

ANNUAL REPORT 2023-24



**OFFICE FOR
PUBLIC INTEGRITY**
SOUTH AUSTRALIA

To:

The Hon Leon Bignell MP
Speaker
House of Assembly
Parliament House
ADELAIDE SA 5000

The Hon Terry Stephens MLC
President
Legislative Council
Parliament House
ADELAIDE SA 5000

The Hon Kyam Maher MLC
Attorney-General
GPO Box 464
ADELAIDE SA 5000

It is my privilege to present the Office for Public Integrity's Annual Report for 2023-24 to Parliament as required by Section 45 of the *Independent Commission Against Corruption Act 2012*.

I also present information about the Office for Public Integrity's functions pursuant to the *Police Complaints and Discipline Act 2016* and the *Public Interest Disclosures Act 2018*.



EMMA TOWNSEND
DIRECTOR
OFFICE FOR PUBLIC INTEGRITY

26 SEPTEMBER 2024



The Office for Public Integrity
acknowledges Aboriginal people as
the first Australians.

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

See back page for artist details.



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FROM THE DIRECTOR

The Office for Public Integrity (OPI) is approaching its third anniversary as an independent office. I am very pleased with the direction that the OPI is taking. It is comprised of a team of dedicated staff, with a diversity of skills and backgrounds, who are committed to their work and appreciate the value of it. I am proud of the work that the OPI does and the important role it plays in keeping public institutions fair and reliable.

The OPI has had a considerable focus on training and education this year. That has been achieved by numerous means including the instigation of all of government communications, preparing and distributing printed materials across government departments and providing in person training. In this financial year the OPI has delivered 20 information sessions to public officers, including providing information about reporting obligations under the *Independent Commission Against Corruption Act 2012* (ICAC Act) and a further 21 sessions to SA Police. We have also targeted communications to individual agencies where our data suggested there might be uncertainty around reporting obligations. In short, much effort has gone into making reporting obligations and options clear and simple for public officers to follow.

The OPI continues to see growth in its work under the ICAC Act, a degree of which may be attributable to the provision of training referred to above. In the 2022-23 financial year, the OPI received an average of 74 matters per month. This financial year has seen an increase of 24% to 92 matters registered per month (a total of 1103). 63 matters were assessed as raising a potential issue of corruption in public administration requiring referral to the Independent

Commission Against Corruption (ICAC), demonstrating that public officers and members of the public continue to be willing to make reports in relation to serious allegations. 1992 complaints and 579 reports were received under the *Police Complaints and Discipline Act 2016* (PCD Act), which continues to account for a significant body of the work undertaken by the OPI.

In the 2022-23 Annual Report I committed to prioritising analysis of the data the OPI holds to identify emerging trends. To that end, the OPI has created the position of Intelligence Officer and has commenced detailed and targeted analysis of particular areas of interest. This is a valuable resource for the undertaking of assessments as work done by the Intelligence Officer can provide vital context to a particular allegation.

Much has been done in the past financial year to ensure that the OPI, ICAC and Ombudsman SA work together in a collaborative and cooperative way, while maintaining the appropriate degree of independence from each other. For example, senior members from the three agencies have a bi-monthly joint interagency meeting, we have engaged in joint training and the sharing of legal resources where appropriate.

If the three agencies work together in a collaborative and co-operative manner, with the common goal of preserving and promoting integrity, then additional strength in the integrity regime is gained. This is a continued priority for the future.

Att Tansard



WHAT WE DO

The Office for Public Integrity (OPI) is an independent statutory office of the South Australian Government. It is established by the *Independent Commission Against Corruption Act 2012* (ICAC Act). Under the ICAC Act the OPI receives and assesses complaints and reports about corruption, misconduct and maladministration in public administration. The outcome of an assessment can include referring the complaint or report to an inquiry agency, public authority or public officer for further investigation where required.

The OPI also receives complaints and reports about the conduct of SA Police Officers and Police Security Officers under the *Police Complaints and Discipline Act 2016* (PCD Act). Under this Act the OPI oversees the assessment and investigation of these complaints and reports.

We are also a relevant authority to receive disclosures of public interest information under the *Public Interest Disclosure Act 2018* (PID Act).

Section 45 of the ICAC Act requires that the OPI report on:

- the number and general nature of complaints and reports received by the OPI;
- the number and general nature of matters referred for investigation to the Commissioner of Police or other law enforcement agency; and
- the number and general nature of matters referred to an inquiry agency or public authority.

The OPI has also reported on other statistics relevant to its operations under the ICAC Act and the PCD Act that may be of public interest.

Reporting on the ICAC Act is available in Annexure A.

Reporting on the PCD Act is available in Annexure B.

Other reporting is available in Annexure C.

The OPI plays a vital role in keeping public institutions reliable, fair and trustworthy and works to promote and preserve integrity.



OUR VALUES

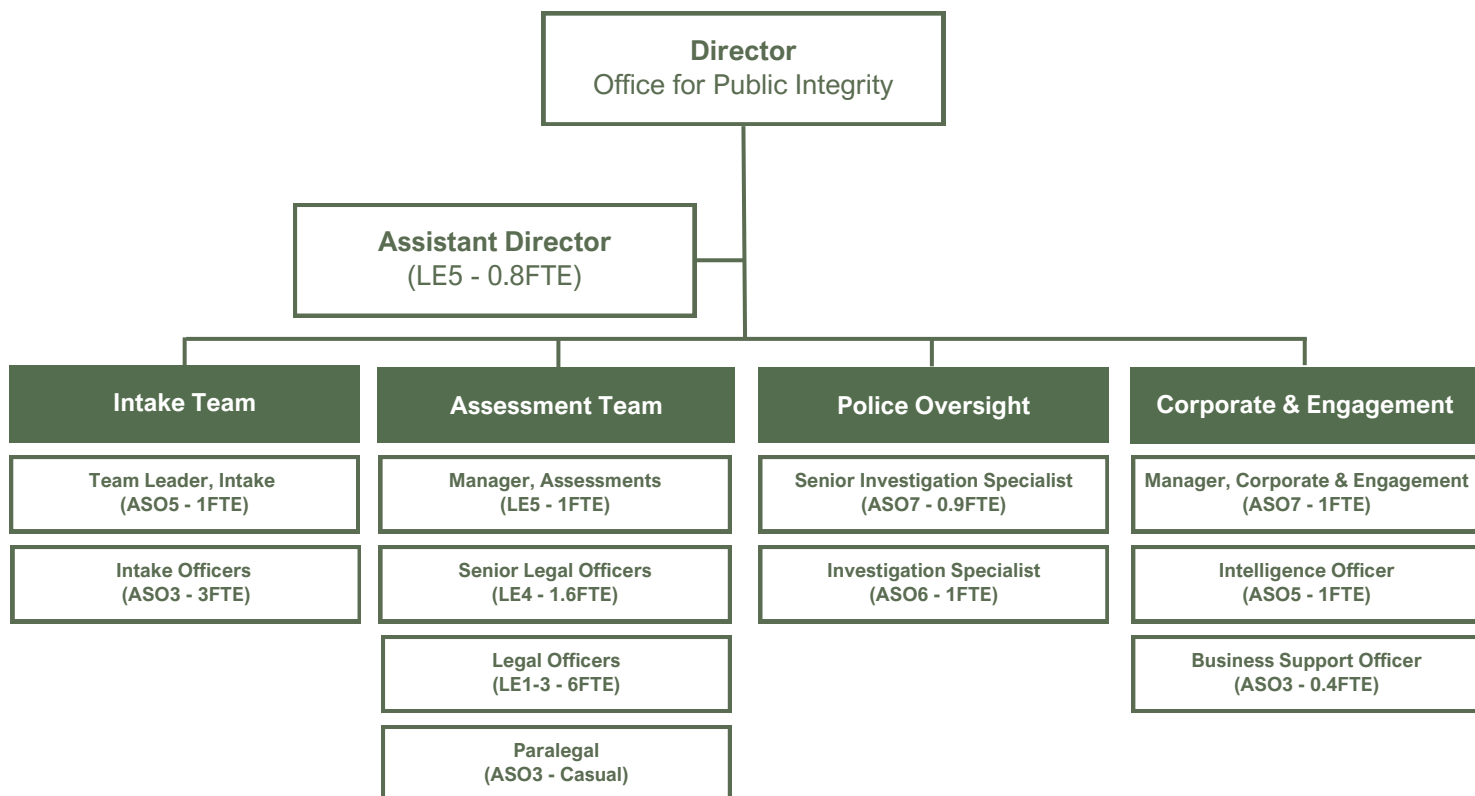
The OPI's purpose is to receive complaints and reports about corruption, misconduct and maladministration in public administration and South Australia police, thereby promoting and preserving integrity.

