

Office of the  
Independent  
Commissioner  
Against  
Corruption NT



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# ANNUAL REPORT

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## 2024-25

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## Purpose of this report

The 2024-25 Annual Report of the Office of the Independent Commissioner Against Corruption (OICAC) has been prepared to comply with annual reporting requirements under:

- section 128 of the *Independent Commissioner Against Corruption Act 2017* (the ICAC Act)
- section 28 of the *Public Sector Employment and Management Act 1993* (PSEMA)
- sections 11 and 13 of the *Financial Management Act 1995*
- parts 3 and 9 of the *Information Act 2002*.

This annual report also highlights the performance of the OICAC in 2024-25 against approved budget outputs and key performance measures as published in the Northern Territory Government's 2024-25 Agency Budget Statements (Budget Paper no. 3).

## Acknowledgement of Country

The Office of the Independent Commissioner Against Corruption acknowledges Aboriginal and Torres Strait Islander people as Traditional Custodians of the land on which we work and live, and pays respect to Elders past and present, and emerging community leaders.

Published by the Office of the Independent Commissioner Against Corruption

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# Letter of Transmittal

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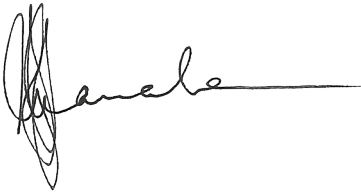
The Honourable Lia Finocchiaro MLA  
Chief Minister of the Northern Territory  
GPO Box 3146  
DARWIN NT 0801

Dear Chief Minister

In accordance with section 128 of the *Independent Commissioner Against Corruption Act 2017* (ICAC Act), I present my annual report for the period 2024-25.

Section 128(3) of the ICAC Act requires you to table a copy of this report to the Legislative Assembly within 6 sitting days of you receiving it.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Greg Shanahan', with a long horizontal line extending to the right.

**Mr Greg Shanahan PSM**

Acting Independent Commissioner Against Corruption

29 August 2025



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# Foreword:

## Acting Commissioner Shanahan

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I am pleased to present the Office of the Independent Commissioner Against Corruption (NT) Annual Report for 2024-25.

Commissioner Michael Riches was absent from duty from prior to the commencement of the financial year and resigned as ICAC effective 15 May 2025. I commenced as Acting ICAC on 19 December 2024 with the Deputy Commissioner acting as ICAC during the intervening period.

### Operational highlights

From the start of the financial year to 30 June 2025, the OICAC received 314 reports of improper conduct (containing 370 allegations). This compares with 268 reports and 316 allegations in 2023-24. Forty matters were referred to other public bodies during the year, compared to 34 for the full period last year.

During the year, significant inroads were made into clearing the backlog of historic investigations. There were 12 investigations carried over from last year (some of which were over 3 years old), and a further 2 commenced during the year. Twelve investigations were completed and the OICAC had 2 active investigations on hand at the end of the reporting period.

In addition to making strong progress in addressing legacy matters, the office made a concerted effort to focus on its prevention and engagement function with a particular emphasis on delivering education and training sessions. There was also an attempt to increase engagement with regional areas and local government.

From 1 July 2024 to 30 June 2025, the office delivered 135 prevention and engagement activities to approximately 7,036 Territorians.

The Introduction to ICAC and Mandatory Reporting training was delivered to 6,934 participants over 92 sessions. Approximately 66% completed their training in the last 4 months following the directive from the Department of the Chief Minister and Cabinet and the Office of the Commissioner for Public Employment mandating ICAC training in response to Operation Apollo.

I would like to commend the entire office for their commitment and professionalism during this period of transition and acknowledge the outstanding leadership of Deputy Commissioner Ms Naomi Loudon, who carried out the role of Acting Commissioner in addition to her substantive role during the first half of this financial year.

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## Other highlights

The OICAC also hosted the Australian Public Sector Anti-Corruption Conference 2024 (APSACC 2024) from Monday 29 to Wednesday 31 July 2024.

APSACC 2024 was an outstanding success and provided an opportunity to showcase the Territory to 511 delegates (91% of whom joined in person). Of the 511 delegates, 422 were from across Australia, including 100 from the Northern Territory, while 43 delegates attended from across 15 countries, with another 46 attending online.

The event hosted 86 national and international speakers and presenters who shared their knowledge and expertise across 5 keynote speeches, 7 workshops and 30 presentations.

The keynote speakers addressed building public trust in police services, helping developing countries to tackle corruption, current and emerging national and international anti-corruption issues, how data-driven approaches are integral in combating corruption, and the benefits of partnerships and effective collaboration.

The workshops and presentations covered a broad range of topics from ethical culture and how to build it, lobbying, probity in procurement and grants, dealing with conflicts of interest, protection of whistleblowers, conducting internal investigations, and sharing best practice in preventing, detecting and investigating corruption.

The OICAC conducted the second iteration of the Integrity Advocates Program. The program provided participants with the opportunity to gain an in-depth understanding of improper conduct risks in public administration and to apply learning through the implementation of a project within their agency. The Integrity Advocates Program was delivered over a 12-month period and comprises 2 phases. Phase 1 included a series of 6 seminars and Phase 2 focused on participants developing and implementing a project within their public body.

There have been 24 participants in the program across the 2 intakes and the program is currently being updated, taking into account the relevance and effectiveness of the program and the level of commitment required on the part of participants.

## Emerging trends

The Strategic Intelligence and Reviews Unit began work on developing data-driven approaches to identifying corruption risks. Early outcomes of the preliminary work have identified risks arising in the recycling of former NTPS employees with a history of discipline breaches, and the renewal of temporary employment contracts that do not appear to comply with NTPS recruitment advertising rules.

It is likely that the OICAC will be conducting investigations and/or reviews and evaluations in these areas of interest in the coming year.

## Closing

I acknowledge the enormous challenges that the office has faced over the last 12 months. I give credit to the staff for their resilience, dedication and commitment to their duties and responsibilities. Staff wellbeing and maintaining a positive workplace culture was the focus of my leadership team, and we continue to provide all our staff with access to employee assistance programs and professional development opportunities. Despite these challenges, we are proud to continue to operate effectively and as efficiently as our resources allow.

# Independent Commissioner Against Corruption

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The Independent Commissioner Against Corruption (ICAC) has responsibility for discharging a range of statutory functions as prescribed in the ICAC Act.

Those functions are:

- a) to identify and investigate improper conduct;
- b) to protect persons who have assisted or may assist in detecting, preventing, investigating or otherwise responding to improper conduct;
- c) to prevent, detect and respond to improper conduct by:
  - i) developing and delivering education and training; and
  - ii) evaluating or reviewing practices, policies and procedures of public bodies and public officers; and
  - iii) developing and delivering advice, reports, information and recommendations; and
  - iv) referring matters to a referral entity for investigation or further investigation, disciplinary action or prosecution; and
  - v) making public comment; and
  - vi) gathering intelligence about improper conduct;
- d) to oversee and direct, as required, how referral entities deal with matters referred to them by the ICAC; and
- e) to perform other functions conferred on the ICAC under this or another Act.

In discharging those functions, the ICAC is not subject to direction by any person in respect of the way statutory functions are performed or priority given to any particular matter.

The ICAC is also the Chief Executive Officer (CEO) of the OICAC and has responsibilities commensurate with being the CEO.

# The Office of the Independent Commissioner Against Corruption

## OICAC organisational structure

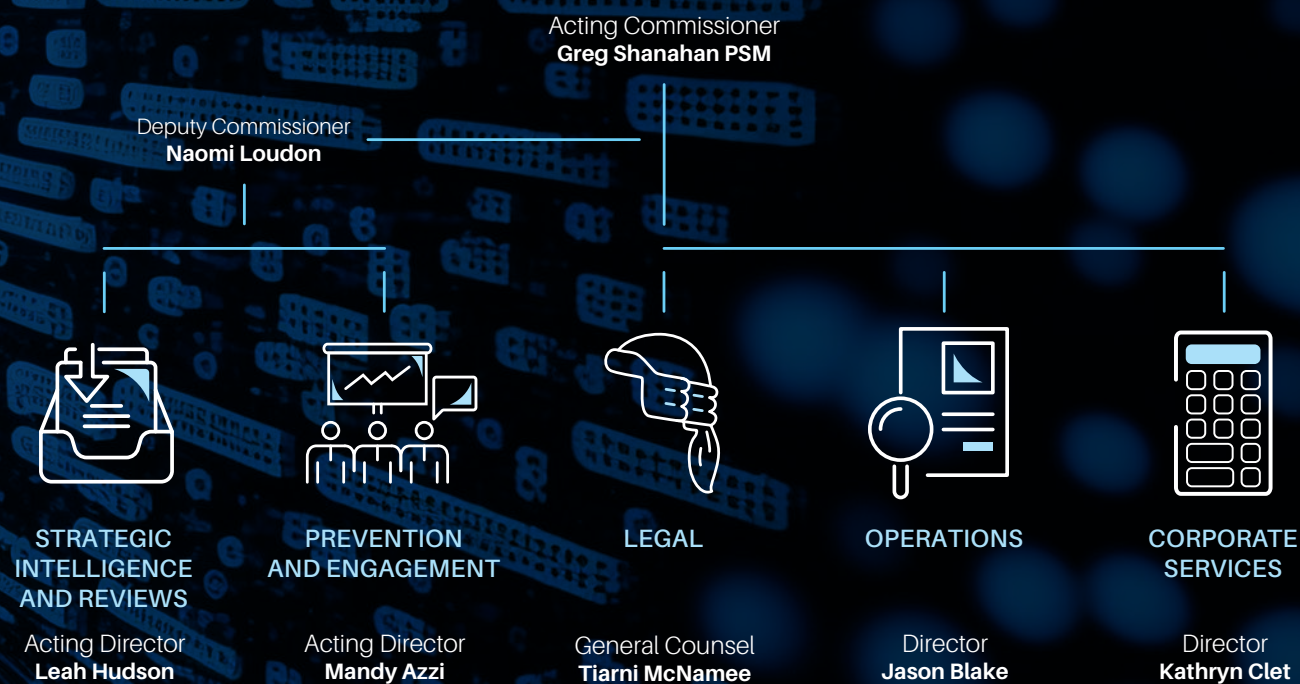
The OICAC has 2 main output groups supported by 6 functional units.

Table 1: OICAC output groups

Output group	Outcome	Functional unit
Operations	Integrity in public administration is improved	<ul style="list-style-type: none"> <li>Executive</li> <li>Operations Unit</li> <li>Strategic Intelligence and Reviews Unit</li> <li>Legal Unit</li> <li>Prevention and Engagement Unit</li> </ul>
Corporate and Governance	Improved organisational performance through strategic leadership and governance, and provision of corporate services functions	<ul style="list-style-type: none"> <li>Corporate Services Unit</li> </ul>

## Members of the Executive Committee as at 30 June 2025

### OFFICE OF THE INDEPENDENT COMMISSIONER AGAINST CORRUPTION NT



The OICAC had 16.1 full time equivalent (FTE) staff as at pay period 26 of the 2024-25 financial year (compared to 21.2 FTE in 2023-24). This decrease was due to vacant positions not being advertised to manage the office's employee expenses budget as a result of some uncertainties with the ICAC position.

At the end of the reporting period, recruitment to 5 positions had either commenced or was planned.

FTE staff data is a financial figure calculated every payday that represents employees based on the paid work effort during the pay period. An employee can be represented as less than one if they are paid less than 100% full time salary over the pay period, for example, if during the pay period the employee:

- commenced or ceased employment
- undertook part-time work
- was on any type of unpaid leave
- utilised any half-pay leave entitlements.

Consequently, FTE data may differ to the staffing headcount.

Headcount measures the number of staff recorded on the Personnel Information and Payroll System (PIPS) with an active record.

Officers who are full-time, part-time, paid, unpaid, at work or on leave will be included in a headcount and will be counted as one (1) in all situations.

**Table 2: Number of FTE per business unit as at the final pay period in 2024-25 (pay period 26)**

Business unit	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Executive	2	4	4	2.5	2	2	1.5
Operations Unit <sup>1</sup>	n.a.	n.a.	n.a.	n.a.	10.1	7.8	6
Assessments Unit <sup>1</sup>	2	6	8	4	n.a.	n.a.	n.a.
Investigations Unit <sup>1</sup>	2	7	8	9	n.a.	n.a.	n.a.
Strategic Intelligence and Reviews Unit <sup>2</sup>	n.a.	n.a.	n.a.	n.a.	3	3	1
Legal Unit	-	-	1	1	2	1	1
Prevention and Engagement Unit	3	3	3	3	3	3.8	3
Corporate Services Unit	3	2	4	3	5.7	3.6	3.6
Temporary PID Project <sup>3</sup>	n.a.	n.a.	3	1	n.a.	n.a.	n.a.
<b>Total staff</b>	<b>12</b>	<b>22</b>	<b>31</b>	<b>23.5</b>	<b>25.8</b>	<b>21.2</b>	<b>16.1</b>

n.a.: not applicable

1. The Assessments and Investigations units were combined during the 2022-23 financial year to form the Operations Unit.

2. The Strategic Intelligence and Reviews Unit was formed during the 2022-23 financial year.

3. A temporary project team was established in January 2021 to audit and migrate the records held by the former Public Interest Disclosures (PID) Commission into the OICAC's case management system.

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## Executive

The ICAC is the CEO of the office.

The Deputy Commissioner supports the ICAC to discharge the statutory functions under the ICAC Act and provide executive leadership in respect of ICAC operations, including investigations, assessments, strategic intelligence, reviews, legal, and prevention and education activities.

## Operations Unit

The Operations Unit was established to bring together the assessment and investigation functions within the OICAC, with the intention of creating efficiencies in both staffing and workflow.

### Assessments

All reports made to the OICAC are assessed, and recommendations made to the ICAC as to what, if any, action should be taken. The Operations Unit also reviews responses received from referral entities on any action taken in respect of a referral or as a result of preliminary inquiries.

### Investigations

The Operations Unit supports the ICAC to investigate alleged improper conduct as directed. A range of methodologies is used to collect evidence, including taking statements, obtaining business and financial records, and conducting interviews and private examinations.

## Strategic Intelligence and Reviews Unit

The Strategic Intelligence and Reviews Unit supports the ICAC to discharge the statutory function of gathering intelligence about improper conduct. The unit also evaluates or reviews the practices, policies and procedures of public bodies and public officers to address improper conduct risks. The unit also contributes to advice, reports, information and recommendations.

## Legal Unit

Through the General Counsel and legal staff, the Legal Unit provides legal advice and support to the ICAC and OICAC staff. Legal Unit staff act as counsel assisting the ICAC during private examinations. The General Counsel and Legal Unit staff provide general legal advice to the ICAC to assist in discharging statutory functions by reviewing assessment and investigative matters. Legal Unit staff also provide advice on education and prevention activities and support the ICAC to meet strategic priorities.

## Prevention and Engagement Unit

The Prevention and Engagement Unit develops resources to deliver awareness, engagement and prevention activities to public sector agencies, local government councils and the community. The unit works with public bodies and public officers to increase awareness of improper conduct and foster a culture of reporting improper conduct in public administration.

