



**OFFICE FOR
PUBLIC INTEGRITY**
SOUTH AUSTRALIA

ANNUAL REPORT

2025-26

To:

The Hon Nat Cook MP
Speaker
House of Assembly
Parliament House
ADELAIDE SA 5000

The Hon Reggie Martin MLC
President
Legislative Council
Parliament House
ADELAIDE SA 5000

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

It is my privilege to present the Office for Public Integrity's Annual Report for 2025-26 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 Disclosure Act 2018*.

A handwritten signature in dark ink, appearing to read 'V Burrows', with a long horizontal flourish extending to the right.

VANESSA BURROWS
DIRECTOR
OFFICE FOR PUBLIC INTEGRITY

DATE 29 SEPTEMBER 2026

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.



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.

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FROM THE DIRECTOR

As the Office for Public Integrity (OPI) approaches the fifth anniversary of its establishment as an independent statutory authority, I have reflected on its evolution over five years. Just like the public authorities whose integrity we oversee, the OPI must constantly learn, adapt, improve and innovate.

Consistent with the experience of many agencies, we face increasing demands on our time with the number of people who are contacting us and the complexity of the problems that they are experiencing. We are uniquely placed to observe the variety of challenges that people are facing, particularly in relation to housing, child protection, financial stress and poor mental health. We have telephoned mental health triage many times to help people who present to us in crisis.

In 2025-26, there was a small increase in contact to the OPI under the *Independent Commission Against Corruption Act 2012* (ICAC Act). The OPI is an important check and balance for the actions of government, but we do not investigate or resolve complaints ourselves. Our role is to decide whether a complaint should be investigated and, if so, by who. To adapt to this increasing demand on our service, the OPI turned its focus to how we could improve the time that we take to provide an outcome when the complaint does not raise a potentially serious issue of corruption, misconduct or maladministration. Our new 'early resolution' assessment process allows the OPI to provide prompt advice in those circumstances. 29% of assessments were completed in an average time of 11 business days. The OPI has also equipped its frontline staff to provide more robust advice about the role of the OPI under the ICAC Act and the roles of other complaint resolution bodies. This likely explains the 12% decline in the number of complaints registered from members of the public and the 32% increase in the number of general enquiries registered.

The OPI determined not to take any action with respect to 61% of matters assessed under the ICAC Act because the matter was already being dealt with by an appropriate agency or because there was other good reason not to refer it. The OPI continued to receive complaints from members of the public and reports from public officers that raised a potentially serious issue. 115 matters were assessed as raising a potential issue of corruption in public administration and referred to the Independent Commission Against Corruption (Commission) to investigate.

83% of matters referred to the Commission and 77% of matters referred to the Ombudsman were reported to the OPI by a public officer. Last year I wrote that the OPI relies on public officers recognising that something is not right and taking the, often courageous, step to share their suspicions with us. I acknowledge the 498 times this year that a public officer has done just that. Whistleblowing is viewed as extraordinary. This year, at the Whistleblower Forum hosted by the Commission, I called on leaders in the public sector to make whistleblowing ordinary. Legislative protections for informants are important, but what fuels our society is cultural change. I have been impressed by the willingness of Chief Executives and other senior executives to invite the integrity agencies to present to their staff. Our message is simple, "If it doesn't seem right, report it". Doing so identifies potential wrongdoing by public officers, but it also identifies potential gaps in policies and procedures. The more willing public officers are to callout wrong, the less likely corruption is to occur or to continue without detection. But prevention is always preferable to the cure. Highlighting errors, proactive auditing and promoting good workplace culture are the responsibility of all public officers.

We do not occupy an ivory tower. Staff of the OPI are public servants who are bound by the same Code of Ethics as the public servants about whom we accept complaints. I am very proud of the way in which our staff uphold and promote those standards every day. They embrace our values of professionalism, accessibility, collaboration and resilience. That does not mean that we are infallible. “Integrity” might be described as doing the right thing even when no one is watching. For the OPI, “integrity” also means acknowledging when we make a mistake, even when no one is watching.

OPI staff are encouraged to highlight gaps in processes and procedures and make recommendations for continuous improvements. The OPI encourages accountability in its staff and supports staff to self-report any errors that they have made. The OPI proactively notifies the Office of the Inspector of these. When doing so, and when responding to complaints made about us to the Office of the Inspector, we have an eye on systemic improvement and take advantage of the opportunity to learn, adapt, improve and innovate using this feedback. We encourage all public officers to do the same.

We observe that the referrals of potential corruption to the Commission and Ombudsman represent a very small proportion of public officers who are alleged to have behaved improperly. The majority of public officers that we encounter, particularly in our stakeholder engagement, demonstrate wonderful dedication to public service. During the year, the OPI continued its commitment to educating public officers about what corruption might look like and their obligation to report it. The OPI delivered 38 education sessions to public officers and police officers, including several programs delivered together with the Commission and Ombudsman SA.

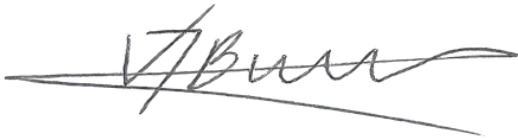
The OPI presents to every police officer and police security officer cadet course and to other courses for designated officers preparing to rise up the ranks of South Australia Police (SA Police). We credit this engagement with the increased reporting to the OPI by police and other designated officers. On 67 occasions, a designated officer made a report to the OPI, compared with 49 occasions in the previous year and 23 occasions the year prior. Under the *Police Complaints and Discipline Act 2016* (PCD Act), police and other designated officers are obliged to report a reasonable suspicion of corruption, misconduct or maladministration by another designated officer either to the OPI or to the Internal Investigation Section (IIS) of SA Police. Reporting to the OPI provides a designated officer with an opportunity to remain anonymous and to receive the protections of the *Public Interest Disclosure Act 2018* (PID Act). However, it does not matter whether a designated officer makes their report to the OPI or to SA Police, the OPI oversees the resolution of them all. 752 reports were made by designated officers to the IIS directly, representing a 14% decrease from the previous year but reflecting a continuing commitment to transparency and accountability. Of the 185 matters that were assessed as raising a potentially serious issue of misconduct, 83% were reported by a designated officer.

The OPI registered 1877 complaints from members of the public and a further 341 complaints that were made by a member of the public to the IIS.

As I observe with other public officers, most police cadets, police officers, and police security officers serve and protect South Australians with distinction. For more than a decade, as a prosecutor, I worked side by side with dedicated police officers who often went above and beyond to support victims and investigate crimes thoroughly and fairly. When my staff and I watch body worn video footage for complaints in respect of which no further action is necessary, we observe the exceptionally difficult and dangerous circumstances in which they are often required to assess risk, communicate effectively, be aware of and follow increasingly complex laws and procedures, and respond to emergencies that present in a myriad of ways.

Policing is no doubt a rewarding yet challenging profession. We rely on our police force in times of emergency. However, policing in Australia is done with the consent of the people, and it would do well to remind some officers of this. In our reviews of the assessment of complaints, we have observed a minority of officers who misapprehend that their badge provides them with authority to be disrespectful to victims of crime and to suspects. A misunderstanding that their badge provides them with the authority to do things, which it does not, for example to remain on private property without express authority. This year the OPI observed a trend of complaints about police officers trespassing on private property, usually when acting in good faith. I am pleased that SA Police has responded by developing a new training tool for officers about the limits of their powers to enter or remain on private property without consent.

Every complaint is important as it can hold accountable an officer who has deliberately or negligently done the wrong thing and it can highlight opportunities for SA Police to learn, adapt, improve and innovate. I am grateful for the cooperation of the Officer in Charge of IIS and those who have acted in that position throughout the year to approach police complaints with the same attitude.

A handwritten signature in dark ink, appearing to read 'V Burrows', with a long horizontal flourish extending to the left.

VANESSA BURROWS

DIRECTOR

OFFICE FOR PUBLIC INTEGRITY

GLOSSARY

COMMISSION	Independent Commission Against Corruption
ICAC ACT	<i>Independent Commission Against Corruption Act 2012</i>
IIS	Internal Investigation Section of South Australia Police
JCC	Judicial Conduct Commissioner
LEA	Law enforcement agency
MANAGEMENT RESOLUTION	Management resolution is a process used to provide feedback and training to police officers who may have done something wrong. It is intended to be an informal process to resolve complaints quickly and help officers improve their future conduct. A resolution officer (who is a police officer) will inform the police officer about the complaint and allow the police officer to respond. The resolution officer will also contact the person who made the complaint to explain the process and give the opportunity to provide further information. The police officer may be offered counselling, further training or in more serious cases, they may be given a reprimand
PCD ACT	<i>Police Complaints and Discipline Act 2016</i>
PID ACT	<i>Public Interest Disclosure Act 2018</i>
PDT	Police Disciplinary Tribunal
SA POLICE	South Australia Police

WHAT WE DO

The OPI is an independent statutory authority established under the ICAC Act and is responsible for the management of complaints and reports about public administration with a view to identifying potential corruption, misconduct and maladministration

THE ROLE OF THE OPI UNDER THE ICAC ACT

The OPI receives complaints from members of the public and reports from public officers about public administration. Our role is to decide whether a matter should be investigated and, if so, by who. When a matter raises a potential issue of corruption in public administration that could be the subject of a prosecution, it will be referred to the Commission. When a matter raises some other issue that requires investigation, including potential misconduct or maladministration, the OPI may refer it to an inquiry agency, such as Ombudsman SA or the Judicial Conduct Commissioner, or any other public officer or public authority. Alternatively, the OPI may determine to take no further action in circumstances where the matter is trivial, frivolous or vexatious; has already been dealt with; or there is other good reason.

THE ROLE OF THE OPI UNDER THE PCD ACT

Under the PCD Act, the OPI oversees the assessment and investigation of complaints from members of the public and reports by designated officers (including police cadets, police officers and police security officers) about police misconduct and other breaches of the SA Police Code of Conduct or General Orders.

When the OPI receives a complaint or report, we must refer it to the Internal Investigation Section (IIS) of SA Police within 3 calendar days unless the matter raises a potential issue of corruption or some other issue that is not appropriate for the IIS to deal with, in which case the OPI will refer the matter to the Commission. The OPI has no power to assess a complaint or investigate it or determine not to refer it to the IIS or the Commission.