The OPI's values are the foundation for the service we provide to the community and the culture we have developed within our Team.

- **PROFESSIONALISM**
Provide a professional service at all times and ensure complaints and reports are dealt with respectfully, with direction and to the highest standard.
- **ACCESSIBILITY**
Ensure our processes are accessible for all by reducing barriers and providing various ways in which to make a complaint or report.
- **COLLABORATION**
Collaborate with both internal and external stakeholders to promote awareness and accountability within public administration.
- **RESILIENCE**
Develop and retain a resilient and strong workforce which is responsive and adaptable.



OUR STRUCTURE



The above structure is the approved budgeted structure at 30 June 2024. Some vacancies existed within the structure at that time.

The Director is a Statutory Appointment and the only position which has a total remuneration package valued above \$157,715 per annum.



CHANGES TO THE AGENCY

As the OPI is still a relatively new office, it continues to develop in terms of responsibilities, workload and strategic requirements. Through the 2023-24 financial year, several changes were made to the OPI's structure after consultation with relevant parties.

The key changes to the structure were:

- Restructuring the Assessment Team to include more senior positions to support the increasing complexity of legal work undertaken by the OPI. While the Team was previously managed by an LE4 Manager and supported by a mix of LE1 - LE3 Assessment Officers, it is now managed by an LE5 Manager and supported by a mix of LE1 - LE4 Legal Officers.
- Creating two distinct roles with differing levels of seniority in the Police Oversight Team, being an ASO7 Senior Investigation Specialist and ASO6 Investigation Specialist.
- Amending the Corporate and Engagement Team to include an ASO7 Manager, ASO5 Intelligence Officer and ASO3 Business Support Officer, to better support the OPI's current strategic priorities.
- Changing the title of the Complaints and Reviews Officers to Intake Officers, to better reflect the nature of the role.



KEY ACHIEVEMENTS



DELIVERED 20 EDUCATION SESSIONS ON THE ROLE OF THE OPI AND REPORTING OBLIGATIONS TO PUBLIC OFFICERS ACROSS BOTH STATE AND LOCAL GOVERNMENT.



DELIVERED 21 EDUCATION SESSIONS TO SA POLICE ON THE OPI'S ROLE UNDER THE PCD ACT FROM CADET TO INSPECTOR LEVEL.



CONTINUED TO ESTABLISH ITS ENGAGEMENT STRATEGY BY CREATING A LINKED IN PAGE, DISTRIBUTING PROMOTIONAL MATERIAL ACROSS THE PUBLIC SECTOR AND ESTABLISHING COMMITTEES WITH STAKEHOLDERS.



IMPLEMENTED CHANGES TO OUR CASE MANAGEMENT SYSTEM INCLUDING A VERSION UPGRADE, EMBEDDING TEMPLATES, AMENDING WORKFLOWS AND AUTOMATING REPORTS TO STREAMLINE PROCESSES.



CONTINUED TO FOSTER A POSITIVE WORKPLACE CULTURE THROUGH PROVIDING TRAINING OPPORUNITIES, DEVELOPING LEGAL RESOURCES AND ENCOURAGING ENGAGEMENT WITH WELLBEING INITIATIVES.



UNDERTOOK SIGNIFICANT RESEARCH AND TRAINING TO UNDERSTAND THE OPI'S CYBER SECURITY RISKS AND DEVELOPED IMPROVED PROCESSES AND FRAMEWORKS TO MITIGATE THEM.

YEAR AT A GLANCE

4662

Matters registered



579

Police reports

1992

Police complaints

665

**Complaints about public
administration**

438

**Reports about public
administration**

68 Public Interest Disclosures

76 Queries Outside of Jurisdiction

813 General Enquiries

31 Requests from the Inspector



ICAC ACT

1103 matters were registered under the ICAC Act.
They were received from:



665

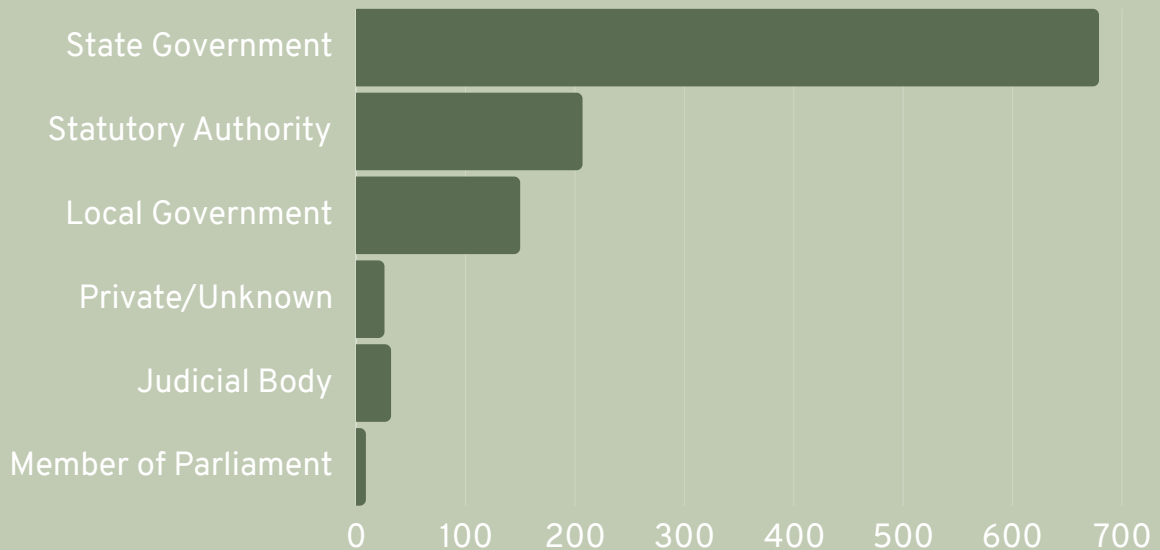
Members
of the
Public



438

Public
Officers

These matters related to the following bodies:



896 assessments were undertaken, resulting in 349 referrals:



