



# **Parliamentary Inspector of the Corruption and Crime Commission**

## **ANNUAL REPORT 2024 - 2025**

*Quis custodiet ipsos custodes?*







# Parliamentary Inspector of the Corruption and Crime Commission

## ANNUAL REPORT 2024 - 2025

### TO: THE PARLIAMENT OF WESTERN AUSTRALIA

I hereby present the Annual Report for the year ending 30 June 2025 pursuant to section 203 of the *Corruption, Crime and Misconduct Act 2003* and section 63 of the *Financial Management Act 2006*. The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.

**MATTHEW ZILKO SC**  
**PARLIAMENTARY INSPECTOR**

**18 September 2025**



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# Introduction: Office of the Parliamentary Inspector

This Annual Report is made pursuant to section 203 of the *Corruption, Crime and Misconduct Act 2003 (WA)* (the CCM Act).

The CCM Act makes me responsible for auditing its operation; overseeing the activities of the Corruption and Crime Commission (Commission); dealing with any misconduct on the part of the Commission and its officers; assessing the effectiveness and appropriateness of the Commission's procedures; informing the Parliament of issues that arise in exercising my functions and powers; and assisting the Joint Standing Committee on the Corruption and Crime Commission (Joint Standing Committee) to perform its functions.

My office is one of the smaller agencies in Western Australia, as it essentially comprises the Parliamentary Inspector and his or her advisor. In this regard I have been very ably supported by the same Principal Advisor, Sarah Burnside, since taking up my appointment as Parliamentary Inspector in November 2020. I am grateful to her for her ongoing advice and good counsel. All other functions needing to be performed to make my office work, such as administrative, accounting, human resources, IT, secretarial and budgetary services, are provided as and when required by the Department of Justice.

Naturally, in carrying out my role I regularly meet and correspond with the Commission. Inevitably there are occasions when we will take different positions on matters arising under the CCM Act. Nevertheless, we continue to enjoy a good working relationship and, judging by issues that arose before my time, it seems to me that a positive relationship between the Commissioner and the Parliamentary Inspector contributes to the proper functioning of both offices.

The former Commissioner, the Hon John McKechnie AO KC, has been integral to this relationship and I acknowledge his hard work over nine years at the helm. The Commission has been very fortunate to have such a dedicated leader, who can certainly be said to have left the organisation in better shape than he found it. I wish him well in whatever future endeavours his retirement might bring.

As matters currently stand, no Commissioner has yet been appointed to replace Mr McKechnie, but the Deputy Commissioner, the Hon Michael Corboy SC, has assumed the role of Acting Commissioner pending the appointment of a Commissioner by the Parliament.

The CCM Act provides for the appointment of Acting Parliamentary Inspectors who can perform the office's functions when the Parliamentary Inspector is unavailable. At the present time, the office is without an Acting Parliamentary Inspector, but I understand that the wheels have been set in motion to recruit one or two Senior Counsel. For a period of six years, until his second term ended in early 2025, the Hon John Chaney SC carried out this role and I am very grateful to him for his assistance.

As noted above, one of my functions involves reporting to and assisting the Joint Standing Committee. In the forty-second Parliament, the Committee comprises the Chair, Colleen Egan MLA, the Deputy Chair, the Hon. Michelle Boylan MLC, and Libby Mettam MLA and the Hon. Andrew O'Donnell MLC. I thank the members of the Committee for their keen interest in the work of the Commission and of my office.

# Investigative Function

My investigative function derives from section 195(1)(c) of the CCM Act, which enables me to assess the effectiveness and appropriateness of the Commission's procedures. Each assessment is recorded as a separate investigation. Most of these originate in a report of serious misconduct the complainant has made to the Commission, which in turn has determined there is insufficient evidence to support the allegation/s made. After the complainant contacts me seeking a review, I request the Commission's file on the matter so I can assess the procedures it has used.

In 2024-25, 60% of the office's work was devoted to investigations. I undertook 107 new investigations and finalised 103. These numbers were slightly higher than in the previous year; in 2023-24 I undertook 102 new investigations and finalised 94.

Overall, the last two years have seen a downward trend in the number of investigations, which reflects a change in policy rather than a decrease in workload. The Commission must notify me of any allegation that concerns one of its officers,<sup>1</sup> and this obligation (and the related protocol between the Commission and my office) was previously interpreted broadly. As a result, I was notified of allegations lacking any substance, such as emails received from members of the public who had received a closure letter from the Commission and fired off a vague accusation of corruption in response. In November 2023 the Commissioner and I agreed that I would only be notified of communications providing at least some detail of the alleged misconduct. This approach is still working well and allows me to allocate resources to substantive investigations.

Of the files closed in 2024-25, 97 were opened in that period, and six were commenced in previous financial years. The investigations undertaken in 2024-25 were as follows:

- There were 86 complaints about some aspects of the Commission's assessment or investigation of allegations of serious misconduct in the public sector. This was 13 more complaints than were received in the 2023-2024 financial year.

The public sector is large and diverse, and the above cases included allegations relating to government departments, local governments, WA Police, the courts, and public schools, universities and hospitals. Five of these complaints related to investigations conducted by the Commission and/or reports it had tabled in the Parliament.

- The Commission notified me of two allegations made about it or one of its officers, in accordance with our agreed protocol, pursuant to section 196(4) of the CCM Act. This was 13 fewer than during 2023-2024 for the reasons discussed above.
- I received five complaints that related to the Commission itself and/or its personnel.
- Two files were commenced by me on my own motion, with one of these being opened following my review of a closure report received from the Commission.
- One matter was referred to me by the Public Sector Commission.
- The office received 11 allegations that were classed as miscellaneous, compared with 12 such matters received in 2023-24. Primarily, this category represents instances where a person has not lodged an allegation with the Commission for various reasons and accordingly my function in section 195(1)(c) was not enlivened, or where a complaint is withdrawn.

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<sup>1</sup> Section 196(4), CCM Act.

# Audit Function

My audit function is set out in sections 195(1) (aa), (a) and (cc) of the CCM Act, which provide that I audit the operation of the Act itself and the Commission's operations under both the Act and other Western Australian legislation. During the reporting period 40% of the office's work was devoted to my audit function, which I carried out in three principal ways.

First, every time I reviewed a Commission file for the purpose of assessing its procedures, I was effectively conducting a miniaturised audit on the exercise of those procedures.

Second, the Commission provides me with the closure reports it prepares at the end of each investigation either conducted by it or referred to a separate agency and then reviewed by it.

Third, each quarter the Commission supplies documentation relating to uses of its statutory powers during the previous three months.

The quarterly audit process was agreed between the Commission and the Parliamentary Inspector long before my time, and for many years it was the Commission's practice to provide documentation relating to assumed identities, controlled operations and integrity testing pursuant to the CCM Act as well as information relating to warrants sought pursuant to the *Surveillance Devices Act 1998* (WA). For example, my office would receive copies of:

- applications by a Commission officer to adopt an assumed identity for the purpose of assisting with an investigation;
- documentation cancelling an assumed identity when it is no longer required;
- formal authorities to commence a controlled operation under the CCM Act, in which officers can engage in conduct that would otherwise be criminal in the course of collecting evidence for the purpose of an investigation; and

- affidavits provided to the court in support of an application for a warrant to place a surveillance device in a particular place to support an investigation.

In addition, as a result of long-awaited amendments to the *Telecommunications (Interception and Access) Act 1979* (Cth) (TIA Act), I am now also informed each quarter of any interception warrants sought by the Commission under the TIA Act. An interception warrant allows an organisation to access communications, engaging in what has colloquially been referred to as 'phone tapping'. For example, a law enforcement or integrity agency may seek a warrant to intercept a suspect's telephone calls to assist with an investigation.

