

Integrity Oversight Victoria

Annual Report 2025–26

Integrity Together

Integrity Oversight Victoria

PO Box 617
Collins St West
Melbourne VIC 8007

Telephone: 1800 518 197
integrityoversight.vic.gov.au

Acknowledgement

Integrity Oversight Victoria acknowledges Aboriginal and Torres Strait Islander people as the Traditional Custodians of Country. We respectfully acknowledge all First Peoples of Victoria and celebrate their enduring connection to land, skies and waters. We thank First Peoples for their care of Country and contributions to Victorian communities. We honour and pay our respects to First Peoples' Elders past and present.

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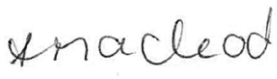
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Declaration by responsible body

In accordance with the *Integrity Oversight Victoria Act 2011*, the *Financial Management Act 1994*, the *Public Interest Disclosures Act 2012*, and the *Major Crime (Investigative Powers) Act 2004*, I am pleased to present Integrity Oversight Victoria's annual report for the year ending 30 June 2026.



Louise Macleod
Chief Integrity Inspector

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Message from the Chief Integrity Inspector

I am pleased to present Integrity Oversight Victoria's annual report for 2025–26.

Firstly, I want to thank the staff of Integrity Oversight Victoria. Each of them has worked diligently and with professionalism in what are often demanding and challenging circumstances. I'd also like to thank Cathy C and Cathy K for their wise counsel and support.

Our annual report is an important transparency and accountability mechanism for our performance and activities over the past 12 months.

A key part of our role is safeguarding by ensuring the 13 integrity bodies we oversee act lawfully and properly. They all have significant invasive and coercive powers to summon and examine witnesses or serve confidentiality notices on them.

The responsibility that comes with having these powers and using them proportionately and in consideration of human rights, especially where these rights may be infringed, is why oversight is important. We work together with the integrity bodies we oversee to highlight good practice and areas for improvement in the common goal of strengthening our integrity system.

An example of this is recognising when we can do better. Before the Victorian Integrity and Oversight Committee hearing on 2 March 2026, the Commissioner of the Independent Broad-based Anti-corruption Commission (IBAC) publicly apologised to Dr Jana Katerinskaja and their children for inadequate management of conflicts of interest and failure to consider welfare risks by IBAC. The apology was delivered by the IBAC Commissioner in relation to a 2022 special report by the Victorian Inspectorate (as Integrity Oversight Victoria was previously named): *IBAC's referral and oversight of Emma's complaints about Victoria Police's response to family violence by a police officer*. The apology reflected the importance of integrity bodies holding themselves to the same standards they expect of others and demonstrated humility and integrity and the willingness of IBAC to reflect, learn and improve.

Integrity bodies who accept the responsibility of using invasive and coercive powers routinely apply the basics of good administrative practice to support good decision-making. Good record keeping provides transparency and accountability when explaining decisions which in turn promotes public trust and confidence.

In our November 2025 report into the permanent installation of listening devices in prisons and their use by Victoria Police, we looked at the internal policies and record-keeping practices of Victoria Police and their applications to the courts which did not disclose the existence of integrated listening devices. While there was no evidence Victoria Police used the integrated listening devices without the authority of a warrant, we found their record keeping could not conclusively confirm if the integrated listening devices were activated or deactivated in compliance with warrants authorising their use. Victoria Police accepted our recommendations to 'do better' demonstrating their willingness to reflect, learn and improve.

The willingness to reflect, learn and improve and therefore 'walk the talk' also applies to Integrity Oversight Victoria.

In the last 6 months of this financial year, Integrity Oversight Victoria underwent an independent performance audit commissioned by our oversight body — the Integrity and Oversight Committee (IOC) of the Parliament of Victoria. IOV was subject to an independent assessment of whether our own record keeping, processes and policies, our management of conflicts of interest, assessing and responding to welfare and safety risks to our staff, and our communication of outcomes, supported good decision making in the performance of our role in accordance with our governing legislation.

The performance audit served as a timely reminder for IOV of what oversight feels like. I thank both the auditors and IOV staff for always engaging constructively, respectfully and professionally during the process. I welcome the recommendations and was pleased that on 30 June 2026, the draft findings indicated IOV was achieving the objectives of the *Integrity Oversight Victoria Act 2011* in material respects, demonstrating a strong integrity culture and ability to effectively adapt and mature within an evolving oversight environment.

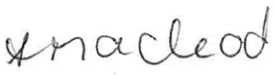
It is within the evolving oversight environment and the challenges it presents for our integrity system that IOV and the other integrity bodies continue navigating and raising awareness about the important safeguarding roles we play. These challenges include the global erosion of institutional integrity in our democratic systems, the increasingly complex complaints and investigations we face, the complex legislative frameworks we work within, the increasingly complex service needs of complainants and witnesses and our duties to limit the exposure of our staff to psychosocial hazards, and the ongoing cost pressures and fiscal constraints.

To overcome these challenges, we need strong ethical leadership and an unwavering commitment to integrity at all levels across government, integrity bodies and the public service by acknowledging that 'we can do better' and actually 'walk the talk'.

Over the next 12 months IOV will complete its report on the findings of our second inspection of Victoria Police's records relating to the origins for the installation of integrated listening devices and their continued use over an extended period. IOV will also report on our findings of our monitoring project into IBAC's handling of police complaints.

And this work will occur within the broader context of the Royal Commission into the Integrity of Major Public and Civil Infrastructure Construction Projects in Victoria and the potential expansion of IBAC's powers to 'follow the money' and other associated reforms recommended by the IOC following its inquiry into the adequacy of the legislative framework for IBAC. IOV will work with IBAC, the Victorian Ombudsman and Victoria Police on an expert reference group chaired by the Department of Justice and Community Safety's Secretary to provide advice to the Special Minister of State in May 2027 on the implementation of the reforms.

The next 12 months and beyond will require our collective leadership and commitment to integrity.



Louise Macleod
Chief Integrity Inspector



Message from the Chief Executive Officer

This year, Integrity Oversight Victoria collaborated to plan a new strategic direction. Our vision is a trusted integrity system that strengthens confidence in the Victorian public sector. To achieve this, we are working together to ensure the lawful exercise of powers, demonstrate proportionate, risk-based, intelligence-led oversight, guide and promote good practice in the integrity system and contribute expertise to optimise the legislative framework. IOV's performance and strategic outcomes in 2025–26 show we are on track.

Thank you to our complaints and investigation teams for their commitment and innovation. Despite receiving almost 50 per cent more enquiries than last year, the complaints team reduced the complaints backlog and exceeded 3 complaint timeliness measures. The multi-disciplinary team of investigators and lawyers exceeded a new performance target, closing 3 investigations and commencing 3 new ones. In 2026–27, a new 'complaints to investigations' framework developed through staff workshops will target resources to achieve individual and systemic impact, periodically report thematic data and streamline processes.

Thank you to the inspections and monitoring team for their significant contribution to overseeing the coercive and intrusive powers used by Victoria's integrity and investigatory bodies. On the public record is the significant report published by IOV which found Victoria Police permanently installed at least 115 listening devices in prisons without authority of a warrant. Victoria Police accepted IOV's 8 recommendations aimed at improving transparency, governance and assurance over the installation and use of listening devices in prisons.

Through this integrity oversight, IOV achieved or exceeded 7 of 8 performance targets, also influencing integrity bodies to improve complaint handling, procedural fairness, witness welfare, investigation procedures and record keeping.

Further progress will be reported in 2026–27 relating to 2 ongoing proactive projects — IOV's monitoring project into IBAC's handling of police complaints, and the second listening devices inspection foreshadowed in the prisons report, which explored questions relating to the origins for their installation and their continued use over an extended period.

Our first stakeholder survey provided valuable insights into how the organisations we oversee experience our work and where we can improve. We responded by continuing to strengthen our stakeholder engagement, including through our new stakeholder seminar series. These seminars provide staff with valuable opportunities to hear directly from senior leaders, better understand the environments in which those organisations operate, and have open conversations about their roles, responsibilities and challenges. I take this opportunity to thank those we oversee for sharing their experiences.

This stakeholder collaboration continued in the work that is laying important foundations for further legislative reform. Thank you to the legal team and our special counsel for supporting the operations and corporate teams and legislative reform. IOV contributed to the Integrity and Oversight Committee's inquiry into the adequacy of IBAC's legislative framework through submissions, participating in public interest disclosure consultative and working groups, and stakeholder discussions. IOV is committed to ensuring the public interest disclosure legislation achieves its policy intent of encouraging a speak up integrity culture and protecting those who come forward. In 2026–27, we will continue this work as a member of the expert reference group established to advise government on the Committee's recommendations.

Thank you to the corporate team for delivering key efficiency-based ICT and records management projects and leading the independent performance audit whilst continuing to provide enabling services and ensuring we meet our financial and governance obligations. The audit commenced in January 2026 and required a substantial commitment of staff time and resources. Over 6 months, staff from across IOV attended meetings and interviews, provided more than 1,000 documents and responded to extensive information requests covering our operational and corporate activities. While the audit was not finalised by 30 June, its initial findings were encouraging.

Our intelligence capability and risk-based approach to oversight will continue to mature over the next 2 years under a new records management framework and an imminent 2026–29 ICT strategy. We look forward to building on this year's achievements and continuing to develop an organisation that is contemporary, responsive, sustainable and influential.

The achievements outlined in this report reflect what small, capable and dedicated teams can accomplish working collaboratively, and focused on our purpose. To Louise and the executive and managers who lead our teams and functions, thank you for your inspiring leadership, relentless hard work and making every day better. To Cathy K, thank you for another year of unwavering support, and to Alison, thank you for your 5 dedicated years at IOV and all you achieved.



Cathy Cato
Chief Executive Officer

Year in numbers: Organisation

29 Staff

At year end we had 29 staff (27.5 FTE) with most in ongoing and full-time roles.

21 Acts

The *Integrity Oversight Victoria Act 2011* and 20 other Acts establish our jurisdiction and powers.

13 Integrity bodies

On 30 June 2026, Integrity Oversight Victoria was overseeing 13 integrity bodies.

Year in numbers: Operations

ENQUIRIES

386

Enquiries

The number of enquiries we received rose by 49 per cent this year (386, up from 259).

COMPLAINTS

135

Complaints received

The number of complaints we receive continues to grow. This year we received 135 complaints (the largest number to date), compared to 130 last year.

162

Complaints closed

We closed 162 complaints compared to 120 last year (the largest number ever closed in one year). Forty-nine were from prior years and 113 were from this year.[1]

PUBLIC INTEREST DISCLOSURES

22

Disclosures

We received 22 disclosures under the PID Act (down from 28 last year) and assessed 16. Four were assessable disclosures.

INVESTIGATIONS

6

Investigations

We conducted 6 investigations in 2025–26, including 3 new ones. We closed the 3 investigations that were opened in 2024–25.

INSPECTIONS AND REPORTS

15

Inspections

We conducted 14 regular inspections and one irregular inspection. The regular inspections took 34 days, entirely at the premises of the inspected agencies. The irregular inspection was carried out on and off site over 7 days.

9

Inspection reports

We completed 9 inspection reports during the year, including one irregular inspection report. Six reports were tabled in parliament and are available on our website.