63

TO ICAC



40

TO A LAW
ENFORCEMENT
AGENCY



92

TO AN
INQUIRY
AGENCY

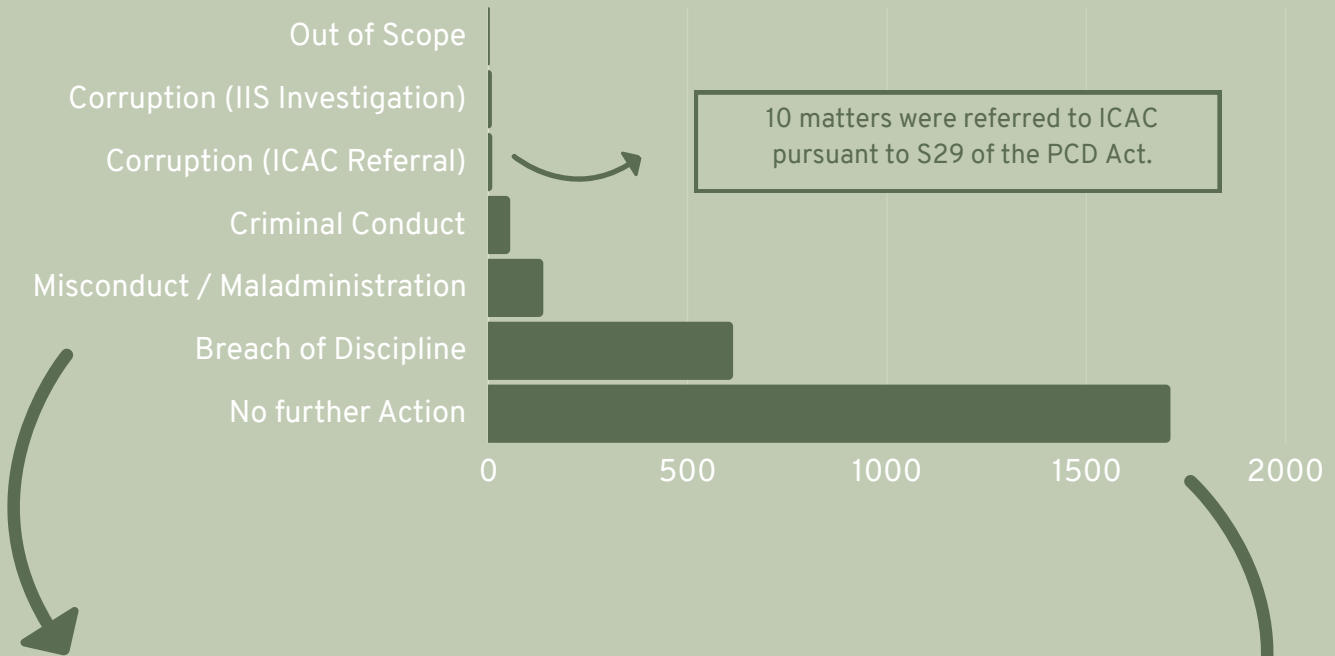


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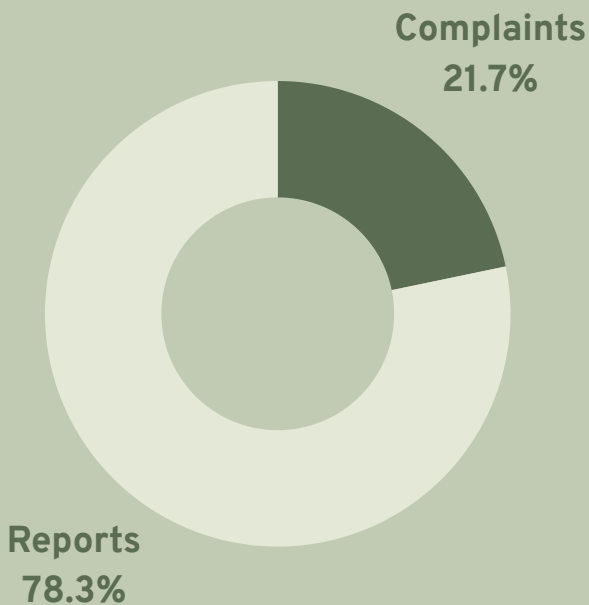
TO A PUBLIC
AUTHORITY OR
PUBLIC
OFFICER

PCD ACT

2534 matters were reviewed under the PCD Act, resulting in the below outcomes:



Matters resulting in an assessment of misconduct or maladministration were predominantly from reports made by designated officers:



Matters where no further action was taken were predominantly from complaints made by members of the public:



PERFORMANCE AGAINST OBJECTIVES

The OPI monitors its performance against Key Performance Indicators (KPIs) and strategic objectives.

OBJECTIVE 1: DEVELOP EDUCATION AND AWARENESS

The OPI has continued to develop its education and engagement strategy, with a focus on educating public officers on their reporting obligations. Various training sessions were conducted across the public sector. Some examples include presentations at the SA Protective Security Framework Training, TAFE SA, Defence SA, the Adelaide Remand Centre and many other organisations. The OPI continued to distribute promotional material, created a social media presence and sent a whole of government email reminding staff of their reporting obligations.

With the introduction of the Intelligence Officer role, the OPI has been able to target education by analysis of agencies with low reporting or where particular themes have been identified.

A joint committee has been established with the ICAC and Ombudsman SA to coordinate training sessions about the integrity landscape in South Australia and ensure messaging around reporting is consistent. A goal for the 2024-25 financial year is to provide more joint education sessions to the public sector.

OBJECTIVE 2: DELIVER AN ACCESSIBLE AND PROFESSIONAL SERVICE

The OPI has continued to develop its procedures and policies throughout the year to achieve consistent and efficient workflows,

and provide a professional service to complainants and reporters. A key delivery in the 2023-24 financial year has been the development of the OPI's Legal Guide, which is a comprehensive resource for staff to refer to when considering legal issues relevant to assessments.

The Intake Team has continued to accept complaints and reports through a variety of channels to ensure the process is accessible. The OPI moved office location in February 2024. Our new accommodation is fit for purpose for the office to carry out its functions, including appropriate facilities for conducting in-person interviews.

KPIs continue to be monitored to determine areas where efficiencies can be found. Strategies to support this have been implemented, including changes to case management system workflows.

OBJECTIVE 3: DEVELOP OUR PEOPLE

The OPI developed strategies for attracting and retaining skilled staff in the 2023-24 financial year, including advertising via Universities, Linked In and developing a new style of advertisement.

Staff have continued to be offered flexible working arrangements where appropriate, involvement in strategic decision making and performance development processes. The formal performance development process has highlighted areas of interest to staff for additional training. Those have subsequently been discussed and coordinated by the OPI Training Committee. Some initiatives facilitated by the Training Committee have included training with the University of Adelaide on managing interactions with customers, management training and

attendance by speakers to OPI team meetings to present on topics of relevance.

OBJECTIVE 4: CONTINUOUS IMPROVEMENT

With the introduction of the Intelligence Officer role, the OPI has improved its capability to identify themes and trends in relation to corruption, misconduct and maladministration within the public sector.

To ensure the OPI continues to move forward, relevant changes to the structure and processes have been made throughout the 2023-24 financial year as indicated earlier in this report. The management team actively seeks opportunities for improvements within technology and processes.

KEY PERFORMANCE INDICATORS

The OPI uses KPIs to measure the efficiency of the service provided to complainants, reporters and the community as a whole. The KPI results are reported, monitored and discussed on a monthly basis. This focuses on areas of high performance, areas where efficiencies can be found and informs workforce planning initiatives. Figure 1 is a summary of the OPI’s KPI results for the 2023-24 financial year. Changes were made to the KPIs this year to better reflect the

nature of our work, including the addition of a pre-assessment consideration timeframe. This timeframe is used on a complex assessment to conduct necessary research and request further information. This occurs prior to the assessment being undertaken.

The OPI met all of its legislatively required timeframes within the 2023-24 financial year. Of the 11 KPIs, 7 are within the OPI’s target, which is a credit to the dedication of the OPI’s staff.

The OPI has observed an increase in the complexity of matters that require substantial research to be undertaken by the Assessment Team. In response to this, the KPIs for the 2024-25 financial year have been adjusted to have different assessment timeframes depending on the level of complexity, which will be determined by three tiers.

