacted on the duration of these investigations.

The Commission completed one ACLEI investigation, providing a report to the Minister during the reporting period (see Case study 1). The investigation report has since been published.

The following 5 case studies outline some of the outcomes for ACLEI inherited investigations.

## Case study 1

Operation Bannister was a joint investigation commenced by ACLEI and the Department of Home Affairs (Home Affairs) and transitioned to the Commission when it commenced in July 2023.

The operation examined whether a Home Affairs staff member had been involved in corrupt conduct through familial links with Paladin Holdings, a contracted service provider to Home Affairs for the provision of garrison services in Papua New Guinea.

The investigation focused on payments received by the staff member from Paladin and whether or not the staff member assisted Paladin in their dealings with Home Affairs.

The evidence obtained in the investigation established that the staff member did not abuse their office to dishonestly obtain a benefit for themselves or to assist Paladin. It also established that the staff member did not fail to disclose a potential conflict of interest arising from their relationship with persons connected with Paladin, as there was no potential conflict given the staff member's position and official duties at the relevant time.

The investigation determined that any failure to notify reportable changes of the staff member's circumstances was not intentional, and no corrupt conduct was found.

### **Case study 2**

This investigation involved a former Australian Taxation Office (ATO) employee who pleaded guilty to charges related to unauthorised access of taxpayer records.

On 30 January 2024, the Sydney Downing Centre Local Court imposed a fine of \$2,000 and a good behaviour bond for 18 months.

This followed a joint investigation between ACLEI and the ATO. The investigation identified that the former ATO employee had extensively accessed various taxation records without authority between August 2020 and April 2021.

### **Case study 3**

This investigation involved a former AFP Superintendent who pleaded guilty to charges related to fraudulent use of their Commonwealth credit card involving more than \$17,000 in personal expenditure.

On 1 September 2023, the Parramatta Local Court imposed a fine of \$5,000 and a good behaviour bond for 3 years.

This followed a joint investigation between ACLEI and the AFP.

### **Case study 4**

This investigation involved a former ATO employee who pleaded guilty to accepting bribes from a taxpayer they were auditing, in exchange for reducing millions of dollars in personal and business tax debts over a span of 6 years, which ceased only after the former employee's arrest.

On 12 March 2024, the Parramatta District Court sentenced the offender to 5 years in prison, with a non-parole period of 2 years and 6 months.

This followed an investigation commenced by ACLEI and transitioned to the Commission jointly with the ATO, AFP, New South Wales Police, Home Affairs, the Australian Securities and Investment Commission, the Australian Transaction Reports and Analysis Centre (AUSTRAC) and the CDPP.

### **Case study 5**

Following a joint investigation commenced by ACLEI with the AFP, Victoria Police and AUSTRAC, and continued by the Commission, a member of the AFP was arrested for corruption, theft and money laundering offences allegedly committed between January and April 2019.

In February 2024, the person in question appeared at the Melbourne Magistrates' Court in a contested committal hearing on charges of contraventions of ss 142.2(1) and 400.4(1) of the *Criminal Code Act 1995* (Cth) and s 74 of the *Crimes Act 1958* (Vic), and was committed for trial.

The matter continues before the court.

## Referring corruption issues to agencies

The Commission can refer matters to jurisdictional agencies for investigation or consideration. In referring a corruption issue to an agency for investigation, the Commissioner may give the agency directions about the planning or conduct of an investigation and the agency head must ensure the agency follows those instructions. At the conclusion of an investigation, where the Commissioner has requested a completion report, the Commissioner may comment on the report and/or make further recommendations in relation to the report. Generally, the Commission requires a completion report where the matter may have a systemic character, or where it is likely to provide useful intelligence.

As at 30 June 2024, the Commission had referred 8 corruption issues to 6 jurisdictional agencies for investigation. The Commission decided to oversee 5 of those investigations, by requiring completion reports under s 52 of the NACC Act. A completion report for one of these investigations was received during the reporting period.

In the reporting period, the Commission referred one corruption issue to a Commonwealth or state or territory government entity for consideration.

Of the 31 ACLEI inherited agency investigations being monitored by the Commission, 19 were completed during the reporting period. These included investigations conducted by the Department of Agriculture, Fisheries and Forestry, the AFP, Department of Home Affairs, Australian Border Force and the ATO.

Twelve ACLEI-inherited agency investigations will be carried forward into the 2024–25 financial year. These include investigations being conducted by the Australian Criminal Intelligence Commission, AFP and Home Affairs.

When deciding whether to refer an investigation to a jurisdiction agency, the Commissioner must be satisfied of that agency's capability and capacity to appropriately investigate the matter. The aim is to ensure the investigation is conducted by the appropriate agency having regard to the nature of the investigation, the resources available and the investigative capabilities. Relevant factors include the:

- nature and complexity of the investigation
- independence of the agency
- size of the agency
- agency's ability and experience in undertaking investigations
- agency's investigation workload
- presence of any other relevant information.

During the life cycle of a referred investigation, the Commission meets regularly with agencies to ensure they are supported and their investigation caseload is progressing appropriately.

## Corruption prevention and education

The Commission's mission includes not only detecting and investigating but also preventing corrupt conduct. This is the responsibility of the Corruption Prevention and Education team, in the Media, Communications, Corruption Prevention and Education branch, and includes engagement and participation with other national and international bodies.

The Commission adopted a three-pronged corruption prevention strategy:

1. Build resistance: to provide individuals who might be exposed to corrupting individuals and influences – essentially, decision-makers – with the knowledge and tools to recognise and resist it.
2. Encourage reporting: to encourage individuals who may become aware of corrupt conduct to report it, and inform them of avenues for referral, and their rights, obligations and protections.
3. Create culture: to reinforce a culture in which corrupt conduct is considered unacceptable and not tolerated by individuals, institutions and communities.

These objectives also support key integrity outcomes identified in the APS Reform agenda, in particular Outcome 1: Public sector employees act with and champion integrity ([apsc.gov.au/initiatives-and-programs/workforce-information/research-analysis-and-publications/state-service/state-service-report-2023/operating-context/aps-reform](https://apsc.gov.au/initiatives-and-programs/workforce-information/research-analysis-and-publications/state-service/state-service-report-2023/operating-context/aps-reform)).

In response to the emerging trends, the Commission selected the following 3 areas of thematic focus as its corruption prevention priorities for 2024:

- conflicts of interest
- ethical decision-making
- the electoral process.

### Presentations and outreach

Presentations and outreach activities are directed to supporting the three-pronged strategy. In its first year of operation, the Commission delivered 124 presentations to parliamentarians and their staff, agency heads and senior public servants, professional associations, and civil society organisations. The Commission also provided induction presentations for incoming SES staff through the Australian Public Service Commission (APSC) SES Orientation Program, and on 15 May 2024 the Commissioner joined a Riverina regional outreach visit along with the Chief Commissioner of the NSW Independent Commission Against Corruption, the Hon John Hatzistergos AM, NSW Law Enforcement Conduct Commissioner, the Hon Peter Johnson SC, and NSW Ombudsman, Paul Miller PSM.

Presentations generally provided an overview of:

- the Commission
- its powers
- the definitions of serious or systemic corrupt conduct
- mandatory referral requirements
- how to make referrals to the Commission
- the protections available to those who report.

Civil society and academia provide valuable input to the Commission's corruption prevention and education work. To support the development of evidence-based corruption prevention education and advice, the Commission partnered with the Transnational Research Institute on Corruption (TRIC) to deliver a one-day workshop with experts in fields relevant to Commission work.

To raise public awareness of the Commission's corruption prevention priorities, Deputy Commissioner Nicole Rose attended the launch of the 2023 Corruption Perceptions Index, hosted by Transparency International Australia on 15 February 2024 ([nacc.gov.au/news-and-media/2023-corruption-perceptions-index-transparency-international-australia-launch](https://nacc.gov.au/news-and-media/2023-corruption-perceptions-index-transparency-international-australia-launch)).

### **Educational resources**

The Commission provides the following educational resources on its website:

- several fact sheets
- a video introduction about the Commission and its functions
- an e-learning module (also available on the APS Academy website).

These resources provide information on the Commission's role and responsibilities and about corruption risks, prevention and reporting obligations.

To assist public officials, agency heads and public interest disclosure officers to understand their responsibilities in reporting and preventing corruption, during the reporting period the Commission published the following targeted corruption prevention products:

- Commissioner guideline under s 279 of the NACC Act on what is serious or systemic corrupt conduct
- fact sheet on obligations for agency heads and public integrity officers to make mandatory referrals of suspected serious or systemic corrupt conduct to the Commission.

The Commission also promoted use of the Commonwealth Integrity Maturity Framework (CIMF). The CIMF is a tool for public sector entities to assess and enhance internal integrity systems. It features 8 integrity principles derived from key Commonwealth integrity laws, policies and procedures. In November 2023, the APS Integrity Taskforce recommended that all departments undertake a self-assessment of their integrity maturity using the CIMF and report back to the Secretaries Board by September 2024 ([pmc.gov.au/resources/louder-words-aps-integrity-action-plan](https://pmc.gov.au/resources/louder-words-aps-integrity-action-plan)).

## **Corruption prevention recommendations**

Section 271(2)(d) of the NACC Act requires the Commissioner to provide any recommendations for changes to the laws of the Commonwealth or Commonwealth agencies' administrative practices.

The Commission contributed to broader development of national integrity and anti-corruption policy through submissions to a number of consultations during the reporting period.

The Commission received a range of requests for input into policy and legislative reforms. The Commission contributed to 6 of these. As 5 of these submissions have not been made public, the Commission is unable to comment on these.

The Commission made a public submission to the AGD's consultation paper on *Public sector whistleblowing reforms: Stage 2 – Reducing complexity and improving the effectiveness and accessibility of protections for whistleblowers*.<sup>6</sup>

The main themes of the submission were:

- Protections available to whistleblowers should be consistent across the Commonwealth public sector and be 'world's best practice'.
- For internal disclosures made to a competent authority (including to the Commission), protections should not be conditioned on the existence of a basis for the disclosure, nor on the belief (or state of mind) of the discloser, although liability for intentionally false or misleading statements should be maintained.
- There should be 'no wrong door' for whistleblowers who seek to report corrupt conduct, so that the availability of protections does not depend on the discloser identifying the appropriate regime or agency to which to make a disclosure.
- Agencies should provide practical support for whistleblowers seeking to report corrupt conduct prior to, during and after they make a report.

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<sup>6</sup> The Commission's submission is available on its website ([nacc.gov.au/reporting-and-investigating-corruption/protections#public-sector-whistleblowing-stage-2-reforms](https://nacc.gov.au/reporting-and-investigating-corruption/protections#public-sector-whistleblowing-stage-2-reforms)).

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## **National and international engagement**

The Commission plays an important role in advancing Australia's anti-corruption agenda, both nationally and internationally.

Engagement with state, territory and foreign national anti-corruption agencies enables the Commission to:

- benchmark corruption prevention practices and investigative techniques
- cooperate to advance investigations where evidence, witnesses or issues cross national borders
- support Australia's foreign policy.

The Commissioner, Deputy Commissioners and CEO met twice with their counterparts in the other Australian jurisdictions to exchange learnings, experiences and best practice.

To support the Commission's broader objectives, foster relationships with other anti-corruption agencies and advance Australia's national interest in anti-corruption policy matters, the Commissioner represented Australia in a series of meetings with international anti-corruption authorities and agencies.

The Commissioner led the Australian Government delegation to the 10th session of the Conference of States Parties to the United Nations Convention against Corruption, with representatives from the AGD, Department of Foreign Affairs and Trade, AFP and Sport Integrity Australia. The Commission's participation in the conference led to relationship building with key regional counterparts and support for whole-of-government policy outcomes in Australia's national interest.

These engagements followed the Commissioner meeting with representatives of the United Nations Office on Drugs and Crime to register the Commission as Australia's competent authority under article 6(3) of the United Nations Convention against Corruption for assisting other state parties in developing and implementing corruption prevention measures in September 2023.

During the reporting period, the Commission supported cooperative regional relationships and knowledge sharing by welcoming delegations visiting Australia from the Philippines, Palau, Indonesia, Vanuatu, Tonga, Samoa, New Zealand and the United States of America.

The Commission worked closely with the Department of Foreign Affairs and Trade, AGD and APSC to facilitate delivery of this engagement program.



Part 3

# **Management and accountability**

Governance

Workforce management

Financial management

External scrutiny

# Governance

The Commission governance framework is designed to ensure effective and transparent decision-making. It supports the CEO and the Commissioner in discharging their responsibilities under relevant legislation and provides assurance that the operations of the Commission are compliant with legislative requirements.

The governance framework in place for the commencement of the Commission on 1 July 2023 was developed by a Sponsoring Group chaired by the Secretary of AGD and the ACLEI Integrity Commissioner to ensure that policies and processes were in place to support the operations of the new entity. The Statutory Office Holder-designates were provided this information when they were briefed on the work underway in April 2023.

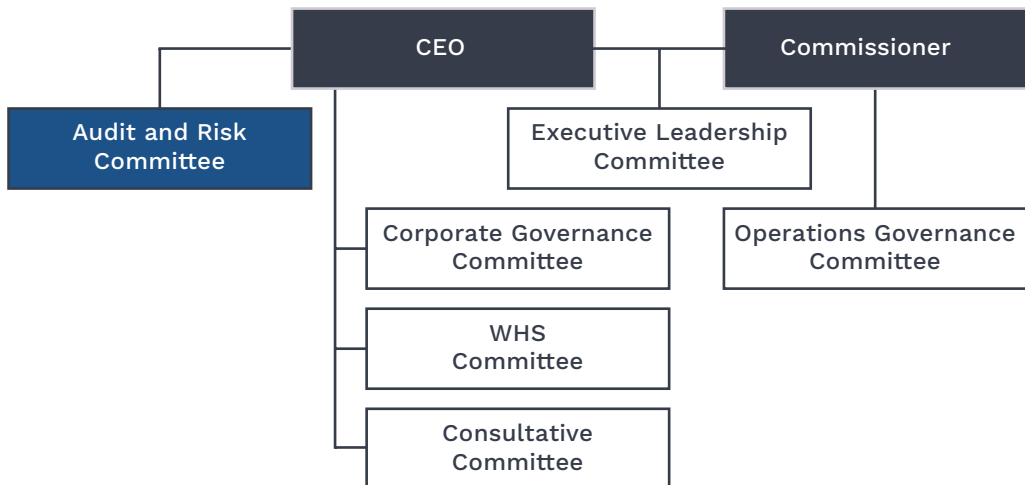
After 8 months of operation, a review was undertaken to assess whether the framework was fit for purpose and operating as intended. The resultant framework, in place at 30 June 2024, is outlined at Figure 2 and shows 2 distinct streams:

1. corporate governance overseen by the CEO as the accountable authority
2. operational governance overseen by the Commissioner.

This framework reflects CEO and Commissioner responsibilities under the various legislation governing the Commission.

Strategic oversight of both streams occurs through the Executive Leadership Committee. Further information on the role and function of each committee is outlined below.

**Figure 2:** Governance framework at 30 June 2024



## Executive Leadership Committee

The Executive Leadership Committee meets quarterly and is chaired by the Commissioner. Membership includes all SES staff and Statutory Office Holders across operational and corporate areas.