The IIS assesses whether a complaint raises a potential issue of corruption, misconduct, maladministration or some other breach of the Code of Conduct or General Orders. They decide whether they will investigate the matter, resolve it informally through a process called 'management resolution' or take no further action. Once the assessment is completed, the OPI reviews the recommendations. To do so, OPI staff have access to the IIS' case management system, SA Police records and body worn video footage. If we disagree with how the IIS has assessed a matter, section 28 of the PCD Act empowers the OPI to substitute our assessment in place of the IIS', after consultation with the Officer in Charge of IIS.

If the IIS investigates a matter, the OPI oversees that investigation to ensure that it is done thoroughly and fairly. Pursuant to section 27 of the PCD Act, the OPI can issue a direction about that investigation, for example, to direct SA Police to obtain particular evidence. Once the investigation is completed, it is SA Police that decides whether further action is required, for example, resolving the matter informally by 'management resolution' or by commencing disciplinary proceedings in the Police Disciplinary Tribunal. The OPI cannot intervene in the finalisation of the matter and whether or what sanction may be imposed by the Commissioner of Police; however, we may make submissions.

THE ROLE OF THE OPI UNDER THE PID ACT

The OPI is a relevant authority to receive disclosures of public interest information. Additionally, all persons to whom an appropriate disclosure of public interest information is made must provide the OPI with information about the notification and information about the outcome of any action taken with respect to the disclosure.

WHISTLEBLOWER PROJECT

This year the OPI made a submission to the Commission's Whistleblower Project, making recommendations about who should be able to be protected for making a disclosure; and what protected disclosures should be about. The Director of the OPI was part of a panel at the public Whistleblower Forum held in April 2026.

The OPI submitted it may be appropriate to simplify the application of a whistleblower protection scheme and require a person to "opt-in" to the scheme by identifying that they wish to make a public interest disclosure and obtain the protections of the scheme by contacting an agency that is designed to receive, assess and refer their disclosure, such as the OPI. The Ombudsman and the Commission are equally suited to receiving public interest disclosures, being the agencies responsible for investigating allegations of corruption, misconduct and maladministration. We submitted that a scheme which limited the options to whom a public interest disclosure could be made could be complemented by a requirement that agencies implement a procedure that includes minimum standards for encouraging and facilitating employees raising issues appropriately within their agency. We observed that it may be appropriate for the Office of the Inspector to be a relevant authority to receiving public interest disclosures of a reasonable suspicion of corruption, misconduct or maladministration in the OPI, Ombudsman SA or Commission.

The OPI agreed that it is appropriate that public officers are supported during the process of "blowing the whistle". Under the current scheme, they are often left on their own to manage their workplace relationships or pursue a remedy for victimisation. The OPI is currently able to provide public officers with only generic information about the protections available under the PID Act. Without the ability to confer whistleblower status, the OPI cannot offer a public officer any assurance that they will in fact be protected. The OPI is not resourced to provide legal advice or representation to whistleblowers or potential whistleblowers.

Often the nature of the matter being investigated will reveal the likely identity of the informant. This is particularly so for allegations of bullying and harassment; but also, allegations of corruption, which are unlikely to be known by a large group of people. While confidentiality is important, what may be more effective is the proactive prevention and early detection of potential issues of victimisation. The risk of victimisation is most often the reason why informants tell the OPI that they do not wish to be identified as the informant, particularly before an investigation has determined the guilt or otherwise of the person informed about.

If an informant genuinely wishes to avail themselves of informant anonymity, they are likely best placed to make their report to an independent agency such as the OPI. If the OPI assesses that the matter does not in fact raise a potential issue of corruption, misconduct or maladministration then no referral will be made, and the informant's identity will not be known outside of the OPI.

While anonymous reporting to the OPI is available, it often limits the action that the OPI can take. For example, if the OPI is not able to communicate with the anonymous reporter, we may simply have insufficient information to assess whether there is raised a potential issue of corruption, misconduct or maladministration. An online portal where persons could communicate with the OPI anonymously may be of benefit (but has not been costed or budgeted for).

What is important is that public authorities create a culture of transparency and accountability such that staff are supported to report unethical behaviour both internally and externally. Legislation could require the implementation of minimum standards and regular staff training about the whistleblower scheme.

While it is intended that the OPI be notified of the receipt of a public interest disclosure and the resolution of a public interest disclosure, the PID Act is silent on what the OPI should do with the information that it receives. In practice, unless a notification under the PID Act reveals a potential issue of corruption in public administration as defined in the ICAC Act, the OPI does not interrogate the contents of notifications made to it. If information was provided to the OPI in compliance with section 7 of the PID Act, that could prove a useful source of data relevant to the performance of the OPI's functions under the ICAC Act. For example, it may reveal agencies that are commonly the subject of public interest disclosures or agencies that appear to be appropriately addressing public interest disclosures once made.

Section 14 of the PID Act requires the Commission to publish guidelines for the purposes of the Act. As the OPI is a relevant authority for receiving public interest disclosures and is the agency to which notification of receipt of a public interest disclosure should be made, the OPI considers it appropriate that this responsibility be transferred to the OPI with sufficient resourcing to maintain the guidelines and educate public officers about them.

The Commission's full report, including a number of recommendations, is available on their website: www.icac.sa.gov.au.

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.

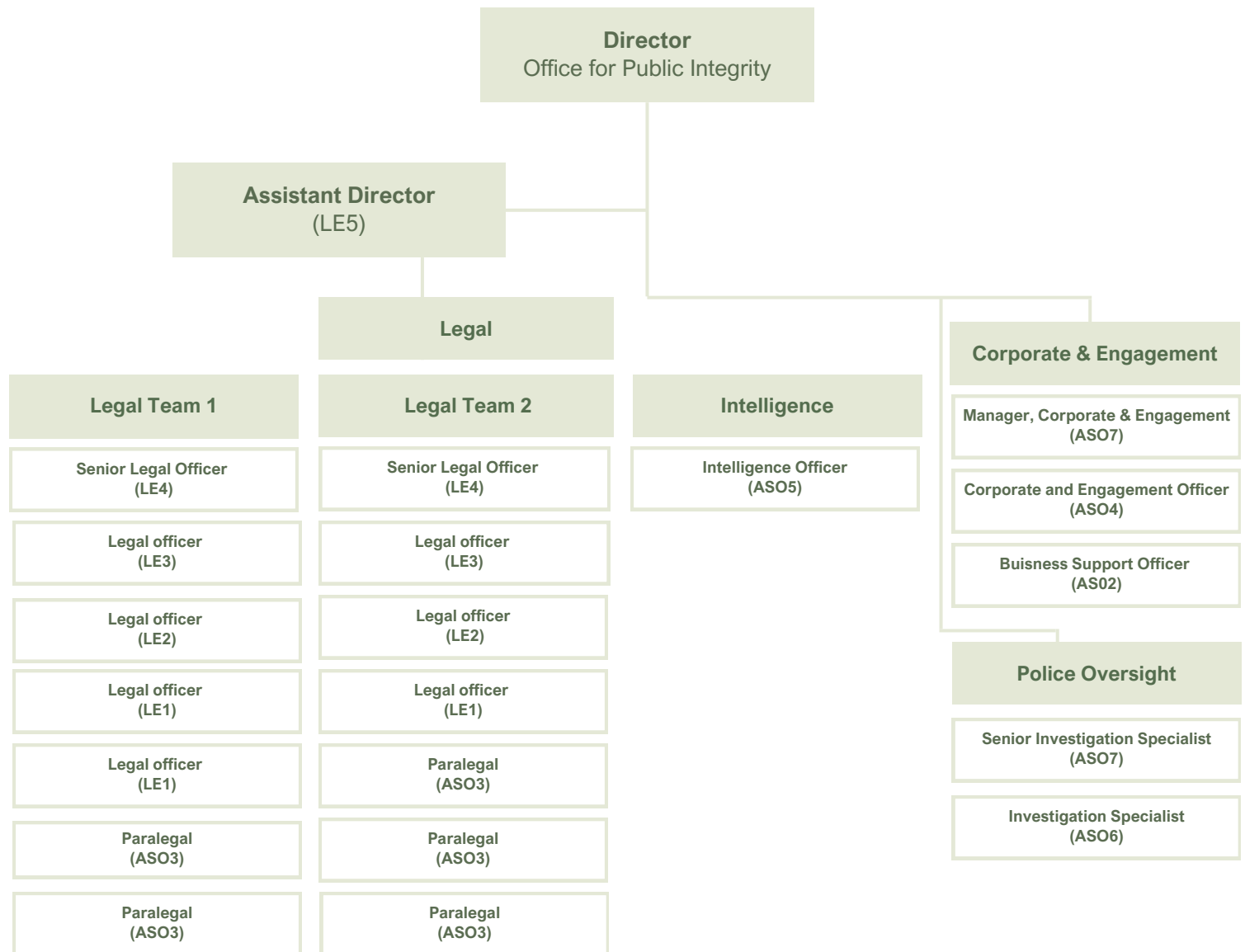
COLLABORATION

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 1 September 2025. Some vacancies existed within the structure at that time.

As of April 2026, OPI has incorporated a temporary position of Senior Legal (Research and Policy) Officer

Executive Employment

The Director is a statutory appointment. There is no other executive employment within the agency.

CORPORATE PERFORMANCE

The OPI restructure

In July 2025, the OPI commenced a consultation process for an organisational restructure. The new structure would assist the OPI to manage the impact of the increased number and complexity of contact to the OPI while ensuring that matters were managed efficiently. The restructure streamlined the progression of work through the OPI, to expedite the early resolution of complaints and reports under the ICAC Act, where possible. The changes envisaged that Paralegals would take more ownership of the matters they registered, including, in some circumstances, making recommendations about how the matter should progress, which in turn allows for them to develop their skillset. To allow Paralegals time to take on these responsibilities, other administrative tasks were allocated to a new position of Business Support Officer.

Management responsibility was also spread across the office, by having two Senior Legal Officers (LE4) responsible for the day-to-day management of six Legal Officers (LE1, LE2 and LE3). This also allowed for a two-team structure to compliment the rostering of duties of the ICAC Act and the PCD Act on a week about basis. Management of the Paralegal staff was moved from a Team Leader administrative position to two Legal Officers (LE3), which provided mentoring opportunities for the Paralegal staff, who tend to be law students.