COERCIVE POWERS NOTIFICATIONS

319

Received

We received 319 coercive powers notifications, slightly more than the 308 received in 2024–25.

110

Reviewed

We completed 110 reviews of summonses, confidentiality notices and recordings of examinations and interviews, 29 per cent more than the 85 reviewed in 2024–25.

RECOMMENDATIONS AND IMPROVEMENTS

12

Recommendations

We made 12 recommendations: 8 to Victoria Police; 2 to IBAC and 2 to the Chief Examiner.

83%

Accepted

Eighty-three per cent of our recommendations were accepted by integrity bodies, exceeding our target of 75 per cent.

9

Improvements

We reported 9 systemic improvements by bodies to support compliance in Victoria's integrity system.

1 The 162 complaints closed this year does not include notifications and referrals, as we are reporting on them separately in this report. In 2024–25, the 120 reported closures included notifications and referrals.

PART 1

About Integrity Oversight Victoria

Our purpose

Integrity Oversight Victoria provides parliament and the people of Victoria with independent assurance the integrity bodies we oversee act lawfully and properly.

Where we identify non-compliance or other areas for improvement, we work together with the relevant body to strengthen and continuously improve Victoria's integrity system.

What we do

Formerly known as the Victorian Inspectorate, Integrity Oversight Victoria[2] now oversees 13 Victorian integrity, accountability and investigatory bodies and officers authorised to use significant coercive and covert powers (see Appendix A for a full list).

Our jurisdictional remit and powers are established by the *Integrity Oversight Victoria Act 2011* (IOV Act) and 20 other Acts of parliament (see Appendix B). Under those Acts, we receive, assess and handle complaints, conduct investigations, monitor the use of significant powers and inspect records for compliance. For more information, see the Jurisdiction and functions part of this report.

Due to our secrecy provisions, much of what we do is not obvious to the public. We report publicly through tabling an annual plan and annual report, reports about controlled operations and surveillance devices, reports on the use of counter-terrorism powers by Victoria Police, monitoring project reports, and occasionally, special reports on investigations or reviews.

We influence change and improvements, including through private or public recommendations to integrity agencies, but cannot direct action to be taken.[3] If public recommendations are made, they must be in a report.

2 We were renamed Integrity Oversight Victoria via legislation on 10 February 2025 to provide greater clarity about our role and purpose.
3 Our integrity response guidelines, available on our website, explain the criteria that guide how we choose to influence change.

Strategic direction 2026–28

This reporting period we published our strategic direction for 2026–28, updating our vision, objectives, priorities and values.

Our vision

A trusted integrity system that strengthens confidence in the Victorian public sector.

Our strategic objectives

- Ensure lawful exercise of intrusive and coercive powers.
- Proportionate, risk-based, intelligence-led oversight.
- Guide and promote good practice in the integrity system.
- Contribute expertise to optimise the legislative framework.

Our strategic priorities

1. Proportionate, targeted, impactful complaint, investigation and monitoring functions.
2. Accessible communications and influential stakeholder engagement.
3. User-centric ICT, information and knowledge management.
4. Strong organisational sustainability, expertise and a positive culture.

Our values

- We act with integrity and impartiality.
- We demonstrate professional courage and accountability.
- We work collaboratively and communicate openly and respectfully with each other and integrity bodies.
- We comply with the law and promote and uphold the Charter of Human Rights and Responsibilities.

Operating environment

Integrity and Oversight Committee

The parliamentary Integrity and Oversight Committee (IOC) monitors and reviews the performance of Integrity Oversight Victoria's duties and functions[4], and reports to both Houses of Parliament. It examines reports made to parliament[5] and can veto the appointment of the Chief Integrity Inspector. The IOC receives and assesses public interest disclosures about conduct by or in Integrity Oversight Victoria.

In accordance with Part 7, Division 2 of the IOV Act, Integrity Oversight Victoria submits a draft annual plan each year to the IOC for consideration and feedback prior to tabling the document and its budget is to be determined in consultation with the IOC together with its annual plan.[6]

Every 4 years, an independent performance auditor must conduct a performance audit of Integrity Oversight Victoria. The most recent audit commenced on 8 January 2026, with consultation on the final proposed report underway on 30 June 2026. Refer to Performance, achievements and priorities (Part 2 of this report) for details about the audit.

Public Accounts and Estimates Committee

The parliamentary Public Accounts and Estimates Committee (PAEC) reviews the performance of Integrity Oversight Victoria's duties and functions, and examines any reports made to parliament, in relation to Victorian Auditor-General's Office (VAGO) officers.

To ensure our independence, the *Parliamentary Committees Act 2003* prescribes that the IOC and PAEC cannot investigate a matter relating to an Integrity Oversight Victoria report, or review any of our decisions, findings or recommendations.

Attorney-General

The Honourable Sonya Kilkenny MP was appointed as the Attorney-General of Victoria in December 2024. The Attorney-General was the responsible minister for the IOV Act until 14 April 2026.

Special Minister of State

On 15 April 2026, Victoria's integrity portfolio, including responsibility for the IOV Act, moved from the Attorney-General to the new Special Minister of State, the Honourable Ingrid Stitt MP.

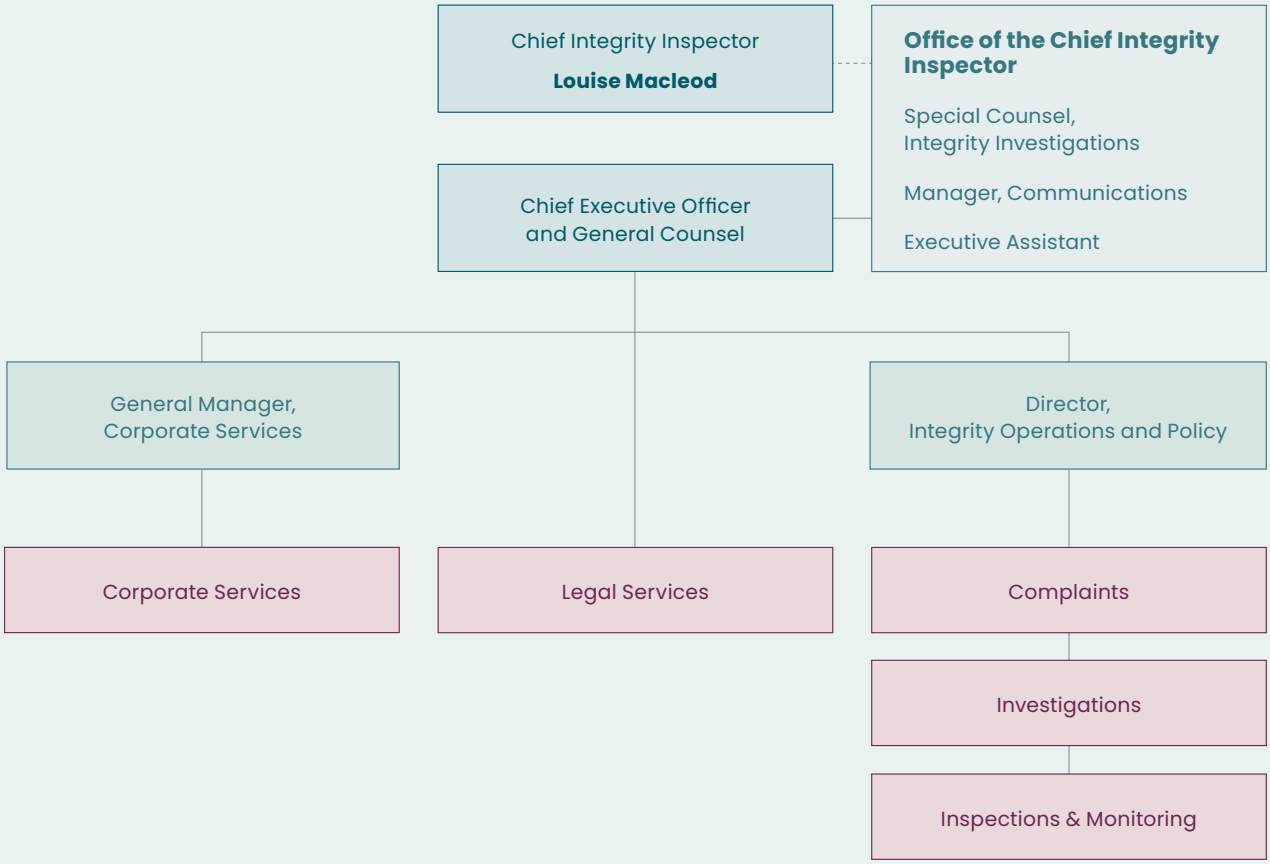
Integrity Oversight Victoria is an independent special body not subject to the direction or control of the Special Minister in respect of the performance of our duties and functions and the use of our powers.

The Department of Justice and Community Safety continues to support Minister Stitt in relation to integrity matters.

4 Except in relation to VAGO officers.
5 Excluding VAGO reports.
6 IOV's submission to the IOC's inquiry into the adequacy of the annual budget of IBAC, the VO and IOV explains the challenges that prevent this consultation from occurring.

Organisational structure

Figure 1: IOV's organisational structure, 30 June 2026





From left to right:
Lana Kolyunski, Cathy Cato, Louise Macleod

Chief Integrity Inspector

Louise Macleod commenced her appointment as Chief Integrity Inspector on 21 May 2025 for a 5-year term. The Chief Integrity Inspector is an independent officer of the Parliament of Victoria.

Louise is responsible for the strategic leadership of Integrity Oversight Victoria. She is also our public service body head and has the duties, functions and powers delegated by Integrity Oversight Victoria, or conferred by the IOV Act or any other Act. On 30 June 2026, the Chief Integrity Inspector was supported by 29 staff (27.5 FTE).

Louise's 29-year public service career spans state and commonwealth jurisdictions in roles covering policy development, program management and service delivery.

Louise has extensive experience in administrative law, integrity and oversight, investigations, enforcement and compliance monitoring, trauma-informed dispute resolution and restorative justice.

Louise began her public service as an officer in the Australian Army and has a Bachelor of Laws and a Bachelor of Arts and is admitted to practice as a solicitor of the Supreme Court.

CEO and General Counsel

Cathy Cato has led our legal, corporate, integrity operations and policy functions since 2018.

Cathy brings extensive executive, legal advisory, litigation, policy, regulatory, compliance and education experience from a 30-year career in the commonwealth and state public sectors including the Australian Government Solicitor, the Victorian Department of Treasury and Finance, the Australian Building and Construction Commission and Integrity Oversight Victoria.

As acting Chief Integrity Inspector at IOV, as a Deputy Commissioner and acting Commissioner at the ABCC, and in 14 years as a senior executive, Cathy has led organisations, developed and delivered complex programs and legislative reform, used coercive powers, and regulated and educated government and industry on complex compliance matters.

Office of the Chief Integrity Inspector

The Chief Integrity Inspector and CEO are assisted by Manager Communications, Tracey Matters; Special Counsel Integrity Investigations, Rai Small; and Executive Assistant, Cathy Kotsopoulos. Cathy provides executive and administrative support and office coordination.

Director, Integrity Operations and Policy

Special Counsel, Integrity Investigations, and the Manager, Inspections and Monitoring, each acted as Director, Integrity Operations and Policy during 2025–26. Alison Lister served as Director from May 2021 to April 2026.