The responsibilities of the Executive Leadership Committee are to:

- develop, set and oversee the Commission's strategic direction and priorities
- ensure that any resource constraints, either financial or staffing, and potential impacts on Commission priorities are discussed
- shape the culture of the Commission
- ensure that Commission-wide challenges are being effectively managed
- provide strategic oversight and guidance to subordinate committees on work associated with the implementation of agreed Commission priorities.

## Corporate Governance Committee

The Corporate Governance Committee is chaired by the CEO and meets every 2 months with monthly Finance and HR reports distributed to the committee, along with any urgent matters, for consideration out of session.

Its functions and activities include monitoring and governing:

- financial position and performance
- human resourcing and capability
- performance reporting
- strategic and business planning
- risk management
- systems of internal control
- organisational strategy, priorities, policies and procedures
- compliance with legislative and regulatory requirements
- security and property matters
- ICT, information and data management.

## Operations Governance Committee

The Operations Governance Committee meets every 2 months and is chaired by the Commissioner. It reports to the Commissioner and Deputy Commissioners about operational matters including:

- referrals being received, triaged and assessed
- all aspects of corruption investigations and other operational activities, including the progress of investigations referred to Commonwealth agencies for investigation
- acquisition, resourcing and deployment of technical capabilities
- work and priorities of the Strategic Intelligence and Data Analysis team, the Intelligence Operations team, and the Corruption Prevention and Education team
- legal risks and legal advice concerning investigations.

## Consultative Committee

The Consultative Committee is established in accordance with the requirements of the *National Anti-Corruption Commission Enterprise Agreement 2024–2027* (EA). The Consultative Committee facilitates consultation with staff in relation to matters that affect them and the Commission more broadly. It discusses issues relating to:

- implementation and operation of the Enterprise Agreement
- workplace culture and any workplace relations matter
- safety of staff
- diversity and inclusion.

## Work Health and Safety Committee

The Commission is committed to the health, safety and wellbeing of its employees, contractors and visitors. The Commission is bound by employer responsibilities in the *Work Health and Safety Act 2011* (Cth) (WHS Act), the *Safety, Rehabilitation and Compensation Act 1988* (Cth) and relevant anti-discrimination legislation.

The Commission established a Work Health and Safety Committee (WHSC) in August 2023. It meets quarterly to raise, discuss and address work health and safety matters, with outcomes presented to the Corporate Governance Committee. To ensure continuous communication and improvement, the WHSC publishes minutes of its meetings internally for discussion and review.

There were no notifiable incidents and no investigations conducted during the reporting period under Part 10 of the WHS Act. No provisional improvement notices were issued by Comcare.

During the reporting period, the Commission provided a number of health and wellbeing initiatives, including:

- revised Work Health and Safety Management Arrangements
- promotion of the APSC e-learning module on workplace health and safety
- extension of corporate citizen roles to include health and safety representatives, and the appointment of additional emergency wardens and first aid officers across the Canberra, Melbourne, Brisbane, Perth and Sydney offices
- providing employees with workstation ergonomic assessments, including mini ergonomic assessments conducted face-to-face and virtually at all new office buildings
- offering influenza vaccinations to employees via a voucher for use at various pharmacy chains across Australia, onsite skin checks and health check-ups
- providing employees with access to a suite of health and wellbeing webinars
- offering employees reimbursement for corrective optical aids and financial assistance for approved health and wellbeing equipment
- delivering due diligence training for the senior executive
- commencing work on a range of Work Health and Safety Risk assessments
- commencing work on a Due Diligence Framework
- providing free and confidential access to an Employee Assistance Program.

## Audit and Risk Committee

The Audit and Risk Committee provides independent advice and assurance to the CEO, as the accountable authority, on the appropriateness of the Commission's:

- financial and performance reporting
- systems of risk oversight and management
- systems of internal control.

The functions of the Audit and Risk Committee are outlined in its charter ([nacc.gov.au/about-nacc/accountability-and-reporting](http://nacc.gov.au/about-nacc/accountability-and-reporting)).

Table 18 details the membership of the Audit and Risk Committee during the reporting period.

**Table 18:** Audit and Risk Committee membership

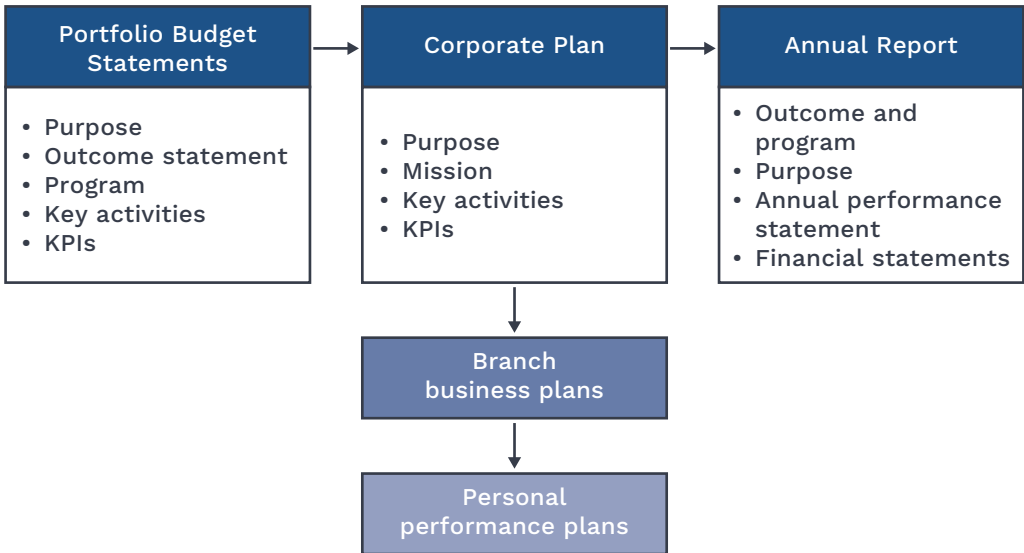
Name	Skills and experience	Meeting attendance	Total annual remuneration (inc. GST)
Arthur Diakos (Chair)	<ul style="list-style-type: none"> <li>• Senior executive experience and knowledge in financial and general management</li> <li>• Held senior executive roles across several NSW and Australian Government organisations</li> <li>• Awarded the Public Service Medal in recognition of outstanding public service</li> <li>• Fellow of the Australian Society of Certified Practising Accountants</li> <li>• Member of the Australian Institute of Company Directors</li> <li>• Bachelor of Business, with a major in accounting and sub-major in finance</li> </ul>	5/5	20,000
Myra Croke	<ul style="list-style-type: none"> <li>• Formerly Chief Operating Officer, Department of Parliamentary Services</li> <li>• Formerly Acting First Assistant Secretary, Ministerial Support Division, Department of the Prime Minister and Cabinet</li> <li>• Awarded Public Service Medal for outstanding public service in establishing and managing the secretariat for the National Security Committee of Cabinet (Australia Day Honours, January 2010)</li> <li>• Bachelor of Science, Australian National University</li> <li>• Graduate Diploma in Public Law, Australian National University</li> </ul>	5/5	20,000
John Lenarduzzi	<ul style="list-style-type: none"> <li>• Director, Global and Commercial Operations, Cyber CX</li> <li>• Formerly 7 years in Senior Executive Service roles with the Australian Government</li> <li>• Master of Business Administration</li> <li>• Bachelor of Electrical and Electronic Engineering</li> </ul>	4/5	12,000
Sara Watts	<ul style="list-style-type: none"> <li>• Formerly CFO IBM Australia/New Zealand</li> <li>• Formerly Vice-Principal Operations, University of Sydney</li> <li>• Formerly Audit Chair of VAGO, IBAC, Australian Museum and Vision Australia Ltd</li> <li>• Current Audit Chair of Sydney Opera House Trust, Uniting NSW.ACT, Syrah Resources Ltd, Trajan Scientific and Medical Ltd, Nuix Ltd</li> <li>• Bachelor of Science (University of Sydney), Master of Business Administration (Macquarie Graduate School of Management), Fellow of CPA Australia, Fellow of Australian Institute of Company Directors</li> </ul>	1/5	5,000



# Strategic planning framework

The governance framework is underpinned by the strategic planning framework illustrated in Figure 3. This framework ensures the Commission is accountable to the Parliament and the Australian public by providing a clear line of sight between the purpose of the Commission, included in its Portfolio Budget Statements and Corporate Plan, and its performance, as reported in its annual report.

**Figure 3:** Strategic planning framework



## Systems of risk oversight, management and control

As an establishing entity in its inaugural year of operation, the Commission has focused on building strong foundational governance arrangements and taken a considered and measured approach to its risk management, fraud and corruption control, and professional standards arrangements as the entity grows and matures.

### Risk management

The Commission approaches risk, in the context of uncertain events that may impact its objectives, as a normal but manageable part of conducting business. The Commission articulates its arrangements for managing all types of risk, including fraud and corruption and business disruptions, at all levels in its Risk Management Policy and Framework. These arrangements incorporate the Commonwealth Risk Management Policy 2023 principles for risk governance, culture, capability, practice and organisational resilience.

During its first year, the Commission monitored the implementation and performance of the framework to identify ways to better adapt practices to its unique circumstances as a small, evolving agency and focus on building its risk culture.

## Fraud and corruption control

As a central pillar of public sector integrity, the Commission has zero tolerance for fraud or corruption within the organisation. The Commission's arrangements to prevent, detect and respond to fraud and corruption, directed at the Commission or by staff, providers or suppliers, is set out in its Fraud and Corruption Control Framework. This reflects the NACC Act, Commonwealth Fraud Rule, Fraud Policy and best practice while setting out the Commissioner's expectations for, and responding to, fraud or corruption at the NACC. The Framework is under review in preparation for the new Commonwealth Fraud and Corruption Control Framework 2024 effective from 1 July 2024.

### Accountable authority certification

As required under the *Public Governance, Performance and Accountability Rule 2014*, I certify that I am satisfied appropriate fraud management arrangements for the Commission's inaugural year of operation were in place to suit its needs and reasonable measures have been taken to deal appropriately with fraud relating to the agency. A review of the Commission's Fraud and Corruption Control Framework, completion of fraud and corruption control risk assessments, and implementation of its own fraud control plan will occur in the first half of 2024–25, taking into account the new Commonwealth Framework.

**Mr Philip Reed**  
Chief Executive Officer

## Integrity framework

The Commission's ability to prevent corrupt conduct and enhance integrity in the Commonwealth public sector hinges on its reputation as a capable and trusted organisation that embodies the highest standards in everything it does. Equally, community perspectives over time will reflect the standards to which the Commission and its people hold themselves, its conduct, and the decisions it makes.

These standards and the Commissioner's expectations are set out in its Integrity Policy, which applies to all staff, supported by a policy framework for online conduct, receiving and giving of gifts or benefits, secondary employment and conflicts of interest. In recognition of the Commission's rapid expansion and recruitment of staff from a range of backgrounds, an Integrity Uplift Campaign was launched in early 2024 to raise awareness of the framework and build a shared understanding of integrity across the Commission.

## Internal audit

Internal audit plays a significant role in providing independent, objective assurance to the CEO and Commissioner on the Commission's operations. The Commission utilises an outsourced model of internal audit with in-house management. Internal audits are delivered by a service provider, with the internal audit program actively managed by the Governance team and overseen by the Chief Audit Executive.

An interim audit plan was in place for 2023–24, identifying 4 audits for completion, in addition to one management-initiated review. Implementation and ongoing monitoring of recommendations from audits, including recommendations inherited from ACLEI, was also undertaken and reported to the Corporate Governance Committee and Audit and Risk Committee on a regular basis. A Strategic Internal Audit Plan for 2024–27 has been developed, informed by previous audit outcomes and in consideration of the Commission's operating environment.

# Workforce management

## Resourcing

The Commission's workforce experienced rapid growth during the reporting period as the agency commenced operations.

As at 30 June 2024, the Commission's headcount was 220 employees including the Commissioner, Deputy Commissioners, CEO, ongoing, non-ongoing, casual and 4 seconded employees. Its average staffing level (ASL) was 189 on 30 June 2024. The Commission will continue to recruit to its budgeted ASL of 266 employees.

Recruitment focused on understanding capability requirements, developing roles and responsibilities accordingly and recruiting suitably qualified applicants to vacant roles within appropriate timeframes.

The Commission engaged seconded employees from the AFP and AUSTRAC to assist in day-to-day operations. These employees brought experience and skills that helped mature the capability of Commission employees, and increased engagement and collaboration between the agencies.

## Workforce agreements and conditions of employment

The conditions of the EA commenced operation during the reporting period. All non-SES Commission employees were engaged under the EA.

All non-SES employees received an annual service allowance of \$1,900 (pro-rata for part-time) which acknowledged the special requirements of working at the Commission. This included the need for the intrusion associated with notifying private financial and social interests, and the necessity to engage in practices to prevent targeting by unlawful elements. Commission staff are also required to undertake high-level personal security assessments required as part of the Commission's employment requisite to maintain a satisfactory security clearance.

Under its EA, the Commission provided a range of non-salary benefits to employees, including:

- access to the Commission's Employee Assistance Program
- influenza vaccinations
- reimbursement for corrective optical aids
- study assistance
- conference and study leave
- financial assistance for approved health and wellbeing equipment.

The Commission promotes flexible work arrangements for its employees to:

- ensure compliance with the enhanced conditions under the new EA
- promote itself as an employer of choice through building its employee value proposition
- increase productivity
- promote wellbeing of all employees through better work-life balance.

In the reporting period, the Commission did not have a system of performance bonus payments.

### **Executive remuneration**

The CEO sets and maintains executive remuneration arrangements for all SES employees. The remuneration of the Commissioner, Deputy Commissioners, and CEO is determined by the Remuneration Tribunal (see [remtribunal.gov.au](http://remtribunal.gov.au)).

The CEO has established an SES Remuneration Policy for SES employees of the Commission.

The SES remuneration arrangements are managed in accordance with the APS Executive Remuneration Management policy and the Public Sector Workplace Relations Policy 2023.

The Commissioner, Deputy Commissioners and CEO were key management personnel in 2023–24. The Commission had no other highly paid staff in 2023–24. No key management personnel received bonuses during the reporting period.

Table 19 provides information about remuneration for key management personnel.

### **SES remuneration**

Remuneration for SES employees is established through individual determinations made under s 24(1) of the *Public Service Act 1999* (Cth) (PS Act).

Salary levels for SES employees are generally set at rates within a salary band applicable to each SES classification. At 30 June 2024, there were 6 SES employees covered by individual PS Act s 24(1) determinations. A breakdown of senior executive remuneration is provided at Table 20.