## Corporate Services Unit

The Corporate Services Unit supports the operational requirements of the OICAC by managing finance, human resources, governance and risk. The unit works with other Northern Territory (NT) Government agencies to coordinate procurement, work health and safety (WHS), records management, information and communications, and technology support. The unit also provides administrative and secretariat services to the ICAC, Deputy Commissioner and other directors.

## Reporting on OICAC's key performance indicators

The following key performance indicators (KPIs) were included in the 2024-25 Agency Budget Statements

**Table 3: Results against KPIs in 2024-25 Agency Budget Statements**

KPIs	2024-25 Budget	2024-25 Actual	Comments on variations
Investigations completed within 6 months of commencement <sup>1</sup>	≥ 60%	25%	Not met (see page 18)
Investigations completed within 12 months of commencement <sup>1</sup>	≥ 75%	50%	Not met (see page 18)
Investigation strategy meetings conducted within 10 business days of investigation commencement <sup>1</sup>	≥ 90%	100%	Met
Examinations listed within 1 month of Counsel Assisting receiving the examination brief	≥ 80%	100%	Met
Case reviews held between Counsel Assisting and assigned investigators within 1 month of investigation commencement <sup>1</sup>	100%	100%	Met
Assessments completed within 20 business days of receipt of report	≥ 90%	99%	Met
Reports back on referrals considered and responded to within 10 business days	≥ 90%	95%	Met
Debrief meetings held within 20 business days of investigation closure <sup>2</sup>	≥ 90%	100%	Met
NT Court decisions relevant to ICAC operations reviewed and discussed within 10 business days of delivery of the decision	100%	100%	Met
Active investigations reviewed via fortnightly meetings	100%	100%	Met
Feedback sought and assessed on face-to-face and online learning sessions	≥ 60%	91%	Met
Recommendations made by the Inspector of the ICAC considered and determined within 5 business days of receipt of the recommendation	100%	n.a.	No recommendations made by the Inspector during the reporting period
Education and prevention activities conducted <sup>3</sup>	100	130	Met
Engage with each local council at least twice per year <sup>4</sup>	100%	100%	Met
General reports delivered to Parliament	2	2	Met

n.a.: not applicable

1. Commencement date is the date the ICAC recorded the decision to investigate on the OICAC case management system, Condor.
2. Closure date is the date the ICAC recorded the decision to close the investigation on the OICAC case management system, Condor.
3. Activities include educational videos, reports, presentations, corruption alerts and newsletters.
4. Engagement includes communicating trends, issues or recommendations in writing and providing face-to-face or online training tailored to local councils.

This will be the final year in which the OICAC will be reporting on these KPIs.

The Executive Committee reviewed these KPIs in early 2025 and identified that most of these KPIs were not reflective of the outcomes over which the office has control, and some were considered normal internal business activities.

To give effect to the changes brought about by the 2023 legislative amendments and ensure alignment with strategic priorities, the Acting ICAC approved new KPIs for 2025-26 that will be reported on as follows:

**Table 4: KPIs in 2025-26 Agency Budget Statements**

KPIs	Target
Allegations received	300
Assessments completed within 20 business days of receipt of report	≥ 90%
Average time (in days) to complete an investigation	365
Referrals to other public bodies with a direction to report back	40
Reviews or evaluations completed	4
Percentage of review recommendations accepted by agencies	≥ 90%
Education and prevention activities conducted	100
Satisfaction rate of participants on face to face and online learning sessions	≥ 75%

### Our vision

The highest standards of integrity in Northern Territory public administration

### Our mission

To support and improve integrity in Northern Territory public administration through the discharge of statutory functions

### Our guiding principles

- Integrity
- Independence
- Fairness
- Courage
- Accountability
- Public interest

## Compliance with section 128 of the ICAC Act

Under section 128 of the ICAC Act, the OICAC is required to report on a number of key items. The items and their location in this report are as follows.

**Table 5: Reporting on key items**

Section 128 reference	Item	Page number
(a)	The number and general nature of allegations of improper conduct made to the ICAC	18-20
(ab)	The number of concluded investigations by the ICAC of misconduct and unsatisfactory conduct, including the number of concluded investigations under each of the following: (i) section 18A(1)(a) (ii) section 18A(1)(b)	22
(b)	The number and general nature of reports mentioned in section 22(5) (mandatory reports)	18
(ba)	The number of times the ICAC gave a person a written notice under section 34(2) to attend the ICAC for examination but did not comprehensively state the nature of the matters about which the person was to be questioned because of the operation of section 34(2)(b)(i) or (ii)	23
(c)	The number and general nature of referrals	20-21
(d)	The number of search warrants issued to authorised officers	21
(e)	The number and general nature of any other warrants issued to authorised officers under a law of the Territory	21
(f)	The number and general nature of non-disclosure directions given	23
(g)	An indication of the kinds of activities conducted by the ICAC to prevent, detect and respond to improper conduct and the results of those activities	28-30
(h)	An indication of the kinds of activities conducted by the ICAC to prevent and respond to retaliation and the results of those activities	28-30
(i)	In respect of each person who commenced being a member of ICAC staff during the financial year, whether an appropriate suitability check was carried out in accordance with section 126 before that person commenced being a member of ICAC staff	32-33
(j)	In respect of any member of ICAC staff to whom paragraph (i) does not apply, an outline of the governance arrangements the ICAC has in place to ensure: (i) continued compliance with section 126; and (ii) each member of ICAC staff remains suitable to be a member of ICAC staff	32-33

## Financial performance

### Actual performance against budget

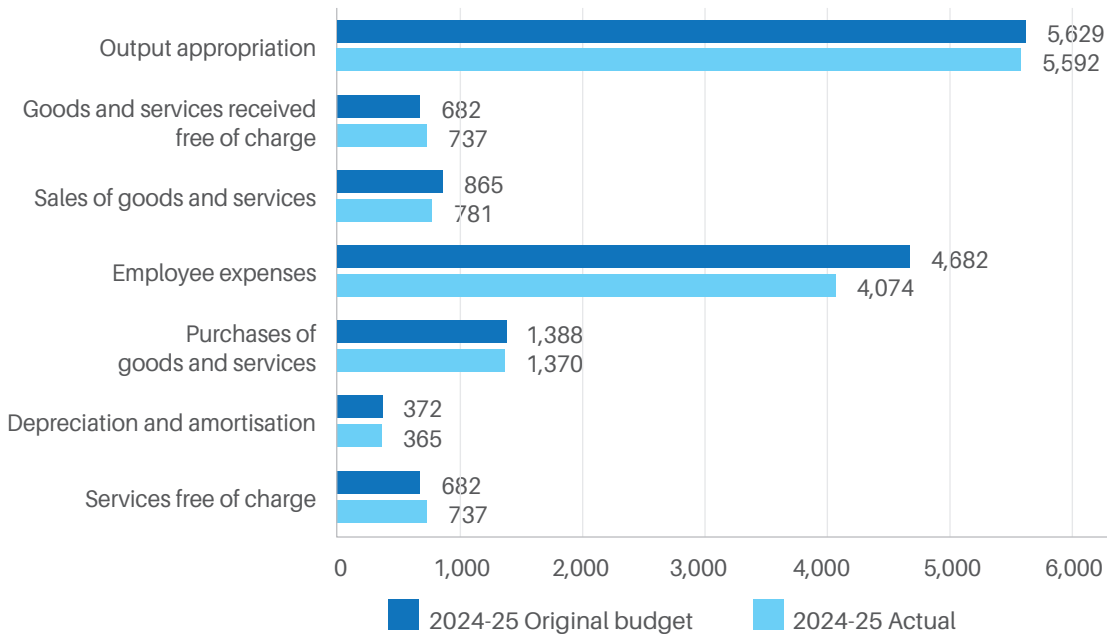
In 2024-25, the OICAC had a net surplus of \$715,000, an improved result compared to the original budgeted surplus of \$52,000. The improved result was mainly attributable to the underspend in employee expenses of \$608,000 during the year. In the same reporting period, the office also hosted APSACC 2024, which contributed a surplus of \$396,000, slightly less than the budgeted surplus for the conference of \$424,000.

Further information on how the OICAC performed against its original budget, can be found in the notes to the financial statements - budgetary information.

**Table 6: 2024-25 comparison of original budget and actual result**

	2024-25 Original budget	2024-25 Actual
	\$000	\$000
Total income	7,176	7,262
Total expenses	7,124	6,546
<b>Net surplus</b>	<b>52</b>	<b>715</b>

**Figure 1: Original budget vs actual figures, 2024-25 (\$000)**



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## Actual performance compared to prior year

In 2024-25, the OICAC had a net surplus of \$715,000, a significant improvement compared to the year prior. Table 7 shows the comparison of operating result for the current and previous financial year.

**Table 7: Summary of operating result compared to prior year**

	2024-25	2023-24	Change	Notes on changes
Total income	\$000 7,262	\$000 5,694	\$000 1,568	1
Total expenses	6,546	6,090	456	2
<b>Net surplus (deficit)</b>	<b>715</b>	<b>(396)</b>	<b>1,111</b>	

### Notes on changes from prior year

1. The increase of \$1.568 million in total income was primarily from the sales of goods and services recognised from the sale of APSACC 2024 tickets (\$781,000) and accommodation income (\$152,000) received as part of hosting the event. Output appropriation also increased in 2024-25 by \$595,000 compared to the year prior.
2. The increase of \$456,000 in total expenses, or 7% from 2023-24, was due to an increase in purchases of goods and services of \$542,000, offset by a decrease of \$86,000 in employee expenses compared to last year. The increase in purchases of goods and services was due to expenditure relating to the hosting of APSACC 2024 of a total of \$536,000 for the year.

# Operations Unit

## Functions and objectives

The Operations Unit provides assessment and investigative services to assist the ICAC in the discharge of statutory functions.

The unit assesses information received from inquiries and reports of suspected improper conduct from public officers and members of the public. The ICAC, or delegate, decides on the appropriate course of action, which may include conducting preliminary inquiries, referring the matter to an appropriate entity with or without a report back, taking no further action because it is not within jurisdiction, or commencing an investigation or review. Where the conduct alleged does not meet the threshold of improper conduct but is of the kind the head of a public body should be made aware of, then the ICAC, or delegate, will bring that to the attention of the relevant public body.

The Operations Unit had 11 budgeted positions as at 30 June 2025. There were 4 vacancies as at the reporting date.

- Director Operations (1)
- Manager Operations (2)
- Senior Operations Officers (4) (3 positions vacant as at reporting date)
- Operations Officers (3)
- Operations Support Officer (1) (vacant as at reporting date)

## 2024-25 Operations Unit performance

Table 8: Results against KPIs in 2024-25 Agency Budget Statements

KPIs	2024-25 Budget	2024-25 Actual	Comments on variations
Investigations completed within 6 months of commencement	≥ 60%	25%	Not met
Investigations completed within 12 months of commencement	≥ 75%	50%	Not met
Investigation strategy meetings conducted within 10 business days of investigation commencement	≥ 90%	100%	Met
Examinations listed within 1 month of counsel assisting receiving the examination brief	≥ 80%	100%	Met
Case reviews held between counsel assisting and assigned investigators within 1 month of investigation commencement	100%	100%	Met
Assessments completed within 20 business days of receipt of report	≥ 90%	99%	Met
Reports back on referrals considered and responded to within 10 business days	≥ 90%	95%	Met
Debrief meetings held within 20 business days of investigation closure	≥ 90%	100%	Met
Active investigations reviewed via fortnightly meetings	100%	100%	Met

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The Operations Unit met the majority of the KPIs for the 2024-25 reporting period. Targets were achieved across several core areas, including the timely conduct of investigation strategy meetings, completion of assessments, debrief meetings and fortnightly reviews of all active investigations. The OICAC also maintained 100% compliance with timeframes for case reviews between counsel assisting and assigned investigators.

There was a notable improvement in the timeliness of reports back on referrals, rising from 81% in 2023-24 to 95% in the current reporting period. This demonstrates improved internal coordination and the Assessment team's strong commitment to stakeholder engagement and accountability.

Two of the KPIs, being investigations completed within 6 and 12 months, were not met. As at 1 July 2024, there were 12 investigations on foot. Most of these investigations had been ongoing for a period beyond the KPIs of 6 and 12 months and were legacy matters of former Commissioner Michael Riches. A focus of this financial year has been finalising these investigations, which did occur with the exception of one matter. That particular matter was affected by external factors. It is expected that matter will be finalised early in the next financial year.

## Assessments

In 2024-25, the Operations Unit received 402 contacts, consisting of:

- 314 reports
- 59 contacts providing non-specific information (therefore not treated as a report, but retained for intelligence purposes)
- 29 general enquiries.

Of the 314 reports received, 105 (33%) were made in accordance with mandatory reporting directions. That result is slightly lower than the previous financial year's result of 114 (43%).

The general nature of mandatory reports, which are made pursuant to the directions issued under section 22 of the Act, includes:

- misuse of government resources
- failure to declare or manage conflicts of interest
- misuse of authority
- misuse of entitlements.

Each report received by the OICAC may contain one or more allegations. Allegations assessed during the reporting period may include matters received up to 30 June 2024 that had not yet been finalised.

Of the reports received in 2024-25, 370 allegations were identified for assessment. Of these, 226 were identified as being from public officers or public bodies. Notably, 81 reports from public officers were submitted anonymously.

In addition, the general nature of allegations of improper conduct made to the ICAC, as voluntary reports, are the same as those outlined above in the mandatory reports.