Earlier this year, I became aware that the auditable documents provided each quarter had never included other relevant materials, such as search warrants sought by the Commission pursuant to section 101 of the CCM Act. There seemed to be no rhyme nor reason for the exclusion of such documents, and it appeared to me that this was, simply, an oversight. I decided that, given the breadth of my audit function, I ought to be provided with all available documents relating to the Commission's use of powers, whether conferred by the CCM Act or by other relevant legislation, such as the *Criminal Property Confiscation Act 2000* (WA).

During 2024-25, discussions were therefore held at officer level regarding the appropriate scope of the audit. At the time of tabling this report, I am pleased to advise that the Commission and I have agreed to a new guideline which will ensure that each quarter I receive a comprehensive overview of the use of the Commission's powers.

# Report Tabled in the Parliament in 2024-25

On 29 May 2025, my report *An Inadequate Investigation of Alleged Corruption* was tabled. The intent of this report was to inform the Parliament of a situation in which an allegation of corruption, despite having been assessed by the Commission, and referred to the appropriate department for action, had not been investigated.

The officer concerned was alleged to have corruptly conferred benefits on a family member by appointing her to an administrative role and securing government subsidised housing for her, without having declared a conflict of interest on either occasion. As outlined in my report, the Commission referred the matter to the officers' employer but, whether through inexperience or obtuseness, the department never addressed the central allegation of corrupt conduct.

It is not my role to, and I cannot, form an opinion of serious misconduct in regard to any person other than an officer of the Commission. My report should not be taken as an expression of such an opinion. In truth, the animating concern of my report was not the specific allegation of corrupt conduct referred to above, but a much broader issue relating to the operation of the CCM Act.

The Act provides that the Commission must assess every allegation of serious misconduct it receives and form an opinion about its merits. If the Commission determines that the allegation may be substantiated, it can conduct an investigation (either on its own or in cooperation with another organisation) or refer the allegation to an external agency for action. Departments are to provide a report to the Commission outlining the actions they have taken.

This mechanism is important. It acknowledges the practical reality that the Commission cannot possibly investigate each allegation of serious misconduct it receives, and it enables government departments to build their capacity to carry out misconduct investigations themselves.

However, allegations that are referred to departments are not always treated with appropriate seriousness. I have raised concerns about this aspect of the referral process on several previous occasions, and *An Inadequate Investigation* represents a continuation of my longstanding call for government departments to adhere thoroughly to their obligations under the CCM Act.

To that end, my report recommended that the Parliament consider taking action to enhance the operation of the relevant sections of the CCM Act. I am not a parliamentary draftsman, and I do not know whether it would be possible to achieve this end via legislative amendments, but I suggested that the provisions relating to the referral and monitoring of allegations of serious misconduct could be strengthened.

Alternatively, I suggested that Parliament could consider circulating a memorandum to all heads of departments reminding them of the importance of ensuring that allegations of serious misconduct are competently and transparently dealt with.

Subsequently, on 30 June 2025 the Public Sector Commissioner Sharyn O'Neil PSM wrote to all agency heads drawing my report to their attention. In her correspondence, the Commissioner stated that she expects 'every allegation of misconduct to be competently and transparently dealt with in the public sector' and advised that a foundation course for investigators was being established. I welcome these developments and thank the Commissioner.

My file on this matter is now closed.



## Update on *Going Rogue*: Serious Misconduct by a Commission Officer

My report *Going Rogue* was tabled by the Joint Standing Committee on 21 March 2024. The report detailed a lengthy investigation run by the Commission and overseen by me. It also made findings of serious misconduct about a former Commission officer, whom I referred to as LC.

In my report I observed that whether or not to charge LC with any criminal offences was not for me to decide but was a matter for WA Police to determine in its own discretion. Since that time, LC has been charged with the offence of corruption in section 83 of the *Criminal Code*, to which she pleaded guilty on 4 September 2025. She has now been remanded to the District Court for sentencing. The Magistrates Court refused her request for a suppression order and there has been some media reporting about her identity. However, I have continued to refer to her as LC for the sake of consistency.

My ongoing focus is on the Commission itself, and the need to ensure that the events outlined in *Going Rogue* are not repeated. To that end, my report recommended that the Commission:

- undertake a full internal inquiry into how so many breaches of policy, procedure and its Code of Conduct took place over this period;
- report to the Parliament by the end of 2024 as to the outcomes of that inquiry and the procedural changes it proposes to adopt as a result; and
- not recommence using Human Sources in any of its operations until the above recommendations have been implemented.

The Commission accepted these recommendations and engaged an independent consultant to conduct an internal inquiry of the

circumstances that allowed a former Commission officer to maintain an inappropriate relationship with a human source. The consultant prepared a Review Report, which the Commission provided to me and to the then Joint Standing Committee, which tabled an abridged version in Parliament on 28 November 2024.

The Review Report made ten recommendations, including the establishment of a mechanism for Commission staff to securely and confidentially report their concerns about other officers as required by the Code of Conduct.

This was of critical importance, as the Review Report observed that ‘a number of officers had observed serious, repeated problematic professional and personal behaviour’ by LC but had either been reluctant to report their concerns for fear of reprisal, did not properly understand their obligation to alert the Commission to breaches of the Code of Conduct, or had spoken to their line managers but were left unaware whether any action had been taken.

The Commission has since implemented a totally anonymised online portal, and I attended a briefing on this system on 10 April 2025. This will be an important step in improving the culture of the Commission and will give its management a clearer picture of any staff concerns. The Commission has also confirmed that, naturally, if any of the matters reported via this portal relate to an allegation of either minor or serious misconduct, I will be notified pursuant to section 196(4) of the CCM Act.

I will continue to monitor the implementation of the remaining recommendations and have arranged to be briefed on the Commission’s progress later this year.

# Cases During the 2024-25 Reporting Period

Generally, just under half of the requests I receive for reviews of the Commission's procedures relate to the police, reflecting the makeup of the reports received by the Commission itself.<sup>2</sup> In 2024-25, of the 86 complaints I received regarding the public sector, 52 were about WA Police.

Naturally, not all of these allegations have merit. Some appear to be based on a misunderstanding of the role of the police, and I will often need to explain to a complainant that they have provided their own speculative theories, but not evidence of misconduct. On other occasions, an allegation will be directly contradicted by the available body worn camera footage.

However, in some instances I believe that a substantive report of police misconduct has not been appropriately addressed and that is a serious concern for me. Two such cases, which occupied considerable time for me over the past year, are discussed below.

## POLICE POWERS IN A NEIGHBOURHOOD DISPUTE

One of those cases originated, innocuously enough, in a dispute about a shared fence. The complainant was a Chinese migrant in his late sixties with very limited English.

Following a disagreement with his neighbour regarding the fence between their properties, the complainant instituted proceedings under the *Dividing Fences Act 1961* (WA) and obtained a Violence Restraining Order (VRO) which provided that his neighbour should not 'cause or attempt to cause damage to any property in the possession of the Person Protected'. Despite this, the neighbour removed the fence and installed a new one, allegedly damaging the complainant's irrigation pipes and garden shed. I make no comment on the merits of the dispute between the complainant and his neighbour, as my focus is on the Commission's procedures.