**Table 19: Remuneration for key management personnel**

Name	Position title	Short-term benefits		Post-employment benefits		Other long-term benefits		Total remuneration
		Base salary <sup>1</sup>	Other benefits and allowances <sup>2</sup>	Superannuation contributions	Long service leave <sup>3</sup>	Other long-term benefits	Termination benefits	
<b>The Hon Paul Brereton AM RFD SC</b> (1 July 2023 to 30 June 2024)	Commissioner	770,345	-	28,134	18,843	-	-	817,322
<b>Dr Ben Gauntlett</b> (1 July 2023 to 30 June 2024)	Deputy Commissioner	615,378	-	28,134	15,241	-	-	658,753
<b>Ms Kylie Kilgour</b> (12 February 2024 to 30 June 2024)	Deputy Commissioner	230,885	-	11,273	5,980	-	-	248,138
<b>Ms Nicole Rose PSM</b> (1 July 2023 to 30 June 2024)	Deputy Commissioner	520,948	1,786	75,218	13,861	-	-	611,813
<b>Mr Philip Reed</b> (1 July 2023 to 30 June 2024)	Chief Executive Officer	411,538	-	28,134	11,587	-	-	451,259
<b>Ms Jaala Hinchcliffe</b> (1 July 2023 to 11 February 2024)	Deputy Commissioner	230,915	1,628	56,538	6,396	-	-	295,477

1 Base salary includes leave taken and the movement in annual leave provision (i.e. 4 weeks accrued annual leave less annual leave taken).

2 Other benefits and allowances includes expenses and associated fringe benefits tax expense (e.g. provision of car parking as part of remuneration package).

3 Long service leave represents the movement in long service leave provision (i.e. 9 days accrued per annum less long service leave taken).

**Table 20: Remuneration of senior executives**

Total remuneration bands	Number of SES <sup>4</sup>	Short-term benefits			Post-employment benefits			Other long-term benefits			Termination benefits	Total remuneration
		Average base salary	Average bonuses	Average other benefits and allowances	Average superannuation contributions	Average long service leave	Average long-term benefits	Average other benefits	Average termination benefits	Average total remuneration		
\$0 – \$220,000	1	151,857	-	3,460	31,398	3,131	-	-	-	-	189,846	
\$220,001 – \$245,000	2	196,554	-	1,942	37,145	5,934	-	-	-	-	241,575	
\$245,001 – \$270,000	3	211,288	-	4,254	38,687	6,040	-	-	-	-	260,269	
\$270,001 – \$295,000	1	229,437	-	1,602	35,597	6,426	-	-	-	-	273,062	

<sup>4</sup> Data includes acting arrangements for periods longer than 3 months.

## Employee performance and development

To build a dynamic and capable workforce, the Commission has supported its employees via its Learning Management System (LMS), access to the APSC's APS Academy and various AGD training opportunities. Programs were developed within the Commission's LMS to facilitate induction training for new employees and to meet the agency's ongoing mandatory requirements.

The Commission is focused on building cross-cultural knowledge and competence for all employees starting with mandatory Executive Level (EL) 2 training as outlined in the EA to begin in 2024–25. As it matures, the Commission will continue to expand and refine its development offerings to all employees. The Commission's training is delivered online and through face-to-face forums.

The Commission also provided study assistance and development opportunities to all employees as part of its Program for Personal Performance policy.

The Commission's Program for Personal Performance links individual roles and development goals with organisational needs and provides the framework to assist supervisors and employees manage individual performance.

## Diversity and inclusion

The Commission is committed to creating inclusive and accessible workplaces that are culturally safe for all employees and supported through awareness-raising activities. The Commission aims to assist its employees in building inclusivity and competence through the development and implementation of its diversity programs and activities while supporting the implementation of Australian Government diversity strategies.

In 2023, the Commission had one employee who identified as Aboriginal or Torres Strait Islander, and 11 employees who identified as a person with a disability.

The Commission has been building its inclusion maturity through the celebration of diversity days of significance including:

- NAIDOC Week
- International Day of People with Disability
- International Women's Day
- Harmony Week
- National Reconciliation Week
- Pride Month.

The Commission will continue to build and mature its inclusion practices through its memberships with the Diversity Council of Australia, Reconciliation Australia and the Australian Disability Network.

The Commission has commenced working with Reconciliation Australia to develop its first Reconciliation Action Plan.



## Disability reporting

Australia's Disability Strategy 2021–2031 (the Strategy) is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life.

The Strategy sets out, where practical, changes will be made to improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations *Convention on the Rights of Persons with Disabilities* are incorporated into Australia's policies and programs that affect people with disability, their families and carers. All levels of government have committed to delivering more comprehensive and visible reporting under the Strategy.

A range of reports on progress of the Strategy's actions and outcome areas will be published and made available on the Disability Gateway website ([disabilitygateway.gov.au/ads](https://disabilitygateway.gov.au/ads)).

Disability reporting is included in the APSC's State of the Service reports and the APS Statistical Bulletin. These reports are available on the APSC's website ([apsc.gov.au](https://apsc.gov.au)).

# Financial management

## Purchasing

The Commission undertakes all procurements in accordance with the Commonwealth Procurement Rules, the Commission's Accountable Authority Instructions, the PGPA Act and the PGPA Rule.

The Commission's purchasing framework ensures that procurements are:

- sound value for money
- ethical, economical, efficient and effective, and take account of the Commission's security needs, specialised role and size
- compliant in mandatory whole-of-government coordinated procurement (such as travel, management advisory services, legal services and property services)
- using the Commonwealth Contracting Suite for low-risk procurements valued between \$10,000 and \$200,000 (GST inclusive)
- timely in payment to suppliers, including through the use of payment cards when possible and appropriate
- compliant with the requirements of the Indigenous Procurement Policy (IPP) as well as considering use of Indigenous suppliers outside of the IPP Mandatory Set Aside requirements.

Through these elements and application of the broader Commonwealth Procurement Rules, the Commission seeks to support small and medium enterprise (SME) participation.

## Australian National Audit Office access clauses

The Commission's use of the Commonwealth Contracting Suite ensures that all contracts for low-risk procurements valued under \$200,000 (including GST) include provisions allowing the Auditor-General to have access to contractor premises. In addition, no contracts over \$100,000 (including GST) were entered into that did not include the Australian National Audit Office access clauses.

### Exempt contracts

During 2023–24, no Commission contracts or standing offers were exempted from publication in AusTender on the basis that publication would disclose exempt matters under the *Freedom of Information Act 1982* (Cth) (FOI Act).

## Consultants

During 2023–24, 7 new consultancy contracts were established involving total actual expenditure of \$748,947 (including GST). In addition, 5 ongoing consultancy contracts were active during the period, involving total actual expenditure of \$318,676 (including GST).

The decision to engage a consultant is made in accordance with the PGPA Act, the PGPA Rule, the Commonwealth Procurement Rules and relevant internal policies, including the Commission's Accountable Authority Instructions.

Consultants were engaged to investigate or diagnose a defined issue or problem, carry out defined reviews or evaluations (such as internal audits), or provide independent advice or information to assist in Commission decision-making.

When deciding to engage a consultant, the Commission requires decision-makers to consider the abilities and resources required for the task, the skills available internally, and the cost-effectiveness of engaging external expertise.

Annual reports contain information about actual expenditure on contracts for consultancies. Information on the value of contracts and consultancies is available on the AusTender website ([tenders.gov.au](https://tenders.gov.au)).

The Commission supports small business participation in the Commonwealth Government procurement market. SMEs and small enterprise participation statistics are available on the Department of Finance's website ([finance.gov.au/government/procurement/statistics-australian-government-procurement-contracts](https://finance.gov.au/government/procurement/statistics-australian-government-procurement-contracts)).

The ways in which the Commission's purchasing framework supports small business participation are outlined under *Purchasing* on page 68. The effect of these practices can be readily observed in relation to our engagement of consultants. Four of the Commission's top 5 reportable consultancy contracts in 2023–24 were SMEs. Table 21 shows the Commission's top 5 consultancies (by value of expenditure) during 2023–24.

**Table 21:** Organisations receiving a share of reportable consultancy contract expenditure (2023–24)

Organisations receiving a share of reportable consultancy contract expenditure 2023–24	Expenditure (\$)	Proportion of 2023–24 total spend (%)
Medland Corporate Property Pty Ltd (ABN 12 501 690 858)	649,952	60.9
Deloitte Touche Tohmatsu (ABN 74 490 121 060)	161,745	15.1
Axiom Associates Pty Ltd (ABN 98 121 216 662)	73,260	6.8
Clair Baker Psychology (ABN 84 718 425 393)	47,487	4.4
Ashurst Australia (ABN 75 304 286 095)	46,414	4.5
<b>Total of largest shares</b>	<b>978,859</b>	<b>91.7</b>

## Non-consultancy contracts

During 2023–24, the Commission entered 70 new non-consultancy contracts involving total actual expenditure in 2023–24 of \$37,724,215 (including GST). In addition, 37 ongoing non-consultancy contracts were active during the period, involving actual expenditure of \$6,408,203 (including GST).

Table 22 shows the Commission’s top 5 non-consultancy contracts (by value of expenditure) during 2023–24.

Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of non-consultancy contracts is available on the AusTender website ([tenders.gov.au](https://tenders.gov.au)).

**Table 22:** Organisations receiving a share of reportable non-consultancy contract expenditure (2023–24)

Organisations receiving a share of reportable non-consultancy contract expenditure 2023–24	Expenditure (\$)	Proportion of 2023–24 total spend (%)
PODCON Pty Ltd (ABN 79 605 477 183)	28,404,382	64.4
OPRA Group Australia Pty Ltd (ABN 46 603 420 300)	4,303,004	9.8
GPT Funds Management Pty Ltd (ABN 29 116 099 631)	981,320	2.2
Data#3 (ABN 31 010 545 267)	770,104	1.7
Savills (VIC) Pty Ltd (ABN 76 006 646 199)	741,355	1.7
<b>Total of largest shares</b>	<b>35,200,165</b>	<b>79.8</b>

## Significant non-compliance with finance law

Section 19 of the PGPA Act requires that agencies notify their responsible minister of any significant issue that has affected the entity. Where the issue involves non-compliance with the finance law, agencies must also notify the Minister for Finance.

The Commission has notified the Attorney-General and the Minister for Finance of the following non-compliance with finance law that occurred in 2023–24.

### Description of non-compliance

- Commitment of funds for construction works without specific formal approval in writing as required under s 23(3) of the PGPA Act and s 18 of the PGPA Rule.

### Remedial actions

- Finalising implementation of the contract module in the Commission's financial system, thereby reducing the risk of not obtaining and documenting PGPA Act s 23(3) approvals and meeting AusTender reporting timeframes.
- Improving the Commission's end-to-end procurement processes and understanding of responsibilities under the PGPA Act, Commonwealth Procurement Rules and other relevant frameworks.

## Advertising and market research

The Commission did not conduct any advertising campaigns or market research during the reporting period.

# External scrutiny

## Auditor-General and parliamentary committees

The operations of the Commission were not the subject of any reports by the Auditor-General, or any reports by parliamentary committees (PJC-NACC).

The Commission has investigative powers under the *Telecommunications (Interception and Access) Act 1979* (Cth) (TIA Act), *Crimes Act 1914* (Cth) and the *Surveillance Devices Act 2004* (Cth) (SD Act). As a result, the Commission has statutory reporting requirements and is subject to inspections by the Commonwealth Ombudsman.

## Commonwealth Ombudsman

During the reporting period, the Commonwealth Ombudsman conducted routine inspections of the Commission's records and practices under the TIA Act and the SD Act.

No official findings were made from these inspections.

The Commonwealth Ombudsman uses a risk-based approach to inspections and assessed the Commission as having:

- a 'mature' compliance culture in relation to the SD Act
- a 'maturing' to 'mature' compliance culture in relation to the TIA Act.

These ratings reflect the transition from ACLEI to the Commission and it was noted that certain elements of the transition were still underway at the time of inspections, including:

- the introduction of SEDNode<sup>5</sup>
- finalisation of Standard Operating Procedures
- enhancements to the Commission's case management system.

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<sup>5</sup> Secure Electronic Disclosures Node

### **Annual reports on significant powers**

The Commission reports annually (and in the case of controlled operations every 6 months) to the Attorney-General and the Commonwealth Ombudsman on its use of powers under the SD Act, TIA Act and the *Crimes Act 1914* (Cth) (controlled operations).

The Commission's annual report for controlled operations is tabled by the Attorney-General. Information from the Commission's annual reporting under the TIA Act and the SD Act is included in an annual report prepared by the AGD.

### **Significant judicial decisions**

There were no significant judicial decisions or decisions of administrative tribunals or by the Australian Information Commissioner made during the period that have had, or may have, a significant effect on the operations of the Commission.

### **Capability reviews**

There were no capability reviews of the Commission released during the reporting period.

### **Freedom of information**

The Commission is subject to the FOI Act and must comply with the Information Publication Scheme (IPS) requirements. Information about the Commission's IPS can be found on its website ([nacc.gov.au/about-nacc/accountability-and-reporting](http://nacc.gov.au/about-nacc/accountability-and-reporting)).

## Ecologically sustainable development and environmental performance

Australian Government agencies are required to report on their performance in relation to the environment and ecologically sustainable development in line with s 516A of the *Environment Protection and Biodiversity Conservation Act 1999* (Cth).

During the procurement and fit-out of its 3 new offices, the Commission ensured each building complied with Australian Government guidelines to ensure that premises have a minimum energy rating of 5.5. The Commission used some second-hand furniture to complete the furnishing of offices. This not only reduced costs but prevented these items being added to landfill.

Each Commission tenancy includes access to end-of-trip facilities, allowing staff to utilise alternate non-motored forms of transport to commute to the office.

Where possible, the Commission uses recycled paper products. The Commission purchased local or Australian made products where possible and where it was financially reasonable and within procurement rules.

Commission offices have waste management systems in place that include different waste streams. The Commission will be developing guidelines to inform its waste management planning and will begin monitoring its refuse by waste stream.



### APS Net Zero 2030

APS Net Zero 2030 is the Australian Government’s policy for the APS to reduce its greenhouse gas emissions to net zero by 2030, and transparently report on its emissions. As part of the Net Zero in Government Operations Strategy, non-corporate Commonwealth entities, corporate Commonwealth entities and Commonwealth companies are required to report on their operational greenhouse gas emissions.

Table 23 presents greenhouse gas emissions over the 2023–24 period. Results are presented based on Carbon Dioxide Equivalent (CO2-e) emissions. Greenhouse gas emissions have been calculated in line with the APS Net Zero Emissions Reporting Framework, consistent with the Australian Government approach as part of the APS Net Zero 2030 policy.

**Table 23:** Greenhouse gas emissions inventory

<b>Emission source</b>	<b>Scope 1 t CO2-e</b>	<b>Scope 2 t CO2-e</b>	<b>Scope 3 t CO2-e</b>	<b>Total t CO2-e</b>
Electricity	0	105	0	105
Natural gas	0	0	0	0
Fleet vehicles	0	0	0	0
Domestic flights	0	0	202.7	202.7
Other energy	0	0	0	0
<b>Total t CO2-e<sup>6</sup></b>	<b>0</b>	<b>105</b>	<b>202.7</b>	<b>307.7</b>

<sup>6</sup> t CO2-e = Carbon dioxide equivalent (tonnes)



Part 4

# **Report on financial performance**

Financial overview

Independent Auditor's Report

Statement by the  
Chief Executive Officer  
and Chief Financial Officer

Financial statements

## Financial overview

The Commission commenced operations on 1 July 2023. The C&T Act repealed the LEIC Act with effect from 1 July 2023, so that its last day of operation was 30 June 2023, which had the effect of abolishing ACLEI and the Commission inheriting all ACLEI matters underway at the transition time.

The Commission is an independent Commonwealth entity and receives ongoing funding from the Australian Government to provide independent assurance to the Australian community that corrupt conduct involving Commonwealth public officials is prevented, detected, investigated, and responded to appropriately. The Commission also provides education to the public service, and the public, about corruption risks and prevention.