A recontact is where a complainant or reporter makes further contact with the OPI and provides additional information after receiving the outcome of an assessment. Due to the minimal number of recontacts which are reassessed by the OPI, the timeframe for this process will now be captured in the assessment timeframe. There will be no changes to the KPIs for the Intake or Police Oversight Teams.

Figure 1:

	INDICATOR	TARGET	RESULT
ASSESSMENT	Complete pre-assessment consideration	5 days	9 days
	Complete an assessment	20 days	20 days
	Complete a recontact	20 days	38 days
	Notify complainant/reporter of outcome/decision	5 days	5 days
	Section 17 referral	5 days	9 days
	Complete a police review	3 days	2 days
INTAKE	Register a complaint or report in Resolve	2 days	1 day
	Register and refer a complaint to SAPOL	3 calendar days	1 day
	Register, action and close a GE	5 days	5 days
	Register, action and close OJ	5 days	2 days
POLICE OVERSIGHT	Initial review on oversight matter	5 days	2 days

OPERATIONAL PERFORMANCE

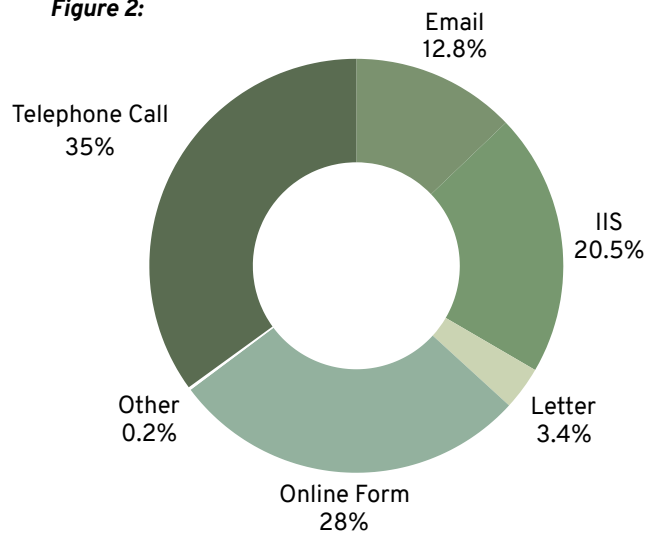
While some internal structure changes were implemented during the year, the core responsibilities of each team remained the same. The OPI continues to operate with four teams: Intake, Assessment, Police Oversight and Corporate.

The Intake Team is responsible for receiving, registering and responding to complaints received from members of the public and reports received from public officers and police officers under the ICAC Act and the PCD Act. The Intake Team also registers and responds to general enquiries and will refer people to appropriate agencies if their issue is not within the OPI's jurisdiction.

In the 2023-24 financial year, the Intake Team registered and responded to 4662 matters, including 1103 complaints or reports about public administration and 2571 complaints or reports about SA Police. This is a 7% increase in total matters registered from the previous financial year and a 24% increase in matters registered under the ICAC Act.

A key value of the OPI is to ensure the methods by which to make a complaint or report are varied and accessible. Figure 2 highlights the method of total contact to the OPI and indicates that the most common method was telephone call and the OPI's online form. Telephone calls remain the most popular means of contact for members of the public, making up 50% of complaints received. This highlights the importance of being available to members of the public in this way. The reporting preference for public officers was the OPI's online form, accounting for 76% of reports.

Figure 2:



Once a matter has been registered by the Intake Team it is referred to the Assessment Team. The Assessment Team consists of Legal Officers who have a variety of responsibilities under both the ICAC Act and PCD Act.

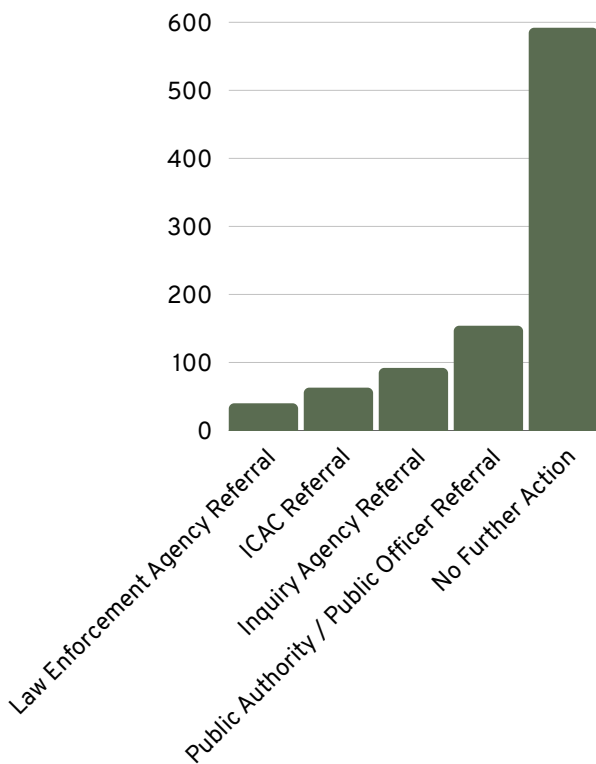
A complaint or report about public administration that is registered under the ICAC Act will be assessed by a Legal Officer and result in one of the following outcomes:

- The matter raises a potential issue of corruption in public administration that could be the subject of a prosecution and should be referred to ICAC.
- The matter raises a potential issue of misconduct, maladministration or some other issue that should be referred to an inquiry agency (for example, Ombudsman SA).
- The matter raises some other issue that should be referred to a Public Authority of Public Officer.
- The matter involves a potential criminal offence and should be referred to a Law Enforcement Agency (for example, SA Police).
- There is good reason to take no further action.

Each complaint or report often contains multiple issues that require assessment. In the 2023-24 financial year, 896 matters were assessed under the ICAC Act, consisting of 1709 separate issues.

Figure 3 outlines the outcomes of assessments in the 2023-24 financial year. 37% of matters were referred to either a Public Authority, Law Enforcement Agency, Inquiry Agency or ICAC.

Figure 3:

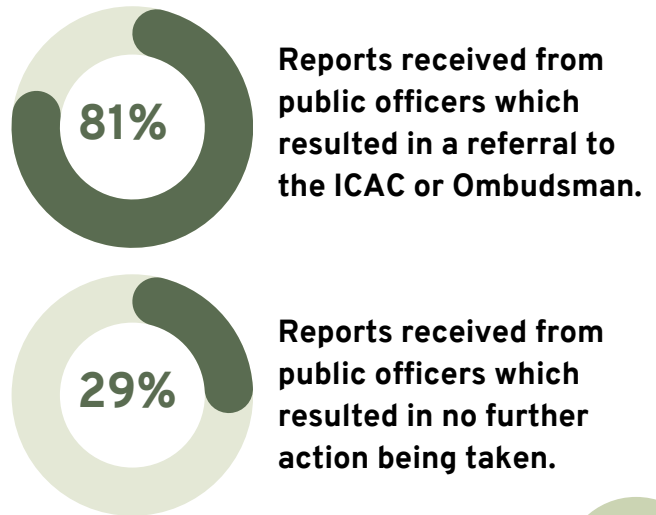


Of the matters that were referred to the ICAC or Ombudsman, 81% were reported by public officers, as highlighted in figure 4. This demonstrates the continued importance of public officers being aware of and fulfilling both their reporting and ethical obligations as a public sector employee.

Figure 4 also highlights that only 29% of reports received from public officers resulted in no further action. The remaining 71% of matters that resulted in no further action were complaints from members of the public. There are numerous reasons why this outcome may have been inappropriate. It may be that the complaint had already been dealt with appropriately by another agency prior to the OPI receiving notification of it. There are also

matters where there are other good reasons why no action should be taken. The OPI regards complaints received by members of the public as containing information requiring assessment and continues to encourage the public to access our service.