When the complainant reported his neighbour's actions to the police, he was informed that this was a civil matter and, incorrectly, that property damage could not constitute a breach of a VRO. By contrast, when he was subsequently accused of damaging the new fence, he was promptly arrested, held in custody for several hours while the police tried to locate a Mandarin translator, and charged with an offence carrying a maximum penalty of ten years' imprisonment.<sup>3</sup>

Able assisted by his adult son, who is fluent in English, the complainant made a report of police misconduct to the Commission. When the Commission concluded that there was insufficient evidence of misconduct, he complained to me. On reviewing the file, I was concerned that the Commission had not fully appreciated the gravity of the actions taken by police. Certainly, the complainant's arrest appeared to have been lawful, and there was no allegation of excessive use of force. However, the definition of police misconduct in the CCM Act goes beyond unlawfulness. It encompasses 'reviewable police action', which in turn includes any action by a police officer that is 'unreasonable, unjust, oppressive or improperly discriminatory'.

Police officers perform a critical role and are entrusted with very broad powers, which must be used with caution. This did not appear to have been the case here, as the materials in the file indicated that the decision to arrest the complainant had been made in some haste. He was arrested less than an hour after he had allegedly been seen 'forcefully pushing and pulling the fence' by his neighbour. The decision to charge the complainant with the most serious offence available was also questionable given the existence of an alternative offence carrying a lower penalty<sup>4</sup> and the fact that the cost of the damage alleged to have been caused by him was only \$1000.

<sup>2</sup> In 2023-24, 43.6% of the allegations received by the Commission related to WA Police; see Corruption and Crime Commission, Annual Report 2023-24, p. 13.

<sup>3</sup> Section 444(1)(b) of the *Criminal Code*.

<sup>4</sup> The offence of damaging property in section 445 of the *Criminal Code*, which contains no element of intent, is punishable by two years' imprisonment and a fine of \$24,000.

I wrote to the Commission outlining my concerns. The Commission conducted a reassessment and referred two allegations to WA Police, requiring the police to investigate whether its officers had neglected to investigate property damage reported by the complainant and whether they had performed their functions and services in a manner that was unreasonable, unjust, oppressive or improperly discriminatory.

Twelve days later (an extraordinarily short time, in my experience of allegations of police misconduct), the Police Conduct Investigation Unit (PCIU) advised the complainant that neither of his allegations had been sustained. To make matters worse, the PCIU did not provide the Commission with a report of the actions taken by it, as required by the CCM Act.<sup>5</sup> Instead, it forwarded the Commission a copy of a briefing note prepared two months earlier, when the complainant had written to the Minister for Police. The briefing note advised, among other things, that a review had determined that ‘all actions and decisions by attending officers were correct’. Contrary to my view of the situation, the Commission concluded that the findings made appeared to be reasonable and closed its file.

The complainant was tried for and, in my opinion surprisingly, convicted of criminal damage. The magistrate granted a spent conviction and ordered him to pay a fine of \$500, which is significantly less than the \$36,000 that constitutes the maximum fine for this offence.<sup>6</sup> Nevertheless, feeling strongly that he had been unjustly dealt with, the complainant appealed his conviction.

Following the hearing of his appeal in the Supreme Court, the appeal was allowed and a judgment of acquittal was entered. The Supreme Court found that the verdict at trial was ‘unreasonable and unsupported by the evidence’.<sup>7</sup> In addition, the Supreme Court

ordered WA Police to pay the complainant’s legal costs of both the trial and the appeal.

I again requested that the Commission investigate the complainant’s allegations of police misconduct in light of his successful appeal. The Commission considered my request but determined that it was not justified or in the public interest to do so. In reaching this decision, the Commission took into account the following factors:

- Whether there was demonstrated serious misconduct.
- Conduct of the arresting officers.
- The eventual vindication of the complainant’s private rights by the Supreme Court.
- The judgment of the court.
- The purposes of the CCM Act.
- The Commission’s workload.
- What could be accomplished by an investigation.
- The Commission’s current monitoring and review function relating to police.

I understand the Commission’s reasoning and am cognisant of its heavy workload. However, I remain concerned that the use of police power in this instance saw a dispute between neighbours that could have been resolved in a civil hearing under the *Dividing Fences Act* end in a full criminal trial and appeal with costs ultimately borne by the State of Western Australia. It also seemed to me that WA Police had not taken its obligations under the CCM Act with sufficient seriousness, and, worse, the Commission had not compelled it to do so. I was disappointed with this unsatisfactory outcome.

<sup>5</sup> Section 40, CCM Act.

<sup>6</sup> Section 444(1) provides that a summary conviction penalty may be imposed where the property is not destroyed or damaged by fire and where the amount of injury done does not exceed \$50,000. This penalty is three years’ imprisonment and a fine of \$36,000.

<sup>7</sup> *Shi v WA Police* [2024] WASC 475 at [80].

## Cases During the 2024-25 Reporting Period (cont)

On closing my file, I asked the complainant and his son whether they would object to my discussing this matter in my Annual Report. They advised that, on the contrary, they would support it. They also stated:

While we are grateful for the Supreme Court's ultimate vindication of our position, we have to emphasize the tremendous personal, emotional, and financial toll this ordeal has taken. The process of seeking justice - from being wrongfully arrested, held in custody, facing trial, and then having to pursue an appeal - has been extremely costly and distressing... The high cost - both financial and emotional - of seeking justice means many citizens might not have the resources or resilience to challenge similar misconduct.

On one view, this was a minor matter which was ultimately corrected by a higher court, an example of the justice system functioning as it was intended to. However, as the statement above makes clear, it was also a situation in which decisions made by police officers about the use of their powers have had a profound and lasting impact on members of the public.

### ASSAULT BY AN OFF-DUTY POLICE OFFICER

The second case involved a complaint regarding a road rage incident in early 2024 which began when the complainant honked his horn at another vehicle which had 'cut him off', following which both men made obscene gestures at each other. When their cars subsequently stopped at a set of red lights, the other driver left his vehicle, walked to the complainant's car door, and spoke to him. A physical altercation ensued, during which the other driver allegedly put both of his hands around the complainant's neck, choked him and impeded his breathing.

The complainant sought medical attention and reported the assault to WA Police, whereupon he became aware that his assailant had been an off-duty police sergeant (the sergeant). Ordinarily, a public officer's behaviour will not constitute

serious misconduct if it takes place outside his or her official role. However, the CCM Act treats minor misconduct by police officers as serious misconduct, and minor misconduct is defined to include situations in which a public officer engages in conduct that could adversely affect the honest or impartial performance of his or her functions, whether or not he or she was acting in an official capacity at the time.<sup>8</sup> In my view, assaulting members of the public while off-duty would clearly fall within this category.

The complainant made a complaint to WA Police about the sergeant's conduct. Two months later, the complainant received a brief letter from its Internal Affairs Unit (IAU). The letter advised that a full investigation had been conducted into his complaint, there was 'insufficient evidence to prefer criminal charges' against the sergeant, and that a managerial investigation was ongoing. Ultimately, the sergeant was issued with a Managerial Notice.

The complainant lodged allegations of police misconduct with the Commission, citing both the initial road rage incident and the decision not to charge the sergeant. Initially, the Commission concluded that the IAU investigation had been adequate and closed its file, whereupon the complainant sought my review of the Commission's procedures. On reviewing the file, I strongly disagreed with the Commission's conclusion. In particular, the rationale for not charging the sergeant seemed, frankly, misconceived.

First, the IAU noted differences between the statements made by the complainant and by his seventeen-year-old daughter (who was present during the incident) and suggested that these discrepancies 'provided elements of doubt'. However, it is not unusual for there to be inconsistencies in people's recollections of high-stress situations, and the differences in the accounts given by the complainant and his daughter did not seem such as to render criminal charges unsustainable.

<sup>8</sup> Section 4(d)(i), CCM Act.