Alison's background includes senior leadership roles in Commonwealth agencies, and leading modernisation work internationally working with governments and international organisations to strengthen public institutions responsible for revenue collection and border management in line with the United Nations Sustainable Development Goals.

Alison led the integrity operations and policy team in its delivery of the full range of oversight functions — inspections, coercive power notification reviews, monitoring, complaints, and investigations. Alison managed our investigators, worked closely with Special Counsel, Integrity Investigations, and was supported in leading the other operational functions by the Manager, Inspections and Monitoring, and Anna Mitchell as Manager, Complaints. Both managers bring a high level of technical expertise and substantial professional experience to their roles.

General Manager Corporate Services

Led by Lana Kolyunski, the corporate services team provides corporate support services to Integrity Oversight Victoria, including finance, corporate governance, procurement management and reporting, human resources, records management and support, information technology management and building and facilities management.

Lana joined the organisation as General Manager Corporate Services in August 2019 and brought a background in human resources, and social justice roles delivering employment services and programs targeting the disadvantaged unemployed, establishing an employment program for people with physical disabilities, and managing disability services working for state and commonwealth governments as well as the community sector. For 12 years Lana worked as an advisor to senior executives and project managed a number of strategic and sensitive projects in the Department of Justice and Community Services. She was the Community Engagement Manager to the 2009 Victorian Bushfires Royal Commission, 2014 Hazelwood Mine Fire Inquiry, and 2016 Family Violence Royal Commission.

Lana received an IPAA Victoria International Women's Day 2010 Honour Roll Legend of Service Delivery award in recognition of her exceptional contribution to the workplace and people of Victoria for her work with the Victorian Bushfires Royal Commission.

Audit and Risk Committee

Integrity Oversight Victoria's Audit and Risk Committee meets at least 4 times each year to review our financial performance and procedures and general risk management. Throughout 2025–26, the Audit and Risk Committee comprised:

- Taryn Rulton (chair)
- Joh Kirby
- Niraj Pau.

The main responsibilities of the Audit and Risk Committee are to:

- review and report independently to the Chief Integrity Inspector on the financial statements published in the annual report and other financial information
- assist the Chief Integrity Inspector in reviewing the effectiveness of our internal control environment
- determine the scope of the internal audit function and ensure its resources are adequate and used effectively, including coordination with external auditors
- maintain effective communication with external auditors
- consider recommendations made by internal and external auditors and review the implementation of actions to resolve issues raised
- oversee the effective operation of the risk management framework.

Legislative updates on our jurisdiction and Victoria's integrity system

Statewide Treaty Act 2025 and the establishment of Gellung Warl

In October 2025, the Victorian Parliament passed the historic *Statewide Treaty Act 2025*. Gellung Warl, the permanent First Peoples' representative and deliberative body in Victoria, officially commenced operations on 1 May 2026.

Under the Statewide Treaty Act, while Gellung Warl operates independently from the Victorian Government, it is subject to parliamentary sovereignty and to the oversight of some integrity bodies under Integrity Oversight Victoria's jurisdiction.[7]

Like these other integrity bodies, IOV now has a statutory obligation to consult with the First People's Assembly to establish written guidelines and procedures to promote and safeguard cultural safety in the use of our powers and performance of our functions in respect of Gellung Warl. In readiness for the commencement of Gellung Warl, during this reporting period all IOV staff participated in cultural safety and cultural awareness training from the Koori Heritage Trust, and work is underway to formalise IOV's cultural safety guidelines.

Wage Inspectorate Victoria becomes Workforce Inspectorate Victoria

Integrity Oversight Victoria's oversight of Wage Inspectorate Victoria (WIV) ended on 12 December 2025[8] with the commencement of legislation that repealed Victoria's wage theft offences and associated compliance and enforcement functions and powers and renamed Wage Inspectorate Victoria as Workforce Inspectorate Victoria.[9] This legislative change followed the commencement of Commonwealth wage theft offences which include criminalising the underpayment of wages and other entitlements.

Surveillance Devices Regulations 2026

In this reporting period, we engaged with the Department of Justice and Community Safety on the re-making the Surveillance Devices Regulations 2016 which expired in June 2026. The regulations were re-made on 10 June 2026 and the Surveillance Devices Regulations 2026 commenced on 20 June 2026.

7 Including IBAC, OVIC, the VO and VAGO.
8 IOV had oversight of WIV between 2021 and 2025.
9 The WTA Act.

Inquiries of the Integrity and Oversight Committee

Integrity Oversight Victoria is accountable to the Victorian Parliament, through its Integrity and Oversight Committee, for how we perform our functions and use our powers. The committee is also responsible for monitoring and reviewing the performance of other agencies in the Victorian integrity system.

This financial year we contributed to 3 inquiries conducted by the Integrity and Oversight Committee:

- The committee's *Inquiry into the Adequacy of the Legislative Framework for the Independent Broad-based Anti-corruption Commission* (the IBAC Legislative Framework Inquiry), for which the committee tabled its report on 4 December 2025 and the Victorian Government tabled its response on 2 June 2026.
- The committee's *Inquiry into the Adequacy of the annual budget of the Independent Broad-based Anti-corruption Commission, the Victorian Ombudsman and Integrity Oversight Victoria,* for which the committee tabled its report on 5 May 2026.
- The committee's *Inquiry into the Performance of the Victorian integrity agencies 2023/24 and 2024/25,* for which the committee conducted hearings in February and March 2026. Its report was not tabled as of 30 June 2026.

The committee's report on the IBAC legislative framework inquiry made 31 recommendations about the legislative framework for IBAC, 29 of which were directed to government. With its response to the committee's recommendations, the Victorian Government invited Victoria's key integrity agencies, including Integrity Oversight Victoria, to form an expert reference group to examine the system-wide impacts of implementing the committee's recommendations, from a legal and operational perspective and provide advice to inform government's delivery of a comprehensive legislative reform package.

The work of the expert reference group, chaired by the Secretary of the Department of Justice and Community Safety, will commence in 2026–27. The core members are IBAC, the Victorian Ombudsman, Integrity Oversight Victoria and Victoria Police.

PART 2

Performance, achievements and priorities

This part of the report outlines our operational performance against output performance measures, progress against recommendations to Integrity Oversight Victoria and progress against our 2025–26 annual plan.

Looking forward, we highlight the 2026–27 programs and integrity focus areas in our annual plan. See our 2026–27 annual plan for more information, including how these programs address our strategic risks, performance measures and strategic priorities.

Performance against output performance measures

Integrity Oversight Victoria had 8 output performance measures in 2025–26.[10] Table 1 shows we exceeded 6 targets, met one target, and fell short of one target.

10 Department of Treasury and Finance, *2025–26 Department Performance Statement*, State of Victoria, Melbourne, 2025.

Table 1: Performance against output performance measures, 2025–26

Performance measure	Target	Actual	Result	Achieved
Quality				
Systemic improvements by agencies to support compliance in the integrity system	7	9	Exceeded	✓
Quantity				
Integrity Oversight Victoria's recommendations accepted by oversighted agencies	75%	83%[11]	Exceeded	✓
Reasons for decisions provided to complainants within one month of complaint outcome	100%	99%	Not met	✗
Educational activities to improve community access and explain rights, responsibilities and Integrity Oversight Victoria's role	3	3	Met	✓
Timeliness				
Acknowledge receipt of new complaints within 5 business days	95	100	Exceeded	✓
Proportion of low complexity complaints completed within 2 months	75	91	Exceeded	✓
Proportion of medium complexity complaints completed within 5 months	65	81	Exceeded	✓
Proportion of low and medium complexity investigations completed within 12 months	65	66	Exceeded	✓

Systemic improvements by agencies

This qualitative performance measure, exceeded in 2025–26, reflects our focus on strengthening trust in the integrity system.[12] The 9 systemic improvements are:

1. The Parliamentary Workplace Standards and Integrity Commission (PWSIC) prevented a delegation risk by improving information request processes and deciding not to use the evidence it obtained. PWSIC also improved its investigation procedure, investigation requests templates, an interview guide and a witness wellbeing and safety policy.
2. As part of our engagement with the Chief Examiner on witness welfare supports and procedures for identifying and managing welfare risks, the Chief Examiner agreed to consider and update information for witnesses about welfare and supports, as well as engaging a mental health support provider (if possible) and training its staff on witness welfare issues.

11 Includes 2 recommendations made in May 2025 and accepted in 2025–26. Our 2024–25 annual report recorded those recommendations as not accepted, as no response was received before 30 June 2025. For improved accuracy, recommendations are now recorded in this measure once they are accepted or not accepted.

12 See IOV's 2025–26 annual plan for details about this measure.

3. The Chief Examiner accepted and implemented 2 recommendations to revise its process for requesting documents or things from persons during examinations so the legislative or voluntary basis for doing so was clear and reflected in procedural guidance. The Chief Examiner also committed to updating its examinations script to clarify the circumstances when legal representatives can make objections.

4. Victoria Police implemented a recommendation, disclosing to the Chief Justice of the Supreme Court of Victoria that affidavits made in support of 88 warrants for surveillance devices in prisons omitted reference to the existence of, and the intention to use, listening devices previously installed without the authority of a warrant.

5. Victoria Police accepted 6 recommendations to undertake:

   - a range of changes to surveillance device warrant processes
   - related changes to its policies and procedures, including how it describes methodology in applications for surveillance device warrants, and considering information sharing between relevant units
   - developing standardised wording about legal professional privilege in warrant applications
   - revised process for recording specific activities
   - revisions to its reports to courts under section 30K to be clear on installation and activations of surveillance devices
   - disclosure of new capability and supporting legal advice to IOV, the Public Interest Monitor and the courts.

6. Victoria Police accepted a recommendation to review its record-keeping process for surveillance devices so it keeps verifiable records demonstrating the installation, activation, and deactivation of a surveillance device consistent with the authority of a warrant. In response to IOV queries, IBAC is also examining changes to its surveillance devices record-keeping to ensure it has verifiable records covering activation and deactivation. IBAC also updated its policies and procedures regarding use of a surveillance device and its surveillance device record-keeping template.

7. Victoria Police considered a range of questions in connection with its use of surveillance devices in prisons resulting in the removal of certain equipment from prisons.

8. IBAC reassessed 2 complaints after jurisdictional error was identified by an IOV investigation. IBAC will consider observations made by IOV resulting from the investigation, relating to communication with Victoria Police, management of external consultants, and procedures.

9. IBAC made complaint-handling improvements, including:

   - providing a written apology to relevant complainants for unreasonable or significant delay providing an outcome
   - considering further how to strengthen processes for operational efficiency and effective communication as part of an optimisation project, including triage of priority matters like detrimental action
   - considering imposing conditions relating to complainant welfare when making referrals and ensuring consent is recorded when required before referral
   - to ensure procedural fairness, apologising and re-considering a complaint when an allegation is not assessed.

In response to IOV feedback, IBAC also invited a further procedural fairness response in relation to an IBAC investigation.

Number of recommendations accepted by agencies

Making a recommendation to take particular action is our most powerful tool to influence compliance with legislative requirements and improvements in practice. Recommendations are for action to prevent specified conduct from continuing to occur or occurring in the future, or to remedy any harm or loss arising from the conduct of the body or officer. Recommendations under Part 7 of the *Integrity Oversight Victoria Act 2011* (IOV Act) are made in private unless contained in a report after providing natural justice.