Figure 4:



CASE STUDY: REFERRAL TO OMBUDSMAN SA

In early 2023, the OPI received several reports regarding the CEO and another officer of a regional Council waiving expiation notices improperly. These matters were referred to Ombudsman SA who conducted an investigation.

The Ombudsman published a report on 15 November 2023, which outlined that the conduct of the CEO did not meet the high threshold for misconduct in public administration under the *Ombudsman Act 1972*. However, there were findings that some notices were waived improperly. The Ombudsman recommended that the full investigation report be provided to staff involved in reviewing expiation notices for educational purposes.

Whilst this example was referred to the Ombudsman in the previous financial year, the outcome of the investigation was decided in the current financial year. The OPI has not received any further reports about the waiving of inappropriate expiation notices by this council.

CASE STUDY: REFERRAL TO ICAC



The OPI received a report in July 2023 which alleged that the CEO of a public authority approved the use of public funds to pay a consulting firm to assist internal candidates to apply for executive positions.

This matter was referred to ICAC. An investigation report has since been published by ICAC and is available on the ICAC website. While the investigation ultimately did not identify corruption within public administration, this matter is a reminder of the importance of observing the Commissioner for Public Sector Employment's determinations and implementing recruitment policies which do not unfairly advantage internal candidates.

Under the PCD Act, the Internal Investigation Section (IIS) of SA Police has responsibility for the assessment of complaints and reports made about all designated officers. However, all assessments conducted by IIS are reviewed by the OPI's Assessment Team. In the 2023-24 financial year, the Assessment Team reviewed 2534 matters under the PCD Act.

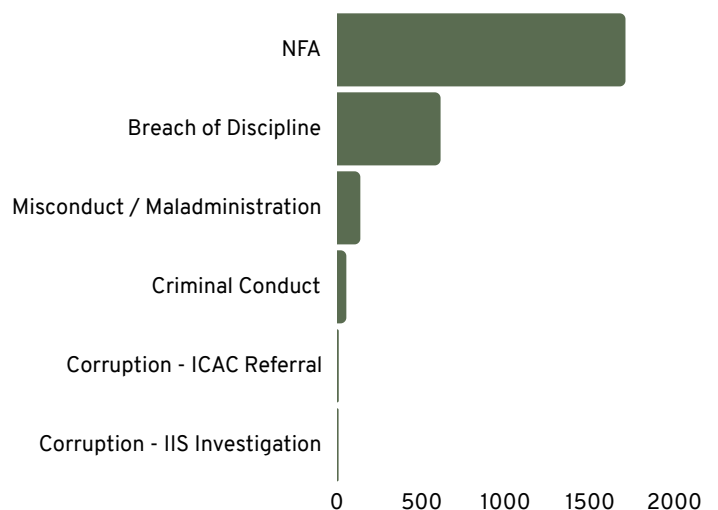
To review an assessment, the OPI will consider the materials relied upon by the IIS, including body worn footage, closed circuit television footage and other SA Police records relevant to the complaint or report. If, after reviewing the assessment, the OPI does not agree with the outcome, the OPI may consult with the Officer in Charge (OIC) of IIS. This consultation can result in the IIS amending its assessment or the OPI determining that it is satisfied with the assessment. However, if neither of these outcomes are reached, the OPI can substitute its own assessment, and the IIS must act on the matter in accordance with the OPI's assessment.

In the 2023-24 financial year, the OPI consulted with IIS on 85 matters. Of these, 54

matters were reassessed by IIS after considering the views of the OPI. In 29 matters, after consultation with IIS the OPI did not intervene further. 2 matters were reassessed by the OPI and the OPI's assessment substituted for that of IIS.

Pursuant to Section 29 of the PCD Act, the OPI also has the power to refer a complaint or report to ICAC if there is an allegation of corruption or another circumstance about the matter which makes a referral appropriate. The OPI referred 10 matters to ICAC under the PCD Act. Figure 5 outlines the outcomes of all matters reviewed under the PCD Act.

Figure 5:



If a matter is progressed to an investigation by IIS, then the OPI's Police Oversight Team provides thorough oversight of this internal investigation as it progresses. Throughout the 2023-24 financial year, the OPI had oversight of 437 investigations. At 30 June 2024, 325 ongoing investigations remained in oversight.

Pursuant to Section 27 of the PCD Act, the OPI may direct SA Police in relation to aspects of an investigation. As a result of a productive consultation process between IIS and the OPI, no directions have been issued this financial year.



CASE STUDY: CONSULTATION WITH IIS

IIS initially assessed a matter as being a breach of discipline with an outcome of management resolution (that is, training and education to be provided to the relevant police officer in relation to the alleged conduct). Upon review, the OPI consulted on this matter. The OPI had identified potential criminal allegations. As a result of the OPI's consultation an investigation commenced. While the allegations were ultimately unsubstantiated, the investigation report disclosed that the reporter felt comforted by the fact their complaint had been thoroughly reviewed.

While most of the credit for that outcome must go to the Anti-Corruption Section of SA Police who conducted the investigation and met with the reporter in person, it appears the intervention of OPI had a positive outcome. This also meant that a police officer did not unnecessarily receive management resolution.

CORPORATE PERFORMANCE

	FTE	Headcount
At 30 June 2022	15.3	17
At 30 June 2023	17.3	19
At 30 June 2024	18.9	21



	Recruited (count)	Separated (count)	Sick Leave (Average days per FTE)
2021-22FY	8	8	0.79
2022-23FY	9	11	0.77
2023-24FY	11	7	0.67

The implementation of changes to the OPI structure and establishment of new positions, as well as vacancies arising from natural attrition, resulted in recruitment being a significant activity throughout the year. The turnover rate for the OPI reduced to 29% over the financial year which can likely be attributed to the importance and quality of the work available to be undertaken, along with the positive and collaborative culture of the OPI. The OPI has also ensured that opportunities are provided for staff to undertake interesting and relevant development activities. The OPI has a 75% compliance rate of performance review and development discussions and the 25% not compliant at 30 June 2024 can be attributed to new and casual staff.

The OPI has focused on training and development this financial year and as at 30 June 2024, 70% of employees are compliant with mandatory training requirements. Less than 1% of the OPI's budget was committed to training and development of staff, however the OPI Training Committee was able to arrange training to individuals and/or cohorts of staff on cultural awareness, strategies for dealing with challenging interactions and resilience. The Training Committee also continued to develop and implement policies and initiatives relating to training and arranged for presenters from SA Government to present on relevant topics, including planning and development legislation.

While the OPI is an independent statutory authority, it receives some administration support from the Attorney-General's Department (AGD). Risk and fraud control measures are captured in the annual report of the AGD.

Complaints about the OPI are made to the Office of the Inspector (OOTI). Please refer to the OOTI's Annual Report for details of complaints made about the OPI. Where a complaint was made to the OOTI in relation to the OPI, the OPI has acted quickly to provide assistance and relevant information to the Inspector or Acting Inspector to assist them to effectively respond to the complaint.

There were no workplace injury claims or attributable Return to Work costs this year, nor notifiable incidents under Part 3 of the *Work, Health and Safety Act 2012*.

Refer to Annexure D for the OPI's audited financial statements.