The structure was finalised and implemented on 1 September 2025. It has allowed for excellent management, coaching and development of staff and streamlined registration and assessment of matters received by the OPI. This includes the early resolution of matters and the identification of urgent and sensitive assessments which require immediate action. Amendments were made to the job and person specifications for most Legal Officer roles, which now require a practising certificate. At the conclusion of 12 months, a review is proposed to measure the efficiency and effectiveness of the new structure.

Working from home guideline

The OPI is comprised of the Director and public service employees of the Attorney-General's Department (AGD) assigned to the office. The OPI staff follow the human resources policies of the AGD and guidelines internal to the OPI. This year, the OPI reviewed its internal 'Working from home' guideline to provide more flexible working arrangements. The guideline amended the formal application process to allow staff more fixed working from home days and a process for ad hoc work from home days.

OPI training and wellbeing

The OPI Training Committee continued to identify development opportunities for staff and arranged training for Legal Officers and Paralegals, particularly to assist in handling calls where a potential mental health or welfare concern is raised.

The OPI has continued to deliver an internal training program with a focus on improving customer service. Training sessions feature content tailored to the work of the office and its interactions with stakeholders and includes reviews of past calls to the office where possible service improvements are identified and discussed. The program continues to be of value and contributes to the continuous development of our Paralegals.

In December 2025, in the wake of the Bondi Beach terror attack, the OPI's 'Threats and Welfare Concerns' intranet page was amended with new information and updates to internal processes. Additional advice was provided to staff around extremist content or themes which may appear in incoming correspondence, including email, telephone or post. Further information was shared about support services available to OPI staff should they feel impacted by content of this type.

The Training Committee continued to develop and implement policies and initiatives relating to training and arranged for presenters from SA Government agencies to present to OPI staff on topics relevant to our work in public administration complaints. Staff were also given an opportunity to attend a seminar on how to protect informants with a former whistleblower as a guest speaker.

In May 2026, staff of the OPI, Ombudsman SA and Commission attended an interagency training day planned and delivered by the organisations' inter-agency Learning and Development Committee. The training day allowed for staff from each agency to network with colleagues, learn from each other and share discussion on key issues across the integrity landscape. The day including an 'on the couch' style 'Q and A' with Chief Executive of the Department of Premier and Cabinet, Rick Persse, from whom staff heard insights about the South Australian Public Sector, the priorities of the new government, and opportunities to explore integrity and accountability from a public sector perspective.

Corporate Data

While the OPI is an independent statutory authority, it receives some administrative support from the AGD. Corporate data, such as human resources and risk and fraud control measures are captured in the annual report of the AGD. Contracts entered into with South Australian and non-South Australian businesses are also recorded within the annual report of the AGD. 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

Accountability

If someone is unhappy with the service provided by our office, we invite them to please contact us in the first instance so that we can try and resolve the issue or review the matter. Complaints about the OPI can be 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 acted quickly to provide relevant information to the Inspector, Acting Inspector or Deputy Inspector to assist them to effectively respond to the complaint.

KEY ACHIEVEMENTS



Delivered 38 education sessions to public officers and police officers, including combined sessions with the Commission and Ombudsman SA.



A 36% increase in designated officers reporting potential corruption, misconduct or maladministration in SA Police to the OPI.



Proactively sought development and wellbeing courses for staff, including interagency training days, guest speakers and in house training sessions.



The OPI's early resolution (ER) process improved the efficiency of assessments. 383 assessments were undertaken using the ER process. The average time to complete an ER assessment was 11 working days.



Alongside the Commission and Ombudsman SA, the information sharing committee worked to reduce unnecessary duplication of work and increase strategic intelligence.

YEAR AT A GLANCE

5823

Matters registered



Police reports

819



Police complaints

2218

686

Complaints about public
administration



498

Reports about public
administration

84

Public Interest Disclosures

41

Queries Outside of Jurisdiction

1203

General Enquiries

65

Requests from the Inspector

209

Request for Review of our Decision

ICAC ACT

1184 matters were registered under the ICAC Act.



686

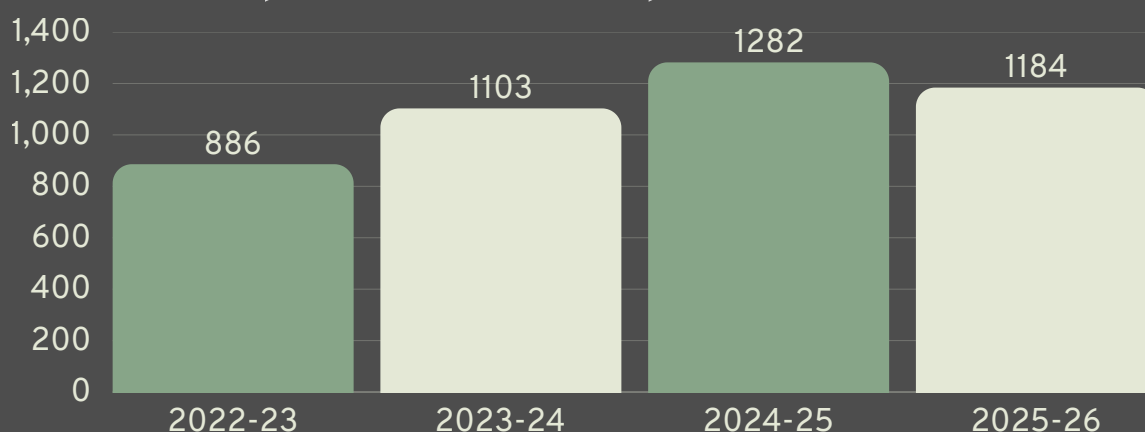
Members of the
public



498

Public Officers

Complaints and Reports Received



1336 assessments , resulting in **510** referrals:



115

TO ICAC



22

TO A LAW
ENFORCEMENT
AGENCY



107

TO AN INQUIRY
AGENCY

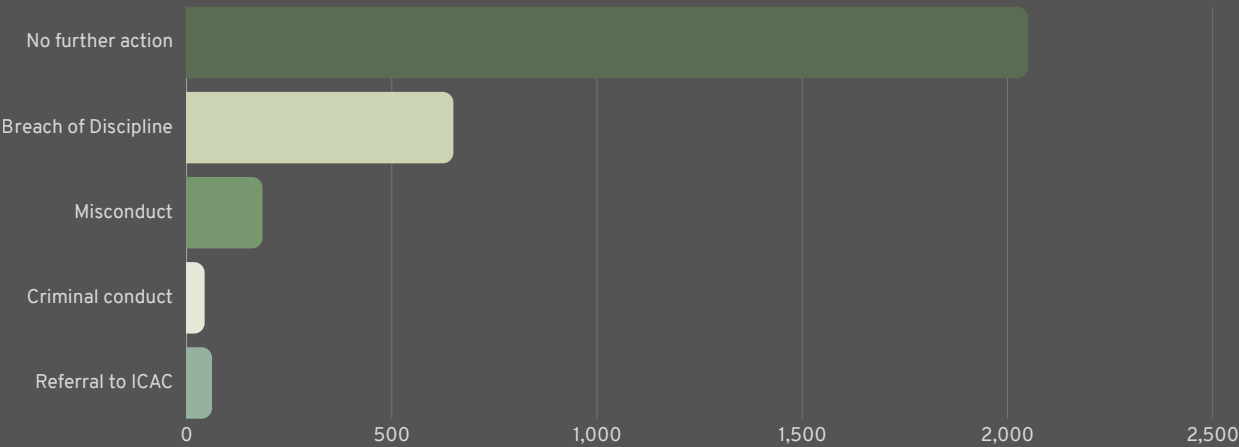


266

TO A PUBLIC
AUTHORITY OR
PUBLIC
OFFICER

PCD ACT

2958 assessments were reviewed under the PCD Act, resulting in the below outcomes:

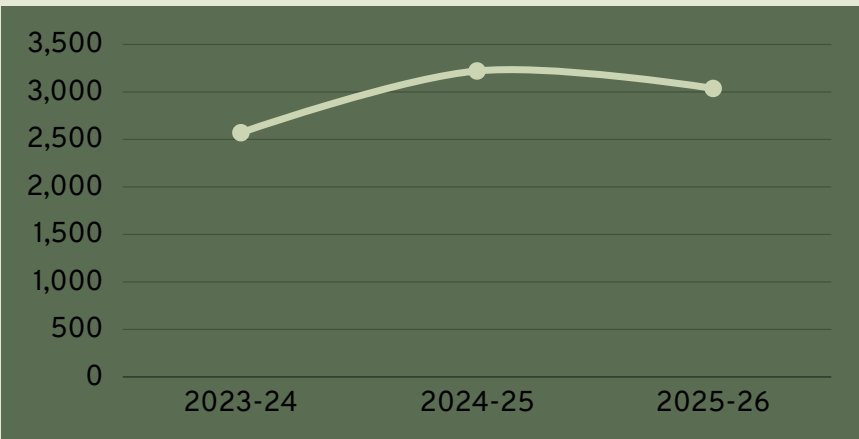


37% increase in reports made by a Designated Officer directly to the OPI



87 assessments changed after consultation with the Officer in Charge of IIS

Complaints & Reports Registered



OPERATIONAL PERFORMANCE

THE LEGAL TEAM

The Legal Team in the OPI is comprised of Paralegals and Legal Officers.

The OPI's Paralegals are 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 Paralegals conduct assessments of certain complaints and reports identified as suitable for the OPI's Early Resolution process, as well as responding to general enquiries and queries about the OPI's jurisdiction. This year, the Paralegals registered **5823** files, including **1184** complaints or reports about public administration under the ICAC Act and **3037** complaints and reports about SA Police. This represents a small increase in total matters registered compared with the previous financial year. There was an **8%** decrease in complaints and reports registered under the ICAC Act and a **6%** decrease in complaints and reports registered under the PCD Act.

Last year, the OPI identified that complaints received by email often do not contain all the information required for an assessment under the ICAC Act or for the IIS to conduct an assessment under the PCD Act. The OPI now requires that complaints and reports are made using the OPI's online form, by telephone or on some occasions by hard copy complaint form or in person. When the OPI receives contact by email about a potential complaint, the complainant is provided with information about the role of the OPI so that they can consider whether they wish to proceed with making a complaint. The OPI may consider treating an email as a complaint or report if the information in the email raises issues which require action by the OPI or if the complainant or reporter is unable to contact the OPI by other means.