In 2025–26, 10 recommendations (83 per cent) were accepted and 2 were not accepted. This exceeded our 75 per cent target.

Eight of the accepted recommendations were made in a public report to Victoria Police,[13] and 2 were made privately to the Chief Examiner. The recommendations are detailed in each agency's chapter.

Two recommendations to IBAC about communicating outcomes to complainants were not accepted as IBAC considers it is prohibited from sharing information with complainants about its review of investigations it has referred to other bodies to undertake. See IBAC chapter for more information.

Reasons for decisions to complainants

For 99 per cent of complaints, we provided reasons for decisions to complainants within one month of the complaint outcome, just short of our 100 per cent target for this timeline. Reasons ensure complainants have a transparent, evidence-based rationale for decisions and reflect good administrative decision-making. Integrity Oversight Victoria aims to provide reasons demonstrating an understanding of the complaint journey, as many complainants go through a complaint process with one or 2 public sector bodies before making a complaint to us.

Educational activities

Our third quantitative performance measure is to deliver educational activities to improve community access and explain rights, responsibilities and Integrity Oversight Victoria's role.

Presentation to IBAC staff

On 23 September 2025, senior executives and managers from IOV attended IBAC's premises, presenting to approximately 140 staff (in person and online). Staff were interested in hearing about the adequacy of the public interest disclosures scheme, with the presentation providing an opportunity for IOV to engage with a range of IBAC staff.

Presentation to Parliamentary Workplace Standards and Integrity Commission

On 23 April 2026, senior executives and managers from IOV presented to all staff at the PWSIC, covering our purpose, what we oversee, how we work, and our approach to complaints, coercive powers and investigations.

Law Week 2026

As part of Law Week 2026, IOV launched a high-level information video about Victoria's integrity system and how IOV fits in.[14] Our Chief Integrity Inspector, Louise Macleod, featured in the 5-minute video that describes our key functions and how we influence change.

Complaints timeliness

We exceeded our 3 timeliness performance measures relating to complaints:

- acknowledging 100 per cent of complaints within 5 business days, against a target of 95 per cent
- completing 91 per cent of low-complexity complaints within 2 months, against a target of 75 per cent
- completing 81 per cent of medium-complexity complaints within 5 months, against a target of 65 per cent.

Investigations timeliness

In 2025–26, we increased our target for completing low and medium complexity investigations within 12 months from 50 per cent to 65 per cent. We achieved 66 per cent, exceeding the new target.

13 Integrity Oversight Victoria, *Permanent installation of listening devices in prisons and their use by Victoria Police*, Integrity Oversight Victoria, Melbourne, 2025.

14 To view the video, visit www.integrityoversight.vic.gov.au.

Progress against recommendations to Integrity Oversight Victoria

An independent performance auditor is appointed by the Integrity and Oversight Committee (IOC) every 4 years under section 90D of the IOV Act to determine whether IOV is achieving its objectives effectively, economically and efficiently and in compliance with the Act.

In 2025–26, by conducting a stakeholder survey of the agencies we oversee using an independent consultant, we fully implemented the recommendations from the report of the independent performance auditor in October 2022.

The report for the independent performance audit undertaken in 2025–26 was not tabled as of 30 June 2026.

In May 2026, the IOC tabled a report on the adequacy of the annual budget of IBAC, the Victorian Ombudsman and IOV. The IOC made 18 recommendations: 12 to the Victorian Government, and 2 each to IOV, IBAC and the Victorian Ombudsman. The recommendations to IOV are under consideration. They relate to informing the IOC about requests for Treasurer's Advances, and performance indicators for complaints and notifications.

Showcase: Independent Performance Audit

Under Section 90D of the IOV Act, at least once every 4 years IOV must undergo a performance audit conducted by an independent performance auditor recommended by the IOC and appointed by the parliament.

In 2025–26, O'Connor Marsden & Associates (OCM) was appointed to conduct an audit, commencing in January 2026.

The audit assessed whether in carrying out our statutory functions and related activities, we are meeting the objectives of the IOV Act.

To assess how we met the objectives of the IOV Act in 2023–24 and 2024–25, the audit evaluated performance across 4 domains with a total of 39 specific indicators covering:

- performance of principal and other statutory functions
- corporate governance and planning
- business processes and performance improvement
- workforce suitability and capability.

The audit evaluated the performance of our functions in relation to the 4 integrity bodies overseen by the IOC: IBAC, the Victorian Ombudsman, the Office of the Victorian Information Commissioner, and PWSIC.

Between January and June 2026, we provided over 1000 documents and significant resources to address information requests made by OCM covering both operational and corporate information.

While the audit report was not finalised by 30 June 2026, the initial findings were encouraging, demonstrating IOV's strong integrity culture and an ability to effectively adapt and mature within an evolving oversight environment.

The final audit report will identify recommendations and improvement opportunities to support IOV to sustain performance and respond to increasing complexity in the integrity system.

The audit will be finalised and tabled in parliament in 2026–27.

Achievements against 2025–26 annual plan

Integrity Oversight Victoria tables an annual plan in parliament in accordance with sections 90B and 90C of the IOV Act following consultation with the IOC.

The 2025–26 annual plan identified key focus areas, organisation projects and integrity system projects to support 5 strategic priorities.

IOV's achievements against the plan were impacted by the extensive resources required to respond to the independent performance audit of IOV.

Four key focus areas were planned to support Strategic Priorities 1 and 2. The actions delivered for each focus area are set out in Table 2.

Table 2: Status of key focus areas, 30 June 2026

Strategic Priority 1:
Enhance reach and awareness of who we are and what we do.

Strategic Priority 2:
Increase focus on proactive and strategic work to deliver integrity system improvements.

Key focus area	Key actions and deliverables
a. Create and begin implementing a new external communication and stakeholder engagement strategy	Conducted stakeholder survey Developed draft stakeholder framework Commenced developing external communications strategy and stakeholder engagement strategy
b. Share expertise and knowledge across integrity agencies to support better practice	Tabled report on the permanent use of surveillance devices in prisons and their use by Victoria Police (November 2025)
c. Continue to pursue proposed law reform to enhance the integrity system	Contributed written submission, oral evidence and question on notice responses to the IOC's inquiry on the adequacy of the legislative framework for IBAC Responded to questions on notice for the IOC's inquiry on the adequacy of the annual budget of IBAC, the VO and IOV
d. Identify ways to focus oversight activities on areas of greatest risk to the integrity system	Developed complaints to investigations optimisation framework Developed 2026–28 strategic direction

Six organisation projects were planned to support Strategic Priorities 3 and 4. The status of these projects is set out in Table 3.

Table 3: Status of 2025–26 organisation projects, 30 June 2026

Strategic Priority 3:
Leverage ICT solutions to enhance efficient, effective and economical delivery of functions without compromising security.

Strategic Priority 4:
Continue to strengthen organisational sustainability, expertise and a positive culture.

Organisation projects	Status at 30 June 2026
Develop ICT strategy for the next 3 years	Developed ICT strategy for completion in Quarter 1 (2026–27 annual plan)
Integrate ICT systems for complaint case management	Complaints case management system moved to the cloud to enable integrated access with networked systems
Explore secure closed loop AI tools	Preferred tool identified; implementation subject to confirmation of security
Address identified skills gaps with targeted learning and development	Skills gap analysis commenced, supported by staff workshops. Identified for completion in Quarter 2 (2026–27 annual plan)
Develop an overarching Information & records management framework and action plan	Completed
Develop and implement policy review and awareness framework	Completed

Our 2025–26 annual plan proposed 2 integrity system projects aimed at improving the Victorian integrity system in support of Strategic Priorities 2 and 5. The status of these projects is set out in Table 4.

Table 4: Status of 2025–26 integrity system projects, 30 June 2026

Integrity system projects	Status at 30 June 2026
1. Deliver monitoring project on IBAC's handling and oversight of complaints about Victoria Police	Monitoring project well progressed; identified for completion in Quarter 2 (2026–27 strategic implementation plan)
2. Host an annual integrity forum that explores ways to strengthen Victoria's integrity system	IOV and IBAC researched and engaged with stakeholders in preparation for co-hosting a forum on the public interest disclosure (PID) scheme IOV contributed to the PID consultative group and its PID working groups IOV was appointed to the government's expert reference group.[15]

15 The expert reference group will advise government on recommendations from the IOC's inquiry into IBAC's legislative framework.

Strategic priorities for 2026–27

Integrity Oversight Victoria tabled its 2026–27 annual plan on 29 June 2026. The plan outlines how we will continue to build our sustainability, strengthen our influence, and position ourselves as a contemporary and responsive oversight body.

Drawing on external insights from stakeholder feedback and the experience and expertise of IOV staff during 2025–26, we updated our strategic objectives and priorities, and the underpinning delivery programs to achieve the commitments outlined in our annual plan.

Table 5: Strategic priorities and programs for 2026–27

Priority 1: **Proportionate, targeted, impactful complaint, investigation and monitoring functions**
Program of preventative actions that support better practice
Program of proactive activities targeting high-risk issues
Complaint to investigation optimisation program: Phase 1
Priority 2: **Accessible communications and influential stakeholder engagement**
Strategic stakeholder engagement program
Targeted communications and awareness program
Program of law reform proposals to enhance integrity system
Program to build a network to promote integrity across the VPS
Priority 3: **User-centric ICT, information and knowledge management**
Information management review and ICT uplift program
Priority 4: **Strong organisational sustainability, expertise and a positive culture**
Strategic workforce planning program
Psychosocial wellbeing program

PART 3

Jurisdiction and functions

Overview

Jurisdiction

During 2025–26, Integrity Oversight Victoria's oversight reduced from 15 to 13 integrity bodies[16] and included:

- Independent Broad-based Anti-corruption Commission (IBAC)
- Victorian Ombudsman (VO)
- Public Interest Monitor (PIM)
- Victorian Auditor-General's Office (VAGO)
- Office of the Victorian Information Commissioner (OVIC)
- Parliamentary Workplace Standards and Integrity Commission (PWSIC)
- Judicial Commission of Victoria
- Chief Examiner
- Victoria Police.[17]

For a complete list of bodies, see Appendix A.

The functions we perform differ for each body we oversee. Our oversight covers a broad range of activities including complaint assessments, investigations, inspections, coercive powers notification reviews and monitoring. Our duties, functions and powers are outlined in the *Integrity Oversight Victoria Act 2011* (IOV Act) and 13 other pieces of legislation. An additional 6 Acts set out further obligations of the agencies we oversee. For a complete list of the Acts that relate to our work see Appendix B. A diagram showing the functions we undertake for each body is at Appendix C.

16 During 2025–26, IOV's oversight of WIV and former OSI ceased. WIV's wage theft offences and associated coercive powers were repealed on 12 December 2025. IOV's power to investigate complaints and public interest complaints about OSI ceased 2 August 2025 and the power to make recommendations and report on investigations about OSI ceased on 2 February 2026.

17 Victoria Police to a limited extent.

Functions overview

We provide assurance that integrity bodies act lawfully and properly through our functions and compliance activities.

We receive complaints and public interest disclosures. Providing written reasons for all complaint outcomes builds trust in our decisions and reflects good administrative decision making.

The bodies we oversee that use coercive powers[18] must notify us when they use those powers. We review notifications to identify when powers are used unlawfully, or without consideration of human rights. The notification requirement is an important protection for those against whom the powers are used.