For the 2023–24 financial year, the 2022–23 comparative balances reported in the financial statements (page 83) relate to the former ACLEI. The budget used is the budget as presented in the 2023–24 PBS and is the first budget prepared for the Commission.

For the 2023–24 financial year, the Commission recorded a surplus of \$0.5 million, including depreciation and amortisation. The Commission is in a sound financial position as at 30 June 2024, with financial assets of \$44.4 million, which is in excess of total liabilities of \$28.9 million.

## Statement of comprehensive income

### Income

Total income for 2023–24 was \$57.8 million, an increase of \$24.9 million from total income of \$32.9 million received in 2022–23. The increase in annual appropriations was to fund the establishment and ongoing operations of the Commission.

### Expenditure

Total operating expenditure was \$57.4 million, \$2.6 million under budget (\$60 million) and \$29.6 million more than 2022–23. The lower than budgeted expenditure is related to employee benefits being \$3.9 million below budget (\$34.4 million) along with supplier costs being \$3.0 million below budget (\$19.9 million) offset by the write down and impairment of assets of \$3.8 million due to an assessment of ICT infrastructure costs.

### Balance sheet

Total assets at 30 June 2024 were \$98.3 million, an increase of \$49 million from 2022–23 assets of \$49.3 million. The net increase is due mainly to an increase in non-financial assets for the Commission's new buildings and leasehold improvements in Canberra, Brisbane, and Perth as part of the continued establishment of the Commission.

### Liabilities

Total liabilities were \$28.9 million as at 30 June 2024, an increase of \$17.2 million from total liabilities of \$11.7 million in 2022–23, primarily due to the increase in lease liabilities in line with establishing new lease arrangements in Canberra, Brisbane and Perth.

### Equity

Total equity at 30 June 2024 was \$69.3 million, an increase of \$31.9 million from total equity of \$37.4 million in 2022–23. The net increase was primarily due an increase in contributed equity of \$31.5 million to support the continued establishment of the Commission.

# Independent Auditor's Report



## INDEPENDENT AUDITOR'S REPORT

To the Attorney-General

### Opinion

In my opinion, the financial statements of the National Anti-Corruption Commission (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

- Statement by the Chief Executive Officer and Chief Financial Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Budget Variance Commentary and
- Notes to and forming part of the financial statements, comprising material accounting policy information and other explanatory information.

### Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate 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 am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Other information

The Accountable Authority is responsible for the other information. The other information comprises the information included in the annual report for the year ended 30 June 2024 but does not include the financial statements and my auditor's report thereon.

My opinion on the financial statements does 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, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements 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 have nothing to report in this regard.

GPO Box 707, Canberra ACT 2601  
38 Sydney Avenue, Forrest ACT 2603  
Phone (02) 6203 7300

### **Accountable Authority's responsibility for the financial statements**

As the Accountable Authority of the Entity, the Chief Executive Officer is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Chief Executive Officer is also responsible for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Executive Officer is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Chief Executive Officer is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

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

My objective is 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 the Australian National Audit Office 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.

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Australian National Audit Office



Fiona Sheppard  
Senior Executive Director  
Delegate of the Auditor-General  
Canberra  
16 October 2024

# Statement by the Chief Executive Officer and Chief Financial Officer

In our opinion, the attached financial statements for the year ended 30 June 2024 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the National Anti-Corruption Commission (the Commission) will be able to pay its debts as and when they fall due.



**Philip Reed**

Chief Executive Officer

16 October 2024



**Jason McGuire**

Chief Financial Officer

16 October 2024



# Financial statements

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## Statement of Comprehensive Income for the period ended 30 June 2024

	Notes	2024 \$'000	ACLEI <sup>1</sup> 2023 \$'000	Original budget \$'000
<b>NET COST OF SERVICES</b>				
<b>Expenses</b>				
Employee benefits	1.1A	30,520	16,933	34,443
Suppliers	1.1B	16,937	7,599	19,916
Depreciation and amortisation	2.2A	5,692	3,138	5,500
Finance costs	1.1C	413	157	150
Write-down and impairment of other assets	2.2A	3,825	–	–
<b>Total expenses</b>		<b>57,387</b>	<b>27,827</b>	<b>60,009</b>
<b>Own-source income</b>				
<b>Own-source revenue</b>				
Revenue from contracts with customers	1.2A	–	126	–
Other revenue	1.2B	153	90	65
<b>Total own-source revenue</b>		<b>153</b>	<b>216</b>	<b>65</b>
<b>Gains</b>				
Other gains	1.2C	168	–	–
<b>Total gains</b>		<b>168</b>	<b>–</b>	<b>–</b>
<b>Total own-source income</b>		<b>321</b>	<b>216</b>	<b>65</b>
<b>Net cost of services</b>		<b>(57,066)</b>	<b>(27,611)</b>	<b>(59,944)</b>
Revenue from Government	3.1A	57,533	32,733	57,533
<b>Surplus/(Deficit) attributable to the Australian Government</b>		<b>467</b>	<b>5,122</b>	<b>(2,411)</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
<b>Items not subject to subsequent reclassification to net cost of services</b>				
Changes in asset revaluation reserve		(58)	–	–
<b>Total other comprehensive income</b>		<b>(58)</b>	<b>–</b>	<b>–</b>
<b>Total comprehensive income/(loss)</b>		<b>409</b>	<b>5,122</b>	<b>(2,411)</b>

The above statement should be read in conjunction with the accompanying notes.

- The comparatives reported in the Commission's 30 June 2024 financial statements relating to the 2023 financial year were published in the 2022–23 final annual report of the former Australian Commission for Law Enforcement Integrity (ACLEI), refer to the Overview Note and Note 6.2 Restructuring.

## Statement of Financial Position as at 30 June 2024

	Notes	2024 \$'000	ACLEI 2023 \$'000	Original budget \$'000
<b>ASSETS</b>				
<b>Financial assets</b>				
Cash and cash equivalents		60	–	–
Trade and other receivables	2.1A	44,302	33,666	10,108
<b>Total financial assets</b>		<b>44,362</b>	33,666	10,108
<b>Non-financial assets</b>				
Buildings <sup>1</sup>	2.2A	18,936	4,267	28,065
Leasehold improvements	2.2A	29,946	4,130	28,055
Plant and equipment	2.2A	4,413	1,074	6,130
Computer software	2.2A	–	5,321	17,903
Prepayments		631	859	312
<b>Total non-financial assets</b>		<b>53,926</b>	15,651	80,465
<b>Total assets</b>		<b>98,288</b>	49,317	90,573
<b>LIABILITIES</b>				
<b>Payables</b>				
Suppliers	2.3A	664	1,564	1,064
Other payables	2.3B	689	605	1,628
<b>Total payables</b>		<b>1,353</b>	2,169	2,692
<b>Interest bearing liabilities</b>				
Leases	2.4A	19,433	4,632	22,094
<b>Total interest bearing liabilities</b>		<b>19,433</b>	4,632	22,094
<b>Provisions</b>				
Employee provisions	4.1A	7,535	4,338	8,465
Other provisions	2.5A	650	736	624
<b>Total provisions</b>		<b>8,185</b>	5,074	9,089
<b>Total liabilities</b>		<b>28,971</b>	11,875	33,875
<b>Net assets</b>		<b>69,317</b>	37,442	56,698
<b>EQUITY</b>				
Contributed equity		61,378	29,913	43,118
Reserves		775	832	833
Retained surplus		7,164	6,697	12,747
<b>Total equity</b>		<b>69,317</b>	37,442	56,698

The above statement should be read in conjunction with the accompanying notes.

1. Right-of-use assets are included in Buildings.

## Statement of Changes in Equity for the period ended 30 June 2024

	Notes	2024 \$'000	ACLEI 2023 \$'000	Original budget \$'000
<b>CONTRIBUTED EQUITY</b>				
<b>Opening balance</b>				
Balance carried forward from previous period		29,913	9,378	11,653
<b>Adjusted opening balance</b>		<b>29,913</b>	9,378	11,653
<b>Transactions with owners</b>				
<b>Distributions to owners</b>				
Return of contributed equity		–	(1,298)	–
<b>Contributions by owners</b>				
Equity injection		31,465	2,380	31,465
Departmental capital budget		–	19,453	–
<b>Total transactions with owners</b>		<b>31,465</b>	20,535	31,465
<b>Closing balance as at 30 June</b>		<b>61,378</b>	29,913	43,118
<b>RETAINED EARNINGS</b>				
<b>Opening balance</b>				
Balance carried forward from previous period		6,697	19,835	15,158
Adjustment for errors		–	–	–
<b>Adjusted opening balance</b>		<b>6,697</b>	19,835	15,158
<b>Comprehensive income</b>				
Surplus/(Deficit) for the period		467	5,122	(2,411)
<b>Total comprehensive income</b>		<b>467</b>	5,122	(2,411)
<b>Distributions to owners</b>				
Reduction of prior year appropriations		–	(18,260)	–
<b>Total transactions with owners</b>		<b>–</b>	(18,260)	–
<b>Closing balance as at 30 June</b>		<b>7,164</b>	6,697	12,747
<b>ASSET REVALUATION RESERVE</b>				
<b>Opening balance</b>				
Balance carried forward from previous period		832	832	833
Adjustment for errors		–	–	–
<b>Adjusted opening balance</b>		<b>832</b>	832	833
<b>Comprehensive income</b>				
<b>Other comprehensive income</b>		<b>(58)</b>	–	–
<b>Total comprehensive income</b>		<b>(58)</b>	–	–
<b>Closing balance as at 30 June</b>		<b>775</b>	832	833
<b>Total Equity</b>		<b>69,317</b>	37,442	56,698

The above statement should be read in conjunction with the accompanying notes.

## **Accounting Policy**

### **Equity Injections**

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

### **Restructuring of Administrative Arrangements**

Net assets received from or relinquished to another Government entity under a restructuring of administrative arrangements are adjusted at their book value directly against contributed equity. Refer to Note 6.2.

### **Other Distributions to Owners**

The *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR) require distributions to owners be debited to contributed equity unless it is in the nature of a dividend.

## Cash Flow Statement for the period ended 30 June 2024

	Notes	2024 \$'000	ACLEI 2023 \$'000	Original budget \$'000
<b>OPERATING ACTIVITIES</b>				
<b>Cash received</b>				
Appropriations		49,444	25,190	54,345
Sale of goods and rendering of services		–	126	–
Net GST received		3,953	976	–
Other		2,017	–	–
<b>Total cash received</b>		<b>55,414</b>	<b>26,292</b>	<b>54,345</b>
<b>Cash used</b>				
Employees		30,044	16,755	32,111
Suppliers		22,018	8,312	19,099
Interest payments on lease liabilities		389	45	46
Section 74 receipts transferred to OPA		5,970	2,090	–
Other		–	164	–
<b>Total cash used</b>		<b>58,421</b>	<b>27,366</b>	<b>51,256</b>
<b>Net cash from/(used by) operating activities</b>		<b>(3,007)</b>	<b>(1,074)</b>	<b>3,089</b>
<b>INVESTING ACTIVITIES</b>				
<b>Cash used</b>				
Purchase of property, plant and equipment		30,835	7,007	31,465
<b>Total cash used</b>		<b>30,835</b>	<b>7,007</b>	<b>31,465</b>
<b>Net cash used by investing activities</b>		<b>(30,835)</b>	<b>(7,007)</b>	<b>(31,465)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Cash received</b>				
Contributed equity		36,106	8,732	31,465
<b>Total cash received</b>		<b>36,106</b>	<b>8,732</b>	<b>31,465</b>
<b>Cash used</b>				
Principal payments of lease liabilities		2,204	1,505	3,089
<b>Total cash used</b>		<b>2,204</b>	<b>1,505</b>	<b>3,089</b>
<b>Net cash from financing activities</b>		<b>33,902</b>	<b>7,227</b>	<b>28,376</b>
<b>Net increase/(decrease) in cash held</b>		<b>60</b>	<b>(854)</b>	<b>–</b>
Cash and cash equivalents at the beginning of the reporting period		–	854	–
<b>Cash and cash equivalents at the end of the reporting period</b>		<b>60</b>	<b>–</b>	<b>–</b>

The above statement should be read in conjunction with the accompanying notes.

## Budget Variance Commentary

The following provides an explanation of major variances between the Original Budget as presented in the Portfolio Budget Statements 2023–24 and actual expenditure, net asset position and cash flows for 2023–24.

Variances are considered to be ‘major’ where it is considered important for the reader’s understanding or is relevant to an assessment of the discharge of accountability and to provide an analysis of the performance of the Commission.

Major Variances and Explanations	Affected Line Items
<p><b>Non-financial assets</b></p> <p>In 2023–24 the Commission received \$31.465 million in equity injection to continue the establishment of a secure and independent Information and Communications Technology (ICT) environment and the expansion of appropriate premises nationally. The total plant and equipment and leasehold improvements asset investment was consistent with budget.</p> <p>Computer software assets were not recognised for cloud computing arrangements resulting in ICT environment costs recognised in supplier expense due to the final capability delivered. An impairment expense recognised relating to expenditure in 2022–23 for software applications was not estimated in the budget.</p>	<p><b>Statement of Comprehensive Income</b></p> <ul style="list-style-type: none"> <li>• Suppliers</li> <li>• Write-down and impairment of other assets</li> </ul> <p><b>Statement of Financial Position</b></p> <ul style="list-style-type: none"> <li>• Leasehold improvements</li> <li>• Plant and equipment</li> <li>• Computer software</li> </ul> <p><b>Cash Flow Statement</b></p> <ul style="list-style-type: none"> <li>• Contributed equity</li> </ul>
<p><b>Leases</b></p> <p>In completing the expansion of appropriate premises nationally, the Commission entered into new lease arrangements including office space in Canberra, Brisbane and Perth.</p> <p>As lease calculations rely on specific parameters at the time of signing the lease such as lease term, rent value and interest rates to be applied, this has resulted in lower than anticipated actuals.</p>	<p><b>Statement of Comprehensive Income</b></p> <ul style="list-style-type: none"> <li>• Depreciation and amortisation</li> <li>• Finance costs</li> </ul> <p><b>Statement of Financial Position</b></p> <ul style="list-style-type: none"> <li>• Trade and other receivables</li> <li>• Buildings</li> <li>• Leases</li> </ul> <p><b>Cash Flow Statement</b></p> <ul style="list-style-type: none"> <li>• Appropriations</li> <li>• Interest payments on lease liabilities</li> <li>• Principal payments of lease liabilities</li> </ul>
<p><b>Operational variances</b></p> <p>Employee expenses and liabilities are lower than budget primarily due to the Average Staffing Level (ASL) with 189 ASL achieved compared to the budgeted ASL of 239.</p> <p>Overall, the ASL has increased from 107 in 2022–23 (former ACLEI ASL), as part of the establishment of the Commission which is a positive result under tight labour market conditions and recruitment timeframes.</p> <p>Supplier expenses were also lower than anticipated owing to 2023–24 being the Commission’s first year of operations where staffing, capability, and workloads were building, along with the timing and implementation of ICT projects, offset by cloud software design and configuration costs being expensed.</p> <p>The timing differences in anticipated expenditure has resulted in higher than anticipated appropriation receivable.</p>	<p><b>Statement of Comprehensive Income</b></p> <ul style="list-style-type: none"> <li>• Employee benefits</li> <li>• Suppliers</li> </ul> <p><b>Statement of Financial Position</b></p> <ul style="list-style-type: none"> <li>• Trade and other receivables</li> <li>• Other payables</li> <li>• Employee provisions</li> </ul> <p><b>Cash Flow Statement</b></p> <ul style="list-style-type: none"> <li>• Appropriations</li> <li>• Employees</li> <li>• Suppliers</li> </ul>

# Notes to and forming part of the financial statements

## Overview

The National Anti-Corruption Commission (the Commission) is a non-corporate Commonwealth entity for the purpose of the *Public Governance, Performance, and Accountability Act 2013* (PGPA Act).