This change may explain the slight decrease in matters received under the ICAC Act, as some contact by email which previously would have been dealt with as a complaint has instead been dealt with as a general enquiry, with potential complainants deciding to pursue other avenues of resolving their complaint, such as seeking legal advice or a review of a decision by a public authority. The OPI has seen a **32%** increase in general enquiries compared with the previous financial year.

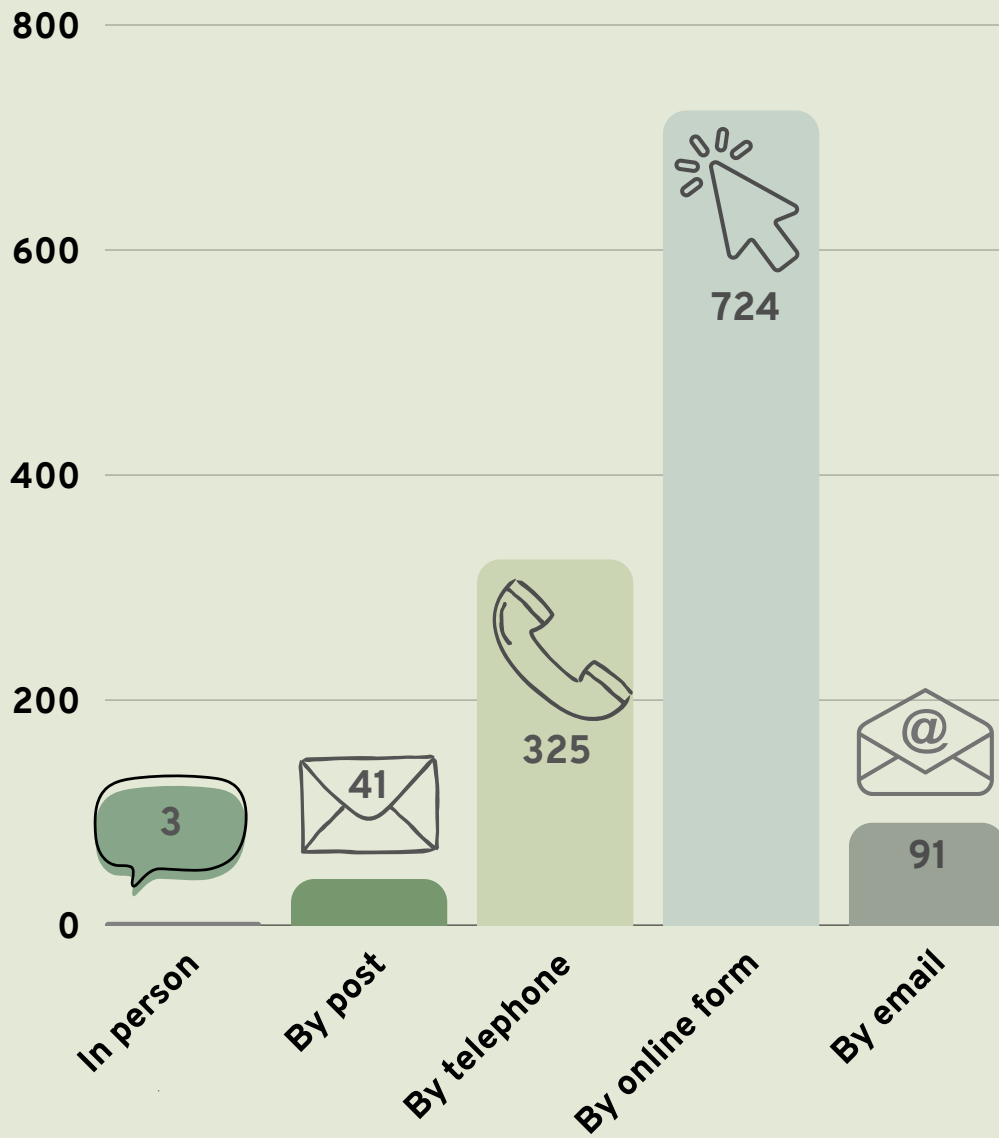
Despite the decrease in complaints and reports registered, there has been no detrimental impact on the OPI's ability to identify and refer serious issues of potential corruption, misconduct and maladministration in public administration. In 2025-26 the OPI saw a **10%** increase in matters referred to another agency.

Page 22 highlights the methods used to contact the OPI and indicates that the most common methods of contact continue to be telephone and online form.

Once a matter has been registered by a Paralegal, the Paralegal may conduct an Early Resolution assessment or recommend that the matter be assessed by a Legal Officer.

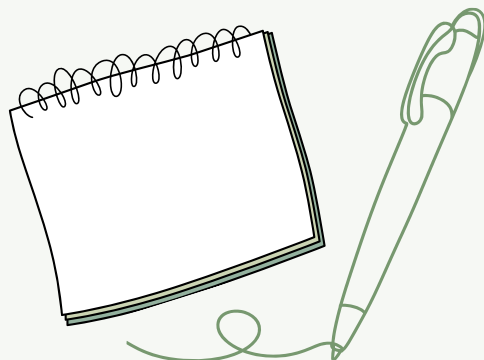
METHOD OF RECEIPT

OF COMPLAINTS AND REPORTS UNDER THE ICAC ACT



COMPLAINTS

17 post
289 by telephone
325 by online form
55 by email
None in person



REPORTS

24 post
36 by telephone
399 by online form
36 by email
3 in person

Early Resolution Assessments

Commencing on 1 July 2026, the OPI's new Early Resolution (ER) process improved the efficiency of assessments of complaints and reports the ICAC Act. Paralegals, who are responsible for receiving and registering complaints and reports under the ICAC Act, now conduct ER assessments on certain complaints or reports.

The OPI uses its ER process to quickly assess matters raising straightforward issues commonly raised with the OPI, where the appropriate outcome is clear on receipt of the information or where there is a need to provide an urgent response to a complainant or reporter. The matter is generally assessed by the same Paralegal who received the complaint or report by telephone, or who registered the matter from an online form or letter, reducing double handling in the assessment process. Senior Legal Officers in the OPI triage incoming complaints and reports to identify suitable matters for the ER process and, upon the Paralegal's recommendation, make the determination under the ICAC Act as to whether the OPI should refer the matter to another agency, or take no further action.

Of the **1336** assessments made by the OPI in 2025-26, **383** were done using the ER process representing **29%** of the assessment work completed by the OPI under the ICAC Act. The average time to complete an ER assessment in 2025-26 was **11** working days. **Two** matters were referred to the Commission, **one** to a law enforcement agency, **five** to Ombudsman SA and **103** to a public officer or public authority. The OPI determined to take no further action in respect of **271** matters. Where the OPI determined to take no further action, the complainants and reporters were provided with information about other agencies or services who are better placed to assist them

CASE STUDY

In 2025 the OPI received a complaint from a member of the public raising urgent maintenance issues with their SA Housing Trust (SAHT) property. The member of the public had contacted SAHT but it was unclear if they had made a formal complaint. Due to the urgency of the situation, the OPI conducted an ER assessment and referred the matter to the SAHT. The OPI received a response from the SAHT shortly after the referral confirming that SAHT had attended the property and the maintenance issue had been fixed.

Since the implementation of the ER process, the OPI has increased emphasis on the triaging and ER process using existing resources so that more complaints and reports are captured. Those changes have seen a significant decrease in the number of matters awaiting assessment by the OPI. As at 30 June 2026 the OPI had **108** open matters requiring assessment under the ICAC Act, which was the lowest number for any month in the financial year.

108 outstanding assessments at 30 June 2026.



217 outstanding assessments at 30 June 2025.

Assessments

If a matter is not suitable for an ER assessment, it is allocated to a Legal Officer. The Legal Officer produces a written recommendation in relation to how a matter should be dealt with in accordance with section 18E of the ICAC Act. The complexity and subject matter of these complaints and reports varies widely. Sometimes a potential issue of corruption, misconduct or maladministration can be hidden in voluminous documents and requires research of publicly available information, requests to agencies for answers to questions and detailed analysis of the available facts and applicable law. The OPI's Legal Officers have developed expertise in recognising potentially corrupt or improper conduct because of connections drawn by the OPI's Intelligence Officer or the Legal Officer about other information the OPI has received

Where there is a recommendation to refer a matter to either the Commission or another inquiry agency, the OPI must seek the views of the agency in relation to the proposed referral. A decision under section 18F(1)(a) of the ICAC Act to make a referral to the Commission is only made by the Director or the Assistant Director. Other decisions to refer a matter to another inquiry agency, a law enforcement agency or a public authority or public officer or a decision to take no further action can also be made by a senior Legal Officer.

This year, in addition to the ER assessments set out above, the OPI's Legal Officers completed **953** assessments resulting in **399** referrals. **113** matters were referred to the Commission, **21** to a law enforcement agency, **102** to Ombudsman SA and **163** to a public officer or public authority. The OPI determined to take no further action in respect of **277** matters.

Some assessments are identified as being complex and may take a number of weeks to complete. Other assessments may be completed within days. The time taken to assess a matter depends on a number of factors, including the number of issues raised, the complexity of the subject matter and the need to obtain further information from a complainant or from an agency. When assessing a matter, Legal Officers are encouraged to consider the role of the OPI in identifying corruption, misconduct and maladministration and in referring those issues swiftly to the appropriate agency so that an investigation can take place. The OPI proactively identifies matters which could, on the information available at receipt, raise potential issues of corruption, misconduct or maladministration and seeks the views of the Commission or Ombudsman SA to promptly decide on the appropriate action to take. Due to the confidentiality provisions of the ICAC Act, the OPI has not included details in this report about the facts of matters referred to the Commission. The general nature of these matters is reported in **Annexure A**.

CASE STUDY 1

In the 2024-25 financial year, the OPI received a complaint from a prisoner who was seeking a medical termination of a pregnancy. The prisoner had raised this request with the SA Prison Health Service (SAPHS) and the Department for Correctional Services (DCS) and was concerned that she was being denied access to medical services.

The OPI assessed this complaint urgently and referred the matter to the SAPHS and DCS the day after the matter was received. The OPI received immediate responses from the agencies advising of the steps that were being taken to address the complaint. The OPI also sought the views of Ombudsman SA in relation to a potential referral to an inquiry agency, and the matter was ultimately referred. In April 2026, the Ombudsman publicly stated that the matter had resolved through formal resolution, resulting in SAPHS and DCS making changes to its policies and procedures.