We review policies and procedures to ensure systems and processes support compliant use of powers.

Some bodies have intrusive and extraordinary investigatory powers that can, in certain circumstances, be used covertly. These powers allow the use of telecommunications interceptions, surveillance devices, the conduct of controlled operations and police counter-terrorism activities. To oversee use of these powers, we regularly inspect records and report to the relevant minister and, where permitted, the Victorian Parliament.

Another important role of IOV is to support Victoria's public interest disclosures scheme under the *Public Interest Disclosures Act 2012* (PID Act). See the Public interest disclosures chapter for more information.

Integrity responses

When we identify non-compliance or other issues for improvement, we provide feedback. Our 'integrity response guidelines' help us determine what level of engagement and feedback is appropriate to ensure we are transparent and consistently responding to integrity agencies.[19]

Although we are empowered to issue reports and make recommendations, they are not our primary goal. We more frequently respond to non-compliance and identify issues for improvement through informal liaison and private engagement, feedback letters, compliance warning letters and general guidance material with the bodies we oversee.

Where issues are systemic and have relevance to other bodies, it may be appropriate for us to publish educational information or guidance.

Sometimes, if issues are particularly serious, or if there is resistance to feedback and incentives are required to deter further non-compliant action, it may be appropriate for us to make recommendations. Recommendations can be private or public, but if they are public, they must be included in a report.[20]

Public reporting ensures our position is communicated to all stakeholders. It guides bodies exercising similar powers or undertaking similar functions and informs the public of their rights when interacting with integrity, accountability and investigatory bodies.

We communicate transparently and consistent with procedural fairness requirements before publishing any adverse comments, whether in public reports or in our annual report.

18 Powers like compelling people to answer questions or produce documents or to keep certain matters confidential.

19 Visit www.integrityoversight.vic.gov.au to view our integrity response guidelines.

20 The inspections program of records relating to the use of covert powers requires reports to ministers and parliament. We may also publish special reports on any matter relating to performing our duties and function; see s 87 of the IOV Act.

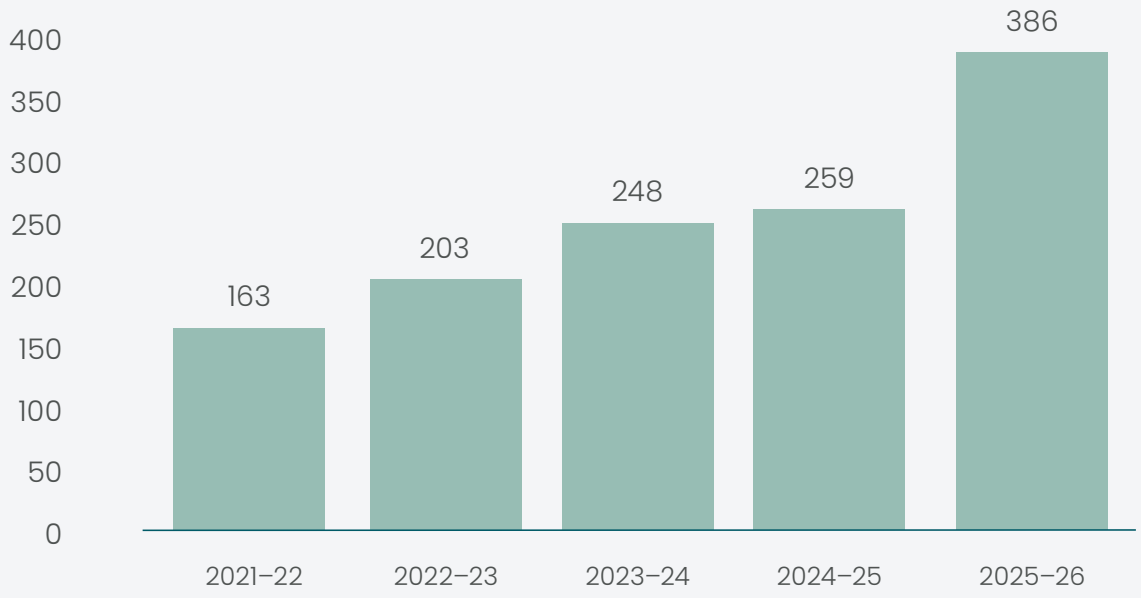
Enquiries

An enquiry is made when a person contacts Integrity Oversight Victoria about:

- the complaints we can receive or our role in Victoria's integrity system
- a concern they have relating to an organisation that is not within our complaints-handling jurisdiction
- a concern they have about an integrity body within our complaints-handling jurisdiction that does not meet the threshold of a complaint or disclosure.

In 2025–26, we carried over 4 enquiries from 2024–25 and received 386 new enquiries.

Figure 2: Number of enquiries received, 2021–22 to 2025–26

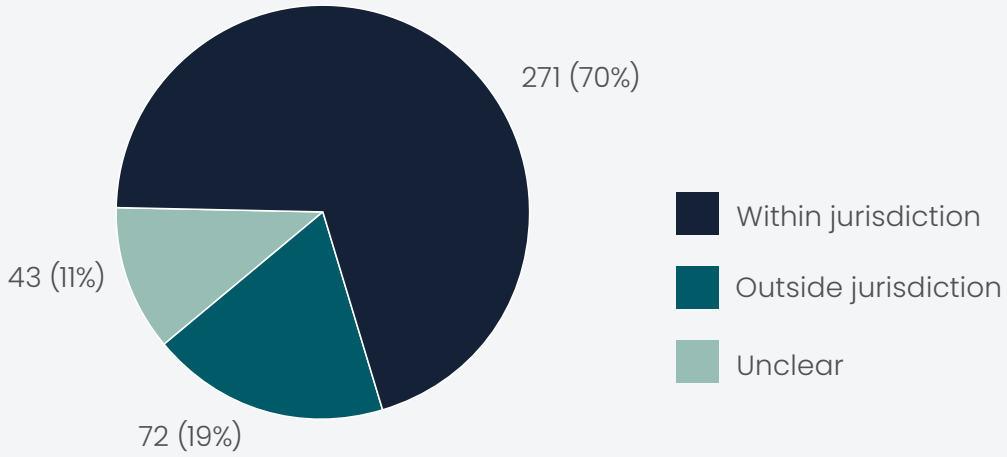


The number of enquiries we receive each year continues to increase. In 2025–26, we saw the largest percentage increase between years (49 per cent).

In 2025–26, we closed 387 enquiries, an increase of 47 per cent from 2024–25 (264). Three enquiries from this financial year were open at the end of the reporting period.

Fifty-nine individuals made multiple enquiries with us, which accounted for 154 (40 per cent) of the total enquiries received.

Figure 3: Category of enquiries received, 2025–26



There was an increase in enquiries within our jurisdiction, from 125 last financial year to 271 this financial year. The number of enquiries received outside our jurisdiction reduced from 97 last financial year to 72. The number of unclear enquiries remained largely the same, increasing from 37 last financial year to 43.

Complaints, notifications and referrals

Complaints

People can make a complaint to Integrity Oversight Victoria about different aspects of the conduct of:

- IBAC or IBAC personnel
- Victorian Ombudsman officers
- Parliamentary Workplace Standards and Integrity Commission or officers
- Chief Examiner or Examiners
- Office of the Victorian Information Commissioner officers
- Victorian Auditor-General's Office officers.

Our website sets out what complaints can be made for each public body and public officer[21], including explanatory videos.

For information about public interest disclosures, which are disclosures about improper conduct or detrimental action, see the Public interest disclosures chapter.

21 Sections 11 and 43 of the IOV Act are the source of IOV's complaint function.

Complaints received

In 2025–26, we received 135 complaints. The number of complaints we receive increases each year. Figure 4 shows the increase in complaints received over the past 5 years.

Figure 4: Complaints received, 2021–22 to 2025–26

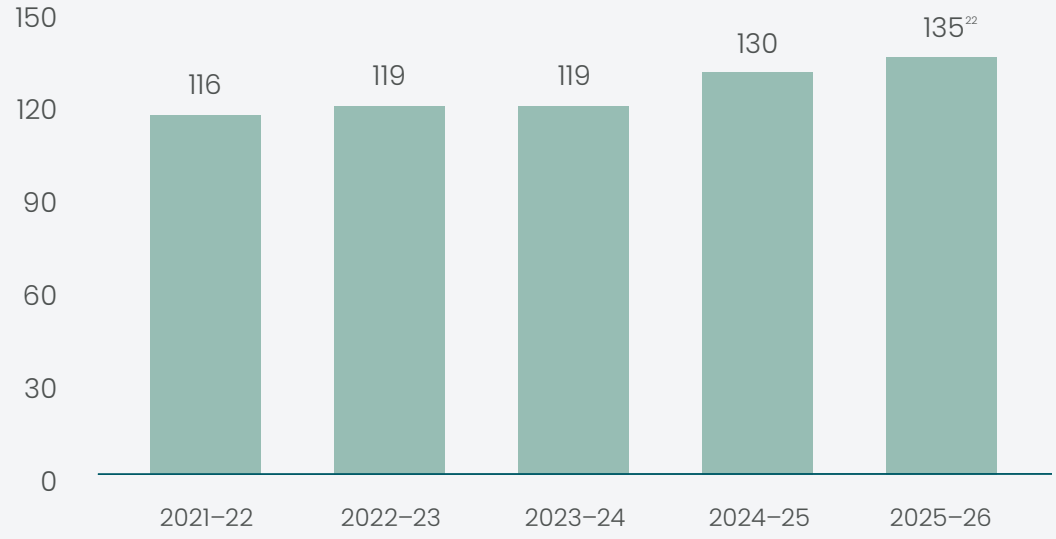
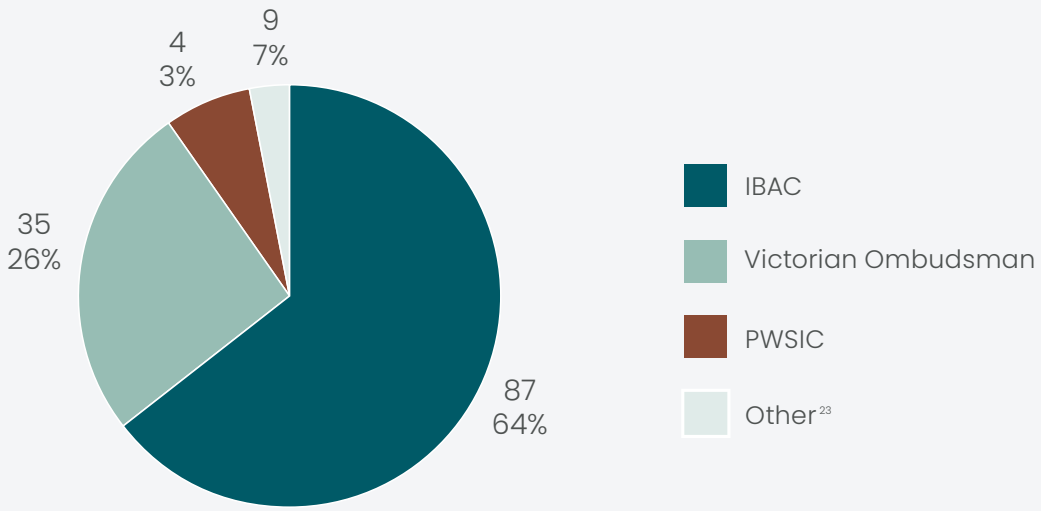


Figure 5: Complaints received according to body, 2025–26



22 Matters notified or referred to IOV from other bodies have previously been reported as complaints. They are now counted separately.
23 These disclosures were considered under the PID Act. For more information, see the chapter on public interest disclosures.