ANNEXURES

- Annexure A: Reporting under the ICAC Act
- Annexure B: Reporting under the PCD Act
- Annexure C: Other Reporting
- Annexure D: Audited Financial Statements



ANNEXURE A: ICAC ACT REPORTING



CONTACT WITH THE OPI

	Total
Complaints about public administration	665
Reports about public administration	438
TOTAL	1103

METHOD OF RECEIPT OF COMPLAINTS AND REPORTS

	Complaints	Reports	Total
Telephone	331	42	373
Email	89	47	136
Online	205	336	541
In person	1	0	1
Letter	39	0	52
TOTAL	665	438	1103

THE SUBJECT OF COMPLAINTS AND REPORTS RECEIVED

	Complaints	Reports	Total
Local Government	94	56	150
Member of Parliament	9	0	9
Statutory Authority	117	90	207
State Government	399	278	677
Private/unknown	18	8	26
Public Sector Agencies	1	1	2
Judicial Body	27	5	32
TOTAL	665	438	1103

GENERAL NATURE OF COMPLAINTS AND REPORTS TO THE OPI

	Complaints	Reports	Total
Bribery/Inducement	6	7	13
Coercion/Extortion	3	2	5
Conduct in private capacity, failure to disclose/declare to employer	5	17	22
Environmental & Health	5	0	5
Excessive force/Assault/Intimidation/Threats	12	5	17
Failure of duty, inaction or inadequate exercise of power	218	36	254
Improper budgeting, procurement, contract management, accounts payable	38	61	99
Improper or unauthorised use of employment entitlements	5	32	37
Improper Recruitment/Deception in Employment	17	44	61
Improper use, damage or theft of resources	11	13	24
Improper use/access of information and improper record keeping	37	51	88
Improper votes/decision making	6	3	9
Improper, unauthorised or mismanaged exercise of power	106	35	141
Negligence in management/Oversight	12	11	23
Not otherwise categorised	20	5	25
Other criminal conduct while acting in capacity as a public officer	23	28	51
Sexual harassment/sexual impropriety	3	7	10
Theft and fraud – monetary	6	17	23

Unprofessional Conduct	130	60	190
Victimisation/Reprisals for Reporting	2	4	6
TOTAL	665	438	1103

ASSESSMENTS

Matter type	Number assessed
Complaints	535
Reports	361
TOTAL	896

Note: only closed cases reported.

OUTCOME OF ASSESSMENTS

Matter type	Referral to the ICAC	Referral to another inquiry agency	Referral to a public authority or public officer	Referral to a Law Enforcement Agency	No Further Action
Complaints	7	22	90	6	423
Reports	56	70	64	34	169
TOTAL	63*	92*	154	40	592

Note:

- The above total includes matters where the referral was closed by 30 June 2024 (inclusive). There are more referrals than assessments as more than one referral was made on some matters.
- The number of referrals listed in the ICAC and Ombudsman SA Annual Reports will be slightly less, due to cross-referenced referrals being recorded as a single file by their offices.
- One of the Inquiry Agency referrals was to the Judicial Conduct Commissioner and 91 were to Ombudsman SA.

GENERAL NATURE OF COMPLAINTS AND REPORTS ASSESSED

	Complaints	Reports	Total
Bribery/Inducement	7	7	14
Coercion/Extortion	3	2	5
Conduct in private capacity, failure to disclose/declare to employer	4	17	21
Environmental & Health	5	0	5
Excessive force/Assault/Intimidation/Threats	12	6	18
Failure of duty, inaction or inadequate exercise of power	170	30	200
Improper budgeting, procurement, contract management, accounts payable	27	56	83
Improper or unauthorised use of employment entitlements	4	27	31
Improper Recruitment/Deception in Employment	10	36	46
Improper use, damage or theft of resources	7	9	16
Improper use/access of information and improper record keeping	32	44	76
Improper votes/decision making	9	4	13
Improper, unauthorised or mismanaged exercise of power	112	32	144
Negligence in management/Oversight	13	12	25
Not otherwise categorised	12	3	15
Other criminal conduct while acting in capacity as a public officer	17	23	40
Sexual harassment/sexual impropriety	2	5	7
Theft and fraud – monetary	4	14	18
Unprofessional Conduct	93	52	145
Victimisation/Reprisals for Reporting	2	3	5
TOTAL	545	382	927

THE NUMBER AND GENERAL NATURE OF MATTERS REFERRED FOR INVESTIGATION TO ICAC

	Complaints	Reports	Total
Bribery/Inducement	0	6	6
Coercion/Extortion	0	1	1
Conduct in private capacity, failure to disclose/declare to employer	0	1	1
Improper budgeting, procurement, contract management, accounts payable	3	18	21
Improper or unauthorised use of employment entitlements	0	4	4
Improper use, damage or theft of resources	0	3	3
Improper use/access of information and improper record keeping	1	4	5
Improper votes/decision making	0	1	1
Improper, unauthorised or mismanaged exercise of power	2	4	6
Negligence in management/Oversight	0	1	1
Other criminal conduct while acting in capacity as a public officer	0	10	10
Theft and fraud – monetary	1	3	4
Unprofessional Conduct	0	1	1
TOTAL	7	57	64

THE NUMBER AND GENERAL NATURE OF MATTERS REFERRED TO ANOTHER INQUIRY AGENCY

	Complaints	Reports	Total
Coercion/Extortion	1	1	2
Excessive force/Assault/Intimidation/Threats	0	2	2
Failure of duty, inaction or inadequate exercise of power	0	6	6
Improper budgeting, procurement, contract management, accounts payable	4	18	22
Improper or unauthorised use of employment entitlements	2	5	7
Improper Recruitment/Deception in Employment	0	6	6
Improper use, damage or theft of resources	0	1	1
Improper use/access of information and improper record keeping	2	7	9
Improper votes/decision making	1	2	3
Improper, unauthorised or mismanaged exercise of power	3	6	9
Negligence in management/Oversight	0	3	3
Other criminal conduct while acting in capacity as a public officer	2	1	3
Theft and fraud - monetary	1	2	3
Unprofessional Conduct	6	7	13
TOTAL	22	67	89

THE NUMBER AND GENERAL NATURE OF MATTERS REFERRED TO A PUBLIC AUTHORITY OR PUBLIC OFFICER

	Complaints	Reports	Total
Conduct in private capacity, failure to disclose/declare to employer	1	6	7
Environmental & Health	2	0	2
Excessive force/Assault/Intimidation/Threats	3	2	5
Failure of duty, inaction or inadequate exercise of power	29	4	33
Improper budgeting, procurement, contract management, accounts payable	0	7	7
Improper or unauthorised use of employment entitlements	1	3	4
Improper Recruitment/Deception in Employment	1	4	5
Improper use, damage or theft of resources	3	2	5
Improper use/access of information and improper record keeping	4	6	10
Improper votes/decision making	1	0	1
Improper, unauthorised or mismanaged exercise of power	17	10	27
Negligence in management/Oversight	2	4	6
Not otherwise categorised	1	0	1
Other criminal conduct while acting in capacity as a public officer	1	1	2
Sexual harassment/sexual impropriety	2	1	3
Theft and fraud - monetary	2	4	6
Unprofessional Conduct	19	10	29
Victimisation/Reprisals for Reporting	1	0	1
TOTAL	90	64	154

THE NUMBER AND GENERAL NATURE OF MATTERS REFERRED FOR INVESTIGATION TO A LAW ENFORCEMENT AGENCY OR COMMISSIONER OF POLICE

	Complaints	Reports	Total
Bribery/Inducements	1	0	1
Conduct in private capacity, failure to disclose/declare to employer	0	3	3
Excessive force/Assault/Intimidation/Threats	0	3	3
Failure of duty, inaction or inadequate exercise of power	0	1	1
Improper or unauthorised use of employment entitlements	0	5	5
Improper use, damage or theft of resources	1	1	2
Improper use/access of information and improper record keeping	0	5	5
Improper, unauthorised or mismanaged exercise of power	2	1	3
Not otherwise categorised	0	1	1
Other criminal conduct while acting in capacity as a public officer	1	7	8
Sexual harassment/sexual impropriety	0	1	1
Theft and fraud - monetary	0	4	4
Unprofessional Conduct	1	2	3
TOTAL	6	34	40