CASE STUDY 2

In 2025, the OPI received a report from a public officer raising issues relating to the recruitment of executive employees in a public sector agency, including the alleged failure to follow internal recruitment policies. The OPI determined to refer the matter to the agency involved. The OPI received a response from the agency head advising that, while no conduct issues were identified in relation to any specific recruitments, the OPI's referral had prompted a review of its internal policies and improvements were made to ensure increased transparency and fairness in the agency's recruitment processes.

CASE STUDY 3

In 2025, the OPI received an anonymous report that a public officer had undeclared secondary employment on social media, which was interfering with their work. The OPI referred the report to the agency head, who caused the report to be investigated. The employee was spoken to and educated about the need to declare secondary employment, which could give rise to a perceived conflict of interest with their duties at work. The employee submitted a conflict of interest form to ensure that any potential conflict of interest was appropriately managed.

Reviews of the OPI's Assessment

At times, the OPI is contacted by a complainant or reporter who is dissatisfied with the outcome they have received from the OPI about a matter assessed by us under the ICAC Act. The OPI has an internal review process, where complainants may request that we reconsider our decision if they believe that the OPI has failed to identify all the issues raised, we have misunderstood their complaint, or they have further information to provide which would change the assessment of the matter. This year, the OPI received **58** requests for a review of a decision under the ICAC Act. Those requests were considered by a senior Legal Officer and in **30** matters, the OPI determined not to reconsider its decision. This may be because the complainant did not provide any new information or did not explain why they considered that the OPI had erred. In **17** cases, the OPI did conduct a review: in **12** matters, the OPI did not find any error in the original outcome; however, in **three** matters, the OPI changed its original decision and determined to refer the matter to an inquiry agency or public authority. The remaining requests for review are in the process of being considered by the OPI.

Reviews of the Assessments of the Internal Investigation Section of SA Police

Under the PCD Act, the Legal Team reviews every assessment completed by the Internal Investigation Section (IIS) of SA Police. An assessment review can include accessing SA Police records and watching body worn video footage. If the OPI disagrees with the assessment of the IIS, a senior Legal Officer from the OPI consults with the Officer in Charge of the IIS as required by section 28 of the PCD Act. The OPI has only 3 business days to identify that an assessment has been completed, review the assessment and the supporting materials, consult with the Officer in Charge of the IIS, and decide whether to substitute the OPI's assessment in place of that of IIS. This year, the OPI reviewed a total of **2958** PCD Act assessments, representing a **9%** decrease compared with the last financial year.

The percentage of occasions on which the OPI consulted with the Officer in Charge of the IIS remained steady at about **3.7%** of assessments reviewed.

On **87** occasions (**79%** of consultations), this process resulted in a change to the assessment outcome: in **82** matters the IIS agreed to change its assessments taking into account the OPI's submissions; and in **5** matters, the OPI exercised its power in section 28 of the PCD Act to substitute its assessment in place of that of IIS. In the remaining **24** matters in respect of which the OPI consulted with the Officer in Charge, the OPI took into account further information received from the IIS in the consultation process and decided not to exercise its power to substitute an assessment.

On an additional **150** occasions, the OPI contacted IIS on matters not related to the outcome of an assessment, for instance an administrative issue on the file or to raise additional information or issues. Often this related to recommending that the IIS include more information for the complainant in the outcome letter. We have observed significant improvements over the past year in the outcome letters that the IIS prepares to explain its decision to take no further action on a complaint.

CASE STUDY 1

In 2026, the OPI received a complaint alleging that designated officers of the SA Police improperly attended a member of the public's property to speak to them regarding an investigation. IIS considered one occasion where police had attended the member of the public's property and determined that no conduct issue was raised. The OPI identified that police had attended the same property on a second occasion when they were aware that the member of the public did not consent to police entering the property and the officers had no power to do so without consent. The OPI consulted with IIS in respect of the second attendance by police and IIS agreed that a potential breach of the Code of Conduct was raised, to be dealt informally by Management Resolution.

CASE STUDY 2

In 2025, the OPI received a complaint from a member of the public complaining that they were unlawfully arrested and that the police officers used excessive force. The IIS assessed that it was unnecessary or unjustifiable to investigate the complaint having regard to the records within SA Police systems. The OPI reviewed the assessment, including watching the body worn video footage of the interaction. We sought further information from IIS to satisfy ourselves that the conclusion was correct. The OPI reviews the assessment before IIS sends an outcome letter to a complainant. The OPI observed that the draft outcome letter to the complainant did not provide the complainant with sufficient information about how they had come to their conclusion. The OPI contacted the Officer in Charge of the IIS to request that the outcome letter be amended to advise the complainant that the body worn video footage did not show what the complainant alleged. As the complainant had referred to significant distress in relation to their arrest, at the OPI's recommendation, the Officer in Charge of IIS also included in the outcome letter contact details for available support services.

CASE STUDY 3

IIS assessed an allegation of abuse of police authority and excessive force. The IIS reviewed police records and body worn video footage and assessed that there was no impropriety on the part of the officer and therefore it was unjustifiable and unnecessary to investigate the allegation. The OPI reviewed the assessment and all of the police records and body worn video footage that was available to the IIS. The OPI considered that the question of whether the force used by the officer was reasonable depended on whether the officer had lawful authority to arrest the suspect, which required an examination of applicable case law. The OPI considered that it was premature to conclude that the conduct of the officer was lawful and consulted with the Officer in Charge of IIS. The OPI substituted an assessment of potential misconduct for a potential issue of a failure to exercise powers of arrest reasonably and for a potential issue of failure to only use force as is reasonably necessary in the execution of duties. The OPI directed that SA Police investigate the complaint and the matter is open.

CASE STUDY 4

SA Police routinely reviews uses of force to ensure they are compliant. An officer raised a report about a potentially non-compliant use of force. The person against whom the force was used had not made a complaint. IIS assessed the report and determined that, while force was required, the manner in which the officer used force potentially breached SA Police General Orders. IIS determined that the matter could be dealt with informally by management resolution. The OPI reviewed the matter including all of the available body worn video footage. The OPI agreed that officers appeared to be acting in good faith, but observed that there was a potential issue raised about whether SA Police had lawful authority to be in the premises where the force was used, which may have impacted whether the use of force was reasonable. In reviewing the body worn video footage, the OPI identified an additional potential issue in that it appeared that police officers made sarcastic and disrespectful comments towards the vulnerable suspect. The OPI consulted with a view to issuing a direction to investigate all aspects of this matter instead of resolving it by management resolution. The Officer in Charge of IIS agreed to investigate the allegations and a direction was not required.

Legal Officers are also required to consider whether to refer a complaint or report to the Commission under section 29 of the PCD Act. Such a referral occurs where there is raised a potential issue of corruption or some other reason why the Commission is the appropriate agency to assess and investigate the matter (for example, allegations made against a senior police officer or where the IIS has a conflict of interest in dealing with the matter). The OPI made 62 such referrals to the Commission.

At times the OPI is contacted by complainants who are unhappy with the outcome that they receive from IIS. This year the OPI received 151 contacts of this kind. In response, the OPI provides the complainant with three options:

- If the complainant has further information which may change the assessment of the complaint, they should make a new complaint under the PCD Act*;
- If the complainant considers that there is an issue with the conduct of IIS in how their previous complaint was dealt with, they may make a new complaint about IIS under the PCD Act*; or
- If the complainant considers that the OPI has made an error, they may request that we review our oversight.

*When this option was selected, the matter is dealt with as a new complaint and is included in the total number of complaints and reports received about SA Police

Oversight Reviews

Requests for the OPI to review how we oversaw the assessment of the IIS are allocated to a Legal Officer, who reviews the previous complaint under the PCD Act, including the information held by IIS, and any new information provided by the complainant. The Legal Officer makes a recommendation to a Senior Legal Officer about whether the OPI made any error in its oversight, for example, by failing to identify an issue or by not exercising our power to re-assess a complaint under section 28 of the PCD Act. If an error is identified, the OPI may raise any issues with the assessment with the IIS and may report the error to the Office of the Inspector. The OPI conducted **50** reviews of its oversight in 2025-26. In **38** cases, the OPI determined that no further oversight was required. On **12** occasions, the OPI took some further action, by contacting IIS and/or the Office of the Inspector

CASE STUDY

In 2025 the IIS assessed a complaint made to the OPI about unlawful conduct of police officers, which had been the subject of a ruling by a Judge, and determined that it was unnecessary or unjustifiable to investigate it. The OPI reviewed the assessment and agreed. After they received an outcome letter from IIS, the complainant contacted the OPI again to express their dissatisfaction. A senior Legal Officer reviewed the matter again and identified that the ruling of the Judge suggested that the police officers had made well-intentioned errors, which may have amounted to breaches of discipline, but not deliberate misconduct. The OPI raised this with the Officer in Charge of IIS who agreed. The OPI wrote to the complainant to explain that the OPI could have substituted an assessment of a breach of discipline for the officers, but that in circumstances where training and education was achieved through publication of the Judge's reasons, it was of limited utility to take any further action. The OPI also contacted the Office of the Inspector to notify them of our potential error and provided that office with access to our records.

THE POLICE OVERSIGHT TEAM

The Police Oversight Team, consisting of two Investigation Specialists with law enforcement experience, is responsible for the independent oversight of police misconduct investigations of reports and complaints made under the PCD Act.

Most potential breaches of discipline (breaches of the SA Police Code of Conduct that are not serious and intentional) are dealt with informally by SA Police using their management resolution process, without further involvement of the OPI. Management resolution can involve conciliation of the complaint between the person who made it and SA Police. In the course of management resolution, the Commissioner of Police or his delegate can impose a restriction on the ability of the officer to perform specified duties; remove or impose conditions on any accreditation, permit or authority granted by SA Police; provide the officer with counselling; or issue the officer with a reprimand. The focus of management resolution is training and educating and improving the future conduct of the officer.

An assessment of potential misconduct requires an investigation by the IIS, which is overseen in real time by this team, with access to all aspects of the investigation held by SA Police, including body worn video, CCTV, statements and records of interviews. The OPI does not investigate complaints itself, our role is to ensure that complaints are investigated by SA Police fairly, thoroughly and efficiently.

The Police Oversight Team is continuously improving ways in which they oversee matters and often directly contact investigators to ensure enquiries are carried out in a timely manner so that evidence is not lost.