Statements from the sergeant, the complainant, and the daughter all agreed that it had been the sergeant who instigated a physical encounter by parking at an intersection and approaching the complainant's side window, a decision which the sergeant later admitted had been foolish. Further, the complainant and his daughter both stated that the sergeant had asked the complainant to get out of his car to 'sort this out'.

It is clear that both parties used some degree of force. The complainant admitted to having grabbed the sergeant by the shoulders to try to move him away, and to applying force which the complainant characterised as a slap and the sergeant as a punch. However, it is notable that both the complainant and his daughter agreed that the sergeant had placed his hands around the complainant's throat, and that a member of the public had intervened to try to make the sergeant release his grip.

Second, the IAU suggested that the sergeant could avail himself of two *Criminal Code* defences (provocation and self-defence) and immediately concluded that these would be 'difficult to overcome during any court proceedings'. There appeared to have been no consideration of the elements of those defences and their applicability to the facts in this instance. Given that the physical contact between the two men had been instigated by the sergeant when he exited his car and approached the complainant, it was unclear how either defence could be successfully used.

In deciding whether to charge a person with a criminal offence, the police must have regard to all relevant considerations, including whether there is a reasonable prospect of conviction. There will be occasions when there is simply not enough evidence to charge a suspect with any offence, and these are matters for police to determine. It is only in rare cases that I will query the exercise of prosecutorial discretion.

I acknowledge that this was not an open-and-shut case. There are obvious difficulties in prosecuting



an assault where both parties have applied force to each other as part of an altercation, and it was unfortunate that the member of the public who had tried to assist could not be located to provide a witness statement. Finally, there was no footage of the incident. Nevertheless, it seemed to me that there was more than sufficient evidence for a magistrate, rather than the IAU, to determine whether an offence had been committed.

I wrote to the Commission and outlined my concerns about the conclusions reached by the police investigation. The Commission reassessed the complainant's allegation and I am pleased to say that it changed its view, advising me that it now believed that the outcome reached by the IAU had not been open on the available evidence. The Commissioner and I were, therefore, in agreement on the issue.

The Commission wrote to WA Police to raise specific concerns about its investigation and suggested that it reconsider the conclusions it had reached. In its letter, the Commission advised that in its opinion, there was a *prima facie* case for the offences of aggravated assault occasioning bodily harm pursuant to sections 317 and 221(b) of the

## Cases During the 2024-25 Reporting Period (cont)

*Criminal Code* and suffocation and strangulation contrary to section 298 of the *Criminal Code*.

Unfortunately, WA Police maintained its position that the evidence against the sergeant was not sufficiently strong to justify bringing any criminal charges against him. From my perspective, this conclusion was difficult to understand.

Under the CCM Act it is not open to the Commission to reverse any decision made by a government agency. Moreover, WA Police is an independent body which exercises its own discretion regarding prosecutions of alleged

offenders. Neither the Commission nor I can compel the police to charge any individual, whether or not they are a serving officer.

Being satisfied that the Commission had now properly assessed the complainant's allegation in its full legal and factual context, I had reached the limit of my functions. Accordingly, I wrote to the complainant to close my file. However, I remain troubled about the way in which this matter was dealt with by WA Police, including after the Commission had drawn its attention to flaws in its investigation. All in all, the outcome was unsatisfactory.



# Additional Reporting Requirements 2024-2025

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## **1. RECORD-KEEPING**

The office is required to have an approved Recordkeeping Plan in accordance with section 19 of the State Records Act 2000.

The office's plan was approved as part of the Department of Justice's Recordkeeping Plan in May 2023. This arrangement reflects the fact that, although the office is a separate and independent entity under the CCM Act, it largely adopts the Department's policies and procedures in relation to records and information management. The Department of Justice includes an appropriate section in the Annual Report which addresses the requirements outlined in State Records Commission Standard 2 – Recordkeeping Plans.

The Department of Justice, which provides administrative support to the office, saves relevant records in an Electronic Document and Records Management Systems (EDRMS) database. Investigation files and audit files are not currently captured or stored on EDRMS. This is because of the confidential nature of the information contained within these files. The office has a register of audit files, which is maintained on a secure server.

The office's retention and disposal authority is currently under review.

## **2. WA MULTICULTURAL POLICY FRAMEWORK**

The office is included within the multicultural plan developed by the Department of Justice.

## **3. WORKFORCE INCLUSIVENESS AND DIVERSITY**

The office is included within the diversity plan managed by the Department of Justice.

## **4. COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES**

The office is not an office in the public service but complies with public sector standards. Ethical conduct and integrity are fundamental to the work of the office.



## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2025

#### Parliamentary Inspector of the Corruption and Crime Commission

To the Parliament of Western Australia

## Report on the audit of the financial statements

### Opinion

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

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Parliamentary Inspector of the Corruption and Crime Commission for the year ended 30 June 2025 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

### Basis for opinion

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

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

### Responsibilities of the Parliamentary Inspector for the financial statements

The Parliamentary Inspector is responsible for:

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



In preparing the financial statements, the Parliamentary Inspector is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Parliamentary Inspector.

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

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

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

## **Report on the audit of controls**

### **Opinion**

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

In my opinion, in all material respects, the controls exercised by the Parliamentary Inspector of the Corruption and Crime Commission are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2025, and the controls were implemented as designed as at 30 June 2025.

### **The Parliamentary Inspector's responsibilities**

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

## Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

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

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

## Limitations of controls

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

## Report on the audit of the key performance indicators

### Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Parliamentary Inspector of the Corruption and Crime Commission for the year ended 30 June 2025 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Parliamentary Inspector of the Corruption and Crime Commission for the year ended 30 June 2025 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Parliamentary Inspector's performance and fairly represent indicated performance for the year ended 30 June 2025.

### The Parliamentary Inspector's responsibilities for the key performance indicators

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

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

### **Auditor General's responsibilities**

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

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

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

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

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

### **Other information**

The Parliamentary Inspector is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the Parliamentary Inspector of the Corruption and Crime Commission for the year ended 30 June 2025 included in the annual report on the Parliamentary Inspector's website. The Parliamentary Inspector's management is responsible for the integrity of the Parliamentary Inspector's website. This audit does not provide assurance on the integrity of the Parliamentary Inspector's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.

*Mark Ambrose*

Mark Ambrose  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
16 September 2025



## **Key Performance Indicators**

### **Certification of Key Performance Indicators for the Year Ended 30 June 2025**

I hereby certify that the Key Performance Indicators are based on proper records, are relevant and appropriate for assisting users to assess the Office of the Parliamentary Inspector of the Corruption and Crime Commission's performance, and fairly represent the performance of the Office of the Parliamentary Inspector of the Corruption and Crime Commission for the financial year ended 30 June 2025.



Matthew Zilko SC

15 September 2025



**PERFORMANCE INDICATOR REPORT**

For the period 1 July 2024 to 30 June 2025

**OUTCOMES AND SERVICES**

**RELATIONSHIPS TO GOVERNMENT GOALS**

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the office’s service and desired outcome, and the government goal it contributes to.

Government Goal	Desired Outcome	Service
Strong and Sustainable Finances:  Responsible, achievable, affordable budget management.	An informed Parliament on the integrity of the Corruption and Crime Commission.	Evaluation of the effectiveness and appropriateness of Corruption and Crime Commission operations.

**KEY PERFORMANCE INDICATORS**

The Parliamentary Inspector is required under Section 61 of the *Financial Management Act 2006* and Treasurer’s Instruction TI 3 Financial Sustainability, 5 to disclose key performance indicators in the annual report.

The following performance indicators should be read in conjunction with the accompanying notes to the Key Performance Indicators. Explanations are provided where there is a significant variation of more than 10% between 2024-25 actual results and budget targets or between actual results of current year and prior year.