Figure 2: Mandatory and voluntary reports received by year

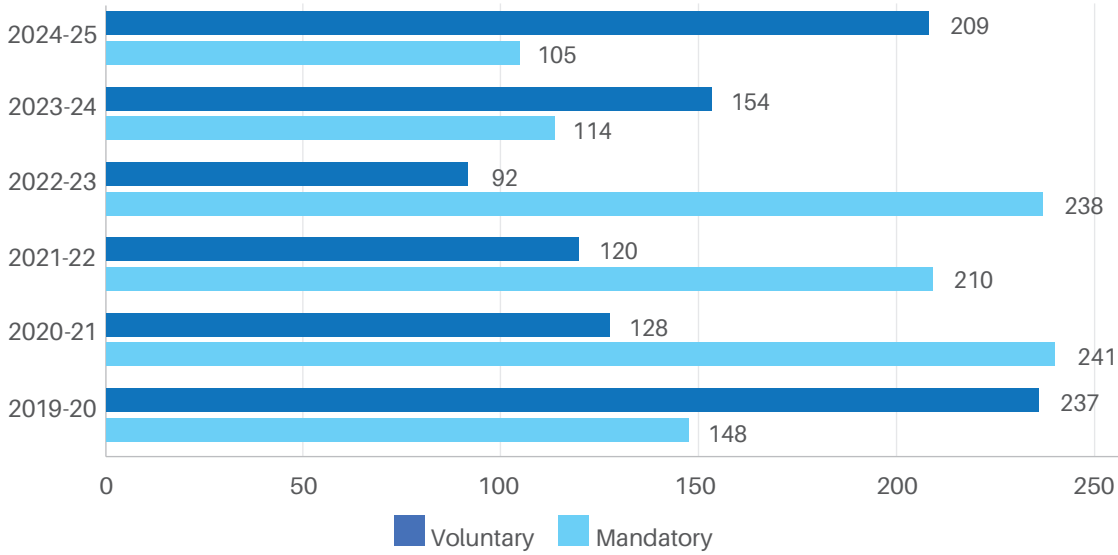


Figure 3: Allegations by region, 2024-25

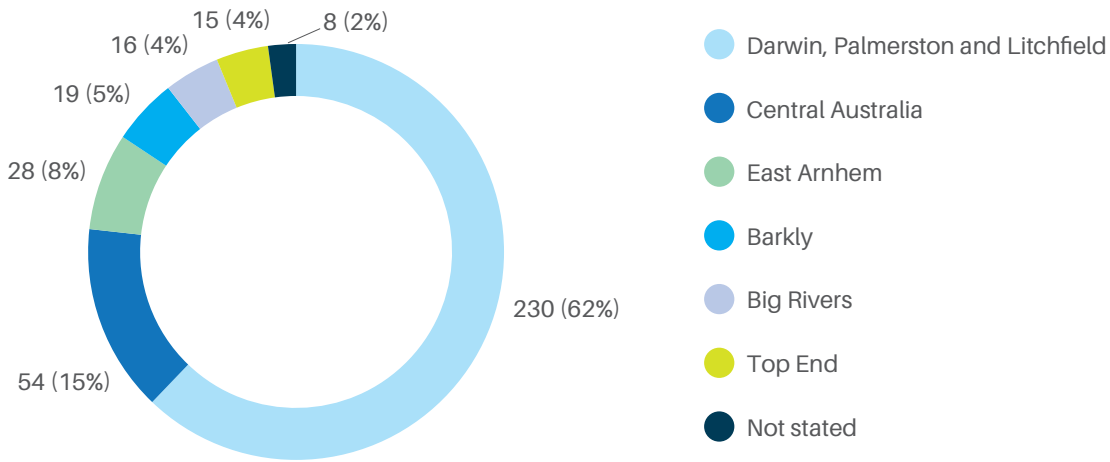
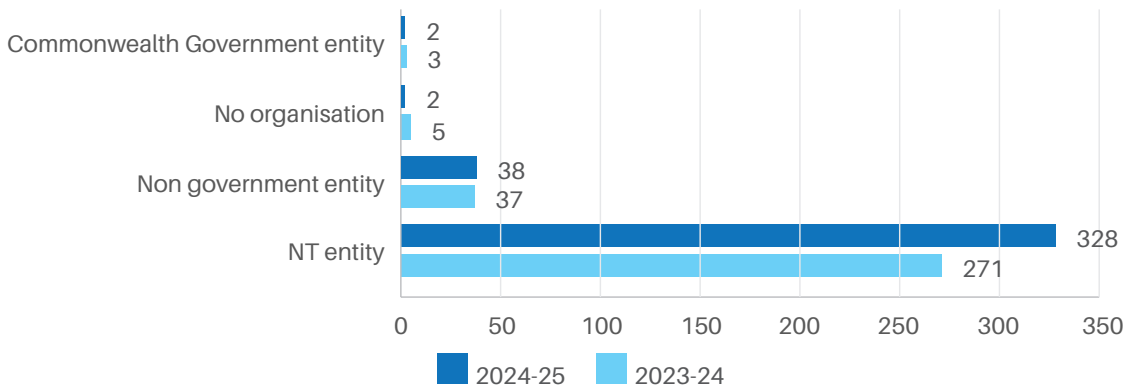


Figure 4: Allegations by category of public body



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A total of 387 allegations were assessed in 2024-25. This included 38 allegations received in the previous reporting period but assessed during the current year.

Some allegations may be re assessed following referral to a referral entity and may result in more than one outcome.

Eleven allegations were, or are currently, the subject of a preliminary inquiry by the ICAC. A further 2 allegations were referred to investigation. Of the eleven allegations that progressed to a preliminary inquiry, a total of 5 section 24A Notices were served, requiring the public body to answer specified questions, provide specified information or produce specified items. Section 24A Notices replaced section 75 Notices which existed prior to the amendments to the ICAC Act in November 2023.

## Referrals

Of the allegations assessed during the reporting period, 58 were referred to a referral entity. These referrals were made through the issue of 39 section 25 referral notices under the ICAC Act. A single referral notice may include multiple allegations.

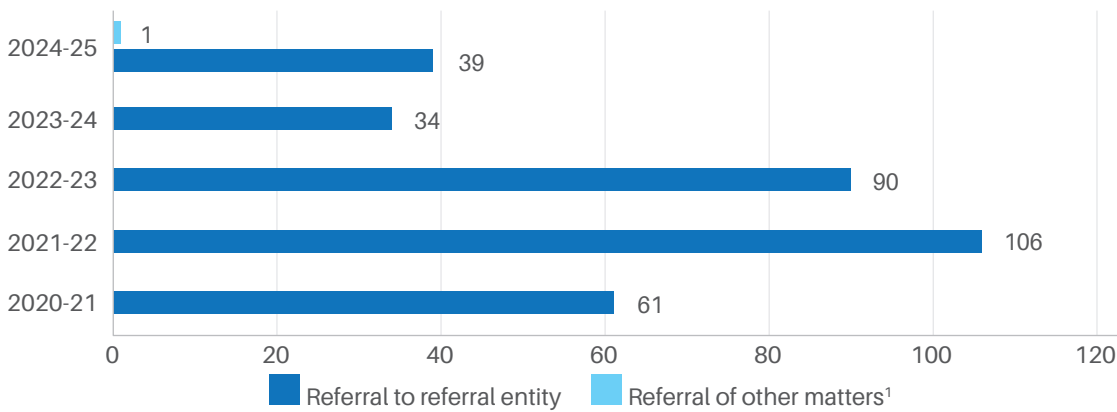
An additional referral of other matters containing one allegation under section 30A of the ICAC Act was also completed. This section was a result of the amendments to the ICAC Act in November 2023.

## General nature of allegations referred

- Failure to declare outside employment
- Criminal conduct, including fraudulent:
  - signatures
  - medical certificates
  - police misconduct
- Dishonesty or misuse of resources:
  - timesheet dishonesty
  - failure to submit leave applications
  - improper claims of entitlements or allowances
- Recruitment:
  - failure to declare and manage conflicts of interest
  - non-compliance with recruitment processes
  - false claims of qualifications

The ICAC may request a report back from a referral entity outlining the actions taken in response to a referral. In 2024-25, 23 referrals included a requirement for the referral entity to report back to the ICAC.

**Figure 5: Referral notices, by year<sup>1</sup>**



1. ICAC Act section 25, ICAC Act Section 30A.

## Investigations

The ICAC may commence an investigation where there is information that, if true, would tend to show improper conduct has occurred, is occurring, or is at risk of occurring. The operations unit staff support the ICAC in conducting investigations.

During an investigation, the ICAC may exercise powers in accordance with the ICAC Act. These powers include the requirement to produce documents or financial records, require the production of information through answering written questions, and directing an individual to attend for examination.

These powers ensure that investigations are thorough and all relevant evidence is obtained, enabling the ICAC to make findings and recommendations.

In addition to determining whether improper conduct has or has not occurred, investigations may also identify systemic issues within a public body. Where such issues are identified, the ICAC may make recommendations directed at addressing improper conduct risks.

As at 30 June 2025, there were 2 active investigations. During the reporting period, 12 investigations were finalised, and 2 new investigations were commenced.

## Search warrants (section 68) and other warrants

No search warrants were issued during the reporting period.

No other warrants were issued to an authorised officer during the reporting period.

**Table 9: General nature of investigations commenced during the financial year**

Nature of investigations	2023-24	2024-25
Conflict of interest	3	-
Abuse of office	1	1
Judicial conduct	-	-
Anti-democratic conduct	-	-
Destruction of evidence	-	-
Deceptive conduct	2	1
Improper recruitment process	1	-
Disclosure of information	-	-
Improper procurement processes	-	-
Mismanagement in the performance of official functions	2	-
Improper use of public resources	-	-
Dishonesty in the performance of official functions	-	-
Retaliation	-	-
Breach of ICAC Act	-	-
Breach of public trust	1	-
Criminal conduct	1	-
<b>TOTAL</b>	<b>11</b>	<b>2</b>

## Limitations on functions

Section 18A of the ICAC Act states that the ICAC must not investigate allegations of misconduct or unsatisfactory conduct unless one of the considerations in section 18(1) is met.

If during the course of an investigation into allegations of corrupt conduct or anti-democratic conduct, the ICAC becomes of the opinion that the investigation is likely to lead to a finding of no more than misconduct or unsatisfactory conduct, then the ICAC must cease to investigate the matter unless a consideration under section 18A(1)(a) or (b) applies.

The ICAC has discretion to determine, in accordance with section 18A, which matters to investigate or continue to investigate under the ICAC Act.

The 2024-25 reporting period is the first full financial year in which section 18A has applied. In accordance with section 128(2)(ab) of the ICAC Act, the ICAC is required to report the number of concluded investigations by the ICAC of misconduct and unsatisfactory conduct where the ICAC proceeded to investigate a matter under section 18A.

No matters arose under section 18A(1)(a). One matter was concluded pursuant to section 18A(1)(b)(i).

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## Statutory powers exercised during investigations

### Notice to produce information or items, or inspect financial records and non-disclosure directions

When conducting an investigation, the ICAC may exercise statutory powers under the ICAC Act, to compel evidence. This includes:

- requiring a person to provide information or produce specific items (section 32)
- inspecting financial records (section 33)
- issuing a non disclosure direction (section 147)

Not all investigations require the ICAC to issue a notice to produce information. In 2024-25, fewer notices were issued compared to the previous year. This is consistent with the commencement of section 18A and the requirement for the ICAC to focus its resources on investigating the more serious improper conduct, namely, corrupt conduct and anti-democratic conduct unless satisfied of one of the considerations in section 18A.

**Table 10: Notices served**

Investigative power	2023-24	2024-25
Notice to provide information or produce items (section 32)	22	6
Notice to produce financial records (section 33)	2	-
Non-disclosure directions (section 147)	11	4

### Notice to attend for private examination

Once an investigation has commenced, the ICAC may issue a notice under section 34 of the ICAC Act, requiring a person to attend for examination.

Section 34(2)(b) of the ICAC Act requires that the notice comprehensively state the nature of the matters to be addressed during the examination. This requirement does not apply if the ICAC considers that providing such information would be likely to prejudice the investigation or be contrary to the public interest. During the 2024-25 reporting period, 3 section 34 notices were issued requiring a person to attend for examination. Of these 3 notices, 2 did not include the comprehensive statement required under section 34(2)(b) of the ICAC Act. This required notification to the Inspector in accordance with subsection 34(5).

# Strategic Intelligence and Reviews Unit

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## Functions and objectives

The Strategic Intelligence and Reviews Unit conducts research and analysis to assist the ICAC in discharging statutory functions under the ICAC Act.

Analysis conducted by the Strategic Intelligence and Reviews Unit informs decisions to conduct reviews and evaluations, make recommendations to address improper conduct risks and the development of prevention and education resources.

The unit supports the ICAC by:

- identifying themes and trends in reports of suspected improper conduct
- producing progress reports on the achievement of KPIs
- conducting evaluations and reviews in accordance with sections 23 and 110 of the ICAC Act
- monitoring implementation of recommendations to public bodies and public officers
- identifying improper conduct risks in public administration and contributing data analysis to support decision-making.

The Strategic Intelligence and Reviews Unit had 3 budgeted positions as at 30 June 2025. There was one position vacant as at the reporting date.

- Director Strategic Intelligence and Reviews (1)
- Senior Strategic Intelligence Analyst (1)
- Senior Evaluation and Reviews Officer (1) (vacant as at reporting date)

## 2024-25 Strategic Intelligence and Reviews Unit performance

### Operation Hurricane

In November 2023, the ICAC commenced a review under section 23 of the ICAC Act, referred to as Operation Hurricane.

The scope of the review was the practices, policies and procedures of the Department of Health (DOH) relating to recruitment to positions where an essential criterion was to hold a qualification, certification or other accreditation. The review considered 11 recruitment and selection processes, reviewing adherence to legislation, delegations, employment instructions for recruitment, and the declaration and management of conflicts of interest. A report was provided to DOH which included 4 recommendations focusing on:

- job descriptions and pre-employment requirements
- conflicts of interest
- qualifications
- merit selection training.

The recommendations addressed the consistency of directions given and clarification of policies and procedures to ensure staff are aware of their responsibilities when undertaking recruitment.

DOH advised that the final report was tabled to the NT Health Leadership Board and they will consider the recommendations. DOH have provided information on the steps taken, or proposed to be taken, to implement these recommendations. The OICAC will continue to monitor the implementation of the recommendations.

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## National Anti-Corruption Investigation Network

In early November 2024, the National Anti-Corruption Investigation Network (NACIN) and National Intelligence Network (NIN) conference was jointly hosted by the Independent Commission Against Corruption NSW and the Law Enforcement Conduct Commission NSW in Sydney. The conference is a forum for Australian integrity agency members to meet face-to-face and discuss new and changing threats or opportunities in anti-corruption investigations and intelligence. The NACIN and NIN members are officers from all Australian Government, state and territory anti-corruption and integrity agencies.

The Senior Strategic Intelligence Analyst presented preliminary results from a strategic intelligence project on employee recycling in the Northern Territory Public Sector (NTPS). The project focused on identifying employees dismissed from employment following disciplinary proceedings and determining whether pre-employment screening controls were adequate in ensuring disciplinary history had been assessed in the recruitment selection process.

The preliminary results of the project were encouraging as many applicants had declared disciplinary history when applying for positions. However, instances of applicants allegedly acting dishonestly to gain employment were also identified. A report of suspected improper conduct from the project resulted in an investigation undertaken by the ICAC. A further 2 information reports are being assessed.

The presentation was well received and created positive discussion from several attendees, with one jurisdiction requesting further information as they were planning on conducting a similar project. The conference provided attendees from the OICAC the opportunity to gain valuable insights through presented case studies and participation in roundtable discussions with representatives from integrity agencies in other jurisdictions.

## Recommendations for monitoring

Section 56 of the ICAC Act states that the ICAC may, at any time, make recommendations to a public body in relation to preventing, detecting, investigating, prosecuting or otherwise dealing with improper conduct, if the ICAC considers the recommendations are within the functions of the body to implement or progress.

As at 30 June 2025, a total of 60 recommendations were being monitored by the Strategic Intelligence and Reviews Unit. These recommendations were made as a result of 9 investigations and 3 reviews conducted under section 23 of the ICAC Act.

During the reporting period, 28 recommendations were finalised with the relevant agencies taking adequate steps to implement recommendations.