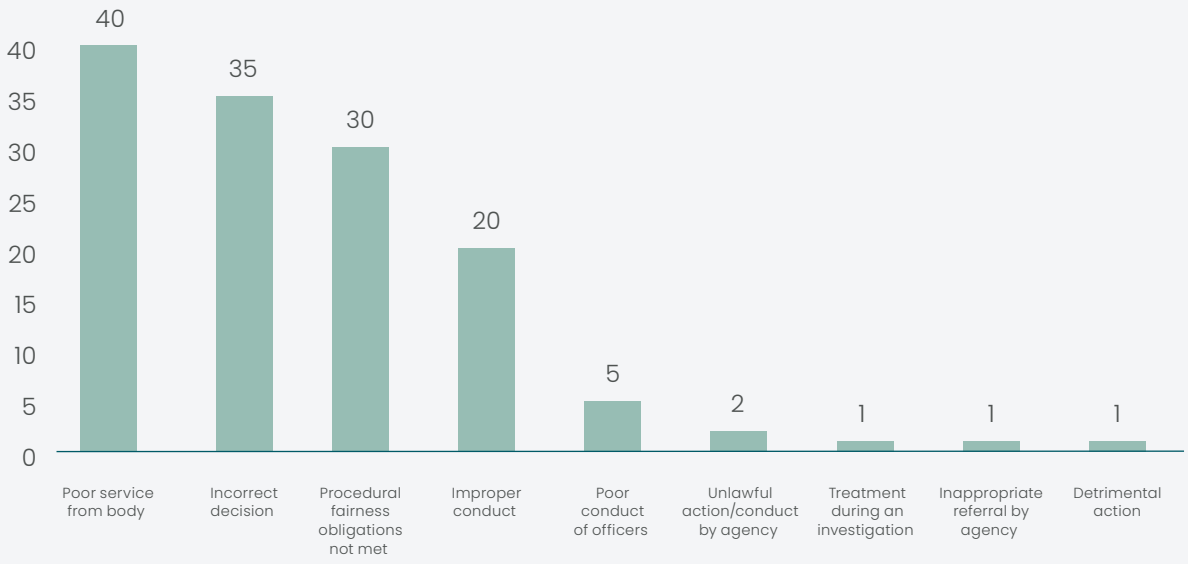
Primary issues of concern in complaints

We classify each complaint with a primary issue of concern so we can evaluate themes, inform our understanding of why people lodge complaints with us and identify systemic issues. In 2025–26, the primary issue with the highest number of complaints was 'poor service from body'. This represented 30 per cent of received complaints.

Like the last reporting year, we continued to experience a high proportion of people who lodged complaints because they considered the integrity body we oversee had made the wrong decision about their complaint to that body.

We continue educating and clarifying our role with complainants who frequently believe we can overturn or reconsider the decision of another body. Unless there is a deficiency in the application of the law or in the process undertaken by the integrity body complained about, there is no role for Integrity Oversight Victoria.

Figure 6: Primary issues of concern in complaints received, 2025–26



Complaints closed

We closed 162 complaints this reporting year.

We closed 49 of 55 complaints open from prior years[24], and 113 of 135 complaints received in 2025–26.

Some matters required additional time to finalise due to various factors like the complexity of the concerns raised and the level of engagement with integrity bodies through natural justice processes.

We acknowledge that not receiving an outcome for an extended period can be frustrating for complainants, therefore we continue to prioritise finalising our oldest complaints.

On 30 June 2026, only 28 complaints remained open (a 49 per cent decrease on the 55 open on 30 June 2025). Of the 28, 22 were received in 2025–26.[25]

Figure 7 shows the number of complaints received and closed over the past 5 years.

Figure 7: Complaints received and closed, 2021–22 to 2025–26



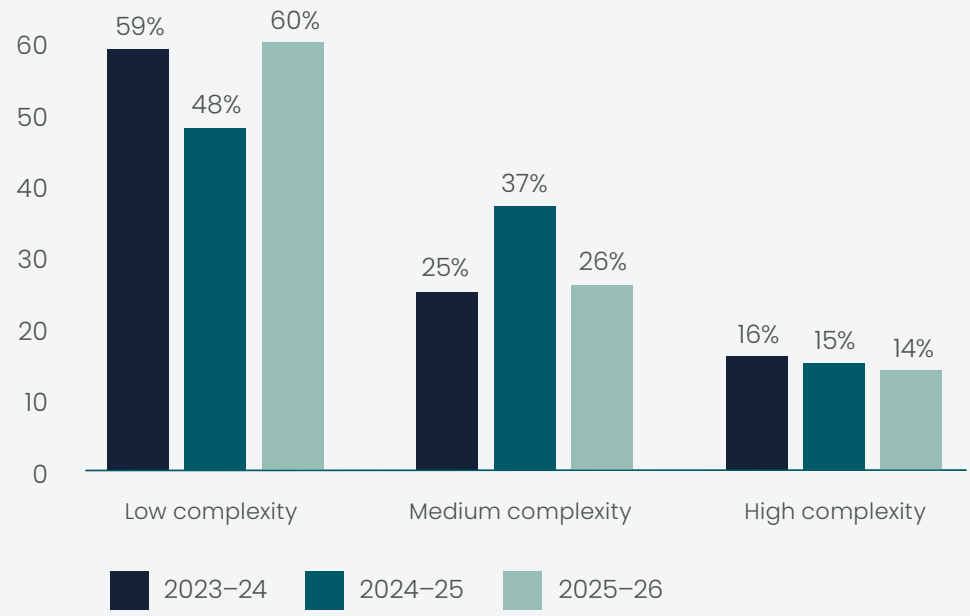
24 In 2024–25, we reported both notified and referred matters in our total complaint numbers. This year, we are separately reporting on these, including 7 notified complaints received in prior reporting periods. See the section on notifications and referrals for more information.

25 The 6 complaints remaining open as of 30 June 2026 from previous reporting periods include 2 from 2024–25 (reduced by 42), 2 from 2022–23 (reduced by 2) and 2 from 2021–22 (no change).

Complexity of complaints

Several factors inform the complexity of a complaint. These include the number of issues raised, whether legal advice is required, and the volume of information or records to be considered. Other factors that can impact complexity are the vulnerability of a complainant, any welfare concerns and a complainant presenting with challenging behaviours. The complexity of a complaint may change during the assessment process.[26]

Figure 8: Complexity of closed complaints, 2023–24 to 2025–26



Most allegations raised in the 162 complaints closed this year were not substantiated. Twelve allegations were found to be substantiated, meaning that we determined it was likely there was non-compliance with the law or a deficiency in the integrity body's processes. Nine allegations were substantiated relating to IBAC and 3 relating to the Victorian Ombudsman (VO). Allegations raised in 3 complaints were investigated. These findings are explored further in the chapters about the VO and IBAC.

Notifications and referrals

Depending on the circumstances and the statutory regimes involved, some bodies must notify us of complaints or notifications they receive that are relevant to IOV's jurisdiction and functions. IBAC can also refer matters to IOV for investigation.[27]

We started the financial year with 6 active complaints notified to us by IBAC under section 71 of the IBAC Act and one complaint notified to us by IBAC under section 21 of the PID Act. These were reported in our 2024–25 annual report as open complaints as of 30 June 2025. These complaints were closed as of 30 June 2026.

In 2025–26, we received from IBAC:

- nine notifications under section 71 of the IBAC Act
- one notification under section 21 of the PID Act
- two referrals under section 73 of the IBAC Act.

See the IBAC chapter for more information.

26 The current definitions for complaint complexities were first applied in 2023–24.
27 In 2024–25, we reported both notified and referred matters in our total complaint numbers. This year, we are reporting on these separately.

Public interest disclosures

Complaints to Integrity Oversight Victoria about improper conduct or detrimental action, if made under the *Public Interest Disclosures Act 2012* (Vic) (PID Act), are called public interest disclosures. Those that meet the threshold of a public interest complaint receive confidentiality protections.

The PID Act establishes a whistleblowing framework for individuals to report improper conduct by a person, public official or public body, or detrimental action by a public official or a public body in reprisal for a person making a public interest disclosure.[28] This is important to maintain the integrity of the Victorian public sector as it enables corruption and other types of improper conduct to be identified, interrupted, investigated, and prevented in the future.

It takes courage to speak up and make a disclosure about improper conduct. For the scheme to be effective, those who shine a light on wrongdoing in public life need to be confident they will be protected from reprisal for doing so. The PID Act protects them from civil proceedings and other actions relating to making their disclosure unless a false disclosure is made.[29]

We assess disclosures about IBAC or a Public Interest Monitor and investigate if they meet the public interest complaint threshold, unless an exception applies. Otherwise, we notify assessable disclosures about other bodies to IBAC. IBAC decides whether disclosures are public interest complaints, and may dismiss, refer, or investigate them. IBAC refers public interest complaints to us if IBAC considers it more appropriate that we investigate, for example a public interest complaint about a body we oversee.

Anonymous disclosures

Public interest disclosures can be submitted anonymously to IOV through our secure reporting portal. By using the portal, people making an anonymous public interest disclosure can continue to receive updates from us, add further information or answer any clarifying questions we may have without impacting their anonymity.

Disclosures we assess, notify and investigate

The PID Act imposes obligations on us to assess and properly handle disclosures. We can receive disclosures about most public sector officers and bodies.[30] Our procedures on how to make a PID and how we handle PIDs are published on our website. When we receive a disclosure, we consider whether we are the appropriate body to handle it or whether the disclosure needs notifying to IBAC.

If the disclosure relates to any public body other than IBAC or a Public Interest Monitor, like the Victorian Ombudsman, Victoria Police or local councils, we assess whether the discloser has provided enough supporting information for us to notify IBAC of the disclosure.[31] IBAC then decides whether the disclosure is a public interest complaint (PIC) and whether it will be dismissed, investigated by IBAC, or referred to another more appropriate body for investigation,[32] like us, the Victorian Ombudsman or Victoria Police.[33]

If we decide a disclosure about IBAC, IBAC officers or a Public Interest Monitor shows or tends to show[34] improper conduct or detrimental action in reprisal for a public interest disclosure, it will be considered a public interest complaint (PIC), which usually requires investigation by IOV. The discloser's identity will be kept confidential, as will the content of their disclosure.[35]

28 'Improper conduct' and 'detrimental action' are defined in the PID Act.
29 See pt 6 of the PID Act for the types of protections, or our PID guidelines.
30 Unless required to be made to another entity under s14 or s17 of the PID Act.
31 Under s 21 of the PID Act, we must notify a disclosure to IBAC if we consider it shows or tends to show, or the person making the disclosure believes on reasonable grounds it shows or tends to show, a person, public officer or public body has engaged, is engaging or proposes to engage in improper conduct or a public officer or public body has taken, is taking or proposes to take detrimental action against a person in contravention of s 45 of the PID Act.
32 For example, IBAC must refer a public interest complaint to IOV if it considers that its subject matter is relevant to the performance of our duties and functions, or the use of our powers, and it would be more appropriate for it to be investigated by IOV than by IBAC.
33 See ss 73(3) and (4) and 73A of the IBAC Act for the bodies to which IBAC may refer a public interest complaint.
34 Or the discloser believes on reasonable grounds that the information disclosed shows or tends to show.
35 See pt 7 of the PID Act. There are exceptions, such as the discloser giving permission for their identity to be disclosed.