Pursuant to section 27 of the PCD Act, the OPI may direct SA Police in relation to aspects of an investigation. This could be because an additional line of enquiry has been identified; however, most issues raised in this context relate to the timely completion of the investigation or adjudication of whether to lay a Notice of Allegations in the Police Disciplinary Tribunal for a breach of discipline. Timeliness is important to maintain public confidence in SA Police and protect the welfare of both the complainant and the subject of the investigation. A direction cannot be issued without the OPI first consulting with the Officer in Charge of the IIS. Often, this consultation process resolves the issue without the OPI issuing a direction.

CASE STUDY

The OPI was overseeing the investigation of a potential improper access to confidential information. The OPI observed that the investigation had not progressed due to other commitments of the allocated investigating officer. The OPI consulted with the Officer in Charge of IIS about issuing a direction to obtain the necessary witness statements and interview the designated officer within 2 months. The Officer in Charge of IIS agreed that the matter could be completed in that timeframe and the OPI determined not to issue a direction. The investigating officer completed the investigation within the two months.

The team also monitors and identifies patterns, themes and trends, which the OPI raises directly with the IIS with the aim of systemic improvement. The OPI takes particular care in all police complaints involving domestic abuse including complaints from alleged victims about how police have dealt with them; complaints from suspects; and allegations of domestic abuse committed by police officers. In line with the recommendations of the Royal Commission into Domestic, Family and Sexual Violence, should someone feel unsatisfied with police conduct, including how reports and investigations are managed, they can make a complaint to us which will be referred to IIS (or the Commission if necessary). The OPI cannot intervene in a criminal investigation; however, the assessment and investigation of how police have handled a matter relating to domestic abuse can impact how SA Police deals with the criminal allegations. The OPI makes recommendations for changes to processes and procedures where appropriate.

This financial year the OPI received **316** reports alleging a potential breach of the clause of the Code of Conduct dealing with the proper exercise of authority, which represents a **48%** increase from the previous financial year. Proper exercise of authority includes complaints of excessive force and uses of police powers.

SA Police publishes sanctions on its website: www.police.sa.gov.au/about-us/disciplinary-outcomes. During the 2025-26 financial year, **18** officers received a sanction after a Notice of Allegations was laid in the Police Disciplinary Tribunal. **Three** of those matters related to an allegation of excessive force. Other allegations of excessive force have been dealt with informally by management resolution. There are **three** matters awaiting an adjudication for a Notice of Allegation for excessive force at the PDT and **two** matters before the PDT awaiting finalisation of an allegation of excessive force.

When using force South Australia Police must ensure it is reasonable and necessary: the core principle is that any force used must be proportionate, necessary, and appropriate for the situation and not excessive. The majority of allegations of excessive force arise out of a situation where it is accepted that some force is required but it is alleged that the particular application of force was not reasonable in the circumstances.

On several occasions during the 2025-26 financial year, the OPI has raised with the Officer in Charge of IIS that we disagree with a decision that an allegation is not substantiated after investigation. Further, the OPI has raised with the Officer in Charge of the Professional Conduct Section, allegations that the OPI submits require a formal sanction rather than management resolution. Whether SA Police proceeds to the Police Disciplinary Tribunal is a matter for SA Police to determine. If a breach of discipline is proved, it is the Commissioner of Police or his delegate who decides the sanction.

CASE STUDY

The OPI received two complaints that a police officer used excessive force when restraining a youth with complex needs, including autism and ADHD. The matter was investigated by a police officer outside of the IIS, who concluded that the allegations were unsubstantiated. Having regard to the body worn video and witness statements, the OPI contacted the IIS to disagree with this recommendation.

The OPI acknowledged that the youth was aggressive towards and assaulted the police officer; however, we submitted that the conduct of the police officer did not meet the standard we would expect of officers and should, at the very least, be dealt with by specific training and education about responding to neurodivergent needs. The words spoken by the officer suggested that their use of force was not to protect them or another but in reaction to having been assaulted. The officer's behaviour was contrasted with the behaviour of other officers present at the scene who were also the target of aggression but did not respond in kind. The OPI concedes the significant impact of assaults on police; however, submitted that any physical response needed to be proportionate and for a defensive purpose. The Officer in Charge of the IIS found the allegation substantiated and determined that the matter should be resolved informally by counselling the designated officer by management resolution

CASE STUDY

The OPI received a complaint from a member of the public that a police officer behaved in a disrespectful manner and used excessive force when a vulnerable young neurodivergent person was being dealt with under the Mental Health Act 2009. The OPI became aware that SA Police considered that only one allegation of conduct prejudicial to SA Police could be proved. The OPI raised with SA Police additional allegations that we submitted could be proved, including conduct towards the youth and excessive force. The OPI observed from body worn video footage that the officer used words that were intolerant and disrespectful towards the youth, which dysregulated the youth and escalated their behaviour towards police, when they had not previously demonstrated any aggression. The officer appeared to lack empathy in dealing with a potential mental health incident. After the youth had been arrested for assaulting police, the youth used force towards the officer. The OPI submitted that the force used by the officer in response was not proportionate. Police are trained in how to deal with situations of escalating violence and the officer did not use a police-approved technique to restrain the youth. Despite the OPI's submissions, SA Police did not present a Notice of Allegations to the PDT. However, allegations of disrespectful conduct towards the public and using more force than reasonably necessary were substantiated and dealt with informally through management resolution. A reprimand was recorded and the officer undertook mental health training.

CASE STUDY

The OPI had oversight of the investigation of an allegation of excessive force by a police officer which resulted in a serious and permanent injury. The initial findings of the investigation were that the allegation was unsubstantiated because there were other possible explanations for how the injury was caused. The OPI made submissions to the Officer in Charge of IIS that the CCTV footage of the incident was inconsistent with how the police officer described the use of force in interview. The Officer in Charge of IIS advised the OPI that they had already identified possible discrepancies in the matter and had returned it to the allocated investigator for further work. The OPI became aware that the matter was returned to the Officer in Charge of IIS with a recommendation that the allegation could be substantiated and was suitable for management resolution. The OPI recommended that further evidence may have been required to determine the cause of the injury; however, the IIS determined to deal with the matter by management resolution. The OPI is not involved in the management resolution process. The resolution officer determined that the police officer had not used excessive force and no further action was taken.

A formal disciplinary outcome for a breach of discipline (for example, a recorded reprimand; a fine; a reduction in remuneration or rank or seniority; a transfer; suspension or termination of employment) can only occur if SA Police can first prove the officer breached their Code of Conduct or General Orders at a hearing of the Police Disciplinary Tribunal. Unless the officer admits their conduct, SA Police must prove the breach on the balance of probabilities at a hearing in front of a Magistrate where the rules of evidence apply. The OPI is not a party to proceedings in the PDT but has a right to observe. The OPI is not aware of any breach of discipline that was proved at the PDT this year. The officers who received a formal sanction admitted their conduct.

The team had oversight of a total of **193** investigations throughout the year with a number of satisfactory outcomes, which the OPI considered accurately and fairly resolved issues that were raised about the conduct of police officers.

CASE STUDY

The OPI received a complaint that a police officer was negligent in carrying out a lawful order. The police officer failed to take a report of Domestic Abuse in contravention of SA Police General Orders and in so doing, breached Clause 5 of the Code of Conduct, which requires a designated officer must not be negligent in carrying out a lawful order, direction or duty. The allegation was substantiated by police and admitted by the police officer, who received a reprimand, a fine of \$300 and was required to complete responding to domestic abuse training.

CASE STUDY

The OPI received a complaint that a police officer was negligent in carrying out a lawful order. The police officer failed to appropriately manage a traffic accident in contravention of the General Order and in so doing, breached Clause 5 of the Code of Conduct, which requires a designated officer must not be negligent in carrying out a lawful order, direction or duty. The allegation was substantiated by police and admitted by the police officer, who received a reprimand and a fine of \$200.

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

Table 1: CONTACT WITH THE OPI

	Total
Complaints about public administration	686
Reports about public administration	498
General Enquiry	1203
Outside Jurisdiction	41
Reviews	58
TOTAL	2486

A “complaint” is from any member of the public. A “report” is made by a “public officer” as defined in Schedule 1 of the ICAC Act.

Table 2: METHOD OF RECEIPT OF COMPLAINTS AND REPORTS

	Complaints	Reports	Total
Telephone	289	36	325
Email	55	36	91
Online Form	325	399	724
In person	0	3	3
Letter	17	24	41
TOTAL	686	498	1184

Table 3: THE SUBJECT OF COMPLAINTS AND REPORTS RECEIVED

	Complaints	Reports	Total
Contractor / Other	13	6	19
Local Government	112	88	200
State Government	556	392	948
Universities	5	12	17
TOTAL	686	498	1184

- “Contractor/other” includes persons performing contract work for a public authority or the Crown (who are defined as a “public officer” in Schedule 1 of the ICAC Act). Other members of the public who are not a public officer can also be the subject of a complaint or report if they are alleged to be involved in a corruption offence
- “Local government” includes elected members and employees
- “State government” includes categories of “public officer” as defined in Schedule 1 of the ICAC Act (for example, public service employees, public sector employees, statutory authorities and their employees, judicial officers and members of Parliament).
- “Universities” refers to the University of Adelaide, the University of South Australia and Flinders University.

Table 4: GENERAL NATURE OF COMPLAINTS AND REPORTS RECEIVED

	Complaints	Reports	Total
Bribery / Inducement	10	23	33
Coercion / Extortion	0	6	6
Conduct in private capacity, failure to disclose / declare to employer	20	23	43
Environmental & Health	15	7	22
Excessive force / Assault / Intimidation / Threats	16	17	33
Failure of duty, inaction or inadequate exercise of power	202	66	268
Improper budgeting, procurement, contract management, accounts payable	21	41	62
Improper or unauthorised use of employment entitlements	13	32	45
Improper Recruitment / Deception in Employment	7	42	49
Improper use, damage or theft of resources	6	6	12
Improper use / access of information and improper record keeping	34	60	94
Improper votes / decision making	22	6	28
Improper, unauthorised or mismanaged exercise of power	134	68	202
Negligence in management / Oversight	51	20	71
Not otherwise categorised	3	0	3
Other criminal conduct while acting in capacity as a public officer	5	11	16
Sexual harassment / sexual impropriety	10	10	20
Theft and fraud – monetary	8	11	19
Unprofessional Conduct	106	47	153
Victimisation / Reprisals for Reporting	3	2	5
TOTAL	686	498	1184

Table 5: NUMBER OF ASSESSMENTS COMPLETED

Matter type	Number assessed
Complaints	783
Reports	553
TOTAL	1336

Table 6: OUTCOME OF ASSESSMENTS

Matter type	Referral to the ICAC	Referral to another inquiry agency	Referral to a law enforcement agency	Referral to a public authority or public officer	No Further Action
Complaints	20	24	9	163	571
Reports	95	82	13	100	248
Review	0	1	0	3	0
TOTAL	115	107	22	266	819

- The above total includes matters where the accepted referral was closed by 30 June 2026 (inclusive). There are more accepted referrals than assessments as more than one referral was made on some matters.
- The number of accepted referrals listed in the annual reports of the Commission and Ombudsman SA may be different, due to counting rules for cross-referenced referrals.
- All of the Inquiry Agency referrals were to Ombudsman SA.