## KEY EFFECTIVENESS INDICATOR

	2022-23 Target	2022-23 Actual	2023-24 Target	2023-24 Actual	2024-25 Target	2024-25 Actual
Number of reports completed and tabled in Parliament within target timeframes *	1	1	1	1	1	1

\* These targets refer to the tabling of the office's Annual Report each year. The Parliamentary Inspector is also empowered to report to Parliament on any matters arising in the exercise of his functions, and in 2024-25 he tabled a report in Parliament on 29 May 2025. The report is not included in the above table as there was no target timeframe for it.

The Parliamentary Inspector seeks to achieve the outcome of *an informed Parliament on the integrity of the Corruption and Crime Commission*. The indicator is measured by determining if the Parliamentary Inspector met the statutory annual reporting requirements contained in section 203 of the *Corruption, Crime and Misconduct Act 2003* refer below

### **203. Annual report to Parliament**

- (1) *The Parliamentary Inspector is to prepare, within 3 months after 30 June of each year, a report as to his or her general activities during that year.*
- (2) *The Parliamentary Inspector is to cause a copy of a report prepared under this section to be laid before each House of Parliament, or dealt with under section 206, within 21 days of the preparation of the report.*
- (3) *This section does not limit Part 5 of the Financial Management Act 2006 and the report required under this section may be prepared and dealt with in conjunction with the report required under that Part.*

This measure is a key indicator of performance because timeliness of reporting is essential if the Parliament is to base decisions on the information provided by the Parliamentary Inspector.

## KEY EFFICIENCY INDICATORS

	2022-23 Target	2022-23 Actual	2023-24 Target	2023-24 Actual	2024-25 Target	2024-25 Actual
Average cost per investigation/case	\$5,500	\$3,018	\$4,475	\$4,795	\$5,039	\$4,624
Cost of the audit function as a percentage of total cost of operations	41%	40.5%	40%	42%	42%	40%

### AVERAGE COST PER INVESTIGATION/CASE

The average cost per investigation/case is calculated by determining the total cost of the investigation function and dividing it by the number of investigations closed for the period. During the 2024-25 financial year, as discussed below, 103 investigations/cases were closed.

The total cost of the investigation function is calculated by determining the percentage of salaries devoted to the investigation function and then applying that percentage to the total expenditure of the Parliamentary Inspector for the period. This gives the total cost of the investigation function.

The number of specific investigations conducted and completed by the Parliamentary Inspector is recorded electronically. Each investigation is commenced by receipt of a complaint and recorded in a register of complaints. When the investigation is completed, it is recorded as closed. The number of investigations is drawn from this information.

During 2024-25, the average cost per investigation/case was \$4,624. This is slightly lower than the target as the total expenditure of the office was lower than had been budgeted. In addition, more investigations/cases were closed in 2024-25 than in the previous year. In 2023-24 the office closed 94 investigations/cases. In 2024-25, 103 were closed, including six longer running investigations which had been commenced in previous financial years. The number of investigations/cases closed will vary each year due to differences in the size and complexity of each investigation.

### COST OF THE AUDIT FUNCTION AS A PERCENTAGE OF TOTAL COST OF OPERATIONS

The cost of the audit function as a percentage of the total cost of operations is calculated by determining the percentage of total Parliamentary Inspector salaries devoted to the audit function and then applying that percentage to the total expenditure of the Parliamentary Inspector for the period. For example, if 50% of salaries cost is devoted to the audit function then it is considered that 50% of the total cost of the Office is devoted to the audit function.

During the 2024-25 financial year, the audit function represented 40% of the work of the office, and therefore 40% of the total cost of operations was devoted to the audit function. This is very close to the target, reflecting that as a general rule, the split between the investigative and audit function is 60/40.



## Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

### Disclosures and legal compliance

### Certification of financial statements

For the reporting period ended 30 June 2025

The accompanying financial statements of the Office of the Parliamentary Inspector of the Corruption and Crime Commission have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2025 and the financial position as at 30 June 2025.

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



Matthew Zilko SC  
Accountable Authority

15 September 2025



Rodolfo Montilva  
Chief Finance Officer

15 September 2025





**Office of the Parliamentary Inspector of the Corruption and Crime Commission  
of Western Australia**

**Financial statements**

The Office of the Parliamentary Inspector of the Corruption and Crime Commission has pleasure in presenting its audited general purpose financial statements for the reporting period ended 30 June 2025 which provides users with the information about the Office's stewardship of resource entrusted to it. The financial information is presented in the following structure:

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## Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

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**Office of the Parliamentary Inspector of the Corruption and Crime Commission  
of Western Australia**

**Primary financial statements**

**Statement of comprehensive income**

For the year ended 30 June 2025

	Notes	2025 \$	2024 \$
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expenses	2.1(a)	477,913	474,062
Supplies and services	2.2	165,771	148,871
Depreciation expenses	4.1	30,461	30,461
Accommodation expenses	2.2	88,852	96,870
Other expenses	2.2	30,699	26,785
<b>Total cost of services</b>		<b>793,696</b>	<b>777,049</b>
<b>Net cost of services</b>		<b>793,696</b>	<b>777,049</b>
<b>Income from State Government</b>			
Service appropriation	3.1	828,000	753,000
Resources received	3.1	139,344	120,596
<b>Total income from State Government</b>		<b>967,344</b>	<b>873,596</b>
<b>Surplus for the period</b>		<b>173,648</b>	<b>96,547</b>
<b>Total comprehensive income for the period</b>		<b>173,648</b>	<b>96,547</b>

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



**Office of the Parliamentary Inspector of the Corruption and Crime Commission of  
Western Australia**

**Primary financial statements**

**Statement of financial position**

**As at 30 June 2025**

	Notes	2025 \$	2024 \$
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6.1	1,063,168	872,080
Receivables	5.1	2,303	2,429
Other assets	5.3	289	278
<b>Total Current Assets</b>		<b>1,065,760</b>	<b>874,787</b>
<b>Non-Current Assets</b>			
Receivables	5.1	14,821	12,577
Amounts receivable for services	5.2	417,000	387,000
Property, plant and equipment	4.1	5,077	35,538
<b>Total Non-Current Assets</b>		<b>436,898</b>	<b>435,115</b>
<b>Total Assets</b>		<b>1,502,658</b>	<b>1,309,902</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Payables	5.4	37,061	23,024
Employee related provisions	2.1(b)	153,165	134,125
<b>Total Current Liabilities</b>		<b>190,226</b>	<b>157,149</b>
<b>Non-Current Liabilities</b>			
Employee related provisions	2.1(b)	-	13,969
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>13,969</b>
<b>Total Liabilities</b>		<b>190,226</b>	<b>171,118</b>
<b>Net Assets</b>		<b>1,312,432</b>	<b>1,138,784</b>
<b>Equity</b>			
Contributed equity		160,000	160,000
Accumulated surplus		1,152,432	978,784
<b>Total Equity</b>		<b>1,312,432</b>	<b>1,138,784</b>

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



**Office of the Parliamentary Inspector of the Corruption and Crime Commission of  
Western Australia**

**Primary financial statements**

**Statement of changes in equity**

**For the year ended 30 June 2025**

	Contributed equity	Accumulated surplus	Total equity
	\$	\$	\$
Balance at 1 July 2023	160,000	882,237	1,042,237
Surplus	-	96,547	96,547
Total comprehensive income for the period	-	<b>96,547</b>	<b>96,547</b>
Balance at 30 June 2024	<b>160,000</b>	<b>978,784</b>	<b>1,138,784</b>
Balance at 1 July 2024	160,000	978,784	1,138,784
Surplus	-	173,648	173,648
Total comprehensive income for the period	-	<b>173,648</b>	<b>173,648</b>
Balance at 30 June 2025	<b>160,000</b>	<b>1,152,432</b>	<b>1,312,432</b>