**Table 11: Recommendations issued and closed**

Issues addressed	Issued	Closed
Allowances available under Determinations issued by the OCPE <sup>1</sup>	4	4
Procurement/tender processes and governance (2 matters)	27	-
Verification of qualifications in recruitment (2 matters)	7	3
Expenditure of grant funding	2	1
Use of third-party suppliers for recruitment	3	2
Use of electronic and digital signatures	3	3
Governance frameworks relating to codes of conduct, management of Conflicts of interest	27	10
Use of leave entitlements	4	2
Conflict of interest management in recruitment	2	-
Appropriate use of public resources	9	3
<b>Total</b>	<b>88</b>	<b>28</b>

1. Office of the Commissioner for Public Employment.

**88**

recommendations from investigations and reviews:

**ISSUED**



**28**

recommendations made from investigations and reviews:

**CLOSED**



# Legal Unit

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## Functions and objectives

The role of the ICAC Legal Unit is to provide legal advice to the ICAC and OICAC staff.

Provision of legal advice varies and includes advice on the discharge of statutory functions, direction in the collection of evidence in the investigation of matters, review of notices, directions and authorisations prepared under the ICAC Act, and application and interpretation of the ICAC Act and other legislation.

The unit contributes to the development of policy within the OICAC, as well as legislative reform.

The Legal Unit works with the Operations Unit to assist in the planning and conduct of investigations, provide advice as required and prepare matters for examination. The unit also has oversight in the preparation of briefs of evidence for referral to the NT Police and the Director of Public Prosecutions.

Legal counsel appears as counsel assisting the ICAC in examinations and is responsible for coordinating referral of matters to external counsel for legal advice. The unit is also responsible for updating OICAC staff in relation to current Supreme Court decisions relevant to ICAC operations.

The ICAC General Counsel is a member of the ICAC Executive Committee and supports the ICAC in the discharge of statutory functions by:

- reviewing reports received by the OICAC and identifying matters to which consideration should be given regarding whether to commence an investigation
- providing advice on the collection of evidence in matters being investigated by the ICAC
- providing guidance and advice on the content of education and prevention activities
- presenting information sessions to public officers and public bodies about improper conduct risks.

The ICAC Legal Unit reviews and drafts legal documentation and develops, delivers and assists in delivering internal and external training.

The Legal Unit had 3 allocated positions as at 30 June 2025. There were 2 positions vacant as at the reporting date.

- ICAC General Counsel (1)
- Senior Lawyer (1) (vacant as at reporting date)
- Lawyer (1) (vacant as at reporting date)

## 2024-25 Legal Unit performance

Throughout the 2024-25 financial year, the ICAC delegate conducted 3 examinations with external counsel assisting.

During the relevant period, one Supreme Court decision was reviewed and discussed with OICAC staff.

The Legal Unit assisted the Prevention and Engagement Unit in delivering 7 external training sessions. General Counsel delivered 3 internal training sessions, covering:

- refresher training on NT Criminal Code Part IIAA Criminal responsibility provisions
- NT Criminal Code, Part VII (property offences)
- review of the High Court decision of *AB (a pseudonym) v Independent Broad-based Anti-Corruption Commission* [2024] 278 CLR 300.

# Prevention and Engagement Unit

## Functions and objectives

The Prevention and Engagement Unit is primarily responsible for supporting the ICAC to carry out prevention and education functions.

The unit supports the ICAC by:

- developing and delivering education and training
- assisting with preparation of public statements and media releases
- developing reports, including general reports and the annual report
- developing and publishing educational materials
- maintaining and developing the OICAC’s intranet and internet sites.

The Prevention and Engagement Unit had 3 allocated positions as at 30 June 2025. There were no positions vacant as at the reporting date.

- Director Prevention and Engagement (1)
- Senior Prevention and Engagement Officer (1)
- Communications and Engagement Officer (1)

## 2024-25 Prevention and Engagement Unit performance

Table 12: Results against KPIs in 2024-25 Agency Budget Statements

KPIs	2024-25 Budget	2024-25 Actual	Comments on variations
Education and prevention activities conducted <sup>1</sup>	100	135	Met
Feedback sought and assessed on face-to-face online learning sessions	≥ 75%	91%	Met
Engage with each local council at least twice per year <sup>2</sup>	100%	100%	Met
General reports delivered to Parliament	2	2	Met

1. Activities include providing face-to-face or virtual training sessions.

2. Engagement includes communicating trends, issues or recommendations in writing and providing face-to-face or online training.



Engage with each local council at least twice per year

2024-25

100%

Feedback sought and assessed on face-to-face and online learning sessions

2024-25

91%



2023-24

81%

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## Education and awareness

In 2024-25, 135 education and prevention activities were conducted, including information sessions, training and stakeholder meetings.

A total of 7,036 people attended these activities, including the Introduction to ICAC and mandatory reporting training, either face-to-face or virtual.

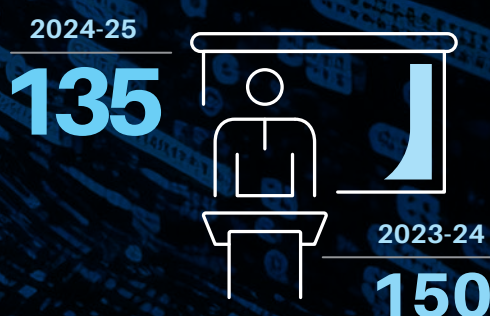
Seventeen stakeholder engagement activities occurred across 2024-25.

### Information sessions and stakeholder meetings held in 2024-25

- 40 face-to-face presentations for Introduction to ICAC and mandatory reporting:
  - 7 sessions for NTPS employees
  - 9 sessions for NTPS executive contract officers only
  - 15 sessions for Darwin City Council
  - 4 sessions for local government councils
  - 3 presentations to NT Police recruit squads and officers
  - one presentation to the Domestic Family and Sexual Violence Aboriginal Advisory Group – DCF
  - one presentation to the NT Primary Health Network
- 54 virtual presentations of Introduction to ICAC and mandatory reporting to NTPS employees via MyLearning
- One Democracy Dash
- 4 presentations for the Foundations of Public Sector Governance program
- 4 presentations on conflict of interest
- 17 stakeholder meetings, including 7 meetings with public bodies in the Central, Big Rivers and Barkly regions, 4 of which were with local government councils
- 6 presentations to the ICAC’s Integrity Advocates Program participants
- One Nominated Recipient Forum (face-to-face and virtual) to a total of 39 nominated recipients
- Hosted the 2-day APSACC facilitating multiple sessions on a variety of topics
- Hosted and facilitated a one-day pre-conference workshop for APSACC 2024

The unit published a new factsheet on the ICAC internet site: [Anti-democratic conduct: local government councils](#)

### Prevention and engagement activities delivered



### People attending prevention and engagement activities



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## Media releases

Media releases are published on the NT Government Newsroom, the OICAC internet site and emailed to the office's subscriber mailing list via Campaign Monitor.

During the reporting period, the OICAC published 5 media releases.

- 2025-02-18, Operation Tasman
- 2024-12-09, International Anti-Corruption Day 2024
- 2024-11-14, Operation Beaufort
- 2024-09-24, Update on Operation Jupiter
- 2024-07-31, Fundamental Principles of Australian Anti-Corruption Commissions

## Regional engagement

The OICAC conducted 3 visits to the Central, Barkly and Big Rivers regions and engaged with 13 service delivery organisations across the regions, including local government councils. The office also conducted online and in-person information sessions with the Groote Archipelago and West Arnhem regional councils.

## Australian Public Sector Anti-Corruption Conference 2024

The OICAC hosted APSACC 2024 on Monday 29, Tuesday 30 and Wednesday 31 July 2024 at the Darwin Convention Centre, Darwin Waterfront Precinct. The conference was preceded by a day of workshops, including full and half-day sessions aligned with the conference theme of [Meeting the integrity challenge: the power of innovation, diversity and collaboration](#). The workshops looked at a wide range of topics, including conducting internal investigations, corruption prevention in grant-making, and maintaining a culture of ethics and integrity.

Through APSACC 2024, the OICAC hosted 511 delegates, 91% of whom joined in person, with 9% attending the conference sessions virtually. Of the 511 delegates, 422 were from across Australia, including 100 from the NT, while 43 delegates attended from across 15 countries. Forty-six delegates attended online. The event hosted 86 national and international speakers and presenters who shared their knowledge and expertise across 5 keynote speeches, 7 workshops and 30 presentations.

APSACC 2024 did not require any direct NT Government funding as the conference was funded from own-sourced revenue through ticket sales. The conference resulted in a surplus of \$396,000 for the office that was retained within the office's cash reserves.

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## Integrity Advocates Program

On 17 July 2023, the ICAC launched the inaugural ICAC Integrity Advocates Program (IAP). The 12-month program was designed to provide participants with the opportunity to gain an in-depth understanding of integrity in public administration, and to apply that learning through the implementation of an integrity project within their agency.

The IAP consists of 2 phases. Phase one consists of 6 seminars. Participants then have 6 months to deliver their projects (phase 2).

In April 2024, the IAP was offered for a second time with 12 new participants joining the program.

## Section 48: General report

Under section 48 of the ICAC Act, the ICAC may at any time make a general report.

On 28 November 2024, the OICAC released a general report providing an update on APSACC 2024, hosted by the office on Monday 29, Tuesday 30 and Wednesday 31 July 2024.

On 21 January 2025, the OICAC released a general report providing a snapshot of assessments, investigations and reviews, and prevention and engagement activities undertaken.

## Section 50A: Publication of investigation report

In February 2025, the ICAC published 3 reports:

- Operation Beaufort – related to an investigation into allegations of racism within the NT Police Territory Response Group
- Operation Tasman – related to improper conduct in the use of leave entitlements by a public officer on an executive officer contract
- Operation Jupiter – related to ministerial travel during the caretaker period leading up to the 2020 NT elections.

## Section 55: Public statements

A delegate of the ICAC made one public statement during the reporting period.

The public statement, Operation Apollo – improper conduct in recruitment, was released on 28 February 2025. The statement was in relation to an investigation where a finding of unsatisfactory conduct was made regarding the failure of a senior public officer in the NT Government to manage a conflict of interest in a recruitment process.

# Corporate Services Unit

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## Functions and objectives

The Corporate Services Unit supports the ICAC in the areas of financial and budget management, human resources and workforce planning, governance and risk management, information technology and security, procurement, WHS and general services.

In addition to the Corporate Services Unit, the OICAC receives services from the Department of Corporate and Digital Development (DCDD) for information communications and technology, and delivery of across government systems. The office also receives services from the Department of Logistics and Infrastructure (DLI) for minor capital works, and repairs and maintenance.

The Corporate Services Unit had 4 allocated positions as at 30 June 2025. There was one position vacant at the reporting date.

- Director, Corporate Services (1)
- Senior Finance and Budgets Officer (1)
- Executive Officer (1)
- Corporate Services Officer (vacant as at reporting date)

## 2024-25 Corporate Services Unit performance

The Corporate Services Unit provided the following assistance in relation to OICAC projects during 2024-25:

- assisted in negotiating a new lease for a small office space on another level of the building and monitoring improvements to that space
- drafted and reviewed policies and procedures to further improve the OICAC's compliance with legislated obligations
- assisted in monitoring the OICAC Strategic Plan 2022 to 2026, including the key priorities and KPIs for monitoring and reporting
- assisted in updating and implementing the OICAC's revised KPIs for the 2025-26 financial year
- continued the office's effective financial management through monthly reporting and monitoring of expenditure against budget, including migration to the new budget management system, Sage
- continued to implement and monitor the office's risk management framework, including updates and maintenance of the strategic risk register
- delivered a comprehensive training program that gave staff opportunities to develop their capability and skills (see the Human Resources section on page 38).

## Compliance with section 126 of the ICAC Act

The ICAC Act requires the ICAC to report whether an appropriate suitability check was carried out before a person commenced being a member of ICAC staff during the financial year.

In addition, the ICAC is also required to outline the governance arrangements in place to ensure existing staff members remain suitable under section 126 of the ICAC Act.

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The office conducts suitability checks to determine whether a person is a suitable person to:

- be or remain as a member of ICAC staff
- be appointed or remain as an authorised officer
- be delegated functions under section 125
- perform functions under the ICAC Act in relation to a matter being dealt with by the ICAC.

During the 2024-25 financial year, 10 people became members of the ICAC staff after undergoing appropriate suitability checks prior to commencement.

Each existing staff member also underwent appropriate suitability checks during the reporting period and all were found suitable to continue to be a member of ICAC staff.

The following governance arrangements are currently in place to determine suitability under section 126.

- Recruitment and Commencement Policy requirements
  - Completion of pre-employment questionnaire and statutory declaration for all applicants during the recruitment process
  - Social media and open-source (Google) screening checks for shortlisted applicants
  - Psychometric testing for shortlisted applicants where required
  - Verification of qualifications and employment history for applicants deemed suitable
  - National police check, also known as criminal history check
  - Provision of pre-commencement pack that includes information on the Northern Territory Public Sector (NTPS) Code of Conduct, OICAC Conflict of Interest Policy and Procedure, and the Guidelines for ICAC staff issued by the ICAC
  - Provision of new starter welcome pack that includes induction requirements
- Conflict of Interest policy requirements
  - Completion of an annual conflict of interest declaration by all current staff
- Completion of an annual suitability declaration by all current staff

## Governance

The OICAC compliance framework consists of the following internal and external governance functions.

### Internal governance

The Executive Committee provides strategic advice and assistance to the ICAC in relation to:

- setting and monitoring the strategic direction and achievement of the OICAC's objectives
- ensuring compliance with statutory and reporting requirements
- managing resources appropriated to the office effectively and efficiently
- overseeing and managing organisational priorities and good corporate governance, including setting internal policies

- implementing and managing the OICAC’s risk management framework, including responding to and treating work health and safety matters
- reviewing and implementing recommendations from oversight bodies, such as the Audit, Risk and Compliance Committee (ARCC) and from external stakeholders, including the Inspector of the ICAC, the Auditor-General and the Standing Committee on the ICAC
- creating and maintaining a safe workplace
- leading and fostering a positive organisational culture
- assisting with any other matters determined by the ICAC.

From 1 January 2025, the Executive Committee changed from weekly meetings to fortnightly meetings and, from 7 April 2025, changed from fortnightly meetings and now meets on a monthly basis.

A senior executive group was established comprising the Acting ICAC, Deputy Commissioner and Director Corporate Services. This group is scheduled to meet weekly.

The Executive Committee met 36 times during the year and had the following members at 30 June 2025.

**Table 13: Executive Committee members at 30 June 2025**

Position	Role	Name
Acting Independent Commissioner Against Corruption	Key decision maker	Greg Shanahan
Deputy Commissioner	Member	Naomi Loudon
Director Corporate Services	Chairperson	Kathryn Clet
General Counsel	Member	Tiarni McNamee
Director Operations	Member	Jason Blake
Acting Director Strategic Intelligence and Reviews	Member	Leah Hudson
Acting Director Prevention and Engagement	Member	Mandy Azzi
Executive Officer	Secretariat	Jasmin Lamont

### Audit, Risk and Compliance Committee (ARCC)

The ARCC provides independent advice, assurance and assistance to the ICAC in the areas of financial management, statutory reporting, internal control systems, risk management systems, and internal and external audit.