The Commission is an independent Commonwealth entity established under the *National Anti-Corruption Commission Act 2022* to provide independent assurance to the Australian community that corrupt conduct involving Commonwealth public officials is prevented, detected, investigated, and responded to appropriately.

### The Basis of Preparation

The financial statements are required by section 42 of the PGPA Act.

The financial statements have been prepared in accordance with the:

- a. Division 4 of Part 2-3, *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule);
- b. *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- c. Australian Accounting Standards and Interpretations – including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The financial statements are presented in Australian dollars and rounded to the nearest thousand dollars unless otherwise specified.

### New Accounting Standards

Two amending standards (AASB 2021-2 and AASB 2021-6) were issued prior to the signing of the statement by the Chief Executive Officer and the Chief Financial Officer and were adopted in 2022–23 earlier than the application date as stated in the standards.

No further amendments or new standards were applicable to the current reporting period and are not expected to have a material impact on the Commission's financial statements.

### Taxation

The Commission is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

### Restructuring

In accordance with the *National Anti-Corruption Commission Act 2022* and the *National Anti-Corruption Commission (Consequential and Transitional Provisions) Act 2022*, ACLEI ceased to exist, and the Commission was established on 1 July 2023.

The Commission has assumed reporting responsibility for the comparative financial year for the former ACLEI in accordance with PGPA Rule section 17J(5).

ACLEI's net assets transferred as at 30 June 2023 are reported in Note 6.2A.

The Commission has assumed reporting responsibility for the comparative financial year for the former ACLEI in accordance with PGPA Rule section 17J(5).

ACLEI's net assets transferred as at 30 June 2023 are reported in Note 6.2A.

### Events After the Reporting Period

There are no known events occurring after the reporting period for the year ending 30 June 2024.

### Breach of Section 83 of the Constitution

There have been no known breaches of Section 83 of the Constitution for the reporting period.



# 1. Financial Performance

This section analyses the financial performance of the Commission for the year ended 2024.

## 1.1 Expenses

	2024 \$'000	ACLEI 2023 \$'000
<b>1.1A: Employee benefits</b>		
Wages and salaries	22,926	12,673
Superannuation		
Defined contribution plans	2,922	1,452
Defined benefit plans	873	701
Leave and other entitlements	3,799	1,680
Separation and redundancies	-	427
<b>Total employee benefits</b>	<b>30,520</b>	<b>16,933</b>

## Accounting Policy

Accounting policies for employee related expenses is contained in the People and Relationships section.

<b>1.1B: Suppliers</b>		
<b>Goods and services supplied or rendered</b>		
Business operating expenses	2,416	1,275
Information and communication expenses	11,067	2,375
Professional and legal expenses	1,343	2,397
Travel and employee development	1,395	1,372
Other	361	180
<b>Total goods and services supplied or rendered</b>	<b>16,582</b>	<b>7,599</b>
Goods supplied	368	2,060
Services rendered	16,214	5,539
<b>Total goods and services supplied or rendered</b>	<b>16,582</b>	<b>7,599</b>
<b>Other suppliers</b>		
Workers compensation expenses	60	-
Short-term leases	295	-
<b>Total other suppliers</b>	<b>355</b>	<b>-</b>
<b>Total suppliers</b>	<b>16,937</b>	<b>7,599</b>
<b>1.1C: Finance Costs</b>		
Interest on lease liabilities <sup>1</sup>	389	45
Unwinding of discount	24	112
<b>Total finance costs</b>	<b>413</b>	<b>157</b>

1. This lease disclosure should be read in conjunction with the accompanying notes 2.2A and 2.3C.

## Accounting Policy

All borrowing costs are expensed as incurred.

## 1.2 Income

	2024 \$'000	ACLEI 2023 \$'000
<b>1.2A: Revenue from contracts with customers</b>		
Rendering of services - WILES program	-	126
<b>Total revenue from contracts with customers</b>	<b>-</b>	<b>126</b>
<b>Disaggregation of revenue by major product / service line:</b>		
<b>Disaggregation of revenue by type of customer:</b>		
Australian Government entities (related parties)	-	126
<b>Total Revenue</b>	<b>-</b>	<b>126</b>
<b>Timing of transfer of goods and services:</b>		
Over time	-	126
<b>Total revenue</b>	<b>-</b>	<b>126</b>

### Accounting Policy

Revenue from the rendering of services is recognised when the performance obligation with the customer is satisfied. A contract is in scope of AASB 15 if the performance obligations required by an enforceable contract are sufficiently specific to enable the Commission to determine when they have been satisfied.

The Women in Law Enforcement Strategy (WILES) Program revenue was received from other Government entities as contributions towards the WILES Program. The administration responsibility (the Secretariat function) held by the former ACLEI was transferred to the Attorney-General's Department in November 2022.

Receivables for goods and services, which have 20 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at the end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

<b>1.2B: Other revenue</b>		
Resources received free of charge		
Remuneration of auditors	75	90
Other <sup>1</sup>	78	-
<b>Total other revenue</b>	<b>153</b>	<b>90</b>

### Accounting Policy

#### Resources Received Free of Charge

Resources received free of charge are recognised as gains when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

<sup>1</sup> Other relates to reimbursement from Diners of credit card holder account credits.

## 2. Financial Position

This section analyses the Commission's assets used to conduct its operations and the operating liabilities incurred as a result. Employee related information is disclosed in the People and Relationships section.

### 2.1 Financial Assets

	2024 \$'000	ACLEI 2023 \$'000
<b>2.1A: Trade and other receivables</b>		
<b>Goods and services receivables</b>		
Goods and services	967	100
<b>Total goods and services receivables</b>	<b>967</b>	<b>100</b>
<b>Appropriation receivables</b>		
Ordinary annual services	30,813	16,754
Equity Injection - Appropriation	11,695	2,901
Departmental Capital Budget (DCB)	-	13,435
<b>Total appropriation receivables</b>	<b>42,508</b>	<b>33,090</b>
<b>Other receivables</b>		
Statutory receivables - GST	827	476
<b>Total other receivables</b>	<b>827</b>	<b>476</b>
<b>Total trade and other receivables</b>	<b>44,302</b>	<b>33,666</b>

Credit terms for goods and services were within 20 days (ACLEI 2023: 20 days).

### Accounting Policy

#### Financial assets

Trade receivables, loans and other receivables that are held for the purpose of collecting contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

## 2.2 Non-Financial Assets

### 2.2A Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment and Intangibles

	Buildings \$'000	Leasehold improvements \$'000	Plant and equipment \$'000	Computer software \$'000	Total \$'000
<b>As at 1 July 2023 (ACLEI Closing Balance)</b>					
Gross book value	9,635	6,031	1,424	5,575	22,665
Accumulated depreciation, amortisation and impairment	(5,368)	(1,901)	(350)	(254)	(7,873)
<b>Total as at 1 July 2023</b>	<b>4,267</b>	<b>4,130</b>	<b>1,074</b>	<b>5,321</b>	<b>14,792</b>
Additions					
Purchase or internally developed	–	28,144	2,691	–	30,835
Right-of-use assets	17,131	–	–	–	17,131
Impairments recognised in net cost of services	–	–	–	(3,825)	(3,825)
Transfers between asset classes <sup>1</sup>	–	297	1,196	(1,493)	–
Depreciation and amortisation	–	(2,625)	(548)	(3)	(3,176)
Depreciation on right-of-use assets	(2,516)	–	–	–	(2,516)
Other movements	54	–	–	–	54
<b>Total as at 30 June 2024</b>	<b>18,936</b>	<b>29,946</b>	<b>4,413</b>	<b>–</b>	<b>53,295</b>
<b>Total represented by:</b>					
Gross book value	26,811	34,442	5,328	–	66,581
Accumulated depreciation, amortisation and impairment	(7,875)	(4,496)	(915)	–	(13,286)
<b>Total as at 30 June 2024</b>	<b>18,936</b>	<b>29,946</b>	<b>4,413</b>	<b>–</b>	<b>53,295</b>

1. Transfers between asset classes include hardware assets of \$1.493 million, previously recognised in computer software as part of the implementation of the Commission's protected cloud IT network, was capitalised in 2023–24 in the plant and equipment class. Other minor reclassifications between leasehold improvements and plant and equipment were also recognised.

No property, plant and equipment (PPE) and intangibles are expected to be sold within the next 12 months. Assets relating to terminating leases will result in the disposal of PPE assets in 2024–25 including leasehold improvements.

#### Contractual commitments for the acquisition of property, plant, equipment and intangible assets

The Commission has contractual commitments for the acquisition of property, plant, equipment as at 30 June 2024 of \$0.325 million (ACLEI 2023: nil).

## Accounting Policy

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Non-financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

### Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the statement of financial position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the Commission where an obligation exists to restore the property to its original condition. These costs are included in the value of the Commission's leasehold improvements with a corresponding provision for the 'make good' recognised.

### Leased right of use (RoU) assets

Leased RoU assets are capitalised at the commencement date of the lease and comprise the initial lease liability amount and initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

### Revaluations

Following initial recognition at cost, property, plant and equipment (excluding RoU assets) are carried at fair value (or an amount not materially different from fair value) less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for relevant assets.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class.

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

An independent valuation was undertaken of the Commission's assets as at 30 June 2024 by Jones Lang LaSalle Advisory Services Pty Ltd. This confirmed the Commission's assets are carried at fair value. Make good provisions were increased as part of this valuation process and recognised in the Commission's asset revaluation reserve.

### Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the Commission using, in all cases, the straight-line method of depreciation.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

Asset class	2023–24	ACLEI 2022–23
<b>Buildings</b>	Lease term	Lower of useful life or lease term
<b>Leasehold improvements</b>	Lower of useful life or lease term	Lower of useful life or lease term
<b>Plant and equipment</b>	3 to 19 years	3 to 19 years
<b>Computer software</b>	3 years	3 years

## Impairment

All assets were assessed for impairment at 30 June 2024. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment is made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the Commission were deprived of the asset, its value is taken to be its depreciated replacement cost.

## Derecognition

An item of property, plant and equipment is derecognised upon disposal when no further future economic benefits are expected from its use or disposal.

## Intangibles

The Commission's intangible assets are comprised of purchased software. These assets are carried at cost less accumulated amortisation and accumulated impairment losses.

All software assets were assessed for indications of impairment as at 30 June 2024.

## 2.3 Payables

	2024 \$'000	ACLEI 2023 \$'000
<b>2.3A: Suppliers</b>		
Trade creditors and accruals	664	1,564
<b>Total suppliers</b>	<b>664</b>	<b>1,564</b>
Payment settlement terms for suppliers were within 20 days (ACLEI 2023: 20 days).		

## 2.3B: Other payables

Salaries and wages	585	550
Superannuation	94	55
Other	10	–
<b>Total other payables</b>	<b>689</b>	<b>605</b>

## 2.4 Interest Bearing Liabilities

	2024 \$'000	ACLEI 2023 \$'000
<b>2.4A: Leases</b>		
Lease liabilities	19,433	4,632
<b>Total leases</b>	<b>19,433</b>	<b>4,632</b>

### Maturity analysis - contractual undiscounted cash flows

Within 1 year	3,491	1,548
Between 1 to 5 years	12,198	4,521
More than 5 years	6,974	–
<b>Total leases</b>	<b>22,663</b>	<b>6,069</b>

Total cash outflow for leases for the year ended 30 June 2024 was \$2.593 million (ACLEI 2023: \$1.505 million).

During the 2023–24 financial year the Commission, in its capacity as lessee, leased office accommodation under seven lease arrangements including four leases transferred from ACLEI and three new lease contracts entered into in the ACT, Brisbane and Perth. Lease payments are paid on a monthly basis and subject to annual increases in accordance with the lease agreements.

The lease liability represents the present value of the remaining lease payments, discounted using the incremental borrowing rate (IBR) determined at the commencement of the lease. The IBR is the rate at which a similar borrowing could be obtained from an independent creditor under comparable terms and condition at that point in time.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1C and 2.2A.

### Accounting Policy

For all new contracts entered, the Commission considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the entity's incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

### 2.5 Other Provisions

	2024 \$'000	Total \$'000
<b>2.5A: Other provisions</b>		
<b>Provision for restoration</b>		
<b>ACLEI as at 1 July 2023</b>	<b>736</b>	<b>736</b>
Amounts reversed	<b>(168)</b>	<b>(168)</b>
Remeasurement	<b>58</b>	<b>58</b>
Unwinding of discount	<b>24</b>	<b>24</b>
<b>Total as at 30 June 2024</b>	<b>650</b>	<b>650</b>

### Accounting Policy

Provisions are recognised when the Commission has a present obligation (legal or constructive):

- as a result of a past event;
- it is probable that an outflow of economic resources will be required to settle the obligation; and
- the value of the obligation can be reliably estimated.

If the effect of the time value of money is material, provisions are discounted using a rate that reflects the risks specific to the liability. When discounting is used, the increase in the provision due to the unwinding of the discount or change in the discount rates is recognised in the statement of comprehensive income.

### Accounting Judgements and Estimates

The provision for restoration obligations relates to leased accommodation where the Commission is required to restore the premises upon termination of the lease. The estimate of future costs associated with restoration obligations are determined by an independent valuation and discounted to the present value. The 2024 remeasurement resulted in an increase in the provisions of \$0.058 million in 2024.

The Commission has two agreements for leases of accommodation that have a provision recognised to return the premises to the original condition at the end of the lease, these are expected to be realised in 2024–25.

## 3. Funding

### 3.1 Appropriations

#### 3.1A: Annual appropriations ('recoverable GST exclusive')

##### Annual appropriations for 2024

	Annual appropriation <sup>1</sup> \$'000	Adjustments to appropriation <sup>2</sup> \$'000	Total appropriation \$'000	Appropriation applied in 2024 (current and prior years) \$'000	Variance <sup>3</sup> \$'000
<b>Departmental</b>					
Ordinary annual services	57,533	2,017	59,550	(45,431)	14,119
Capital budget <sup>4</sup>	–	–	–	(13,435)	(13,435)
Other services					
Equity Injections	31,465	–	31,465	(22,671)	8,794
<b>Total departmental</b>	<b>88,998</b>	<b>2,017</b>	<b>91,015</b>	<b>(81,537)</b>	<b>9,478</b>

1. No amounts of current year annual appropriation have been withheld under s 51 of the PGPA Act or quarantined for administrative purposes.
2. Adjustments to appropriations current year annual appropriations for PGPA Act section 74 receipts.
3. In 2023-24, the variance relates to lower than anticipated operating expenditure due to time delays in recruitment and the continued implementation of the new agency. Capital expenditure (including both DCB and Equity Injections) was higher due to the establishment of the Commission's offices in Canberra, Perth and Brisbane in 2023-24.
4. Departmental Capital Budgets are appropriated through Appropriation Acts (No.1, 3 and 5). They form part of ordinary annual services and are not separately identified in the Appropriation Acts.