Table 7: GENERAL NATURE OF COMPLAINTS AND REPORTS ASSESSED

	Complaints	Reports	Total
Bribery / Inducement	11	23	34
Coercion / Extortion	0	7	7
Conduct in private capacity, failure to disclose / declare to employer	22	26	48
Environmental & Health	15	7	22
Excessive force / Assault / Intimidation / Threats	16	17	33
Failure of duty, inaction or inadequate exercise of power	260	79	339
Improper budgeting, procurement, contract management, accounts payable	22	48	70
Improper or unauthorised use of employment entitlements	13	31	44
Improper Recruitment / Deception in Employment	8	46	54

Improper use, damage or theft of resources	8	10	18
Improper use / access of information and improper record keeping	36	67	103
Improper votes / decision making	19	7	26
Improper, unauthorised or mismanaged exercise of power	142	72	214
Negligence in management / Oversight	59	25	84
Not otherwise categorised	2	0	2
Other criminal conduct while acting capacity as a public officer	6	13	19
Sexual harassment / sexual impropriety	10	12	22
Theft and fraud – monetary	9	12	21
Unprofessional Conduct	123	49	172
Victimisation / Reprisals for Reporting	2	2	4
TOTAL	783	553	1336

Table 8: THE NUMBER AND GENERAL NATURE OF MATTERS REFERRED FOR INVESTIGATION TO THE COMMISSION

	Complaints	Reports	Total
Bribery/Inducement	3	14	17
Coercion/Extortion	0	4	4
Conduct in private capacity, failure to disclose/declare to employer	0	3	3
Environmental & Health	0	1	1
Excessive force/Assault/Intimidation/Threats	1	4	5
Failure of duty, inaction or inadequate exercise of power	3	5	8
Improper budgeting, procurement, contract management, accounts payable	2	18	20
Improper or unauthorised use of employment entitlements	1	4	5
Improper Recruitment/Deception in Employment	0	3	3
Improper use, damage or theft of resources	0	2	2
Improper use/access of information and improper record keeping	2	13	15
Improper votes/decision making	0	0	0
Improper, unauthorised or mismanaged exercise of power	6	14	20

Negligence in management / Oversight	0	2	2
Other criminal conduct while acting capacity as a public officer	0	2	2
Sexual harassment/sexual impropriety	1	1	2
Theft and fraud – monetary	0	4	4
Unprofessional Conduct	0	1	1
Victimisation/Reprisals for Reporting	1	0	1
TOTAL	20	95	115

Table 9: THE NUMBER AND GENERAL NATURE OF MATTERS REFERRED TO ANOTHER INQUIRY AGENCY

	Complaints	Reports	Reviews	Total
Bribery/Inducement	1	1	0	2
Conduct in private capacity, failure to disclose/declare to employer	0	2	0	2
Environmental & Health	0	0	0	0
Excessive force/Assault/Intimidation/Threats	0	1	0	1
Failure of duty, inaction or inadequate exercise of power	6	18	0	24
Improper budgeting, procurement, contract management, accounts payable	5	13	0	18
Improper or unauthorised use of employment entitlements	2	6	0	8
Improper Recruitment/Deception in Employment	2	6	0	8
Improper use, damage or theft of resources	0	5	0	5
Improper use/access of information and improper record keeping	1	4	0	5
Improper votes/decision making	0	1	0	1
Improper, unauthorised or mismanaged exercise of power	3	15	0	18
Negligence in management/Oversight	3	2	0	5

Other criminal conduct while acting in capacity as a public officer	1	0	0	1
*Request review of an OPI decision (Incorrect Outcome)	0	0	1	1
Sexual harassment/sexual impropriety	0	2	0	2
Theft and fraud – monetary	0	2	0	2
Unprofessional Conduct	0	4	0	4
Victimisation/Reprisals for Reporting	0	0	0	0
TOTAL	24	82	1	107

Table 10: THE NUMBER AND GENERAL NATURE OF MATTERS REFERRED TO A PUBLIC AUTHORITY OR PUBLIC OFFICER

	Complaints	Reports	Reviews	Total
Bribery/Inducement	1	0	0	1
Conduct in private capacity, failure to disclose / declare to employer	3	6	0	9
Environmental & Health	3	0	0	3
Failure of duty, inaction or inadequate exercise of power	58	22	0	80
Improper budgeting, procurement, contract management, accounts payable	5	5	0	10
Improper or unauthorised use of employment entitlements	1	7	0	8
Improper Recruitment / Deception in Employment	0	17	0	17
Improper use, damage or theft of resources	1	2	0	3
Improper use / access of information and improper record keeping	8	9	0	17
Improper votes / decision making	1	1	0	2
Improper, unauthorised or mismanaged exercise of power	17	9	0	26

*Incorrect outcome (Review of OPI decision)	0	0	2	2
*Misunderstood complaint (Review of OPI decision)	0	0	1	1
Negligence in management/Oversight	8	7	0	15
Other criminal conduct while acting in capacity as a public officer	0	3	0	3
Sexual harassment/sexual impropriety	3	1	0	4
Theft and fraud/montary	2	1	0	3
Unprofessional Conduct	52	10	0	62
TOTAL	163	100	3	266

Table 11: THE NUMBER AND GENERAL NATURE OF MATTERS REFERRED FOR INVESTIGATION TO A LAW ENFORCEMENT AGENCY

	Complaints	Reports	Total
Excessive force / Assault / Intimidation / Threats	0	1	1
Failure of duty, inaction or inadequate exercise of power	2	4	6
Improper budgeting, procurement, contract management, accounts payable	0	1	1
Improper use, damage or theft of resources	0	1	1
Improper use/access of information and improper record keeping	0	2	2
Improper, unauthorised or mismanaged exercise of power	1	0	1
Other criminal conduct while acting capacity as a public officer	1	3	4
Sexual harassment / sexual impropriety	5	0	5
Unprofessional Conduct	0	1	1
TOTAL	9	13	22

ANNEXURE B:

PCD ACT REPORTING

Table 12: COMPLAINTS AND REPORTS REGISTERED BY THE OPI

	Total
Police Complaints (made to the OPI)	1877
Police Reports (made to the OPI)	67
Police Complaints (made to the IIS)	341
Police Reports (made to the IIS)	752
Oversight Review (PCD Act)	151
TOTAL	3188

Note: members of the public and designated officers can make their complaint or report to the OPI or directly to a designated officer, SA Police employee or the Internal Investigation Section (IIS). All complaints and reports made to the OPI and SA Police are registered within the OPI's case management system and overseen by the OPI.

Table 13: METHOD OF RECEIPT OF COMPLAINTS AND REPORTS

	Complaints	Reports	Total
Telephone to the OPI	665	4	669
Email to the OPI	112	4	116
Online Form to the OPI	1009	57	1066
In person to the OPI	2	1	3
Letter to the OPI	89	1	90
To the IIS	341	752	1093
TOTAL	2218	819	3037

A "complaint" is from any member of the public. A "report" is made by a "designated officer" as defined in the PCD Act (for example, a police officer).

Table 14: GENERAL NATURE OF COMPLAINTS AND REPORTS

	Complaints	Reports	Total
Conduct prejudicial to SA Police	364	114	478
Conduct towards public, designated officer	268	102	370
Confidentiality of information	45	54	99
Conflict of interest	14	39	53
Honesty and integrity	16	51	67
Improper complaint	9	1	10
Improperly obtaining benefit or advantage	10	14	24

Negligence	195	65	260
Performance of orders and duties	994	328	1322
Proper exercise of authority	281	35	316
Responsibility for property	22	16	38
TOTAL	2218	819	3037

Table 15: ASSESSMENTS REVIEW AND CONSULTATION

	Assessments Reviewed	Consultation Required
Police Complaints	2153	65
Police Reports	805	45
TOTAL	2958	110

Table 16: REASSESSMENTS AND SUBSTITUTIONS

Assessments reassessed after consultation	
Police Complaints	51
Police Reports	36
TOTAL	87

Table 17: OUTCOMES OF COMPLAINTS AND REPORTS

	Police Complaints	Police Reports	TOTAL
Section 29 Referrals to ICAC	10	52	62
Misconduct	31	154	185
No Further Action	1821	229	2050
Breach of Discipline	288	362	650
Criminal Conduct	7	38	45
Maladministration	0	0	0
Out of Scope	6	0	6

- This number includes complaints received in the previous financial year that were assessed by IIS and reviewed by the OPI in 25-26. Not all complaints received in 25-26 were assessed by 30 June 2026. Those assessed after 30 June 2026 will be captured in the statistics for 26-27.
- 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. This is usually when the OPI learns that the subject of the complaint is a public sector employee and not a designated officer.
- The s29 referrals include 33 matters referred to ICAC at the time of receipt by the OPI, meaning that they were not assessed by the IIS. Matters are referred to ICAC when the OPI is satisfied that it is appropriate (for example, when there is raised a potential issue of corruption or some other reason why the IIS is not the appropriate agency to assess the matter).

ANNEXURE C: OTHER REPORTING

Total	
Public Interest Disclosures Notifications	84
General Enquiry	1203
Outside Jurisdiction	41
Office of the Inspector Requests	65

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 2026.

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 2026, 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 2026
- a Statement of Financial Position as at 30 June 2026
- a Statement of Changes in Equity for the year ended 30 June 2026
- a Statement of Cash Flows for the year ended 30 June 2026
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Director and the Executive Director Finance, People and Performance.

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 the 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 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 2026.