The ARCC met 4 times during the year.

The ARCC acts within its authority on behalf of the ICAC to:

- monitor the OICAC’s risk registers, risk appetite statements and provide advice to the ICAC on management of risk within the office
- oversee the development and implementation of the Internal Audit Plan linked to the office’s risk registers
- review internal and external audit reports and oversee implementation of recommendations
- review public accountability disclosures, including financial and performance information in the office’s annual report, in line with legislative requirements.

**Table 14: ARCC members at 30 June 2025**

Position	Role	
External member	Chairperson	Andrew Richardson
External member	Member	Diana Gaerth
Director Corporate Services	Member and Secretariat	Kathryn Clet
Senior Strategic Intelligence Analyst	Member	Eric Vo

### Internal audit function

Two internal audits were completed for the 2024-25 financial year with results presented in Table 15.

**Table 15: Audit results**

Internal audit: Review and objective	Completed	Summary of audit: Review findings	OICAC response and action
<a href="#">Value for Territory (VFT) audit 2024</a> Objective: To evaluate whether the office complied with the procurement framework to meet the requirements of the VFT assurance program for the period 1 January 2024 to 31 December 2024.	March 2025	No non compliance was identified during the review of the 37 procurement samples tested.	No further action required.
<a href="#">Operational Compliance Framework internal audit</a> Objective: To assess the effectiveness of the Operational Compliance Framework, including the Operations (Assessment) and Operations (Investigations) Manuals of the office.	August 2025	The internal audit concluded that the manuals provide useful guidance and support for the Operations team in carrying out their duties. Recommendations were made for control enhancements and improved alignment with other corporate documents within the office.	The office has noted the recommendations and will consider the control enhancements as appropriate and if able to be applied in its current processes.

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## External oversight

### Standing Committee on the ICAC

The Standing Committee on the ICAC was established in February 2020 by the Legislative Assembly. The functions of the Standing Committee on the ICAC are to:

- perform the functions of the Assembly Committee under the ICAC Act
- examine each annual report of the ICAC and the Inspector of the ICAC under sections 128 and 137 of the ICAC Act
- report to the Legislative Assembly on matters relating to tabled reports that have been referred to the Assembly by the ICAC under sections 53 and 54 of the ICAC Act
- examine trends in similar bodies in Australia and internationally, including trends in legislation and administration of these bodies, to ensure the OICAC remains fit for purpose.

The Standing Committee on the ICAC had the following members at 30 June 2025.

**Table 16: Standing Committee on the ICAC members at 30 June 2025**

Role	
Chair	Khoda Patel MLA
Deputy Chair	Oly Carlson MLA
Member	Clinton Howe MLA
Member	Kat McNamara MLA
Member	Selena Uibo MLA

The Standing Committee met with the ICAC once during the reporting period, by private hearing.

### Inspector of the ICAC

Mr Bruce McClintock SC is the Inspector of the ICAC after being re-appointed to the role in November 2023 for a term of 5 years. The Inspector is an independent officer and provides oversight of the ICAC by delivering the following functions:

- evaluating the ICAC's performance and reporting on the evaluation to the ICAC Minister (the Chief Minister) and the Legislative Assembly
- receiving and dealing with complaints about the ICAC or ICAC staff members
- making recommendations to the ICAC (or other public bodies) in relation to practices and procedures concerning performance of the functions under the ICAC Act.

In order to perform these functions, the Inspector is entitled to full and free access to OICAC premises and all items in the possession or control of the OICAC. The ICAC and OICAC staff members are obligated to provide reasonable assistance to the Inspector.

The Inspector issued a Special Report pursuant to section 140 of the ICAC Act and provided this report to the Chief Minister in September 2024 for tabling in Parliament. Any recommendations resulting from an investigation from the Inspector are actioned by the Executive Committee and monitored by the OICAC's ARCC. There were no recommendations made by the Inspector in the 2024-25 year. Separate to the OICAC, the Inspector conducted an investigation after being referred a matter by the former Chief Minister, Eva Lawler. The OICAC did not contribute to this investigation. Details of how to contact the Inspector of the ICAC are on the OICAC internet site.

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## Auditor-General

The Auditor-General's role is to audit the public account under the Audit Act 1995 and to report to the Legislative Assembly at least once each year.

As the OICAC's operational account is included in the public account and it is considered an agency under the Administrative Arrangements Order, the office is required to comply with the requirements of the Financial Management Act 1995.

Table 17 summarises audits and other reviews conducted on the OICAC by the Auditor-General during 2024-25.

**Table 17: Audits and other reviews conducted by the Auditor-General**

External audit: Review and objective	Completed	Summary of audit: Review findings	OICAC response and action
<a href="#">End-of-year review for the year ending 30 June 2025</a> Objective: Assess the adequacy of selected aspects of end-of-financial-year controls over reporting, accounting and material financial transactions and balances, with the primary purpose of providing support to the audit of the Treasurer's annual financial statement.	August 2024	The accounting and control procedures examined in relation to end-of-financial-year processing were found to be generally satisfactory.	No further action required.
<a href="#">Agency controls audit 2025</a> Objective: Audit of selected aspects to test whether internal control systems include necessary features to ensure compliance with mandated legislation, in particular the <i>Financial Management Act 1995</i> , Treasurer's Directions, and the Procurement Governance Policy and Rules.	June 2025	No matters were raised that required actions for management at the time of preparing this report.	No further action required.

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## Procurement

The OICAC continued to follow and improve on its Agency Procurement Management Plan and any planned significant procurement will be reported as identified.

In accordance with section 5(2) of the *Procurement Act 1995*, the office is exempt from the need to comply with the *Procurement Act 1995* in relation to the acquisition of investigative, legal or audit services.

From 1 July 2024 to 30 June 2025, the OICAC awarded no contracts in tiers 2 to 5 procurement activities that do not fall under section 5(2) of the *Procurement Act 1995*. Therefore, no tiers 2 to 5 contracts were awarded to a registered Aboriginal Business Enterprise.

The office did not receive any procurement-related complaints for the period 1 July 2024 to 30 June 2025.

## Human resources

The OICAC had staff of 16.1 full-time equivalent (FTE) at the last pay period in 2024-25, compared to 21.2 FTE in 2023-24. The staff separation rate was 29.06% in 2024-25, higher than the previous year's rate of 26.88%. Separation rate, also known as staff turnover, is calculated based on the number of employees who have left the NTPS (voluntarily and non-voluntarily) as a percentage of the total average headcount for the reporting period.

The separation rate also includes any employee who transfers out of their nominal position in the OICAC permanently.

The OICAC is committed to being an agency of choice within the NTPS and aims to promote a culture of continuous improvement, employee wellbeing, collaboration and innovation.

The office supports staff who apply for flexible work arrangements that may include:

- averaging hours arrangements
- individual flexible work agreement
- career breaks
- part-time employment contracts
- job-share arrangements
- home-based work agreements
- transition to retirement
- accessing recreation leave at half pay
- purchase of additional leave
- cultural leave.

From 1 July 2024 to 30 June 2025, the OICAC had 7 employees with approved flexible work arrangements.

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## Staff training and development

Learning and development opportunities are available to all staff and provided in accordance with their myPerformance agreement. The OICAC has a training plan that caters for employees' wellbeing, leadership skills, emotional intelligence and the technical operational training required to be successful in their roles. The office provides staff with development opportunities both within and outside the office to support their career progression and enhance their skills and qualifications. ICAC staff members are supported from commencement and continuously offered the tools and resources required to conduct their roles effectively and safely.

For the 2024-25 financial year, the OICAC provided or supported the following training opportunities to staff.

### Induction and corporate training

- Office induction
- OICAC information session
- Recruitment practices update
- Introduction to ICAC and mandatory reporting
- Introduction to Countering Foreign Interference
- Fraud and Corruption Awareness
- OneNTG Essential Training:
  - Online Orientation
  - Foundational Cross Cultural Training
  - Code of Conduct
  - Appropriate workplace behaviours online
  - Regional and Remote Orientation
- Across-government systems training (as required for their roles):
  - Content Manager (TRM) Introduction
  - Instructor led TRM Training
  - NT Government Records Management
  - NT Government Records Security
  - Corporate Travel Management
  - NTG Pay Introduction
  - SAGE
  - Personnel Information and Payroll System (PIPS)
- Procurement:
  - Module 1: Introduction to Procurement
  - Module 2: Introduction to Procurement Planning
  - Module 3: Introduction to Sourcing
  - Module 4: Introduction to Contract

### Management

- Module 5: How to write a scope of requirement document for procurement activities
- Module 6: Guidance on undertaking tender assessments and selecting the best supplier
- TRAX Introduction

### Operational training

- AI is my CoPilot
- Criminal Code responsibilities
- Criminal Code amendments
- Foreign Interference
- Public Interest disclosures (whistleblowing)
- Difficult Conversations, Australian Institute of Administrative Law

### Health and wellbeing

- Work Health and Safety
- Figtree training – General
- Emergency Procedures Training Drill
- Elevating Emotional Intelligence

### Leadership and development

- Performance Management - Managers and Supervisors
- Finance for Cost Centre Managers
- Merit Selection Training Online
- Merit Selection Training Face-to-Face
- OneNTG Emerging Leaders Program
- Lifestyles inventory, A.R.T Your life
- Positive Duty for Leaders

## Employee demographics

Figure 6: Number of FTE by classification as at the final pay period (pay 26)

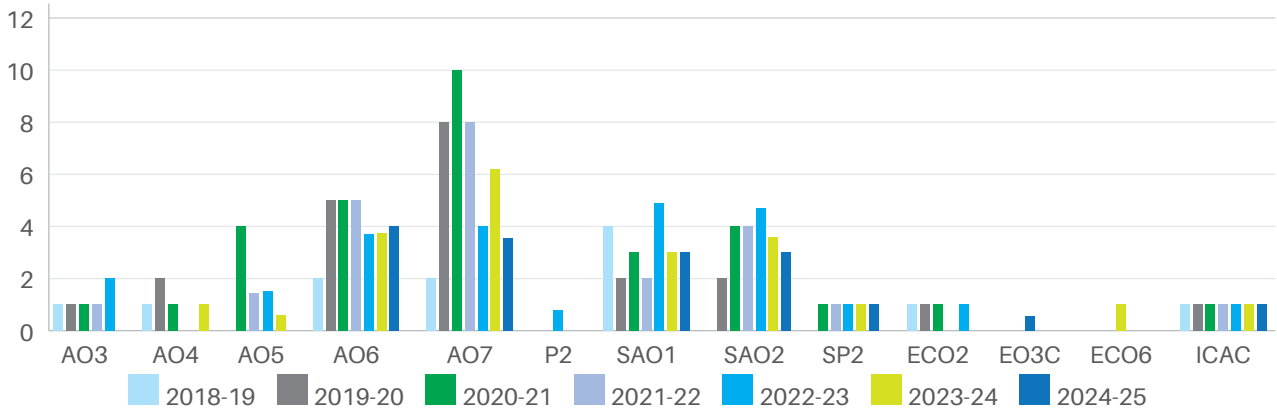
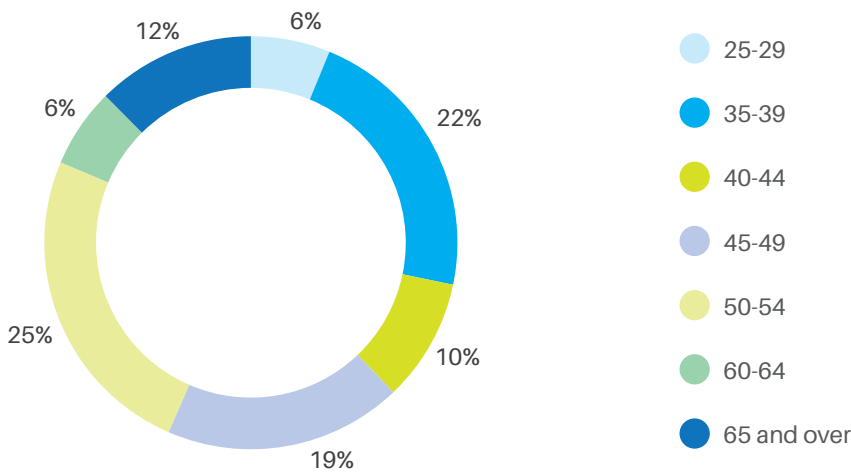


Table 18: Classification of headcount, level and gender, as at the final pay period in 2024-25 (pay 26)

Paid Classification Code	Female	Male	Total
Administrative Officer 6 (AO6)	3	1	4
Administrative Officer 7 (AO7)	4	-	4
Senior Administrative Officer 1 (SAO1)	1	2	3
Senior Administrative Officer 2 (SAO2)	2	1	3
Senior Professional 2 (SP2)	1	-	1
Executive Contract Officer 3 (ECO3)	1	-	1
ICAC	-	1	1
<b>Total</b>	<b>12</b>	<b>5</b>	<b>17</b>

Figure 7: Age profile by percentage as at the final pay period in 2024-25 (pay 26)



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## Compliance with PSEMA

Under PSEMA, the OICAC is required to report on the extent to which the public sector principles have been upheld during the financial year.

**Table 19: OICAC compliance with public sector principles**

Public sector principle	Actions taken by the OICAC during the year
Administration Management Principle (PSEMA section 5B)	The office has developed internal policies and procedures to guide effective, efficient and appropriate use of public resources. These policies and procedures provide guidance to staff and promote the office's guiding principles of integrity, fairness, public interest, courage, accountability and independence.
Human Resource Management Principle (PSEMA section 5C)	The office values and embraces diversity, demonstrated by its current staff members who work collaboratively and treat each other fairly, reasonably and respectfully. Employment activities are based on merit, and the office supports equality of employment opportunities by ensuring staff members are informed as these opportunities arise.
Merit Principle (PSEMA section 5D)	All recruitment activities undertaken by the OICAC are based on the merit principle – that is, employment, promotion or transfer of an employee must be based solely on the person's suitability.
Equality of Employment Opportunity Principle (PSEMA section 5E)	The office supports all staff members and ensures they have equal opportunity to compete for employment, promotion and transfer, and to pursue careers within the public sector. Professional development and training opportunities are offered in accordance with an approved myPerformance agreement for each staff member.
Performance and Conduct Principle (PSEMA section 5F)	Prior to commencement with the OICAC, and on an annual basis, all staff must declare they have read and understood the office's conflict of interest policy and are required to provide a conflict of interest declaration for any work they are involved in that presents an actual, potential or perceived conflict of interest. All staff are advised of the Code of Conduct that applies to all NT Government employees and must be adhered to in the course of their employment. An OICAC Appropriate Workplace Behaviour Policy exists to promote a respectful working environment.

Employment Instructions are the rules issued by the NT Commissioner for Public Employment to provide direction to agencies on applying the PSEMA and Regulations. The OICAC's performance against each Employment Instruction is reported in Table X.