##### ACLEI Annual Appropriations for 2023

	Annual appropriation <sup>1</sup> \$'000	Adjustments to appropriation <sup>2</sup> \$'000	Total appropriation \$'000	Appropriation applied in 2023 (current and prior years) \$'000	Variance <sup>3</sup> \$'000
<b>Departmental</b>					
Ordinary annual services	32,733	2,090	34,823	(25,880)	8,943
Capital budget <sup>4</sup>	19,453	–	19,453	(6,477)	12,976
Other services					
Equity Injections	2,380	–	2,380	(2,256)	124
<b>Total departmental</b>	<b>54,566</b>	<b>2,090</b>	<b>56,656</b>	<b>(34,613)</b>	<b>22,043</b>

1. No amounts were withheld from 2022–23 appropriations under s 51 of the PGPA Act or quarantined for administrative purposes relating to the former ACLEI.
2. Adjustments made to appropriations under section 74 of the PGPA Act.
3. In 2022–23, the variance is due to the delay in establishment of the Commission's office accommodation and timing of expenditure in respect to the implementation of the ICT environment.
4. Departmental Capital Budgets are appropriated through Appropriation Acts (No.1, 3 and 5) They form part of ordinary annual services and are not separately identified in the Appropriation Acts. Accounting Policy



## Accounting Policy

### Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the Commission gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivables are recognised at their nominal amounts.

### 3.1B: Unspent annual appropriations ('recoverable GST exclusive')

	2024 \$'000	ACLEI 2023 \$'000
<b>Departmental</b>		
Appropriation Act (No. 2) 2020–2021 - Equity injection <sup>1</sup>	–	1,100
Appropriation Act (No. 1) 2021–2022 - Operating <sup>2</sup>	18,260	18,260
Appropriation Act (No. 1) 2021–2022 - DCB2	198	198
Appropriation Act (No. 2) 2021–2022 - Equity injection	–	521
Supply Act (No. 3) 2022–2023 - Operating	–	14,356
Appropriation Act (No. 1) 2022–2023 - Operating	–	2,398
Appropriation Act (No. 1) 2022–2023 - DCB	–	13,435
Appropriation Act (No. 2) 2022–2023 - Equity injections	2,380	2,380
Appropriation Act (No. 1) 2023–2024 - Operating	30,813	–
Appropriation Act (No. 1) 2023–2024 - Cash	60	–
Appropriation Act (No. 2) 2023–2024 - Equity injections	9,315	–
<b>Total departmental unspent appropriations<sup>3</sup></b>	<b>61,026</b>	52,648

1. On 1 July 2023, Appropriation Act (No. 2) 2020–21 was repealed.
2. Annual appropriations that have been withheld under section 51 of the PGPA Act include \$18.260 million in *Appropriation Act (No. 1) 2021–2022 – Operating* and \$0.198 million in *Appropriation Act (No. 1) 2021–2022 – DCB* relating to the former ACLEI. These Acts are due to repeal from 1 July 2024.
3. As all prior year's unspent departmental appropriations were appropriated to the former ACLEI, these annual appropriations were transferred to the Commission under section 75 of the PGPA Act.

### 3.2 Net Cash Appropriation Arrangements

	2024 \$'000	ACLEI 2023 \$'000
<b>Total comprehensive income - as per the Statement of Comprehensive Income</b>	<b>409</b>	5,122
Plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) <sup>1</sup>	<b>3,176</b>	1,615
Plus: depreciation of right-of-use assets <sup>2</sup>	<b>2,516</b>	1,523
Less: lease principal repayments <sup>2</sup>	<b>(2,204)</b>	(1,505)
<b>Net Cash Operating Surplus</b>	<b>3,897</b>	6,755

1. From 2010–11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.
2. The inclusion of depreciation/amortisation expenses related to RoU leased assets and the lease liability principal repayment amount reflects the impact of AASB 16 Leases, which does not directly reflect a change in appropriation arrangements.

## 4. People and Relationships

This section describes a range of employment and post-employment benefits provided to our people and our relationships with other key people.

### 4.1 Employee Provisions

	2024 \$'000	ACLEI 2023 \$'000
<b>4.1A: Employee provisions</b>		
Leave	7,535	4,338
<b>Total employee provisions</b>	<b>7,535</b>	<b>4,338</b>

### Accounting Policy

Liabilities for short-term employee benefits and termination benefits expected within twelve months of the end of the reporting period are measured at their nominal amounts.

Other long-term employee benefits are measured as the net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

#### Leave

The liability for employee benefits includes provision for annual leave and long service leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the Commission's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined using the Shorthand model developed by the Australian Government Actuary. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

#### Superannuation

The Commission's staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), or the PSS accumulation plan (PSSap), or other superannuation funds held outside the Australian Government.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The Commission makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. The entity accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions.

### Accounting Judgements and Estimates

In the process of applying accounting policies detailed in these financial statements, the Commission has made the following judgements that have the most significant impact on the amounts recorded for this note:

Leave provisions involve assumptions based on the likely tenure of existing staff, patterns of leave claims and pay outs, future salary movements and future discount rates. The appropriate Commonwealth bond rate has been used in determining the future discount rate.

## 4.2 Key Management Personnel

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the Commission, directly or indirectly. In 2024, the Commission has determined the KMP to be the Statutory Office holders including the Commissioner, Deputy Commissioners and the Accountable Authority (the Chief Executive Officer).

In 2023, the former ACLEI determined KMP to be the Accountable Authority (Integrity Commissioner), Deputy Integrity Commissioner, and Senior Executive Service Officers.

KMP remuneration is reported in the table below:

### 4.2 Key Management Personnel Remuneration

	2024 \$'000	ACLEI 2023 \$'000
Short-term employee benefits	2,783	1,409
Post-employment benefits	227	221
Other long-term employee benefits	72	33
Termination benefits	-	180
<b>Total key management personnel remuneration expenses</b>	<b>3,082</b>	<b>1,843</b>

The total number of key management personnel that are included in the above table are 6 individuals (ACLEI 2023: 6 individuals).

The above KMP remuneration excludes the remuneration and other benefits of the Portfolio Minister. The Portfolio Minister's remuneration and other benefits are set by the Remuneration Tribunal and are not paid by the Commission.

## 4.3 Related Party Disclosures

### Related Party Relationships

The Commission is an Australian Government controlled entity. Related parties to the Commission are:

- key management personnel of the Commission and their close family members, and entities controlled or jointly controlled by either;
- the Attorney-General and Cabinet Ministers; and
- all other Australian Government entities.

### Transactions with Related Parties

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. These transactions have not been separately disclosed in this note.

Significant transactions with related parties can include:

- purchases of goods and services;
- asset purchases, sales transfers or leases; and
- debts forgiven.

Giving consideration to relationships with related entities, and transactions entered into during the reporting period by the Commission, it has been determined that there are no related party transactions to be disclosed other than KMP remuneration disclosed in Note 4.2.

## 5. Managing Uncertainties

### 5.1 Contingent Assets and Liabilities

As at 30 June 2024 the Commission has no quantifiable or unquantifiable contingent liabilities or contingent assets (ACLEI 2023: nil).

#### Accounting Policy

Contingent liabilities and contingent assets are not recognised in the statement of financial position but are reported in the notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

### 5.2 Financial Instruments

#### 5.2A: Categories of financial instruments

	2024 \$'000	ACLEI 2023 \$'000
<b>Financial assets at amortised cost</b>		
Cash and cash equivalents	60	–
Goods and services	967	100
<b>Total financial assets at amortised cost</b>	<b>1,027</b>	<b>100</b>
<b>Financial Liabilities</b>		
<b>Financial liabilities measured at amortised cost</b>		
Trade creditors	664	1,564
<b>Total financial liabilities measured at amortised cost</b>	<b>664</b>	<b>1,564</b>

#### Accounting Policy

##### Financial assets

In accordance with AASB 9 Financial Instruments, the Commission classifies its financial assets in the following categories:

- financial assets at fair value through profit or loss;
- financial assets at fair value through other comprehensive income; and
- financial assets measured at amortised cost.

The classification depends on both the Commission's business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

##### Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

##### Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

##### Financial liabilities

Financial liabilities are classified as either financial liabilities 'at fair value through profit or loss' or other financial liabilities. Financial liabilities are recognised and derecognised upon 'trade date'.

### Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

### 5.3 Fair Value Measurement

#### 5.3: Fair Value Measurement

	2024 \$'000	ACLEI 2023 \$'000
<b>Non-financial assets</b>		
Leasehold improvements	29,946	4,130
Plant and equipment	4,413	1,074
<b>Total non-financial assets</b>	<b>34,359</b>	<b>5,204</b>

### Accounting Policy

The Commission engages an independent Valuer to undertake an asset valuation and fair value assessment on a triennial basis unless there is volatility of movements in market values for relevant assets. Refer to the revaluation policy in Note 2.2A.

The Commission engaged the services of Jones Lang LaSalle Advisory Services Pty Ltd (JLL) to conduct a valuation of PPE assets as at 30 June 2024. This confirmed the Commission's assets are carried at fair value and JLL provided written assurance that the valuation had been conducted in accordance with AASB 13 *Fair Value Measurement* and AASB 116 *Property, Plant and Equipment*.

Asset class	Fair value measurement
Leasehold improvements	Level 3 – Depreciated replacement cost
Plant and equipment – Furniture and fittings and office equipment	Level 2 – Market approach
Plant and equipment – Furniture and fittings and office equipment	Level 3 – Depreciated replacement cost

The market approach has been utilised to determine fair value of the plant and equipment class except for safes, compactus and workstations.

The market approach considered transactions and pricing data that has occurred in the principal market in arriving at fair value. The depreciated replacement cost (DRC) approach has been utilised to determine fair value.

The DRC approach reflects the amount a market participant would be prepared to pay to acquire or construct a substitute asset of comparable utility, adjusted for physical depreciation and obsolescence. There has been no change to the valuation technique since the previous valuation.

The Commission's policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period.

## 6. Other Information

### 6.1. Current/non-current distinction for assets and liabilities

#### 6.1A: Current/non-current distinction for assets and liabilities

	2024 \$'000	ACLEI 2023 \$'000
<b>Assets expected to be recovered in:</b>		
<b>No more than 12 months</b>		
Cash and cash equivalents	60	–
Trade and other receivables	44,302	33,666
Prepayments	631	859
<b>Total no more than 12 months</b>	<b>44,993</b>	<b>34,525</b>
<b>More than 12 months</b>		
Buildings	18,936	4,267
Leasehold improvements	29,946	4,130
Plant and equipment	4,413	1,074
Computer software	–	5,321
<b>Total more than 12 months</b>	<b>53,295</b>	<b>14,792</b>
<b>Total assets</b>	<b>98,288</b>	<b>49,317</b>
<b>Liabilities expected to be settled in:</b>		
<b>No more than 12 months</b>		
Suppliers	664	1,564
Other payables	689	605
Leases	2,848	1,549
Employee provisions	3,283	1,699
Other provisions	650	–
<b>Total no more than 12 months</b>	<b>8,134</b>	<b>5,417</b>
<b>More than 12 months</b>		
Leases	16,585	3,083
Employee provisions	4,252	2,639
Other provisions	–	736
<b>Total more than 12 months</b>	<b>20,837</b>	<b>6,458</b>
<b>Total liabilities</b>	<b>28,971</b>	<b>11,875</b>

## 6.2 Restructuring

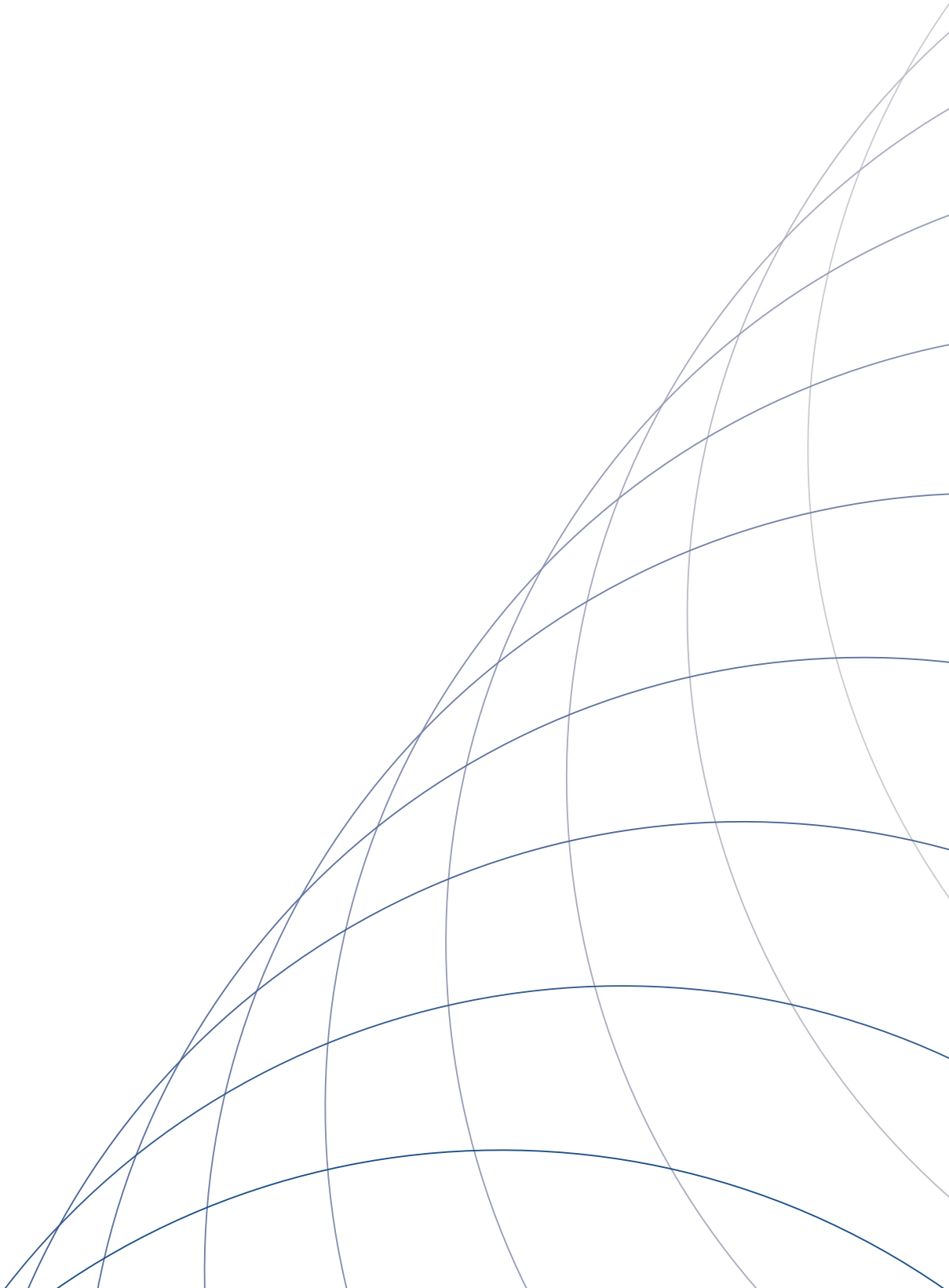
The Commission was established on 1 July 2023 under the *National Anti-Corruption Commission Act 2022* and the *National Anti-Corruption Commission (Consequential and Transitional Provisions) Act 2022*.