The exceptions to the requirement to investigate are:

- the subject matter is trivial or the complaint frivolous, vexatious or lacks substance or credibility
- the disclosure was not made genuinely or was made for a mischievous purpose
- the alleged conduct does not amount to improper conduct or detrimental action within the meaning of the PID Act
- the investigation would prejudice any criminal proceedings or investigations.

Integrity Oversight Victoria can also refuse to investigate if the disclosure was made more than 12 months after the discloser became aware of the matters and the discloser did not give a satisfactory explanation for the delay in making the disclosure.

If we assess the disclosure is not a PIC, IOV can consider whether it is a complaint under the IOV Act and whether further action may be justified.

During an investigation of a public interest complaint, we take all reasonable steps to protect disclosers from detrimental action in reprisal for making their disclosure. We also ensure the subject of the disclosure is provided natural justice.

During 2025–26, we concluded 3 PIC investigations commenced in 2024–25, and commenced one PIC investigation, which was ongoing on 30 June 2026. See the Investigations and inquiries chapter for more information.

Oversight and monitoring

We also have monitoring and oversight functions under the PID Act relating to public interest disclosures:

- overseeing IBAC's performance of its functions under the PID Act, including its compliance with the PID Act
- reviewing the procedures established by IBAC, the Judicial Commission of Victoria and the Ombudsman under Part 9 of the PID Act and the implementation of those procedures.

See the agency chapters for more information.

Promoting the purposes of the PID Act

Our functions under the PID Act include promoting the purposes of the PID Act by encouraging and facilitating disclosures of improper conduct or detrimental action by public officials or public bodies.[36] We have published PID guidelines on our website to help individuals make a disclosure and understand how we will handle their disclosure and their rights under the scheme.

36 See s 56(1) of the PID Act.

Showcase: Improving the public interest disclosures scheme

Integrity Oversight Victoria made a submission to the Integrity and Oversight Committee's inquiry into the adequacy of IBAC's legislative framework, supporting a review of the PID Act to simplify and clarify the scheme, and proposing exploration of the different PID models in other Australian jurisdictions. As a member of the PID Consultative Group (PIDCG) chaired by IBAC, and the PID Working Group (PIDWG) that supports the PIDCG, IOV explored technical amendments that could simplify the PID Act for complainants and agencies, reduce ambiguity in the Act, and ensure the Act reflects its policy intent.

Senior IOV officers collaborated with IBAC and Victorian Ombudsman officers on PIDWG sub-committees to identify and explain the challenges of the scheme for consideration by the PIDCG. The PIDCG continues to provide an important forum for integrity bodies to explore pathways to resolve complexities associated with operating the PID scheme in Victoria.

Acknowledging submissions from IOV and IBAC, the Integrity and Oversight Committee recommended a comprehensive review of Victoria's current PID scheme to determine whether the adoption of an alternative model would best serve the needs of the Victorian community.

The Victorian Government's response supports the recommendation in principle, advising it will work with stakeholders and entities through an expert reference group to best balance more immediate practical concerns against a wholesale review of the PID scheme, building on the work of the PIDCG. IOV's Chief Integrity Inspector was invited to join the expert reference group, along with the IBAC Commissioner, the Victorian Ombudsman and a senior official from Victoria Police.

In addition to making submissions to the IOC and the work of the PIDCG, IOV worked with IBAC to research the views of key stakeholders in the PID scheme. We contributed to the content of IBAC's survey of PID coordinators and worked with IBAC to secure a meeting for the IBAC Commissioner and IOV's Chief Integrity Inspector with the Victorian Secretaries' Board in August 2026.

Disclosures under the PID Act

We started the financial year with 5[37] active disclosures, all of which were finalised as of 30 June 2026:

- one was withdrawn
- three were not assessable disclosures[38]
- one was assessed and determined not to be a public interest complaint with no further action warranted under the IOV Act.

In 2025–26, we received 22 disclosures under the PID Act and assessed 16. Six were yet to be assessed as of 30 June 2026.[39]

IBAC referred 2 public interest complaints to IOV under section 73 of the IBAC Act. See the IBAC chapter for more information.

There were no misdirected disclosures notified to the Integrity and Oversight Committee and no applications for injunctions under section 50 of the PID Act.

37 An allegation in another complaint was determined to be a public interest complaint in 2024–25, and an investigation commenced in that period. This PIC determination was mistakenly not reported in the 2024–25 annual report. In 2025–26, IOV determined the remainder of the complaint was not a PIC and considered it under the IOV Act.

38 As they did not reach the threshold of a public interest disclosure.

39 Five of these disclosures were made directly to IOV and one was notified to us under s 21 of the PID Act. Assessment outcomes will be reported in our 2026–27 annual report.

Figure 9: Composition of disclosures received, 2025–26

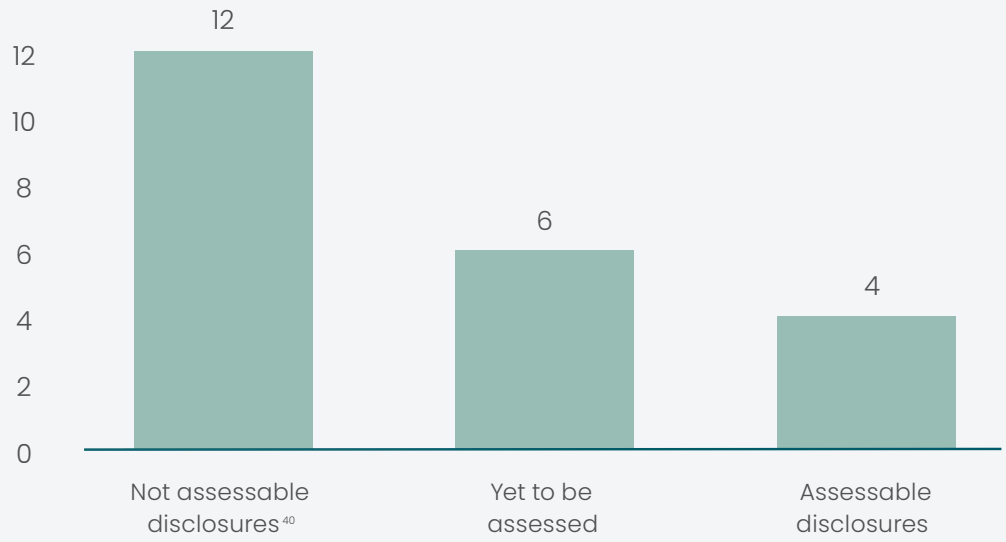
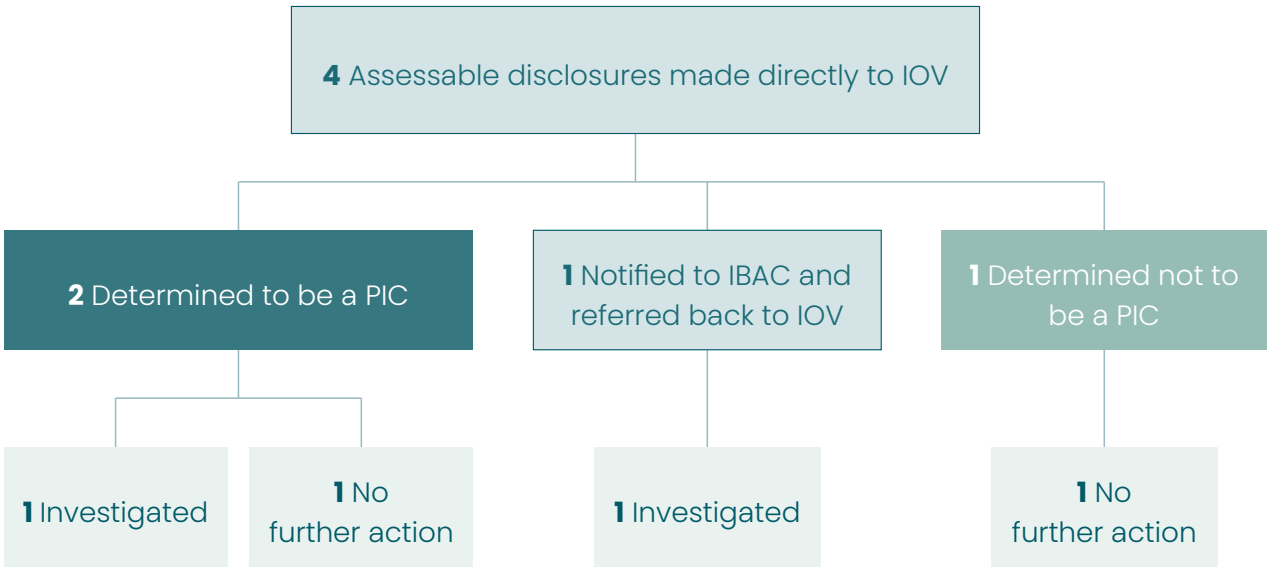


Figure 10: Status of assessable disclosures, 2025–26



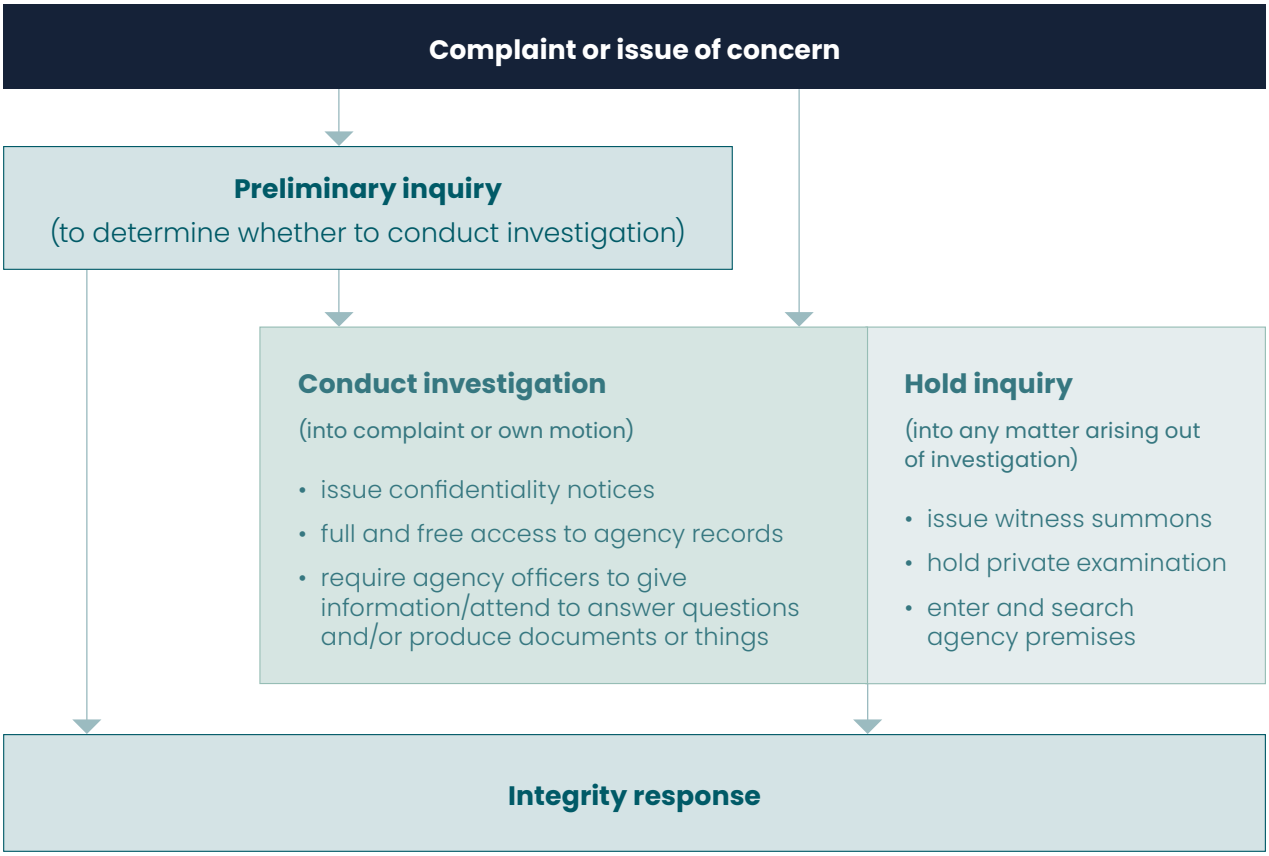
40 Disclosures not meeting the threshold for a public interest complaint assessment.