**Table 20: OICAC compliance with Employment Instructions**

Employment Instruction	Action
Filling vacancies	The OICAC ensures all members of a selection panel have completed the face-to-face Merit Selection training and that the recruitment process is undertaken in accordance with Employment Instruction 1 and the NTPS Recruitment and Selection Policy.
Probation	The office has probation guidelines consistent with PSEMA. Managers discuss the probation process with new employees during their induction to the office.
Natural justice	The principle of natural justice is reflected in the OICAC guidelines for staff, policies and procedures, and is adhered to in dealings with staff.
Employee performance management and development systems	myPerformance is used as part of the performance management process in the OICAC. The agreement is completed as a 12-month cycle, with a mid-cycle review for all ongoing employees and temporary employees with contracts of 6 months or more. 100% of eligible employees had a myPerformance agreement in place.
Medical examinations	There were no requests for medical examination issued by the ICAC during 2024-25
Performance and inability	The OICAC uses the information provided on the Office of the Commissioner for Public Employment (OCPE) website for performance and inability matters. The Corporate Services Unit supports managers dealing with under-performance issues.
Internal agency complaints and section 59 grievance reviews	The office has an internal grievance policy and procedure available to all staff.
Employment records	Secure storage and disposal of employee records is ensured in accordance with the NTPS Organisations Records and Information Management Standards and the <i>Information Act 2002</i> .
Equality of employment opportunity programs	The OICAC is supportive of a diverse workforce and adheres to the EmployAbility Strategy 2024-2027.
Occupational health and safety standards programs	The OICAC has a WHS Management Plan that outlines the ICAC's commitment to implementation of a safe working environment in accordance with the <i>Work Health and Safety (National Uniform Legislation) Act 2011</i> .
Code of conduct	The NTPS Code of Conduct is included in the induction pack for all OICAC employees. Managers must ensure employees adhere to the standards of conduct required.

Employment Instruction	Action
Appropriate workplace behaviours	The OICAC promotes a respectful working environment. Its Appropriate Workplace Behaviour Policy provides guidance on what is considered appropriate workplace behaviour and the process for dealing with inappropriate behaviour in the workplace. The ICAC has also issued guidelines for staff in accordance with section 129 of the ICAC Act, which includes the expectation to act consistently with the office's guiding principles of integrity, fairness, public interest, courage, accountability and independence.
Redeployment and redundancy procedures	There were no instances of redeployment or redundancy in the reporting period.
Special measures	The OICAC updated its special measures plan that provides priority consideration to eligible First Nations people applying for positions. This applies to all recruitments.

## Freedom of information

The OICAC continues to work in compliance with the *Information Act 2002*.

The *Information Act 2002* deals with laws relating to freedom of information (FOI), privacy and records management. It also establishes the framework by which the office collects and handles personal information.

Operational information is exempt from certain disclosures under section 44 of the *Information Act 2002*.

Requests to access information that is not exempt under section 44, and requests to correct personal information held by the office may be made through contacting [ICAC.NT@icac.nt.gov.au](mailto:ICAC.NT@icac.nt.gov.au).

Table 21 shows requests for information received over the last 2 financial years.

**Table 21: FOI applications received in the last 2 financial years**

Type of application	2023-24	2024-25
Applications carried over from previous year	-	-
Applications finalised	6	1
Applications transferred	-	-
Applications carried forward into the following year	-	-
<b>Total applications received</b>	<b>6</b>	<b>1</b>

---

## Work health and safety (WHS)

The OICAC provides and maintains a safe and healthy environment for staff, contractors and visitors in accordance with the *Work Health and Safety (National Uniform Legislation) Act 2011* and associated regulations.

WHS strategies the office has employed include:

- promoting WHS policy and procedures, including during induction of new staff
- maintaining a dedicated system to report incidents, near-misses and hazards
- regular safety inspections of office premises
- ensuring WHS matters and staff wellbeing are a standing agenda item in monthly Executive Committee meetings
- maintaining a WHS risk register
- providing WHS awareness training for all staff and managers, including first aid and fire warden training.

There was one WHS incident and one hazard reported during 2024-25 that needed to be addressed by the office.

Staff wellbeing is a priority. In addition to staff training, staff members are also provided with:

- access to employee assistance programs
- ergonomic assessments
- access to flu vaccinations
- flexible working arrangements.

### SAFETY awareness and training



### Staff WELLBEING



### FLEXIBLE work arrangements

- averaging hours
- part-time employment
- home-based work
- recreation leave at half-pay
- individual flexible work agreements



# Financial statement overview

## For the year ended 30 June 2025

The Independent Commissioner Against Corruption (ICAC) has been established under the *Independent Commissioner Against Corruption Act 2017* with functions designed to prevent and deal with improper conduct in public administration. The ICAC is supported by staff in the OICAC. The ICAC is the Chief Executive Officer of the OICAC.

During the 2024-25 financial year, the office achieved a net surplus of \$715,000, compared to a net deficit of \$396,000 in the prior financial year. Total income increased by \$1.568 million, or 28% compared to last financial year, with total expenses also increasing slightly by \$456,000, or 8%.

### Summary of operating result

	2024-25	2023-24	Difference
	\$000	\$000	\$000
Total income	7,262	5,694	1,568
Total expenses	6,546	6,090	456
<b>Net surplus (deficit)</b>	<b>715</b>	<b>(396)</b>	<b>1,111</b>

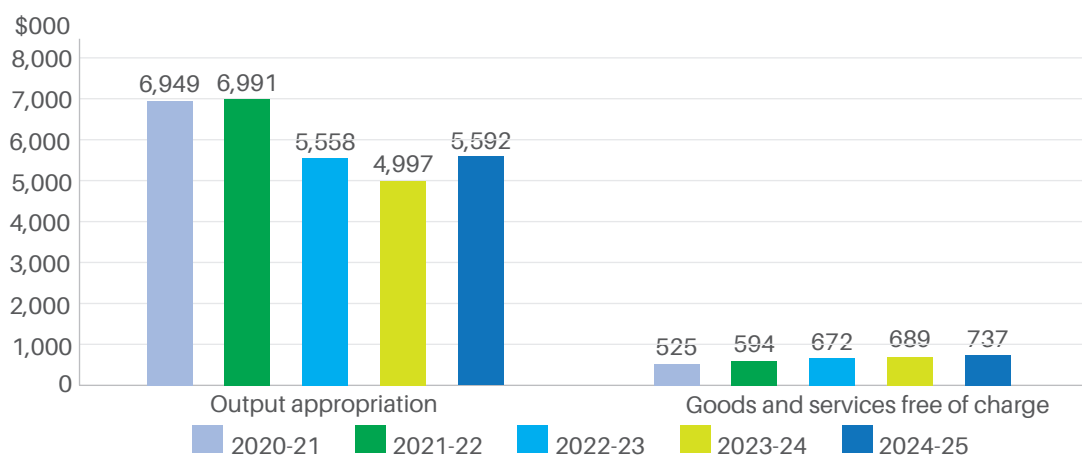
## Income

The OICAC's primary source of income is from output appropriation, which was \$5.592 million in 2024-25, an increase of 12% from the previous financial year. The increase in output appropriation was due to an increase in ongoing funding of \$550,000 for 2024-25.

The office hosted APSACC 2024 during the year and recorded sales of goods and services income of \$781,000 from conference ticket sales. Other income of \$152,000 was also recognised during the year from delegates paying for their accommodation during their stay in Darwin. The APSACC conference was a one-off event, and corresponding expenses were also recognised as will be described in later sections of this report.

Notional revenue from goods and services received free of charge is higher by \$48,000 compared to last year at \$737,000. This follows a similar trend over the years of goods and services received free of charge gradually increasing each year. Figure 8 shows the income types received by the OICAC over the last 5 financial years.

**Figure 8: Income comparison by year (\$000)<sup>1</sup>**



1. Figure 8 doesn't include sales of goods and services and other income as they are largely associated with the one-off income from the host of APSACC 2024.

## Expenses

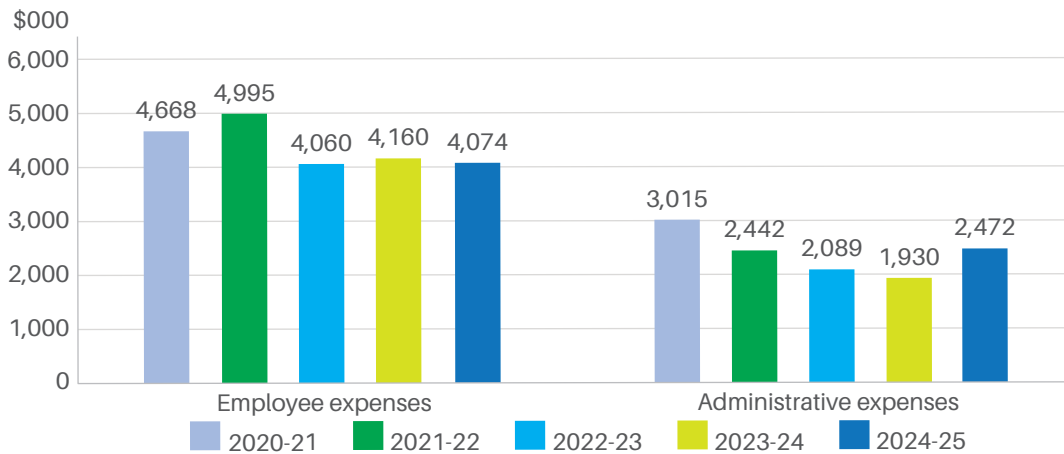
Employee expenses decreased by \$86,000 compared to last year as the result of the combined effect of several vacancies during the year and the challenge the office experienced with the tenure of the previous ICAC.

On the other hand, administrative expenses increased by \$542,000 compared to the year prior, primarily due to APSACC 2024 related expenditure during the reporting year.

A breakdown of major administrative expense categories can be found in the Financial Statements under Note 8 - Purchases of Goods and Services.

Figure 9 shows the trend in expenditure spending by the OICAC over the last 5 financial years. Administrative expenses are directly affected by the available funding during the year and shows a similar trend (refer to output appropriation trend in Figure 8).

**Figure 9: Expenses comparison by year (\$000)**



## Financial position

The OICAC had an increase of \$536,000 in its total assets during the 2024-25 financial year, which was primarily the result of surplus funds retained as cash during the year. The office had a cash balance as at 30 June 2025 of \$2.296 million compared to \$1.291 million in the prior year, which is sufficient to meet its liabilities.

Total liabilities lessened by \$180,000, primarily due to lower employee benefits provisions relating to recreational leave due to staff members taking adequate leave during the year, and a lesser number of employees at the reporting date (2025:16.1 FTE, 2024:21.2 FTE).

### Summary of financial position

	2024-25	2023-24	Difference
	\$000	\$000	\$000
Total assets	4,207	3,671	536
Total liabilities	(556)	(736)	180
<b>Net assets</b>	<b>3,651</b>	<b>2,935</b>	<b>715<sup>1</sup></b>

1. This number has been rounded to reconcile with the net surplus for the reporting year of \$715,467.

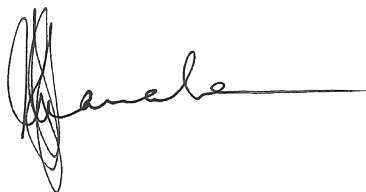
# Certification of the financial statements

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We certify that the attached financial statements for the Office of the Independent Commissioner Against Corruption have been prepared based on proper accounts and records in accordance with Australian Accounting Standards and with the requirements as prescribed in the *Financial Management Act 1995* and Treasurer's Directions.

We further state that the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement, and notes to and forming part of the financial statements, presents fairly the financial performance and cash flows for the year ended 30 June 2025 and the financial position on that date.

At the time of signing, we are not aware of any circumstances that would render the particulars included in the financial statements misleading or inaccurate.



**Greg Shanahan PSM**  
Acting Independent Commissioner  
Against Corruption  
28 August 2025



**Kathryn Clet**  
Director Corporate Services  
28 August 2025

## Comprehensive operating statement

For the year ended 30 June 2025

	Note	2024-25	2023-24
		\$000	\$000
<b>INCOME</b>			
Grants and subsidies revenue			
Current		-	5
Appropriation			
Output	4	5,592	4,997
Sales of goods and services	5	781	-
Goods and services received free of charge	6	737	689
Gain on disposal of assets		-	3
Other income		152	-
<b>TOTAL INCOME</b>		<b>7,262</b>	<b>5,694</b>
<b>EXPENSES</b>			
Employee expenses	7	4,074	4,160
Administrative expenses			
Property management		56	54
Purchases of goods and services	8	1,314	861
Depreciation and amortisation	12,13	365	326
Other administrative expenses <sup>1</sup>		737	689
<b>TOTAL EXPENSES</b>	3	<b>6,546</b>	<b>6,090</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>715</b>	<b>(396)</b>
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b>715</b>	<b>(396)</b>

1. Includes DCDD service charges and DLI repairs and maintenance service charges.

The comprehensive operating statement is to be read in conjunction with the notes to the financial statements.

## Balance sheet

As at 30 June 2025

	Note	2024-25	2023-24
		\$000	\$000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and deposits	9	2,296	1,291
Receivables	11	119	223
<b>Total current assets</b>		<b>2,415</b>	<b>1,514</b>
<b>Non-current assets</b>			
Property, plant and equipment	12	1,792	2,115
Intangibles	13	-	42
<b>Total non-current assets</b>		<b>1,792</b>	<b>2,157</b>
<b>TOTAL ASSETS</b>		<b>4,207</b>	<b>3,671</b>
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	14	110	193
Provisions	15	446	543
<b>Total current liabilities</b>		<b>556</b>	<b>736</b>
<b>TOTAL LIABILITIES</b>		<b>556</b>	<b>736</b>
<b>NET ASSETS</b>		<b>3,651</b>	<b>2,935</b>
<b>EQUITY</b>			
Capital		1,069	1,069
Accumulated funds		2,582	1,866
<b>TOTAL EQUITY</b>		<b>3,651</b>	<b>2,935</b>

The balance sheet is to be read in conjunction with the notes to the financial statements.

## Statement of changes in equity

For the year ended 30 June 2025

	Note	Equity at 1 Jul	Comprehensive result	Transactions with owners in their capacity as owners	Equity at 30 Jun
		\$000	\$000	\$000	\$000
<b>2024-25</b>					
<b>Total accumulated funds</b>		<b>1,866</b>	<b>715</b>		<b>2,582</b>
<b>Capital - transactions with owners</b>					
Equity injections					
Equity transfers in		3,069	-	-	3,069
Other equity injections		50	-	-	50
Equity withdrawals					
Capital withdrawal		(2,050)	-	-	(2,050)
<b>Total capital - transactions with owners</b>		<b>1,069</b>		<b>-</b>	<b>1,069</b>
<b>Total equity at end of financial year</b>		<b>2,935</b>	<b>715</b>	<b>-</b>	<b>3,651</b>
<b>2023-24</b>					
<b>Total accumulated funds</b>		<b>2,262</b>	<b>(396)</b>	<b>-</b>	<b>1,866</b>
<b>Capital - transactions with owners</b>					
Equity injections					
Equity transfers in		2,235	-	834	3,069
Other equity injections		50	-	-	50
Equity withdrawals					
Capital withdrawal		(50)	-	(2,000)	(2,050)
<b>Total capital - transactions with owners</b>		<b>2,235</b>	<b>-</b>	<b>(1,166)</b>	<b>1,069</b>
<b>Total equity at end of financial year</b>		<b>4,497</b>	<b>(396)</b>	<b>(1,166)</b>	<b>2,935</b>

The statement of changes in equity is to be read in conjunction with the notes to the financial statements.

