

INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Audit Office of South Australia

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To the Director Office for Public Integrity

Opinion

I have audited the financial report of the Office for Public Integrity for the financial year ended 30 June 2026.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Office for Public Integrity as at 30 June 2026, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

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

Basis for opinion

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

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

Responsibilities of the Director for the financial report

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

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

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Office for Public Integrity for the financial year ended 30 June 2026.

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

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

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

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

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

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

A handwritten signature in black ink, appearing to read 'Daniel O'Donohue', with a long horizontal flourish extending to the right.

Daniel O'Donohue
Deputy Auditor-General

29 September 2026

Office for Public Integrity

Financial Statements

For the year ended 30 June 2026

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

We certify that the:

- financial statements of the Office for Public Integrity (OPI):
 - are in accordance with the accounts and records of the OPI;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the OPI at the end of the financial year and the result of its operation and cash flows for the year ended 30 June 2026.
- internal controls employed by the OPI for the financial year over its financial reporting and its preparation of financial statements have been effective.



Andrew Swanson
Executive Director, Finance People and Performance
28 September 2026



Vanessa Burrows
Director, Office for Public Integrity
28 September 2026

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

	Note	2026 \$'000	2025 \$'000
Income			
Intra-government transfers	3.1	3 102	2 923
Resources received free of charge	3.2	61	61
Other income	3.3	-	22
Total income		3 163	3 006
Expenses			
Employee related expenses	4.1	2 656	2 412
Supplies and services	4.2	428	401
Depreciation	5.4	2	2
Other expenses	4.3	42	42
Total expenses		3 128	2 857
Net result		35	149
Total comprehensive result		35	149

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

Office for Public Integrity
Statement of Financial Position
As at 30 June 2026

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

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

Office for Public Integrity
Statement of Changes in Equity
For the year ended 30 June 2026

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

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

Office for Public Integrity
Statement of Cash Flows
For the year ended 30 June 2026

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

The accompanying notes form part of these financial statements.

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

1. About the Office for Public Integrity

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

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

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

1.1. Basis of Preparation

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

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

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

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

Material accounting policies are set out throughout the notes.

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

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

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

1.2. Objectives and programs

OPI exercises its responsibilities based on the following legislation:

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

OPI's responsibilities include:

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

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

2. Board and committees

2.1. Key management personnel

The key management personnel of OPI is the Director OPI and any person acting in this role throughout the year, who has responsibility for the strategic direction and management of OPI. OPI is independent and accountable to the South Australian Parliament.

Total compensation for key management personnel was \$325 000 (2025: \$392 000).

Transactions with key management personnel and other related parties

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

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

3. Income

3.1. Intra-government transfers

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

3.2. Resources received free of charge

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

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

OPI receives Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA. ICT services are received from the Department of Treasury and Finance (DTF). The Office also receives audit services free of charge from the Audit Office of South Australia relation to work performed under the Public Finance and Audit Act 1987. No other services were provided by the Audit Office of South Australia. (See Note 4.2 and 4.3)

3.3. Other income

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

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

4. Expenses

4.1. Employee related expenses

	2026	2025
	\$'000	\$'000
Salaries and wages	1 968	1 822
Superannuation	264	231
Annual leave	190	156
Long service leave	57	81
Skills and experience retention leave	10	9
Other employee related expenses	167	113
Total employee related expenses	2 656	2 412

Superannuation

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

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

Employee remuneration

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

4.1: Employee remuneration

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

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

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

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

4.2. Supplies and services

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

Accommodation

The OPI's accommodation is provided by the Department of Infrastructure and Transport (DIT) under a Memoranda of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. These accommodation costs are recognised as expenses as they become due, as the arrangements do not meet the definition of a lease set out in AASB 16.

4.3. Other expenses

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

Audit fees represents the fair value of audit services received from the Audit Office of South Australia for work performed under the *Public Finance and Audit Act 1987*. No other services were provided by the Audit Office of South Australia.

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

5. Assets

5.1. Financial assets

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

All financial assets are measured at amortised cost.

5.2. Cash and cash equivalents

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

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

5.3. Receivables

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

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

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

5.4. Property, plant and equipment by asset class

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

Reconciliation 2025-26

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

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

5.5. Property, plant and equipment owned by OPI

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

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

5.6. Useful life and depreciation of non-financial assets

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

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

Review of accounting estimates

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

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

6. Liabilities

6.1. Financial liabilities

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

All financial liabilities are measured at amortised cost.

6.2. Payables

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

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

Contractual payables

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

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

6.3. Employee related liabilities

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

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

6.3. Employee related liabilities (continued)

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

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

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

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

Salary inflation rate for annual leave and skills, experience and retention leave liability increased to 3.5% (2025: 3.2%).

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

Long service leave

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

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

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

Employment on-costs liabilities

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

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

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

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

6.4. Provisions

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

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

OPI is responsible for the payment of workers compensation claims.

7. Outlook

7.1. Unrecognised commitments

	2026	2025
	\$'000	\$'000
Within one year	184	124
Later than one year but not longer than five years	803	-
Later than five years	61	-
Total operating lease commitments	1 048	124

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

7.2. Contingent assets and liabilities

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

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

7.3. Events after the reporting period

OPI is not aware of any after balance date events.