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

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

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

29 September 2026

Office for Public Integrity

Financial Statements

For the year ended 30 June 2026

Office for Public Integrity
Certification of the Financial Statements
For the year ended 30 June 2026

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 2026.
- 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
28 September 2026



Vanessa Burrows
Director, Office for Public Integrity
28 September 2026

Office for Public Integrity
Statement of Comprehensive Income
For the year ended 30 June 2026

	Note	2026 \$'000	2025 \$'000
Income			
Intra-government transfers	3.1	3 102	2 923
Resources received free of charge	3.2	61	61
Other income	3.3	-	22
Total income		3 163	3006
Expenses			
Employee related expenses	4.1	2 656	2 412
Supplies and services	4.2	428	401
Depreciation	5.4	2	2
Other expenses	4.3	42	42
Total expenses		3 128	2 857
Net result		35	149
Total comprehensive result		35	149

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 2026

	Note	2026 \$'000	2025 \$'000
Current assets			
Cash and cash equivalents	5.2	883	684
Receivables	5.3	20	21
Total current assets		903	705
Non-current assets			
Property, plant and equipment	5.4	3	5
Total non-current assets		3	5
Total assets		906	710
Current liabilities			
Employee related liabilities	6.3	210	174
Payables	6.2	30	10
Provisions	6.4	10	-
Total current liabilities		250	184
Non-current liabilities			
Employee related liabilities	6.3	376	317
Provisions	6.4	36	-
Total non-current liabilities		412	317
Total liabilities		662	501
Net assets		244	209
Equity			
Retained earnings		244	209
Total equity		244	209

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 2026

	Retained earnings \$'000	Total equity \$'000
Balance at 30 June 2024	60	60
Net result for 2024-25	149	149
Total comprehensive result for 2024-25	149	149
Balance at 30 June 2025	209	209
Net result for 2025-26	35	35
Total comprehensive result for 2025-26	35	35
Balance at 30 June 2026	244	244

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 2026

	Note	2026 \$'000	2025 \$'000
Cash flows from operating activities			
Cash inflows			
Intra-government transfers		3 102	2 923
GST recovered		30	27
Cash generated from operations		3 132	2 950
Cash outflows			
Employee related payments		(2 511)	(2 377)
Payments for supplies and services		(422)	(480)
Cash used in operations		(2 933)	(2 857)
Net cash provided by operating activities		199	93
Net increase in cash and cash equivalents		199	93
Cash and cash equivalents at the beginning of the reporting period		684	591
Cash and cash equivalents at the end of the reporting period	5.2	883	684

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 2026

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.

Assets that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets. Liabilities that are due to be settled within 12 months after the end of the reporting period or for which the OPI have has no right to defer the settlement for at least 12 months after the end of the reporting period are classified as current liabilities. All other assets and liabilities are classified as non-current.

Material accounting policies are set out throughout the notes.

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

The net amount of the GST receivable/payable to the 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 2026

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. Board and committees

2.1. Key management personnel

The key management personnel of OPI is the Director OPI and any person acting in this role throughout the year, 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 \$325 000 (2025: \$392 000).

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.

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

3. Income

3.1. Intra-government transfers

SA Government transfers are recognised on receipt. SA Government transfers consist of \$3.102 million (2025: \$2.923 million) for operational funding.

3.2. Resources received free of charge

	2026	2025
	\$'000	\$'000
Services received free of charge - Audit Office of South Australia	22	22
Services received free of charge - Shared Services SA	20	20
Services received free of charge - Department of Treasury & Finance	19	19
Total resources received free of charge	61	61

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 the Department of Treasury and Finance (DTF). The Office also receives audit services free of charge from the Audit Office of South Australia relation to work performed under the Public Finance and Audit Act 1987. No other services were provided by the Audit Office of South Australia. (See Note 4.2 and 4.3)

3.3. Other income

	2026	2025
	\$'000	\$'000
Audit fee - Audit Office of South Australia	-	22
Total other income	-	22

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

4. Expenses

4.1. Employee related expenses

	2026	2025
	\$'000	\$'000
Salaries and wages	1 968	1 822
Superannuation	264	231
Annual leave	190	156
Long service leave	57	81
Skills and experience retention leave	10	9
Other employee related expenses	167	113
Total employee related expenses	2656	2412

Superannuation

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

The superannuation expense represents OPI's contribution to superannuation plans in respect of current services of current employees.

Employee remuneration

The number of employees whose remuneration received or receivable falls within the following bands:

4.1: Employee remuneration

	2026	2025
	Number	Number
\$177 001 to \$197 000	1	2
\$317 001 to \$337 000	1	-
Total	2	2

The total remuneration received by these officers for the year was \$0.51 million (2025: \$0.39 million).

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and any related fringe benefits tax as well as any termination benefits for employees who have left the OPI.

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

4.2. Supplies and services

	2026	2025
	\$'000	\$'000
Accommodation	187	163
Information technology and communications charges	155	139
General administrative expense	60	80
Other supplies and services	26	19
Total supplies and services	428	401

Accommodation

The OPI'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. These accommodation costs are recognised as expenses as they become due, as the arrangements do not meet the definition of a lease set out in AASB 16.

4.3. Other expenses

	2026	2025
	\$'000	\$'000
Audit fees	22	22
Other	20	20
Total other expenses	42	42

Audit fees represents the fair value of audit services received from the Audit Office of South Australia for work performed under the *Public Finance and Audit Act 1987*. 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 2026

5. Assets

5.1. Financial assets

	2026	2025
	\$'000	\$'000
Financial assets measured at amortised cost		
Cash and cash equivalents	883	684
Total financial assets	883	684

All financial assets are measured at amortised cost.

5.2. Cash and cash equivalents

	2026	2025
	\$'000	\$'000
Deposits with the Treasurer	883	684
Total cash and cash equivalents	883	684

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose.

5.3. Receivables

	2026	2025
	\$'000	\$'000
Current		
Prepayments	20	21
Total current receivables	20	21
Total receivables	20	21

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flows.

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

5.4. Property, plant and equipment by asset class

Property, plant and equipment comprises tangible assets owned. The assets presented below do not meet the definition of investment property.

Reconciliation 2025-26

	Plant and equipment \$'000	Total \$'000
Carrying amount at the beginning of the period	5	5
Depreciation	(2)	(2)
Carrying amount at the end of the period	3	3
Gross carrying amount		
Gross carrying amount	18	18
Accumulated depreciation	(15)	(15)
Carrying amount at the end of the period	3	3

Revaluation surplus relating to derecognised property, plant and equipment is transferred to retained earnings on derecognition.

5.5. Property, plant and equipment owned by OPI

Property, plant and equipment owned by OPI with a value equal to or in excess of \$10,000 is capitalised, otherwise it is expensed. Owned property, plant and equipment is subsequently measured at fair value. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

Revaluation of property, plant and equipment is undertaken on a regular cycle and is revalued at least every six years. However, if at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

5.6. Useful life and depreciation of non-financial assets

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

Class of asset	Useful life (years)
Plant and equipment	10

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

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

6. Liabilities

6.1. Financial liabilities

	2026	2025
	\$'000	\$'000
Financial liabilities measured at amortised cost		
Contractual payables	30	10
Total financial liabilities	30	10

All financial liabilities are measured at amortised cost.

6.2. Payables

	2026	2025
	\$'000	\$'000
Current		
Contractual payables	30	10
Total current payables	30	10
Total payables	30	10

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

Contractual payables

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

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

6.3. Employee related liabilities

	2026	2025
	\$'000	\$'000
Current		
Annual leave	144	117
Employment on-costs	28	23
Long service leave	13	17
Skills and experience retention leave	5	5
Accrued salaries and wages	20	12
Total current employee related liabilities	210	174
Non-current		
Long service leave	340	287
Employment on-costs	36	30
Total non-current employee related liabilities	376	317
Total employee related liabilities	586	491

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

6.3.

Employee related liabilities (continued)

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

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

The liability for salaries and wages is measured as the amount unpaid at the reporting date at current remuneration rates at 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 skills, experience and retention leave liability increased to 3.5% (2025: 3.2%). 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

Long service leave liability is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments are determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of services. These assumptions are based on employee data over SA Government entities.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds increased in 2026 to 4.75% (2025: 4.25%) resulting in an immaterial change in the reported long service leave liability. The net financial effect of the changes to actuarial assumptions in the current financial year is immaterial. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions – including the long-term discount rate.

The actuarial assessment performed by DTF has left the salary inflation rate the same at 3.5% (2025: 3.5%) for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate. The current portion of employee related liabilities reflects the amount for which OPI does not have right to defer settlement for at least 12 months after reporting date. For long service leave, the amount relates to leave approved before year end that will be taken within 12 months, expected amount of leave to be approved and taken by eligible employees within 12 months, and expected amount of leave to be paid on termination to eligible employees within 12 months.

Employment on-costs liabilities

Employment on-costs liabilities include payroll tax, Fringe Benefits Tax, Pay As You Go Withholding, ReturnToWorkSA levies and superannuation contributions. They are settled when the respective employee benefits that they relate to are discharged. These on-costs liabilities primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave to be taken as leave, rather than to be paid on termination, affects the amount of on-costs liabilities recognised as a consequence of long service leave liabilities.

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.

As a result of an actuarial assessment performed by DTF, the portion of long service leave taken as leave has remained the same at 44% (2025: 44%). The average factor for the calculation of employer superannuation cost on-costs remained the same at 12% (2025: 12%). These rates are used in the employment on-cost calculation. There is no net financial impact.

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

6.4. Provisions

	2026 \$'000	2025 \$'000
<u>Current</u>		
Provision for workers compensation	10	-
Total current provisions	10	-
<u>Non-current</u>		
Provision for workers compensation	36	-
Total non-current provisions	36	-
Total provisions	46	-
<u>Movement in provisions</u>		
Additional provisions recognised	46	-
Carrying amount at the end of the period	46	-

A provision has been reported to reflect unsettled workers compensation claims. The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2026 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment. The provision is for the estimated cost of ongoing payments to employees as required under current legislation.

OPI is responsible for the payment of workers compensation claims.

7. Outlook

7.1. Unrecognised commitments

	2026 \$'000	2025 \$'000
Within one year	184	124
Later than one year but not longer than five years	803	-
Later than five years	61	-
Total operating lease commitments	1048	124

The commitments recognise a MoAA with DIT for accommodation which has recently been extended until 2031.

7.2. 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.

7.3. Events after the reporting period

OPI is not aware of any after balance date events.



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