## Cash flow statement

For the year ended 30 June 2025

	Note	2024-25	2023-24
		\$000	\$000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Operating receipts</b>			
Grants and subsidies received			
Current		-	5
Appropriation received			
Output	4	5,592	4,997
Receipts from sales of goods and services		1,045	93
<b>Total operating receipts</b>		<b>6,637</b>	<b>5,095</b>
<b>Operating payments</b>			
Payments to employees		(4,163)	(4,256)
Payments for goods and services		(1,469)	(1,221)
<b>Total operating payments</b>		<b>(5,632)</b>	<b>(5,477)</b>
<b>Net cash from/(used in) operating activities</b>	<b>10</b>	<b>1,005</b>	<b>(382)</b>
<b>Financing payments</b>			
Equity withdrawals		-	(2,000)
<b>Total financing payments</b>		<b>-</b>	<b>(2,000)</b>
<b>Net cash from/(used in) financing activities</b>		<b>-</b>	<b>(2,000)</b>
Net increase/(decrease) in cash held		1,005	(2,382)
Cash at beginning of financial year		1,291	3,673
<b>CASH AT END OF FINANCIAL YEAR</b>	<b>9</b>	<b>2,296</b>	<b>1,291</b>

The cash flow statement is to be read in conjunction with the notes to the financial statements.

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## 1. Objectives and funding

The OICAC's mission is to support and improve integrity in Northern Territory (NT) public administration through the discharge of statutory functions to achieve the highest standards of integrity in NT public administration.

The office considered primary users of these financial statements and their needs for information and quantitative thresholds to determine which accounting policy information is material and therefore must be disclosed.

The OICAC is predominantly funded and therefore dependent on the receipt of parliamentary appropriations. The financial statements encompass all funds through which the office controls resources to carry on its functions and deliver outputs. For reporting purposes, outputs delivered by the office are summarised into several output groups. Note 3 provides summarised financial information in the form of a comprehensive operating statement by the output group.

## 2. Statement of material accounting policy information

### a) Statement of compliance

These financial statements are general purpose financial statements and have been prepared in accordance with the requirements of the *Financial Management Act 1995*, related Treasurer's Directions and Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board. The *Financial Management Act 1995* requires the Office of the Independent Commissioner Against Corruption to prepare financial statements for the year ended 30 June based on the form determined by the Treasurer. The form of agency financial statements should include:

- a certification of the financial statements
- a comprehensive operating statement
- a balance sheet
- a statement of changes in equity
- a cash flow statement
- applicable explanatory notes to the financial statements.

### **Standards and interpretations effective from 2024-25 financial year**

Several amendments and interpretations have been issued that apply to the current reporting period but are considered to have no or minimal impact on public sector reporting.

### **Standards and interpretations issued but not yet effective**

No Australian accounting standards have been adopted early for 2024-25 financial year.

Several amendments and interpretations have been issued that apply to future reporting periods but are considered to have no or minimal impact on public sector reporting.

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## b) Agency and Territory items

The financial statements of OICAC include income, expenses, assets, liabilities and equity over which the **office** has control (agency items) and is able to utilise to further its own objectives.

## c) Presentation and rounding of amounts

Amounts in the financial statements and notes to the financial statements are presented in Australian dollars and have been rounded to the nearest thousand dollars, with amounts of \$500 or less being rounded down to zero. Figures in the financial statements and notes may not equate due to rounding.

## d) Contributions by and distributions to government

The OICAC may receive contributions from government where the government is acting as owner of the agency. Conversely, the office may make distributions to government. In accordance with the *Financial Management Act 1995* and Treasurer's Directions, certain types of contributions and distributions, including those relating to administrative restructures, have been designated as contributions by, and distributions to, government. These designated contributions and distributions are treated by the agency as adjustments to equity.

The statement of changes in equity provides additional information in relation to contributions by, and distributions to, government.

### 3. Comprehensive operating statement by output group

	Note	Operations		Corporate and Shared Services		Total	
		2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
		\$000	\$000	\$000	\$000	\$000	\$000
<b>INCOME</b>							
Grants and subsidies revenue							
Current		-	5	-	-	-	5
Appropriation							
Output	4	5,592	4,997	-	-	5,592	4,997
Sales of goods and services	5	781	-	-	-	781	-
Goods and services received free of charge	6	-	-	737	689	737	689
Gain on disposal of assets		-	-	-	3	-	3
Other income		152	-	-	-	152	-
<b>TOTAL INCOME</b>		<b>6,525</b>	<b>5,002</b>	<b>737</b>	<b>692</b>	<b>7,262</b>	<b>5,694</b>
<b>EXPENSES</b>							
Employee expenses	7	3,489	3,487	585	673	4,074	4,160
Property management		10	9	46	45	56	54
Purchases of goods and services	8	1,192	706	122	155	1,314	861
Depreciation and amortisation	12,13	3	4	362	322	365	326
Other administrative expenses <sup>1</sup>		-	-	737	689	737	689
<b>TOTAL EXPENSES</b>		<b>4,694</b>	<b>4,206</b>	<b>1,852</b>	<b>1,884</b>	<b>6,546</b>	<b>6,090</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>1,831</b>	<b>796</b>	<b>(1,115)</b>	<b>(1,192)</b>	<b>715</b>	<b>(396)</b>
<b>COMPREHENSIVE RESULT</b>		<b>1,831</b>	<b>796</b>	<b>(1,115)</b>	<b>(1,192)</b>	<b>715</b>	<b>(396)</b>

1. Includes DCDD service charges and DLI repairs and maintenance service charges.

This comprehensive operating statement by output group is to be read in conjunction with the notes to the financial statements.

The OICAC is predominantly funded by parliamentary appropriations for the provision of outputs. Outputs are the services provided or goods produced by an agency for users external to the agency. They support the delivery of the agency's objectives and or statutory responsibilities. The above table disaggregates revenue and expenses that enable delivery of services by output group which form part of the balances of the agency.

## 4. Appropriation

Appropriation recorded in the operating statement includes output appropriation received for the delivery of services.

	2024-25			2023-24		
	Revenue from contracts with customers	Other	Total	Revenue from contracts with customers	Other	Total
Output	\$000	\$000	\$000	\$000	\$000	\$000
	-	5,592	5,592	-	4,997	4,997
<b>Total appropriation in the operating statement</b>	<b>-</b>	<b>5,592</b>	<b>5,592</b>	<b>-</b>	<b>4,997</b>	<b>4,997</b>

Output appropriation is the operating payment to each agency for the outputs they provide as specified in the *Appropriation Act*. It does not include any allowance for major non-cash costs such as depreciation. Output appropriations do not have sufficiently specific performance obligations and recognised on receipt of funds.

### 4a. Summary of changes to budget appropriations

The following table presents changes to budgeted appropriations authorised during the current financial year together with explanations for significant changes. It compares the amounts originally identified in the *Appropriation (2024-2025) Act 2024* with revised appropriations as reported in 2025-26 Budget Paper No. 3 Agency Budget Statements and the final end of year appropriation.

The changes within this table relate only to appropriation and do not include agency revenue (for example, goods and services revenue and grants received directly by the agency) or expenditure. Refer to Note 20 Budgetary information for detailed information on variations to the agency's actual outcome compared to budget for revenue and expenses.

	Original 2024-25 budget appropriation	Revised 2024-25 budget appropriation	Change to budget appropriation	Note	Final 2024-25 budget appropriation	Change to budget appropriation
Output	\$000	\$000	\$000	\$000	\$000	\$000
	5,629	5,592	(37)		5,592	(37)
<b>Total appropriation</b>	<b>5,629</b>	<b>5,592</b>	<b>(37)</b>		<b>5,592</b>	<b>(37)</b>

Output and capital appropriations reflect funding as a direct result of government-approved decisions, with actual funding received by the OICAC in line with the budgeted amounts.

## 5. Sales of goods and services

	2024-25			2023-24		
	Revenue from contracts with customers	Other	Total	Revenue from contracts with customers	Other	Total
	\$000	\$000	\$000	\$000	\$000	\$000
Other goods and services revenue	781	-	781	-	-	-
<b>Total sales of goods and services</b>	<b>781</b>	<b>-</b>	<b>781</b>	<b>-</b>	<b>-</b>	<b>-</b>

### Sale of goods and service delivery revenue

Sale of goods and service delivery revenue comprise income from rendering of services and sales of goods and services. These are recognised at fair value, exclusive of GST.

### Rendering of services

Revenue from rendering of services is recognised when the agency satisfies the performance obligation by transferring the promised services. The office's goods and services revenue related to the one-off sales of conference tickets for APSACC 2024.

## 6. Goods and services received free of charge

	2024-25	2023-24
	\$000	\$000
<b>Goods and services received free of charge</b>		
Corporate and information services	728	682
Repairs and maintenance	9	7
<b>Total goods and services received free of charge</b>	<b>737</b>	<b>689</b>

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

Repairs and maintenance expenses incurred on the OICAC's assets and costs associated with administration of these expenses are centralised and in the DLI on behalf of the office, and form part of goods and services received free of charge by the office.

In addition, the following corporate services staff and functions are centralised and provided by Department of Corporate and Digital Development on behalf of OICAC and form part of goods and services received free of charge by the office:

- financial services including accounts receivable, accounts payable and payroll
- employment and workforce services
- information management services
- procurement services
- property leasing services.

## 7. Employee benefits expense

	2024-25	2023-24
	\$000	\$000
Salaries and wages	3,429	3,482
Superannuation expenses	427	452
Workers' compensation	-	-
Fringe benefits tax	9	15
Payroll tax	208	211
<b>Total employee benefits expense</b>	<b>4,074</b>	<b>4,160</b>

The number of full-time equivalent employees for 2024-25 was 16.1 (2023-24: 21.2).

Salaries and wages are recognised in the reporting period when the employee renders services to the NT Government. This category includes recreation leave, allowances and other benefits, which are recognised in the reporting period when employees are entitled to the benefit or when incurred.

The recognition and measurement policy for employee benefits is detailed in Note 14: Payables and Note 15: Provisions.

## 8. Purchases of goods and services

The net surplus/(deficit) has been arrived at after charging the following expenses:

	2024-25	2023-24
	\$000	\$000
<b>Goods and services expenses</b>		
Consultants <sup>1</sup>	43	61
Marketing and promotion <sup>2</sup>	28	11
Document production	1	-
Legal expenses <sup>3</sup>	202	132
Recruitment <sup>4</sup>	11	37
Training and study	50	35
Official duty fares	27	40
Travelling allowance	7	11
Information technology charges and communications	314	311
Motor vehicle expenses	32	22
Public forum and conference <sup>5</sup>	269	64
Client or non-staff travel <sup>6</sup>	152	11
Other	177	125
<b>Total purchases of goods and services</b>	<b>1,314</b>	<b>861</b>

1. Includes marketing, promotion and IT consultants.

2. Includes advertising for marketing and promotion but excludes marketing and promotion consultants' expenses, which are incorporated in the consultants' category.

3. Includes legal fees, claim and settlement costs.

4. Includes recruitment-related advertising costs.

5. Relates to venue hire and professional conference organiser fees for the APSACC conference.

6. Relates to accommodation expenses for delegates who attended the APSACC conference.

Purchases of goods and services generally represent the day-to-day running costs incurred in normal operations, including supplies and service costs recognised in the reporting period in which they are incurred.

## 9. Cash and deposits

	2024-25	2023-24
	\$000	\$000
Cash at bank	2,296	1,291
<b>Total cash and deposits</b>	<b>2,296</b>	<b>1,291</b>

For the purposes of the balance sheet and the cash flow statement, cash includes cash on hand, cash at bank and cash equivalents. Cash equivalents are highly liquid short-term investments that are readily convertible to cash.

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## 10. Cash flow reconciliation

### a) Reconciliation of cash

The total of OICAC 'Cash and deposits' of \$2.296 million recorded in the balance sheet is consistent with that recorded as 'Cash' in the cash flow statement.

#### Reconciliation of net surplus/(deficit) to net cash from operating activities

	2024-25	2023-24
	\$000	\$000
<b>Net surplus/(deficit)</b>	715	(396)
Non-cash items:		
Depreciation and amortisation	365	326
Changes in assets and liabilities:		
Decrease/increase in receivables	2	(160)
Decrease/increase in prepayments	102	(2)
Decrease/increase in payables	(83)	(62)
Decrease/increase in provision for employee benefits	(63)	(77)
Decrease/increase in other provisions	(33)	(11)
<b>Net cash from/(used in) operating activities</b>	<b>1,005</b>	<b>(382)</b>

## 11. Receivables

	2024-25	2023-24
	\$000	\$000
<b>Current</b>		
GST receivables	10	12
Prepayments	108	211
<b>Total receivables</b>	<b>119</b>	<b>223</b>

Receivables are initially recognised when the OICAC becomes a party to the contractual provisions of the instrument and are measured at fair value less any directly attributable transaction costs.

Receivables are subsequently measured at amortised cost using the effective interest method, less any impairments.

## 12. Property, plant and equipment

### a) Total property, plant and equipment

	2024-25	2023-24
	\$000	\$000
<b>PLANT AND EQUIPMENT</b>		
At fair value	3,138	3,138
Less: accumulated depreciation	(1,346)	(1,022)
<b>Total Property, Plant and Equipment</b>	<b>1,792</b>	<b>2,115</b>

### b) Reconciliation of carrying amount of property, plant and equipment

A reconciliation of the carrying amount of property, plant and equipment at the beginning and end year is set out below:

	Plant and equipment	
	2024-25	2023-24
	\$000	\$000
Carrying amount as at 1 July	2,115	1,565
Additions from administrative restructuring	-	834
Depreciation expense	(323)	(284)
<b>Carrying amount as at 30 June</b>	<b>1,792</b>	<b>2,115</b>

### Acquisitions

Property, plant and equipment are initially recognised at cost.

Items of property, plant and equipment with a cost or other value, equal to or greater than \$10,000 are recognised in the year of acquisition and depreciated as outlined below. Items of property, plant and equipment below the \$10,000 threshold are expensed in the year of acquisition.

Major items of plant and equipment comprising a number of components that have different useful lives are accounted for as separate assets. Individual components may be replaced during the useful life of the complex asset.

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## Construction (work in progress)

As part of the financial management framework, the DLI is responsible for managing general government capital works projects on a whole of government basis. Therefore, appropriation for capital works is provided directly to the DLI and the cost of construction work in progress is recognised as an asset of that department. Once completed, capital works assets are transferred to the agency.