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





**Office of the Parliamentary Inspector of the Corruption and Crime Commission of  
Western Australia**

**Primary financial statements**

**Statement of cash flows**

**For the year ended 30 June 2025**

	Notes	2025 \$	2024 \$
<b>Cash flows from the State Government</b>			
Service appropriation		798,000	721,000
<b>Net cash provided by the State Government</b>		<b>798,000</b>	<b>721,000</b>
<i>Utilised as follows:</i>			
<b>Cash flows from operating activities</b>			
<b>Payments</b>			
Employee benefits		(470,175)	(446,641)
Supplies and services and other expenses		(45,174)	(45,281)
Accommodation		(89,395)	(88,570)
GST payments on purchases		(8,233)	(13,456)
<b>Receipts</b>			
GST receipts from taxation authority		8,309	9,642
Other receipts		-	1,045
<b>Net cash provided by/(used in) operating activities</b>		<b>(604,668)</b>	<b>(583,261)</b>
<b>Cash flows from financing activities</b>			
<b>Payments</b>			
Payment to accrued salaries account		(2,244)	(12,577)
<b>Net cash provided by/(used in) financing activities</b>		<b>(2,244)</b>	<b>(12,577)</b>
Net increase in cash and cash equivalents		191,088	125,162
Cash and cash equivalents at the beginning of the period		872,080	746,918
<b>Cash and cash equivalents at the end of the period</b>	6.1	<b>1,063,168</b>	<b>872,080</b>

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

# Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

## Notes to the financial statements

### Notes to the financial statements

#### 1. Basis of preparation

The Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia (the Office) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Office is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements. These annual financial statements were authorised for issue by the accountable authority of the Office on 15 September 2025.

#### Statement of compliance

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

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

#### Basis of preparation

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

#### Accounting for Goods and Services Tax (GST)

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

- (a) amount of GST incurred by the Office as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- (b) receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of cash flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cash flows.

#### Contributed equity

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

#### Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements.

#### Judgements and estimates

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

# Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

## Notes to the financial statements

### 2. Use of our funding

#### Expenses incurred in the delivery of services

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

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

#### 2.1 (a) Employee benefits expenses

	2025	2024
	\$	\$
Employee benefits	429,340	426,080
Superannuation – defined contribution plans	48,573	47,982
<b>Employee benefits expenses</b>	<b>477,913</b>	<b>474,062</b>
Add: AASB 16 Non-monetary benefits (not included in employee benefits expense)	-	-
Less: Employee Contributions (per the statement of comprehensive income)	-	-
<b>Total employee benefits provided</b>	<b>477,913</b>	<b>474,062</b>

**Employee Benefits** include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards for employees.

**Superannuation** is the amount recognised in profit or loss of the Statement of comprehensive income and comprises employer contributions paid to the West State Superannuation Scheme, the Government Employees Superannuation Board (GESB) schemes, or other superannuation funds.

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

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



**Office of the Parliamentary Inspector of the Corruption and Crime Commission of  
Western Australia**

**Notes to the financial statements**

**2.1 (b) Employee related provisions**

	2025 \$	2024 \$
<b>Current</b>		
<b>Employee benefits provisions</b>		
Annual leave <sup>(a)</sup>	39,891	47,381
Long service leave <sup>(b)</sup>	107,752	74,630
	<b>147,643</b>	<b>122,011</b>
<b>Other provisions</b>		
Employment on-costs <sup>(c)</sup>	5,522	12,114
<b>Total current employee related provisions</b>	<b>153,165</b>	<b>134,125</b>
<b>Non-current</b>		
<b>Employee benefits provisions</b>		
Long service leave <sup>(b)</sup>	-	12,600
<b>Other provisions</b>		
Employment on-costs <sup>(c)</sup>	-	1,369
<b>Total non-current employee related provisions</b>	<b>-</b>	<b>13,969</b>
<b>Total employee related provisions</b>	<b>153,165</b>	<b>148,094</b>

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

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

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

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

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

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

- (c) **Employment on-costs** involve settlements of annual and long service leave liabilities which gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments.

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

	2025 \$	2024 \$
<b>Employee on-costs provision</b>		
Carrying amount at start of period	13,483	10,022
Additional/(reversals of) provisions recognised	(7,961)	3,461
<b>Carrying amount at end of period</b>	<b>5,522</b>	<b>13,483</b>

**Office of the Parliamentary Inspector of the Corruption and Crime Commission of  
Western Australia**

**Notes to the financial statements**

**2.1.(b) Employee related provisions (continued)**

**Key sources of estimation uncertainty – long service leave**

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

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

- *expected future salary rates;*
- *discount rates;*
- *employee retention rates; and*
- *expected future payments.*

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.



## Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

### Notes to the financial statements

#### 2.2 Other expenditure

	2025	2024
	\$	\$
<b>Supplies and services</b>		
Communications	273	348
Consumables	3,708	7,177
Consultants and contractors <sup>(a)</sup>	22,446	20,750
Services received free of charge (note 3.1)	139,344	120,596
<b>Total supplies and services expenses</b>	<b>165,771</b>	<b>148,871</b>
<b>Accommodation expenses</b>		
Rental Office	88,852	96,870
<b>Total accommodation expenses</b>	<b>88,852</b>	<b>96,870</b>
<b>Other expenses</b>		
Insurance for Property, Liability, Workers Compensation, Miscellaneous	10,688	9,155
Travel expenditure	5,490	12,809
Other expenses	14,521	4,821
<b>Total other expenses</b>	<b>30,699</b>	<b>26,785</b>
<b>Total other expenditure</b>	<b>285,322</b>	<b>272,526</b>

(a) Includes audit fee.

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

**Rental expenses** include Government Office Accommodation under a Memorandum of Understanding Agreement with the Department of Finance for the leasing of office accommodation.

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

### 3. Our funding sources

# Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

## Notes to the financial statements

### How we obtain our funding

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

	Notes	
Income from State Government	3.1	
<b>3.1 Income from State Government</b>		
	2025	2024
	\$	\$
Appropriation received during the period:		
- Service appropriation <sup>(a)</sup>	818,000	753,000
- Wages Policy Transfer <sup>(c)</sup>	10,000	-
<b>Total service appropriation</b>	<b>828,000</b>	<b>753,000</b>
Resources received from other public sector entities during the period: <sup>(b)</sup>		
Services received free of charge:		
- Department of Justice: Financial, human resources and information technology services	126,030	107,268
- Department of Finance: Lease accommodation services	13,314	13,328
<b>Total resources received</b>	<b>139,344</b>	<b>120,596</b>
<b>Total Income from State Government</b>	<b>967,344</b>	<b>873,596</b>

- (a) **Service Appropriations** are recognised as income at the fair value of consideration received in the period in which the Office gains control of the appropriated funds. The Office gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at Treasury.
- (b) **Resources received from other public sector entities** is recognised as income equivalent to the fair value of assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.
- (c) **Wages Policy Transfer** of funding from the Treasury Administered provision for Wages Policy to agencies for agreements that have settled.