ANNEXURE B: PCD ACT REPORTING



PCD ACT MATTERS REGISTERED

	Total
Police complaints	1992
Police reports	579
TOTAL	2571

METHOD OF RECEIPT OF COMPLAINTS AND REPORTS

	Complaints	Reports	Total
Telephone	710	2	712
Email	171	5	176
Online	631	15	646
In person	3	0	3
Letter	75	1	76
IIS	402	556	958
TOTAL	1992	579	2571

GENERAL NATURE OF COMPLAINTS AND REPORTS

	Police complaints	Police reports	Total
Conduct prejudicial to SA Police	238	110	348
Conduct towards public, designated officer	357	64	421
Confidentiality of information	48	42	90
Conflict of interest	13	25	38
Honesty and integrity	46	31	77
Improper complaint	3	0	3
Improperly obtaining benefit or advantage	10	3	13

Negligence	204	29	233
Performance of orders and duties	770	231	1001
Proper exercise of authority	264	28	292
Responsibility for property	39	16	55
TOTAL	1992	579	2571

ASSESSMENTS REVIEWED AND CONSULTATION

	Assessments Reviewed	Consultation Required	Consultation Not Required
Police Complaints	1958	53	1905
Police Reports	576	32	544
TOTAL	2534	85	2449

Note:

- 2 matters were in process of consultation on 30 June 2024 and no assessment decision made.
- 7 matters were referred to the OPI directly and not assessed by IIS. They are therefore not captured in number of matters reviewed by the OPI.

REASSESSMENTS AND SUBSTITUTIONS

Assessments reassessed and substituted	
Police Complaints	36
Police Reports	20
TOTAL	56

Note:

- 1 matter reviewed in previous FY but reassessment not completed until this FY.
- 2 matters were re-assessed and the OPI's assessment substituted for that of IIS.
- For 54 matters, IIS changed its assessment after consultation.

OUTCOMES OF COMPLAINTS AND REPORTS

	Corruption investigation	S29 referrals	Mis-conduct	No Further Action	Breach of Discipline	Criminal Conduct	Mal-administration	Out of Scope
Police Complaints	2	5	30	1571	338	13	0	4
Police Reports	7	5	107	140	276	42	1	0
TOTAL	9	10	137	1711	614	55	1	4

Note:

- This number includes complaints received in the previous financial year that were assessed by IIS and reviewed by the OPI in 23-24. Not all complaints received in 23-24 were assessed by 30 June 2024. Those assessed after 30 June 2024 will be captured in the statistics for 24-25.
- Out of scope matters were registered and reviewed under the PCD Act but then determined to be ICAC Act matters and assessed under that Act.

ANNEXURE C: OTHER REPORTING



	Total
Public Interest Disclosures Received	68
General Enquiry	813
Outside Jurisdiction	76
Office of the Inspector Requests	31

ANNEXURE D: AUDITED FINANCIAL STATEMENTS





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To the Director Office for Public Integrity

Opinion

I have audited the financial report of the Office for Public Integrity for the financial year ended 30 June 2024.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Office for Public Integrity as at 30 June 2024, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Director and the Executive Director Finance, People and Performance, Attorney-General's Department.

Basis for opinion

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

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

Responsibilities of the Director for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Office for Public Integrity for the financial year ended 30 June 2024.

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office for Public Integrity's internal control

- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Director
- conclude on the appropriateness of the Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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



Daniel O'Donohue
Assistant Auditor-General (Financial Audit)

25 September 2024

OFFICIAL

Office for Public Integrity

Financial Statements

For the year ended 30 June 2024

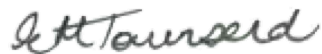
Office for Public Integrity
Certification of the Financial Statements
For the year ended 30 June 2024

We certify that the:

- financial statements of the Office for Public Integrity (OPI):
 - are in accordance with the accounts and records of the OPI;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the OPI at the end of the financial year and the result of its operation and cash flows for the year ended 30 June 2024.
- internal controls employed by the OPI for the financial year over its financial reporting and its preparation of financial statements have been effective.



Andrew Swanson
Executive Director, Finance People and Performance
24 September 2024



Emma Townsend
Director, Office for Public Integrity
24 September 2024

Office for Public Integrity
Statement of Comprehensive Income
For the year ended 30 June 2024

	Note	2024 \$'000	2023 \$'000
Income			
SA Government grants, subsidies and transfers	2.1	2 891	2 854
Resources received free of charge	2.2	37	43
Total income		2 928	2 897
Expenses			
Employee related expenses	3.2	2 221	1 867
Supplies and services	4.1	543	600
Depreciation	5.1	31	117
Other expenses	4.2	59	65
Total expenses		2 854	2 649
Net result		74	248
Total comprehensive result		74	248

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

Office for Public Integrity
Statement of Financial Position
As at 30 June 2024

	Note	2024 \$'000	2023 \$'000
Current assets			
Cash and cash equivalents	6.1	591	392
Receivables	6.2	23	-
Total current assets		614	392
Non-current assets			
Property, plant and equipment	5.1	7	37
Total non-current assets		7	37
Total assets		621	429
Current liabilities			
Employee related liabilities	3.3	168	159
Payables	7.1	105	92
Total current liabilities		273	251
Non-current liabilities			
Employee related liabilities	3.3	288	192
Total non-current liabilities		288	192
Total liabilities		561	443
Net assets		60	(14)
Equity			
Retained earnings		60	(14)
Total equity		60	(14)

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

Office for Public Integrity
Statement of Changes in Equity
For the year ended 30 June 2024

	Retained earnings \$'000	Total equity \$'000
Balance at 7 October 2022	(262)	(262)
Net result for 2022-23	248	248
Total comprehensive result for 2022-23	248	248
Balance at 30 June 2023	(14)	(14)
Net result for 2023-24	74	74
Total comprehensive result for 2023-24	74	74
Balance at 30 June 2024	60	60

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

Office for Public Integrity
Statement of Cash Flows
For the year ended 30 June 2024

	2024	2023
Note	\$'000	\$'000
Cash flows from operating activities		
Cash inflows		
SA Government grants, subsidies and transfers	2 891	2 854
GST recovered from the ATO	45	62
Cash generated from operations	2 936	2 916
Cash outflows		
Employee related payments	(2 121)	(1 846)
Payments for supplies and services	(592)	(708)
Other expenses	(24)	(24)
Cash used in operations	(2 737)	(2 578)
Net cash provided by operating activities	199	338
Net increase in cash and cash equivalents	199	338
Cash and cash equivalents at the beginning of the reporting period	392	54
Cash and cash equivalents at the end of the reporting period	591	392

6.1

The accompanying notes form part of these financial statements.

Office for Public Integrity
Notes to and forming part of the financial statements
For the year ended 30 June 2024

1. About the Office for Public Integrity

The Office for Public Integrity (OPI) is a not-for-profit independent office established under Part 3 of the *Independent Commission Against Corruption Act 2012* (ICAC Act).

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

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

1.1. Basis of Preparation

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

- Section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- Relevant Australian Accounting Standards applying simplified disclosures.

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

All financial assets and financial liabilities are measured at amortised cost.

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out throughout the notes.

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

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

Office for Public Integrity
Notes to and forming part of the financial statements
For the year ended 30 June 2024

1.2. Objectives and programs

OPI exercises its responsibilities based on the following legislation:

- *ICAC Act 2012*;
- *Police Complaints and Discipline Act 2016 and Regulations*;
- *Public Interest Disclosure Act 2018 (PID Act)*.