## Impairment of assets

An asset is said to be impaired when the asset's carrying amount exceeds its recoverable amount.

Materially significant non-financial assets are assessed for indicators of impairment annually. If any indicator of impairment exists, the agency determines the asset's recoverable amount. The asset's recoverable amount is determined as the higher of the asset's current replacement cost and fair value less costs to sell. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Impairment losses are recognised in the comprehensive operating statement. They are disclosed as an expense unless the asset is carried at a revalued amount. Where the asset is measured at a revalued amount, the impairment loss is offset against the asset revaluation surplus for that class of asset to the extent an available balance exists in the asset revaluation surplus.

In certain situations, an impairment loss may subsequently be reversed. Impairment loss may only be reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount. The reversal is limited so that the carrying amount of the asset does not exceed the revised estimate of its recoverable amount, nor exceed the net carrying amount that would have been determined had not impairment loss been recognised for the asset in the prior years.

Where an asset is carried at a revalued amount, impairment reversal is recognised in the comprehensive operating statement as income to the extent that an impairment loss was previously recognised in the profit or loss, otherwise, impairment reversal results in an increase in the asset revaluation surplus.

OICAC property, plant and equipment assets were assessed for impairment as at 30 June 2025. No impairment adjustments were required as a result of this review.

## Depreciation and amortisation expense

Items of property, plant and equipment, including buildings but excluding land, have limited useful lives and are depreciated using the straight-line method over their estimated useful lives. Assets are depreciated from the date of acquisition or from the time an asset is completed and held ready for use.

The estimated useful lives for each class of asset are in accordance with the OICAC's determination as follows:

	2024-25	2023-24
Plant and equipment	5-10 years	5-10 years

## 13. Intangibles

### a) Total intangibles

	2024-25	2023-24
	\$000	\$000
Intangibles with a finite useful life		
Computer software		
Gross carrying amount	211	211
Less: accumulated amortisation	(211)	(169)
Carrying amount at 30 June	-	42
<b>Total intangibles</b>	<b>-</b>	<b>42</b>

The OICAC's intangibles relate to computer software.

Intangible assets are initially measured at cost. Where an asset is acquired at no or nominal cost, the cost is the fair value as at the date of acquisition.

Intangible assets arising from configuration and customisation costs for an application software in a Software-as-a-Service (SaaS) arrangement are only recognised where the services create a separately identifiable software code from which the office has the power to both obtain the future economic benefits and restrict others' access to those benefits.

There is no active market for any of the office's intangible assets. As such, intangible assets are subsequently recognised and carried at cost less accumulated amortisation and any accumulated impairment losses.

Intangibles with limited useful lives are amortised using the straight-line method over their estimated useful lives, which reflects the pattern of when expected economic benefits are likely to be realised.

The estimated useful lives for finite intangible assets are determined in accordance with the Treasurer's Directions and are determined as follows:

	2024-25	2023-24
Computer software	5 years	5 years

Intangible assets with finite useful life are assessed for indicators of impairment on an annual basis. If any indicator of impairment exists, the agency determines the asset's recoverable amount. If the recoverable amount is less than its carrying amount, the carrying amount is reduced to recoverable amount and the reduction is recognised as an impairment loss.

Agency intangible assets were assessed for impairment as at 30 June 2025. No impairment adjustments were required as a result of this review.

## b) Reconciliation of carrying amount of intangibles

	Computer software	
	2024-25	2023-24
	\$000	\$000
<b>Intangibles with a finite useful life</b>		
Carrying amount at 1 July	42	211
Amortisation	(42)	(169)
<b>Carrying amount as at 30 June</b>	<b>-</b>	<b>42</b>

## 14. Payables

	2025	2024
	\$000	\$000
Accounts payable	14	10
Accrued salaries and wages	70	82
Other accrued expenses	26	101
<b>Total payables</b>	<b>110</b>	<b>193</b>

Liabilities for accounts payable and other amounts payable are carried at amortised cost, which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the OICAC. Accounts payable are normally settled within 20 days from receipt of valid invoices under \$1 million, or 30 days for invoices over \$1 million.

Salaries and wages that are expected to be settled wholly within 12 months after the end of the period in which the employees render the service are recognised and measured at the amounts expected to be paid.

## 15. Provisions

	2024-25	2023-24
	\$000	\$000
Current provisions		
Employee benefits		
Recreation leave	336	397
Leave loading	38	41
Other provisions – payroll tax	24	29
Other provisions – superannuation contributions	48	53
Other provisions	-	23
<b>Total provisions</b>	<b>446</b>	<b>543</b>

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## Employee benefits

Provision for employee benefits include wages and salaries and recreation leave accumulated as a result of employees rendering services up to the reporting date. Liabilities arising in respect of recreation leave and other employee benefit liabilities that fall due within 12 months of reporting date are classified as current liabilities and are measured at amounts expected to be paid. Non-current employee benefit liabilities that fall due after 12 months of the reporting date are measured at present value of estimated future cash flows, calculated using the appropriate government bond rate and taking into consideration expected future salary and wage levels, experience of employee departures and periods of service.

All recreation leave is classified as a current liability. No provision is made for sick leave, which is non-vesting, as the anticipated pattern of future sick leave to be taken is less than the entitlement accruing in each reporting period.

Employee benefit expenses are recognised on a net basis in respect of the following categories:

- wages and salaries, non-monetary benefits, recreation leave and other leave entitlements
- other types of employee benefits.

As part of the financial management framework, the Central Holding Authority assumes the long service leave liabilities of government agencies, including the OICAC. Therefore, no long service leave liability is recognised within these financial statements.

## 16. Fair value measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

When measuring fair value, the valuation techniques used maximise the use of relevant observable inputs and minimise the use of unobservable inputs. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities. Observable inputs are publicly available data relevant to the characteristics of the assets/liabilities being valued. Observable inputs used by the agency include, but are not limited to, published sales data for land and general office buildings.

Unobservable inputs are data, assumptions and judgments not available publicly but relevant to the characteristics of the assets/liabilities being valued. Such inputs include internal agency adjustments to observable data to take account of particular and potentially unique characteristics/functionality of assets/liabilities and assessments of physical condition and remaining useful life.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy based on the inputs used:

- Level 1 – inputs are quoted prices in active markets for identical assets or liabilities.
- Level 2 – inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 – inputs are unobservable.

All the OICAC's non-financial assets are measured at Level 3 and are held primarily for service potential rather than to generate cash inflows. Carrying amounts and reconciliation of movements are disclosed in Note 12 Property, Plant and Equipment. These assets are measured using inputs not based on observable market data.

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## 17. Financial instruments

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

The OICAC's financial instruments include cash and deposits; receivables; and payables. These items represent non-complex and standard financial instruments, with limited or no exposure to credit, market or liquidity risks.

## 18. Related parties

### a) Related parties

The OICAC is a government administrative entity, established to assist the ICAC under the ICAC Act. Related parties of the office include:

- the portfolio minister and key management personnel (KMP) because they have authority and responsibility for planning, directing and controlling the activities of the department directly
- close family members of the portfolio minister or KMP, including spouses, children and dependents
- all public sector entities that are controlled and consolidated into the whole of government financial statements
- any entities controlled or jointly controlled by KMP or the portfolio minister or controlled or jointly controlled by their close family members.

### b) Key management personnel (KMP)

KMP of the OICAC are those persons having authority and responsibility for planning, directing and controlling the activities of the office. These include the Acting ICAC and the Deputy Commissioner.

### c) Remuneration of KMP

The details below exclude the salaries and other benefits of the Chief Minister as portfolio minister for the Office of the ICAC, as the minister's remunerations and allowances are payable by the Department of the Legislative Assembly and consequently disclosed within the Treasurer's annual financial statements.

The aggregate compensation of key management personnel of the OICAC is set out below:

	2024-25	2023-24
	\$000	\$000
Short-term benefits	1,201	742
Post-employment benefits	191	72
Long-term benefits	-	-
Termination benefits	-	-
<b>Total remuneration of key management personnel</b>	<b>1,392</b>	<b>814</b>

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## d) Related party transactions

### Transactions with Northern Territory Government-controlled entities

The OICAC's primary ongoing source of funding is received from the Central Holding Authority in the form of output and capital appropriation.

The following table provides quantitative information about related party transactions entered into during the year with all other Northern Territory Government-controlled entities.

Related party	Revenue from related parties	Payments to related parties	Amounts owed by related parties	Amounts owed to related parties
	\$000	\$000	\$000	\$000
<b>2024-25</b>				
All NT Government departments	738	860	-	-
<b>2023-24</b>				
All NT Government departments	694	801	-	-

The OICAC's transactions with other government entities are not individually significant.

### Other related party transactions

Given the breadth and depth of NT Government activities, related parties will transact with the NTPS in a manner consistent with other members of the public including paying stamp duty and other government fees and charges and therefore these transactions have not been disclosed.

## 19. Events subsequent to balance date

No events have arisen between the end of the financial year and the date of this report that require adjustment to, or disclosure in, these financial statements.

## 20. Budgetary information

The following tables present the variation between the 2024-25 original budgeted financial statements, as reported in 2024-25 Budget Paper No. 3 Agency Budget Statements and the 2024-25 actual amounts reported in the financial statements, together with explanations for significant variations.

The variations within these tables do not include changes to budgeted appropriations from 2024-25 original budget to 2024-25 final budget. Refer to Note 4a for summary changes to budget appropriations.

Comprehensive operating statement	2024-25 Actual	2024-25 Original budget	Variance	Note
	\$000	\$000	\$000	
<b>INCOME</b>				
Appropriation				
Output	5,592	5,629	(37)	
Sales of goods and services	781	865	(84)	1
Goods and services received free of charge	737	682	55	
Other income	152	-	152	
<b>TOTAL INCOME</b>	<b>7,262</b>	<b>7,176</b>	<b>86</b>	
<b>EXPENSES</b>				
Employee expenses	4,074	4,682	(608)	2
Administrative expenses				
Purchases of goods and services	1,370	1,388	(18)	
Depreciation and amortisation	365	372	(7)	
Other administrative expenses	737	682	55	
<b>TOTAL EXPENSES</b>	<b>6,546</b>	<b>7,124</b>	<b>(578)</b>	
<b>NET SURPLUS</b>	<b>715</b>	<b>52</b>	<b>663</b>	
<b>COMPREHENSIVE RESULT</b>	<b>715</b>	<b>52</b>	<b>663</b>	

The following note descriptions relate to variances greater than 10% or \$100,000 or where multiple significant variances have occurred.

1. The variance relates to less than budgeted conference ticket sales from the APSACC 2024.
2. The variance relates to vacancies during the year due to the need to accommodate increased employee expenses in having an additional Commissioner for majority of the reporting year.

Balance Sheet	2024-25 Actual	2024-25 Original budget	Variance	Note
	\$000	\$000	\$000	
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and deposits	2,296	1,826	(470)	1
Receivables	119	60	(59)	
<b>Total current assets</b>	<b>2,415</b>	<b>1,886</b>	<b>(529)</b>	
<b>Non-current assets</b>				
Property, plant and equipment	1,792	1,841	(49)	
<b>Total non-current assets</b>	<b>1,792</b>	<b>1,841</b>	<b>(49)</b>	
<b>TOTAL ASSETS</b>	<b>4,207</b>	<b>3,727</b>	<b>(578)</b>	
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Payables	110	255	(145)	2
Provisions	446	630	(184)	3
<b>Total current liabilities</b>	<b>556</b>	<b>885</b>	<b>(329)</b>	
<b>TOTAL LIABILITIES</b>	<b>556</b>	<b>885</b>	<b>(329)</b>	
<b>NET ASSETS</b>	<b>3,651</b>	<b>2,842</b>	<b>(249)</b>	
<b>EQUITY</b>				
Capital	1,069	1,131	(62)	
Reserves			-	
Accumulated funds	2,582	1,711	871	4
<b>TOTAL EQUITY</b>	<b>3,651</b>	<b>2,842</b>	<b>809</b>	

The following note descriptions relate to variances greater than 10% or \$100,000 or where multiple significant variances have occurred.

1. The variance relates to additional cash retained due to lower than budgeted employee expenses.
2. The variance relates to less accrued expenses at the end of the reporting year.
3. The variance relates to provisions for employee entitlements being less due to lesser number of staff at the end of the reporting year.
4. The variance relates to higher than budgeted net surplus of \$715,000 at the end of the reporting year.

Cash flow statement	2024-25		Variance	Note
	2024-25 Actual	Original budget		
	\$000	\$0	\$0	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Operating receipts</b>				
Appropriation				
Output	5,592	5,629	(37)	
Receipts from sales of goods and services	1,045	865	180	1
<b>Total operating receipts</b>	<b>6,637</b>	<b>6,494</b>	<b>143</b>	
<b>Operating payments</b>				
Payments to employees	(4,163)	(4,682)	519	2
Payments for goods and services	(1,469)	(1,388)	(81)	
<b>Total operating payments</b>	<b>(5,632)</b>	<b>(6,070)</b>	<b>438</b>	
<b>Net cash from operating activities</b>	<b>1,005</b>	<b>424</b>	<b>581</b>	
<b>Financing payments</b>				
<b>Net cash from/(used in) financing activities</b>				
Net increase/(decrease) in cash held	1,005	424	581	
Cash at beginning of financial year	1,291	1,402	(111)	
<b>CASH AT END OF FINANCIAL YEAR</b>	<b>2,296</b>	<b>1,826</b>	<b>470</b>	

The following note descriptions relate to variances greater than 10% or \$100,000 or where multiple significant variances have occurred.

1. The variance relates to receipts from accommodation income from delegates who attended APSACC 2024, which were not part of the original budget.
2. The variance relates to vacancies not filled during the year due to accommodate having an additional ICAC for the majority of the reporting year.

# Glossary

Abbreviation	Meaning
AO	Administrative Officer (includes AO3, AO5 and AO6)
APSACC	Australian Public Sector Anti-Corruption Conference
ARCC	Audit, Risk and Compliance Committee
Budget Paper no. 3.	2024-25 Agency Budget Statements
CEO	Chief Executive Officer
Cth	Commonwealth
DCDD	Department of Corporate and Digital Development
DLI	Department of Logistics and Infrastructure
ECO	Executive Contract Officer (includes ECO2 and ECO6)
FOI	freedom of information
FTE	full-time equivalent
IAP	Integrity Advocates Program
ICAC	Independent Commissioner Against Corruption
ICAC Act	<i>Independent Commissioner Against Corruption Act 2017</i>
KMP	key management personnel
KPIs	key performance indicators
NACIN	National Anti-Corruption Investigation Network
NIN	National Intelligence Network
NT	Northern Territory
NTPS	Northern Territory Public Sector
OCPE	Office of the Commissioner for Public Employment
OICAC, or the office	Office of the Independent Commissioner Against Corruption
PSEMA	<i>Public Sector Employment and Management Act 1993</i>
SaaS	Software as a Service
SAO	Senior Administrative Officer, (includes SAO1 and SAO2)
SP2	Senior Professional 2
TRM	Territory Records Manager
VFT	Value for Territory
WHS	work health and safety



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