### Summary of consolidated account appropriations

For the year ended 30 June 2025	2025	2025	2025	2025	2025	2025
	Budget Estimate	Wages Policy Transfer	Amendments to Act	Revised Budget	Actual	Variance
	\$	\$	\$	\$	\$	\$
<b>Delivery of Services</b>						
Item 76 Net amount appropriated to deliver services	450,000	10,000		460,000	460,000	-
Amount Authorised by Other Statutes						
- <i>Corruption, Crime and Misconduct Act 2003</i>	361,000	-	7,000	368,000	368,000	-
<b>Total appropriations provided to deliver services</b>	<b>811,000</b>	<b>10,000</b>	<b>7,000</b>	<b>828,000</b>	<b>828,000</b>	<b>-</b>
<b>Total consolidated account appropriations</b>	<b>811,000</b>	<b>10,000</b>	<b>7,000</b>	<b>828,000</b>	<b>828,000</b>	<b>-</b>

# Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

## Notes to the financial statements

### 4. Key assets

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

	Notes
Property, plant and equipment	4.1

### 4.1 Property, plant and equipment

	Leasehold Improvement \$	Office equipment \$	Total \$
<b>Year ended 30 June 2025</b>			
<b>1 July 2024</b>			
Gross carrying amount	304,612	8,227	312,839
Accumulated depreciation	(269,074)	(8,227)	(277,301)
<b>Carrying amount at start of period</b>	<b>35,538</b>	<b>0</b>	<b>35,538</b>
Depreciation	(30,461)	0	(30,461)
<b>Carrying amount at end of period</b>	<b>5,077</b>	<b>0</b>	<b>5,077</b>
Gross carrying amount	304,612	8,227	312,839
Accumulated depreciation	(299,535)	(8,227)	(307,762)

#### Initial recognition

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

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

#### Subsequent measurement

Subsequent to initial recognition of an asset, items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

## Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

### Notes to the financial statements

#### Useful lives

All property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

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

Asset	Useful life
Leasehold improvement	10 years or the remaining useful life, whichever is lower
Office Equipment	5 years

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

#### Impairment

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

Where an asset measured at cost is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

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



# Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

## Notes to the financial statements

### 5. Other assets and liabilities

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

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

#### 5.1 Receivables

	2025 \$	2024 \$
<b>Current</b>		
GST receivable	2,303	2,429
<b>Total current</b>	<b>2,303</b>	<b>2,429</b>
<b>Non-current</b>		
Accrued salaries account <sup>(a)</sup>	14,821	12,577
<b>Total non-current</b>	<b>14,821</b>	<b>12,577</b>
<b>Total receivables at end of the period</b>	<b>17,124</b>	<b>15,006</b>

<sup>a)</sup> Funds transferred to Treasury for the purpose of meeting the 27th pay in a reporting period that generally occurs every 11 years. This account is classified as noncurrent except for the year before the 27<sup>th</sup> pay year.

Accrued salaries account contains amounts paid annually into the Treasurer's special purpose account. It is restricted for meeting the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

The Office does not hold any collateral or other credit enhancements as security for receivables.

#### 5.2 Amounts receivable for services (Holding Account)

	2025 \$	2024 \$
Non-current	417,000	387,000
<b>Total Amounts receivable for services at end of period</b>	<b>417,000</b>	<b>387,000</b>

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

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

#### 5.3 Other assets

	2025 \$	2024 \$
Prepayments	289	278
<b>Total other assets at end of period</b>	<b>289</b>	<b>278</b>

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



## Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

### Notes to the financial statements

#### 5.4 Payables

	2025	2024
	\$	\$
<u>Current</u>		
Trade payables	22,565	11,196
Accrued salaries	14,496	11,829
<b>Total payables at end of period</b>	<b>37,061</b>	<b>23,025</b>

**Payables** are recognised at the amounts payable when the Office becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 20 days.

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

#### 6. Financing

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

	Notes
Cash and cash equivalents	6.1

##### 6.1 Cash and cash equivalents

	2025	2024
	\$	\$
Cash and cash equivalents	1,063,168	872,080
<b>Balance at end of period</b>	<b>1,063,168</b>	<b>872,080</b>

For the purpose of the Statement of cash flows, cash and cash equivalent assets comprise cash on hand which is subject to insignificant risk of changes in value.

**Office of the Parliamentary Inspector of the Corruption and Crime Commission of  
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**Notes to the financial statements**

## **7. Financial instruments and contingencies**

This note sets out the key risk management policies and measurement techniques of the Office.

	<b>Notes</b>
Financial instruments	7.1
Contingent assets and contingent liabilities	7.2

### **7.1 Financial instruments**

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

	<b>2025</b>	<b>2024</b>
	<b>\$</b>	<b>\$</b>
<b>Financial Assets</b>		
Cash and cash equivalents	1,063,168	872,080
Financial assets at amortised cost <sup>(a)</sup>	431,821	387,000
<b>Total financial assets</b>	<b>1,494,989</b>	<b>1,259,080</b>
<b>Financial Liabilities</b>		
Financial liabilities at amortised cost <sup>(b)</sup>	37,061	23,025
<b>Total financial liability</b>	<b>37,061</b>	<b>23,025</b>

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

### **7.2 Contingent assets and liabilities**

There were no contingent liabilities and contingent assets as at 30 June 2025 (2024: nil).

# Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

## Notes to the financial statements

### 8. Other disclosures

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

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

#### 8.1 Events occurring after the end of the reporting period

There were no events occurring after the end of the reporting period.

#### 8.2 Key management personnel

The Office has determined key management personnel to include senior officers of the Office.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for the accountable authority and senior officers of the Office for the reporting period are presented within the following bands:

	2025	2024
<b>Compensation of members of the accountable authority</b>		
<b>Compensation Band (\$)</b>		
300,001 - 350,000	1	1
<b>Compensation of senior officers</b>		
<b>Compensation Band (\$)</b>		
100,001 - 150,000	1	1
	2025	2024
	\$	\$
<b>Total compensation of accountable authority and senior officers</b>	<b>477,913</b>	<b>474,062</b>

Total compensation includes the superannuation expense incurred by the Office in respect of senior officers.

## Office of the Parliamentary Inspector of the Corruption and Crime Commission of Western Australia

### Notes to the financial statements

#### 8.3 Related party transactions

The Office is a wholly owned public sector entity of the State of Western Australia.

Related parties of the Office include:

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

#### Material transactions with related parties:

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

#### 8.4 Related bodies

The Office had no related bodies during the financial year (2024: nil).

#### 8.5 Affiliated bodies

The Office had no affiliated bodies during the financial year (2024: nil).

#### 8.6 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current reporting period is as follows:

	2025	2024
	\$	\$
Auditing the accounts, financial statements, controls, and key performance indicators	24,307	22,300

#### 8.7 Supplementary financial information

There were no losses of public moneys or other public property through theft or default during the financial year (2024: nil).

There were no write offs of public monies or other public property during the financial year (2024: nil).

There were no gifts of public property during the financial year (2024: nil).