OPI's responsibilities include:

- Receiving complaints about public administration from members of the public;
- Receiving reports about corruption, misconduct and maladministration in public administration from public officers and authorities;
- Referring complaints and reports to inquiry agencies, law enforcement agencies, public authorities or public officers for further investigation or action when needed, such as:
 - Ombudsman SA;
 - ICAC;
 - Judicial Conduct Commissioner;
 - Chief Executives of Government Departments;
 - SA Police.
- Overseeing the assessment and investigation of complaints and reports about the conduct of SA Police Officers and other functions pursuant to section 8 of the *Police Complaints and Discipline Act 2016*.

OPI also has responsibility for overseeing public interest disclosures and receives disclosures of public interest information under the PID Act.

2. Income

2.1. SA Government grants, subsidies and transfers

SA Government transfers are recognised on receipt. SA Government transfers consist of \$2.891 million (2023: \$2.854 million) for operational funding.

2.2. Resources received free of charge

	2024	2023
	\$'000	\$'000
Resources received free of charge - Shared Services SA	18	24
Resources received free of charge - Department of the Premier and Cabinet	19	19
Total resources received free of charge	37	43

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

OPI receives Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA. ICT services are received from DPC.

Office for Public Integrity
Notes to and forming part of the financial statements
For the year ended 30 June 2024

3. Board, committees and employees

3.1. Key management personnel

The key management personnel of OPI is the Director OPI who has responsibility for the strategic direction and management of OPI. OPI is independent and accountable to the South Australian Parliament.

Total compensation for key management personnel was \$266,000 (2023: \$252 000).

Transactions with Key Management Personnel and other related parties

Related parties of OPI include the key management personnel and their close family members. There are no other transactions or balances to disclose with key management personnel or related parties.

3.2. Employee related expenses

	2024	2023
	\$'000	\$'000
Salaries and wages	1 642	1 407
Employment on-costs - superannuation	205	166
Annual leave	159	168
Employment on-costs - payroll tax	104	86
Long service leave	100	33
Skills and experience retention leave	11	7
Total employee related expenses	2 221	1 867

Employment on-costs – superannuation

Departmental employees are employed under part 7 of the *Public Sector Act 2009*.

Superannuation employment on-cost charges represents OPI's contribution to superannuation plans in respect of current services of current employees.

Employee remuneration

In 2023-24 there was 1 employee whose normal remuneration was equal to or greater than the base executive remuneration level during the year.

Office for Public Integrity
Notes to and forming part of the financial statements
For the year ended 30 June 2024

3.3. Employee related liabilities

	2024	2023
	\$'000	\$'000
Current		
Annual leave	120	120
Employment on-costs	23	22
Long service leave	18	13
Skills and experience retention leave	4	4
Accrued salaries and wages	3	-
Total current employee related liabilities	168	159
Non-current		
Long service leave	261	175
Employment on-costs	27	17
Total non-current employee related liabilities	288	192
Total employee related liabilities	456	351

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

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

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

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

Salary inflation rate for annual leave and SERL liability was 2.4% (2023: 2%).

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

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

AASB 119 *Employee Benefits* contains the calculation methodology for the long service leave liability.

The actuarial assessment performed by the Department of Treasury and Finance (DTF) has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service.

AASB 119 *Employee Benefits* requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds for 2024 is 4.25% (2023: 4%).

The actuarial assessment performed by DTF has increased the salary inflation rate to 3.5% (2023: 2.5%) for the long service leave liability.

The non-current portion of long service leave reflects the estimate of leave to be taken in greater than 12 months.

Office for Public Integrity
Notes to and forming part of the financial statements
For the year ended 30 June 2024

3.3 Employee related liabilities (continued)

The net financial effect of the changes to actuarial assumptions in the current financial year is a increase in the long service leave liability of \$14,299 and employee benefits expense of \$14,299. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

Employment on-costs

Employment on-costs include payroll tax and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged.

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

In the actuarial assessment performed by DTF, the portion of long service leave taken as leave has increased to 44% (2023: 43%) and the average factor for the calculation of employer superannuation cost on-costs is 11.5% (2023: 11.1%). These rates are used in the employment on-cost calculation.

The net financial effect of the changes in the current financial year and subsequent years is impracticable to estimate.

4. Expenses

4.1. Supplies and services

	2024	2023
	\$'000	\$'000
Accommodation	340	474
Information technology and communications charges	95	43
General administrative expense	74	76
Consultants	21	-
Marketing information	1	3
Other supplies and services	12	4
Total supplies and services	543	600

Accommodation

The office's accommodation is provided by the Department of Infrastructure and Transport (DIT) under a Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. This arrangement does not meet the definition of a lease set out in AASB 16 and accordingly is expensed.

4.2. Other expenses

	2024	2023
	\$'000	\$'000
Other	59	65
Total other expenses	59	65

Other expenses include audit fees paid / payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* were \$22,000 (2023: \$21 000). No other services were provided by the Audit Office of South Australia.

Office for Public Integrity
Notes to and forming part of the financial statements
For the year ended 30 June 2024

5. Non-financial assets

5.1. Property, plant and equipment

Property, plant and equipment owned by OPI with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by OPI is recorded at fair value.

Impairment

There were no indications of impairment on OPI's owned plant and equipment.

	Leasehold improvements \$'000	Plant and equipment \$'000	Total \$'000
Carrying amount at the beginning of the period	29	8	37
Subtotal	29	8	37
Losses for the period recognised in net result:			
Depreciation	(29)	(2)	(31)
Subtotal	(29)	(2)	(31)
Carrying amount at the end of the period	-	6	6
Gross carrying amount			
Gross carrying amount	-	19	19
Accumulated depreciation	-	(12)	(12)
Carrying amount at the end of the period	-	7	7

Useful lives

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

Class of asset	Useful life (years)
Leasehold Improvements	1-12
Plant and equipment	1-16

The amortisation period and the amortisation method for intangible assets is reviewed on an annual basis.

6. Financial Assets

6.1. Cash and cash equivalents

	2024 \$'000	2023 \$'000
Deposits with the Treasurer	591	392
Total cash and cash equivalents	591	392

Deposits with the Treasurer are non-interest bearing. The carrying amount of cash and cash equivalents represents fair value.

Office for Public Integrity
Notes to and forming part of the financial statements
For the year ended 30 June 2024

6.2. Receivables

	2024	2023
	\$'000	\$'000
Current		
Prepayments	23	-
Total current receivables	<u>23</u>	<u>-</u>
Total receivables	<u><u>23</u></u>	<u><u>-</u></u>

7. Liabilities

7.1. Payables

	2024	2023
	\$'000	\$'000
Current		
Accrued expenses	46	33
Creditors	59	59
Total current payables	<u>105</u>	<u>92</u>
Total payables	<u><u>105</u></u>	<u><u>92</u></u>

Payables and accruals are recognised for all amounts owing but unpaid. Sundry payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

8. Outlook

8.1. Unrecognised contractual commitments

There are no material commitments as at 30 June 2024.

8.2. Contingent assets and liabilities

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

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

8.3. Events after the reporting period

OPI is not aware of any after balance date events.



OFFICE FOR
PUBLIC INTEGRITY
SOUTH AUSTRALIA

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www.publicintegrity.sa.gov.au

Artist: Stephanie Singh-Highfold, Nabanunga Contemporary Aboriginal Art

Stephanie Singh-Highfold is a proud Ngarrindjeri & Kokatha woman who calls Adelaide, South Australia home. She is the owner and CEO of Nabanunga – Contemporary Aboriginal Art which she named after her skin name given to her by Emily Rankine, a Warlpiri woman from Ali Curung, north of Alice Springs where Stephanie was born. Her connection to country is with Raukkan located on the shores of Lake Alexandrina southeast of Adelaide where her family still lives and is active within the Raukkan Council, which proudly preserves the Ngarrindjeri culture. Her connection to Kokatha is from her dad’s side of the family who originated from Ceduna.