### 6.2A: Restructuring

<b>Australian Commission for Law Enforcement Integrity - All functions<sup>1</sup></b>	
<b>2024</b>	
<b>\$'000</b>	
<b>FUNCTIONS ASSUMED</b>	
<b>Assets recognised</b>	
Trade and other receivables	<b>33,667</b>
Buildings	<b>4,266</b>
Leasehold improvements	<b>4,129</b>
Plant and equipment	<b>1,074</b>
Computer software	<b>5,322</b>
Prepayments	<b>860</b>
<b>Total assets recognised</b>	<b>49,318</b>
<b>Liabilities recognised</b>	
Suppliers payable	<b>1,564</b>
Other payables	<b>605</b>
Leases	<b>4,632</b>
Employee provisions	<b>4,338</b>
Other provisions	<b>736</b>
<b>Total liabilities recognised</b>	<b>11,875</b>
<b>Net assets recognised<sup>2</sup></b>	<b>37,443</b>

1. In accordance with the *National Anti-Corruption Commission Act 2022* and the *National Anti-Corruption Commission (Consequential and Transitional Provisions) Act 2022*, ACLEI ceased to exist, and the Commission was established on 1 July 2023. Also, as part of the consequential and transitional provisions, the assets and liabilities of the former ACLEI and reporting responsibility for the functions assumed, transferred to the Commission. As the net assets of the former ACLEI are reported as part of the Commission's financial statements, a nil restructuring amount is reported in the Statement of Changes in Equity.
2. The total net assets assumed from ACLEI of \$37.443 million were transferred to the Commission for no consideration.







## Part 5

# Appendices

Appendix A: Assumed identities  
annual report

Appendix B: Witness identity  
protection certificates  
annual report

Appendix C: Employee statistics

Appendix D: Resources and  
expenses for outcome

# Appendix A: Assumed identities annual report

This report is pursuant to s 15LD(1) of the *Crimes Act 1914* (Cth).

**Table A1:** Assumed identities data for 2023–24

<b>Crimes Act 1914 (Cth) section</b>	<b>Description</b>	<b>Outcomes for 2023–24</b>
s 15LD(1)(a)	The number of authorities granted by the Commissioner or their delegate during the year	4
s 15LD(1)(b)	General description of the activities undertaken by authorised civilians and authorised law enforcement officers when using assumed identities under Part IAC during the year	Investigation of and/or intelligence gathering concerning criminal activity related to NACC’s functions
s 15LD(1)(c)	The number of applications for authorities that were refused during the year	0
s 15LD(1)(d)	The number of authorities of which control was transferred by the Commissioner or their delegate under s 15KV during the year	0
s 15LD(1)(e)	The number of authorities of which control was transferred to the Commissioner or their delegate under s 15KV during the year	0
s 15LD(1)(f)	Statement whether or not any fraud or other unlawful activity was identified by an audit under s 15LG during the year	Audits undertaken pursuant to s 15LG did not identify any fraud or other unlawful activity
s 15LD(1)(g)	Other information relating to authorities and assumed identities and the administration of Part IAC that the NACC Minister considers appropriate	N/A

# Appendix B: Witness identity protection certificates annual report

This report is pursuant to s 15MU(1) of the *Crimes Act 1914* (Cth).

**Table B1:** Witness identity protection certificates data for 2023–24

<b>Crimes Act 1914 (Cth) section</b>	<b>Description</b>	<b>Outcomes for 2023–24</b>
s 15MU(2)(a)	The number of witness identity certificates given during the year	0
s 15MU(2)(b)	The basis on which the Commissioner was satisfied about the matters mentioned in s 15ME(1) (b) for each certificate	N/A
s 15MU(2)(c)	If disclosure of an operative’s identity to a presiding officer was required by s 15ML – details of the proceeding in relation to which disclosure was required, and details of the things that the presiding officer required the operative to do under that section	N/A
s 15MU(2)(d)	If leave was given or an order made under s 15MM in a proceeding in which a witness identity protection certificate for an operative was filed – details of the proceeding that relate to the leave or order	N/A
s 15MU(2)(e)	If leave was given for joinder of a person as a respondent to proceedings under s 15MN – details of the person who was joined and who appeared on their behalf	N/A
s 15MU(2)(f)	If leave was given for an adjournment under s 15MP – details of whether an appeal was made against the decision under that section	N/A
s 15MU(2)(g)	If a witness identity protection certificate was cancelled under s 15MQ – the reasons why the certificate was cancelled	N/A
s 15MU(2)(h)	If a permission was given under s 15MR – the reasons why the permission was given	N/A
s 15MU(2)(i)	Other information relating to witness identity protection certificates and the administration of Part IACA of the <i>Crimes Act 1914</i> (Cth) that the Minister considers appropriate	N/A

## Appendix C: Employee statistics

As the Commission was established on 1 July 2023, it does not have comparable workforce data for the previous reporting period (2022–23).

As at 30 June 2024, the Commission did not have any staff who identified as non-binary, or who did not want to report their gender. No Commission employees were located in the Northern Territory, external territories or overseas.

The Commission has 5 Statutory Office Holders who are not considered APS Act employees. They are only included in the number of all non-ongoing employees at Table C2.

The Commission has one casual employee. This staff member has been counted in all data tables relating to non-ongoing employees.

**Table C1:** All ongoing employees (2023–24)

	Male			Female			Total
	Full-time	Part-time	Total male	Full-time	Part-time	Total female	
NSW	18	2	20	14	1	15	<b>35</b>
Qld	11	-	11	16	1	17	<b>28</b>
SA	-	-	-	-	-	-	<b>-</b>
Tas	-	-	-	-	-	-	<b>-</b>
Vic	17	1	18	18	2	20	<b>38</b>
WA	6	-	6	9	1	10	<b>16</b>
ACT	37	1	38	39	9	48	<b>86</b>
NT	-	-	-	-	-	-	<b>-</b>
<b>Total</b>	<b>89</b>	<b>4</b>	<b>93</b>	<b>96</b>	<b>14</b>	<b>110</b>	<b>203</b>

**Table C2:** All non-ongoing employees (2023–24)

	Male			Female			Total
	Full-time	Part-time	Total male	Full-time	Part-time	Total female	
NSW	1	-	1	1	-	1	<b>2</b>
Qld	-	-	-	-	-	-	<b>-</b>
SA	-	-	-	-	-	-	<b>-</b>
Tas	-	-	-	-	-	-	<b>-</b>
Vic	1	-	1	2	-	2	<b>3</b>
WA	-	-	-	-	-	-	<b>-</b>
ACT	5	-	5	5	2 <sup>1</sup>	7	<b>12</b>
NT	-	-	-	-	-	-	<b>-</b>
<b>Total</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>8</b>	<b>2</b>	<b>10</b>	<b>17</b>

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1 Includes one casual employee

---

**Table C3: APS Act ongoing employees (2023–24)**

	Male			Female			Total
	Full-time	Part-time	Total male	Full-time	Part-time	Total female	
SES 3	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-
SES 1	5	-	5	3	-	3	8
EL 2	15	-	15	10	1	11	26
EL 1	34	2	36	32	7	39	75
APS 6	24	1	25	34	3	37	62
APS 5	9	-	9	12	2	14	23
APS 4	3	-	3	4	1	5	8
APS 3	-	-	-	1	-	1	1
APS 2	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total</b>	<b>90</b>	<b>3</b>	<b>93</b>	<b>96</b>	<b>14</b>	<b>110</b>	<b>203</b>

**Table C4: APS Act non-ongoing employees (2023–24)**

	Male			Female			Total
	Full-time	Part-time	Total male	Full-time	Part-time	Total female	
SES 3	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-
SES 1	-	-	-	-	-	-	-
EL 2	1	-	1	-	-	-	1
EL 1	1	-	1	1	1	2	3
APS 6	1	-	1	2	1 <sup>2</sup>	3	4
APS 5	-	-	-	1	-	1	1
APS 4	-	-	-	2	-	2	2
APS 3	1	-	1	-	-	-	1
APS 2	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total</b>	<b>4</b>	<b>-</b>	<b>4</b>	<b>6</b>	<b>2</b>	<b>8</b>	<b>12</b>

<sup>2</sup> Includes one casual employee



**Table C5: APS Act employees by full-time and part-time status (2023–24)**

	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	
SES 3	-	-	-	-	-	-	-
SES 2	-	-	-	-	-	-	-
SES 1	8	-	8	-	-	-	8
EL 2	24	1	25	1	-	1	26
EL 1	66	9	75	2	1	3	78
APS 6	58	4	62	3	1 <sup>3</sup>	4	66
APS 5	21	3	24	1	-	1	25
APS 4	7	1	8	2	-	2	10
APS 3	1	-	1	1	-	1	2
APS 2	-	-	-	-	-	-	-
APS 1	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total</b>	<b>185</b>	<b>18</b>	<b>203</b>	<b>10</b>	<b>2</b>	<b>12</b>	<b>215</b>

**Table C6: APS Act employment type by location (2023–24)**

	Ongoing	Non-ongoing	Total
NSW	35	2	37
Qld	28	-	28
SA	-	-	-
Tas	-	-	-
Vic	38	2	40
WA	16	-	16
ACT	86	8 <sup>4</sup>	94
NT	-	-	-
<b>Total</b>	<b>203</b>	<b>12</b>	<b>215</b>

3 Includes one casual employee

4 Includes one casual employee

**Table C7: APS Act Indigenous employment (2023–24)**

	<b>Total</b>
Ongoing	<b>1</b>
Non-ongoing	-
<b>Total</b>	<b>1</b>

**Table C8: APS Act employment arrangements (2023–24)**

	<b>SES</b>	<b>Non-SES</b>	<b>Total</b>
Section 24(1) Determination	6	-	<b>6</b>
National Anti-Corruption Commission Enterprise Agreement 2024–2027	-	209	<b>209</b>
<b>Total</b>	<b>6</b>	<b>209</b>	<b>215</b>

**Table C9: APS Act employment salary ranges by classification level (minimum/maximum) (2023–24)**

	<b>Minimum salary (\$)</b>	<b>Maximum salary (\$)</b>
SES 3	-	-
SES 2	-	-
SES 1	200,000	269,902
EL 2	140,402	158,205
EL 1	114,209	138,791
APS 6	90,199	102,860
APS 5	82,908	87,913
APS 4	74,329	80,708
APS 3	66,694	71,983
APS 2	58,556	64,930
APS 1	53,663	57,182
Other	-	-
<b>Minimum/maximum range</b>	<b>53,663</b>	<b>269,902</b>



# Appendix D: Resources and expenses for outcome

**Table D1:** Entity resource statement 2023–24

	Actual available appropriation for 2023–24 \$'000 (a)	Payments made 2023–24 \$'000 (b)	Balance remaining 2023–24 \$'000 (a) – (b)
<b>Departmental</b>			
Annual appropriations - ordinary annual services <sup>1</sup>	59,550	42,112	17,438
Prior year appropriations available - ordinary annual services <sup>2</sup>	35,212	16,754	18,458
Annual appropriations - other services - non-operating <sup>3</sup>	31,465	22,150	9,315
Prior year appropriations available - other services - non-operating	2,901	521	2,380
<b>Total departmental annual appropriations</b>	<b>129,128</b>	<b>81,537</b>	<b>47,591</b>
<b>Total departmental resourcing</b>	<b>129,128</b>	<b>81,537</b>	<b>47,591</b>
<b>Total resourcing and payments for the Commission</b>	<b>129,128</b>	<b>81,537</b>	<b>47,591</b>

1. *Appropriation Act (No. 1) 2023–24* and section 74 external revenue.
2. Departmental capital budgets are not separately identified in Appropriation Bill (No. 1, 3, 5) and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.
3. *Appropriation Act (No. 2) 2023–24*.

**Table D2: Expenses for outcome 1**

<b>Outcome 1: Independent assurance to the Australian community that corrupt conduct involving Commonwealth public officials is prevented, detected, investigated and responded to appropriately.</b>	<b>Budget* 2023–24 \$'000 (a)</b>	<b>Actual expenses 2023–24 \$'000 (b)</b>	<b>Variation 2023–24 \$'000 (a) – (b)</b>
Program 1.1: Detect and investigate serious or systemic corrupt conduct involving Commonwealth public officials; assist Australian Government entities to manage corruption risks through corruption prevention education and information.			
Departmental expenses			
Departmental appropriation	54,444	45,853	8,591
s 74 External Revenue <sup>1</sup>	-	2,017	(2,017)
Expenses not requiring appropriation in the Budget year <sup>2</sup>	5,565	9,517	(3,952)
<b>Departmental total</b>	<b>60,009</b>	<b>57,387</b>	<b>2,622</b>
<b>Total expenses for Program 1.1</b>	<b>60,009</b>	<b>57,387</b>	<b>2,622</b>

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

**Table D3: Average staffing level**

	<b>Budget 2023–24</b>	<b>Actual 2023–24</b>
Average staffing level (number)	239	189



## Part 6

# **Aids to access**

List of requirements

Acronyms and abbreviations

Glossary of data terms

Index

# List of requirements

<b>PGPA Rule reference</b>	<b>Description</b>	<b>Requirement</b>	<b>Page</b>
<b>17AD(g) Letter of transmittal</b>			
17AI	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report	Mandatory	i
<b>17AD(h) Aids to access</b>			
17AJ(a)	Table of contents (print only)	Mandatory	ii
17AJ(b)	Alphabetical index (print only)	Mandatory	134
17AJ(c)	Glossary of abbreviations and acronyms	Mandatory	130
17AJ(d)	List of requirements	Mandatory	122
17AJ(e)	Details of contact officer	Mandatory	Imprint page
17AJ(f)	Entity's website address	Mandatory	Imprint page
17AJ(g)	Electronic address of report	Mandatory	Imprint page
<b>17AD(a) Review by accountable authority</b>			
17AD(a)	A review by the accountable authority of the entity	Mandatory	12
<b>17AD(b) Overview of the entity</b>			
17AE(1)(a)(i)	A description of the role and functions of the entity	Mandatory	02
17AE(1)(a)(ii)	A description of the organisational structure of the entity	Mandatory	05
17AE(1)(a)(iii)	A description of the outcomes and programs administered by the entity	Mandatory	04
17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan	Mandatory	04
17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority	Mandatory	04
17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority	Mandatory	04
17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory	04
17AE(1)(b)	An outline of the structure of the portfolio of the entity	Portfolio departments mandatory	N/A