## 9. Explanatory Statements

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

	Notes
Explanatory statement for controlled operations	9.1

### 9.1 Explanatory statement for controlled operations

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

All variances between annual estimates (original budget) and actual results for 2025, and between the actual results for 2025 and 2024 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the:

- Estimate and actual results for the current year:
  - Total Cost of Services of the estimate for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$953,000); and
  - Total Assets of the estimate for the Statement of financial position (i.e. 1% of \$1,181,000).
- Actual results for the current year and the prior year actual:
  - Total Cost of Services for the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of \$777,049); and
  - Total Assets for the previous year for the Statement of financial position (i.e. 1% of \$1,309,902)

#### 9.1.1 Statement of comprehensive income variances

	Variance note	Estimate 2025 \$	Actual 2025 \$	Actual 2024 \$	Variance between actual and estimate \$	Variance between actual results for 2025 and 2024 \$
<b>Expenses</b>						
Employee benefits expense	1	590,000	477,913	474,062	(112,087)	3,851
Supplies and services	2 A	200,000	165,771	148,871	(34,229)	16,900
Depreciation		30,000	30,461	30,461	461	-
Accommodation expenses		93,000	88,852	96,870	(4,148)	(8,018)
Other expenses		40,000	30,699	26,785	(9,301)	3,914
<b>Total cost of services</b>		<b>953,000</b>	<b>793,696</b>	<b>777,049</b>	<b>(159,304)</b>	<b>16,647</b>
<b>Net cost of services</b>		<b>953,000</b>	<b>793,696</b>	<b>777,049</b>	<b>(159,304)</b>	<b>16,647</b>
<b>Income from State Government</b>						
Service appropriation	B	811,000	828,000	753,000	17,000	75,000
Resources received	C	142,000	139,344	120,596	(2,656)	18,748
<b>Total income from State Government</b>		<b>953,000</b>	<b>967,344</b>	<b>873,596</b>	<b>14,344</b>	<b>93,748</b>
<b>Surplus for the period</b>		<b>-</b>	<b>173,648</b>	<b>96,547</b>	<b>173,648</b>	<b>77,101</b>
<b>Total comprehensive income for the period</b>			<b>173,648</b>	<b>96,547</b>	<b>173,648</b>	<b>77,101</b>



Office of the Parliamentary Inspector of the Corruption and Crime Commission  
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Notes to the financial statements

9.1.2 Statement of financial position variances

	Variance note	Estimate 2025 \$	Actual 2025 \$	Actual 2024 \$	Variance between estimate and actual \$	Variance between actual results for 2025 and 2024 \$
<b>Assets</b>						
<b>Current Assets</b>						
Cash and cash equivalents		747,000	1,063,168	872,080	316,168	191,088
Receivables		3,000	2,303	2,429	(697)	(126)
Other assets		10,000	289	278	(9,711)	11
<b>Total current assets</b>		<b>760,000</b>	<b>1,065,760</b>	<b>874,787</b>	<b>305,760</b>	<b>190,973</b>
<b>Non-current assets</b>						
Amounts receivable for services		417,000	417,000	387,000	-	30,000
Property, plant and equipment	D	4,000	5,077	35,538	1,077	(30,461)
Receivables		-	14,821	12,577	14,821	2,244
<b>Total non-current assets</b>		<b>421,000</b>	<b>436,898</b>	<b>435,115</b>	<b>15,898</b>	<b>1,783</b>
<b>Total assets</b>		<b>1,181,000</b>	<b>1,502,658</b>	<b>1,309,902</b>	<b>321,658</b>	<b>192,756</b>
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Payables		1,000	37,061	23,024	36,061	14,037
Employee Related Provisions	3	130,000	153,165	134,125	23,165	19,040
<b>Total current liabilities</b>		<b>131,000</b>	<b>190,226</b>	<b>157,149</b>	<b>59,226</b>	<b>33,077</b>
<b>Non-current liabilities</b>						
Employee Related Provisions	E	8,000	-	13,969	(8,000)	(13,969)
<b>Total non-current liabilities</b>		<b>8,000</b>	<b>-</b>	<b>13,969</b>	<b>(8,000)</b>	<b>(13,969)</b>
<b>Total liabilities</b>		<b>139,000</b>	<b>190,226</b>	<b>171,118</b>	<b>51,226</b>	<b>19,108</b>
<b>Net assets</b>		<b>1,042,000</b>	<b>1,312,432</b>	<b>1,138,784</b>	<b>270,432</b>	<b>173,648</b>
<b>Equity</b>						
Contributed equity		160,000	160,000	160,000	-	-
Accumulated surplus		882,000	1,152,432	978,784	270,432	173,648
<b>Total Equity</b>		<b>1,042,000</b>	<b>1,312,432</b>	<b>1,138,784</b>	<b>270,432</b>	<b>173,648</b>

**Office of the Parliamentary Inspector of the Corruption and Crime Commission  
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**Notes to the financial statements**

**9.1.3 Statement of cash flows variances**

	Variance notes	Estimate 2025 \$	Actual 2025 \$	Actual 2024 \$	Variance between actual and estimate \$	Variance between actual results for 2025 and 2024 \$
Cash flows from State Government						
Service appropriation		781,000	798,000	721,000	17,000	77,000
<b>Net cash provided by State Government</b>		<b>781,000</b>	<b>798,000</b>	<b>721,000</b>	<b>17,000</b>	<b>77,000</b>
<b>Cash flows from operating activities</b>						
<b>Payments</b>						
Employee benefits	4 F	(590,000)	(470,175)	(446,641)	119,825	(23,534)
Supplies and services and other expenses	5	(98,000)	(45,174)	(45,281)	52,826	107
Accommodation		(93,000)	(89,395)	(88,570)	3,605	(825)
GST payments on purchases		(16,000)	(8,233)	(13,456)	7,767	5,223
<b>Receipts</b>						
GST receipts from taxation authority		16,000	8,309	9,642	(7,691)	(1,333)
Other receipts		-	-	1,045	-	(1,045)
<b>Net cash used in operating activities</b>		<b>(781,000)</b>	<b>(604,668)</b>	<b>(583,261)</b>	<b>176,332</b>	<b>(21,407)</b>
<b>Cash flows from financing activities</b>						
<b>Payments</b>						
Payments to accrued salaries account	G		(2,244)	(12,577)	(2,244)	10,333
<b>Net cash used in financing activities</b>			<b>(2,244)</b>	<b>(12,577)</b>	<b>(2,244)</b>	<b>10,333</b>
Net increase in cash and cash equivalents		-	191,088	125,162	191,088	65,926
Cash and cash equivalents at the beginning of the period		747,000	872,080	746,918	125,080	125,162
Cash and cash equivalents at the end of the period		<b>747,000</b>	<b>1,063,168</b>	<b>872,080</b>	<b>316,168</b>	<b>191,088</b>

**Major estimate and actual (2025) variance narratives:**

1. Employee benefits expenses were lower than the estimate as services for the Acting Parliamentary Inspector were not required for the 2024-2025 financial year.
2. Supplies and services expenses were lower than the estimates due to lower expenditure than budgeted for legal, consulting and professional costs due to the budget allowing for the Parliamentary Inspector to retain one or two senior counsels, this however did not occur for the financial year 2024-2025.
3. Current employee provisions are higher as employees can access unconditional long service leave due to age and length of service.
4. Employee benefits payments were lower than the estimate as services for the Acting Parliamentary Inspector were not required for the financial year 2024-2025.
5. Supplies and services payments were lower than the estimates due to lower expenditure than budgeted for legal, consulting and professional costs due to lessee obtaining a lease incentive.

**Office of the Parliamentary Inspector of the Corruption and Crime Commission  
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**Notes to the financial statements**

**Major actual (2025) and comparative (2024) variance narratives:**

- A. Supplies and services expenses were higher than the previous financial year due to an increase in resources received free of charge from the Department of Justice.
- B. Service appropriation is higher than the previous financial year due to anticipated increases in operating costs.
- C. Resources received free of charge were higher in the financial year 2024-2025 as compared to the previous financial year due to an increase in cost of services provided by the Department of Justice.
- D. Property, plant and equipment is lower compared to the previous financial year because of the yearly depreciation charge.
- E. Non-current employee provisions are nil as employees can access unconditional long service leave due to employees age and length of service.
- F. Employee benefits payments were higher than the previous financial year due to salary increases in the 2024-2025 financial year.
- G. Payment to accrued salaries was lower this financial year as the payment made in the previous financial year was required to bring the account up to date for amounts not paid in previous financial years.

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