<b>PGPA Rule reference</b>	<b>Description</b>	<b>Requirement</b>	<b>Page</b>
17AE(2)	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change	If applicable, mandatory	N/A
<b>17AD(c)</b>	<b>Report on the performance of the entity</b>		
	<i>Annual performance statements</i>		
17AD(c)(i); 16F	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule	Mandatory	11
<b>17AD(c)(ii)</b>	<b>Report on financial performance</b>		
17AF(1)(a)	A discussion and analysis of the entity's financial performance	Mandatory	78
17AF(1)(b)	A table summarising the total resources and total payments of the entity	Mandatory	118
17AF(2)	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results	If applicable, mandatory	78
<b>17AD(d)</b>	<b>Management and accountability</b>		
	<i>Corporate governance</i>		
17AG(2)(a)	Information on compliance with section 10 (fraud systems)	Mandatory	60
17AG(2)(b)(i)	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared	Mandatory	60
17AG(2)(b)(ii)	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with, and recording or reporting fraud that meet the specific needs of the entity are in place	Mandatory	60
17AG(2)(b)(iii)	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity	Mandatory	60
17AG(2)(c)	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	Mandatory	54
17AG(2)(d) – (e)	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with finance law and action taken to remedy non-compliance	If applicable, mandatory	71

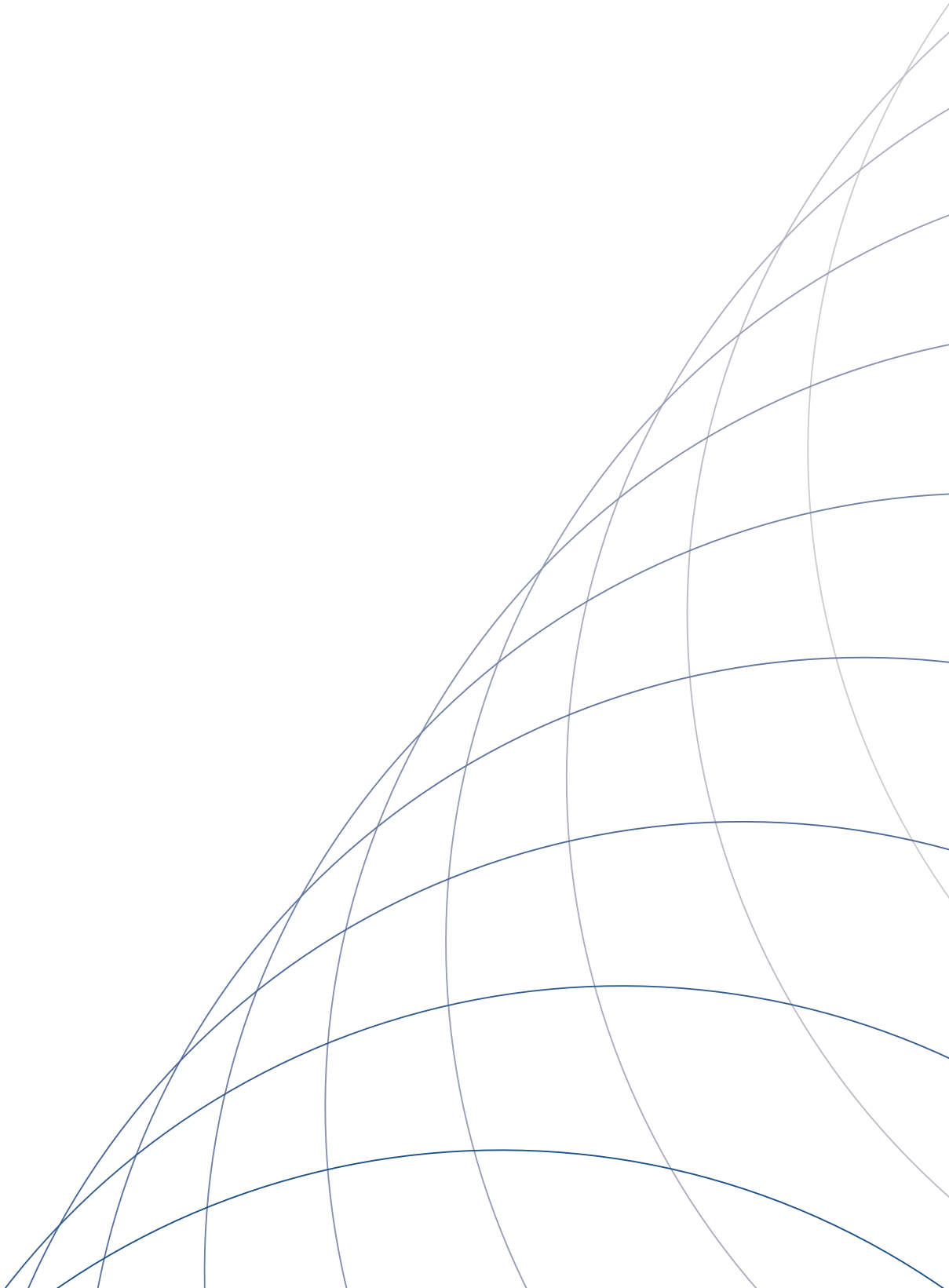
<b>PGPA Rule reference</b>	<b>Description</b>	<b>Requirement</b>	<b>Page</b>
<b><i>Audit Committee</i></b>			
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee	Mandatory	57
17AG(2A)(b)	The name of each member of the entity's audit committee	Mandatory	58
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee	Mandatory	58
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings	Mandatory	58
17AG(2A)(e)	The remuneration of each member of the entity's audit committee	Mandatory	58
<b><i>External scrutiny</i></b>			
17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny	Mandatory	72
17AG(3)(a)	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity	If applicable, mandatory	73
17AG(3)(b)	Information on any reports on operations of the entity by the Auditor General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman	If applicable, mandatory	72
17AG(3)(c)	Information on any capability reviews on the entity that were released during the period	If applicable, mandatory	73
<b><i>Management of human resources</i></b>			
17AG(4)(a)	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives.	Mandatory	62
17AG(4)(aa)	Statistics on the entity's employees on an ongoing and non ongoing basis, including the following: (a) statistics on full time employees (b) statistics on part time employees (c) statistics on gender (d) statistics on staff location	Mandatory	113
17AG(4)(b)	Statistics on the entity's APS employees on an ongoing and non ongoing basis; including the following: • statistics on staffing classification level • statistics on full time employees • statistics on part time employees • statistics on gender • statistics on staff location • statistics on employees who identify as Indigenous	Mandatory	114

<b>PGPA Rule reference</b>	<b>Description</b>	<b>Requirement</b>	<b>Page</b>
17AG(4)(c)	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the Public Service Act 1999	Mandatory	62, 116
17AG(4)(c)(i)	Information on the number of SES and non SES employees covered by agreements etc identified in paragraph 17AG(4)(c)	Mandatory	62, 116
17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level	Mandatory	116
17AG(4)(c)(iii)	A description of non salary benefits provided to employees	Mandatory	62
17AG(4)(d)(i)	Information on the number of employees at each classification level who received performance pay	If applicable, mandatory	N/A
17AG(4)(d)(ii)	Information on aggregate amounts of performance pay at each classification level	If applicable, mandatory	N/A
17AG(4)(d)(iii)	Information on the average amount of performance payment, and range of such payments, at each classification level	If applicable, mandatory	N/A
17AG(4)(d)(iv)	Information on aggregate amount of performance payments	If applicable, mandatory	N/A
<b>Assets management</b>			
17AG(5)	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory	N/A
<b>Purchasing</b>			
17AG(6)	An assessment of entity performance against the Commonwealth Procurement Rules	Mandatory	68
<b>Reportable consultancy contracts</b>			
17AG(7)(a)	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory	69
17AG(7)(b)	A statement that 'During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]'	Mandatory	69

<b>PGPA Rule reference</b>	<b>Description</b>	<b>Requirement</b>	<b>Page</b>
17AG(7)(c)	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged	Mandatory	69
17AG(7)(d)	A statement that 'Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website.'	Mandatory	69
<b>Reportable non-consultancy contracts</b>			
17AG(7A)(a)	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory	70
17AG(7A)(b)	A statement that 'Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website.'	Mandatory	70
<b>17AD(daa)</b>	<b>Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts</b>		
17AGA	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	Mandatory	69, 70
<b>Australian National Audit Office access clauses</b>			
17AG(8)	If an entity entered into a contract with a value of more than \$100,000 (inclusive of GST) and the contract did not provide the Auditor General with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract, and the reason why a clause allowing access was not included in the contract	If applicable, mandatory	68

<b>PGPA Rule reference</b>	<b>Description</b>	<b>Requirement</b>	<b>Page</b>
<b><i>Exempt contracts</i></b>			
17AG(9)	If an entity entered into a contract or there is a standing offer with a value greater than \$10,000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted, and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters	If applicable, mandatory	68
<b><i>Small business</i></b>			
17AG(10)(a)	A statement that '[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website.'	Mandatory	69
17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium enterprises	Mandatory	68
17AG(10)(c)	If the entity is considered by the Department administered by the Finance Minister as material in nature – a statement that '[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website.'	If applicable, mandatory	N/A
<b><i>Financial statements</i></b>			
17AD(e)	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act	Mandatory	83
<b><i>Executive remuneration</i></b>			
17AD(da)	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 2 3 of the Rule	Mandatory	63

<b>PGPA Rule reference</b>	<b>Description</b>	<b>Requirement</b>	<b>Page</b>
<b>17AD(f)</b>	<b>Other mandatory information</b>		
17AH(1)(a)(i)	If the entity conducted advertising campaigns, a statement that 'During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website.'	If applicable, mandatory	N/A
17AH(1)(a)(ii)	If the entity did not conduct advertising campaigns, a statement to that effect	If applicable, mandatory	71
17AH(1)(b)	A statement that 'Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website].'	If applicable, mandatory	N/A
17AH(1)(c)	Outline of mechanisms of disability reporting, including reference to website for further information	Mandatory	67
17AH(1)(d)	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found	Mandatory	73
17AH(1)(e)	Correction of material errors in previous annual report	If applicable, mandatory	N/A
17AH(2)	Information required by other legislation	Mandatory	23, 56, 74, 111, 112



# Acronyms and abbreviations

**ACLEI**

Australian Commission for Law Enforcement Integrity

**AFP**

Australian Federal Police

**AGD**

Attorney-General's Department

**APS**

Australian Public Service

**APSC**

Australian Public Service Commission

**ASL**

Average staffing level

**ATO**

Australian Taxation Office

**AUSTRAC**

Australian Transaction Reports and Analysis Centre

**C&T Act**

*National Anti-Corruption Commission (Consequential and Transitional Provisions) Act 2022 (Cth)*

**CDPP**

Commonwealth Director of Public Prosecutions

**CIMF**

Commonwealth Integrity Maturity Framework

**Commission, the**

National Anti-Corruption Commission

**Commissioner, the**

National Anti-Corruption Commissioner

**Commissioner's annual report**

Report required under s 271 of the NACC Act

**EA**

*National Anti-Corruption Commission Enterprise Agreement 2024–2027*

**EL**

Executive Level

**FOI Act**

*Freedom of Information Act 1982 (Cth)*

**Home Affairs**

Department of Home Affairs

**IPP**

Indigenous Procurement Policy

**IPS**

Information Publication Scheme

**KPI**

Key performance indicator

**LEIC Act**

*Law Enforcement Integrity Commissioner Act 2006 (Cth)*

**LMS**

Learning management system



**NACC Act**

*National Anti-Corruption Commission Act 2022 (Cth)*

**NACC Inspector**

Inspector of the National Anti-Corruption Commission

**NACC Regulations**

*National Anti-Corruption Commission Regulations 2023*

**PBS**

Portfolio Budget Statements

**PGPA Act**

*Public Governance, Performance and Accountability Act 2013 (Cth)*

**PGPA Rule**

*Public Governance, Performance and Accountability Rule 2014*

**PJC-NACC**

Parliamentary Joint Committee on the National Anti-Corruption Commission

**PS Act**

*Public Service Act 1999 (Cth)*

**SCPs**

Strategic corruption priorities

**SD Act**

*Surveillance Devices Act 2004 (Cth)*

**SEDNode**

Secure Electronic Disclosures Node

**SES**

Senior Executive Service

**SME**

Small and medium enterprise

**t CO2-e**

Carbon dioxide equivalent (tonnes)

**TIA Act**

*Telecommunications (Interception and Access) Act 1979 (Cth)*

**WHS Act**

*Work Health and Safety Act 2011 (Cth)*

**WHSC**

Work Health and Safety Committee

# Glossary of data terms

## **ACLEI inherited matter**

A matter commenced by ACLEI that was ongoing at the commencement of the Commission on 1 July 2023.

## **Agency consideration**

Where the Commissioner refers a corruption issue to a jurisdictional agency or state or territory government entity for awareness. It does not require the agency or entity to investigate the corruption issue, although they may choose to do so.

## **Agency investigation**

Where the Commissioner refers a corruption issue to a jurisdictional agency for investigation.

## **Corruption investigation**

An investigation of one or more corruption issues. This includes investigations conducted independently by the Commission, or jointly with a partner agency.

## **Corruption issue**

An instance where a person is currently, previously or will potentially engage in corrupt conduct within the Commission's jurisdiction.

## **Give directions**

The Commissioner can give a jurisdictional agency directions on the planning and conduct of the investigation as part of their functions in overseeing the investigation.

## **Joint investigation**

A corruption investigation conducted by the Commission in partnership with a Commonwealth agency or state or territory entity, also referred to as a partner agency.

## **Jurisdictional agency**

A commonwealth agency for the purposes of the NACC Act, set out at s 11(1).

## **LEIC Act matter**

An ACLEI inherited matter remaining under the LEIC Act that the Commission continues to conduct or manage but is not a transitioned matter.

## **Mandatory completion report**

The report a jurisdictional agency provides to the Commission following the completion of an agency investigation.

## **Mandatory progress report**

A report on the progress of the agency investigation that the jurisdictional agency conducting the investigation must provide to the Commission.

## **Mandatory referral**

A referral or report of information made to the Commission under the requirements of the NACC Act.

## **Monitored agency investigation**

ACLEI-inherited agency investigations that were subject to oversight or reporting requirements under the LEIC Act. To avoid confusion with new NACC Act overseen investigations, both LEIC Act agency investigations and transitioned agency investigations are referred to as monitored agency investigations.

**NACC investigation**

A corruption investigation conducted independently by the Commission.

Note: This is not to be confused with investigations conducted by the NACC Inspector.

**No further action**

Where the Commissioner decides to take no action in relation to a corruption issue.

**Other – own initiative**

A corruption issue raised by the Commission in the course of its own activities (i.e. not referred by external parties).

**Other – relating to existing matter**

Enquiries or information received by the Commission that relates to an existing matter.

**Overseeing an agency investigation**

Where the Commissioner refers a corruption investigation to a jurisdictional agency for investigation, and as a result can give directions to the agency on the planning and conduct of the investigation or require mandatory progress reports and/or mandatory completion reports.

**Partner agency**

A Commonwealth agency or a state or territory entity that the Commission is conducting a joint investigation with.

**Reconsider a corruption issue**

At any time the Commissioner can reconsider how a corruption issue is dealt with.

**Referral underway**

The status of a matter referred to an agency for investigation or consideration, where formal notification has not yet occurred.

**Referred to agency**

The status of a matter referred to an agency for investigation or consideration, where formal notification has occurred.

**Transitioned matter**

An ACLEI inherited matter originally commenced under the LEIC Act and transitioned to be conducted or managed by the Commission under the NACC Act.

**Voluntary referral**

A referral or report of information regarding a corruption issue made by anyone.

**Weekly media alerts**

The Commission's weekly published data.

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