Investigations and inquiries

Integrity Oversight Victoria can investigate complaints and initiate 'own motion' investigations. We may conduct a preliminary inquiry to determine whether to commence an investigation, during which we will typically request and assess information from the oversighted body. We must investigate all public interest complaints that come to us,[41] unless certain criteria are met.[42]

We may conduct an inquiry into a matter arising from an investigation. This empowers us to examine witnesses and compel the production of documents and things. See Figure 11 for a diagram that shows our investigatory options.

Figure 11: Investigatory options available to Integrity Oversight Victoria



An examination takes place when we summons a person to give evidence, with or without the requirement to produce documents or things. Examinations are conducted on oath or affirmation, and the confidentiality of evidence provided may be protected by a confidentiality notice. We may also summons the production of documents or things to assist an investigation.

We may obtain evidence through voluntary interviews with witnesses. In addition, without a summons being issued, personnel of bodies that we oversee can be required to provide us information or attend Integrity Oversight Victoria to answer questions or produce documents in relation to an investigation.

During an investigation, we are entitled to full and free access to the records of the bodies we oversee and in certain circumstances may enter their premises and search for and copy or seize documents and things relevant to our inquiry.

41 Section 44(2) of the IOV Act.
42 Section 44A of the IOV Act.

Preliminary inquiries

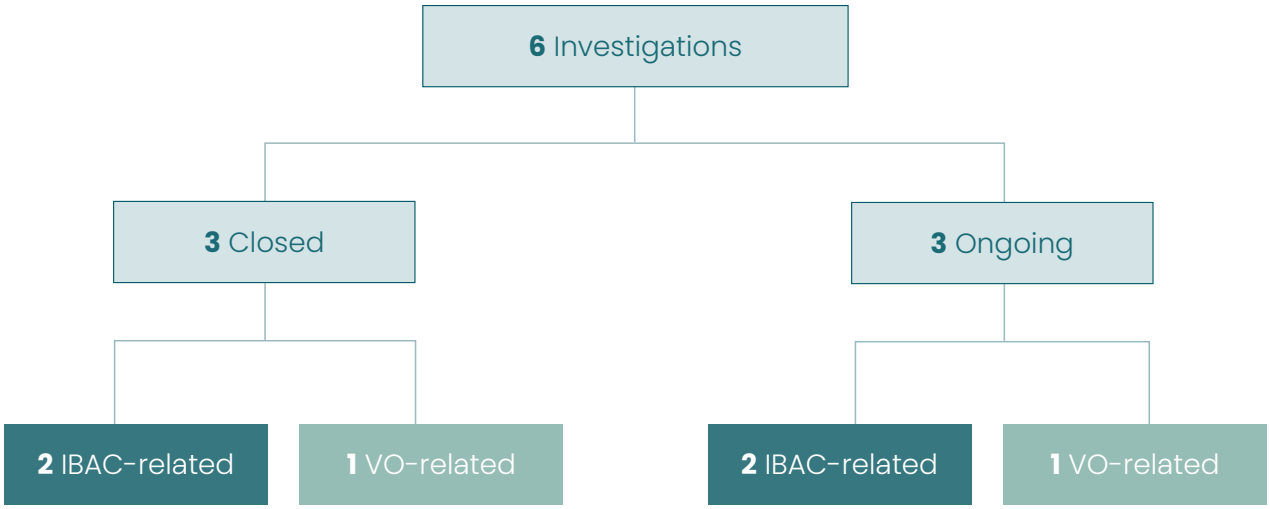
We started and concluded 2 preliminary inquiries this financial year. The IBAC-related preliminary inquiry identified an issue which proceeded to investigation. The VO-related preliminary inquiry did not proceed to investigation.

Investigations

We conducted 6 investigations in 2025–26. Three investigations started in 2024–25 and 3 began in 2025–26. Four were investigations of public interest complaints (PIC investigations) made under the public interest disclosures scheme, one was a complaint investigation, and one was an investigation on our own motion. We commenced an inquiry in relation to one investigation.

We closed the 3 PIC investigations started in 2024–25. The 3 new investigations were ongoing on 30 June 2026. One of these investigations concluded but was not closed due to ongoing engagement about the scope of an IOV recommendation. See IBAC and VO chapters for more information.

Figure 12: Status of 2025–26 investigations on 30 June 2026



Powers used during investigations

We try to obtain information and evidence voluntarily where possible, but often witnesses are bound by confidentiality obligations and can only give evidence if those obligations are overridden by a requirement to assist Integrity Oversight Victoria. We undertake a human rights assessment before we use coercive powers and use the least coercive and proportionate option available consistent with the goals of the investigation. For example, where possible, we may obtain oral evidence from integrity body personnel via a compulsory interview,[43] rather than an examination before the Chief Integrity Inspector following the issuing of a summons.

Table 6: Coercive powers used by IOV, 2025–26

Coercive powers	Number of times used
Summonses issued	1
Confidentiality notices issued	5
Cancellations of confidentiality notices issued	0
Requirements issued to provide information, produce documents or attend to answer questions under s 47 of the IOV Act	10

43 Under s 47 of the IOV Act.

Inspections

We have a regular integrity program that includes physical inspections of records and documents associated with the use of covert, intrusive and extraordinary investigatory powers including the use of surveillance devices.[44]

Additionally, we inspect the records of the Public Interest Monitor (PIM) to determine if it has complied with the prescribed obligations.[45] From time to time, we may also conduct an irregular inspection of an agency's records in response to a compliance concern connected to the use of a covert power.

We respond to identified issues by making formal findings of non-compliance and where appropriate, recommendations to prevent breaches of the law.

Surveillance devices, controlled operations, and counter-terrorism reports are tabled in parliament and published on our website (bi-annually for surveillance devices and counter terrorism, and annually for controlled operations). Outcomes of telecommunications interception inspections are also reported annually. These reports are not tabled in parliament (not made public) and are instead sent directly to the bodies' chief officers and ministers.[46]

Inspection outcomes about PIM records are reported after each inspection. We conducted an annual inspection of PIM records during 2025–26. In accordance with the IOV Act, this report is not publicly available.

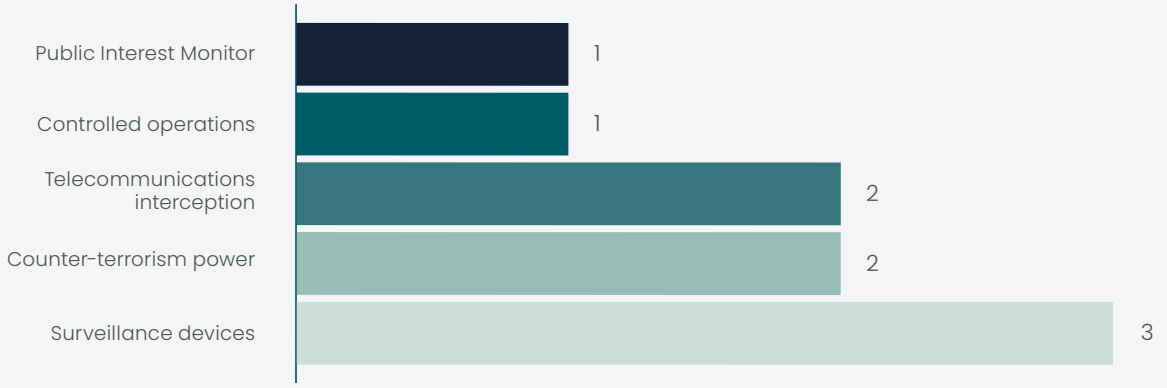
During 2025–26 we conducted 14 regular inspections and one irregular inspection. These regular inspections were conducted entirely at the premises of the inspected agencies over a total of 34 days. Our irregular inspection was conducted on and off site, with 6 days at the premises of the agency and one day remotely.

From these regular inspections, we finalised 8 inspection reports.[47] As permitted by the respective Acts, 5 reports were made to parliament after providing the agency an opportunity to respond to any adverse comments. In all cases, we gave a copy of each report to the relevant minister(s) and provided the final report, or relevant section of the report, to the oversighted agency.

A report was also made to parliament about an earlier irregular inspection on the use of surveillance devices in prisons. See the inspections showcase in the Victoria Police chapter for more information.

Copies of tabled reports are on our website.

Figure 13: Inspection reports completed, 2025–26



44 Refer to SD Act; CCO Act in respect of IBAC and VicPol; Fisheries Act in respect of VFA; Wildlife Act in respect of DEECA and the GMA; TIA Act empowers IBAC and VicPol to intercept telecommunications under the authority of a warrant, and to use and communicate lawfully intercepted information. We make reports under the TISP Act.

45 As required by the IOV Act.

46 As required by the TISP Act.

47 There can be more than one inspection necessary to complete one inspection report.

Telecommunications interception

In Victoria, there are 2 bodies empowered by the *Telecommunications (Interception and Access) Act 1979* (Cth) (TIA Act) to intercept telecommunications under the authority of a warrant and to use and communicate lawfully intercepted information. These are Victoria Police and IBAC.

Our inspection reports are made under the Victorian *Telecommunications (Interception) (State Provisions) Act 1988* (TISP Act) and are not publicly available. These reports are sent to the chief officers of each body, the Minister for Police (for Victoria Police) and the Attorney-General (for both Victoria Police and IBAC). The Minister for Police and State Attorney-General must forward the reports to the minister responsible for the TIA Act, the Commonwealth Minister for Home Affairs.

In 2025–26, we completed 2 inspections at both IBAC and Victoria Police. We made 2 regular reports, one each for Victoria Police and IBAC, on the results of our biannual inspections within the required timeframes.

While our reports on these inspections are private, information about the use of these powers by IBAC and Victoria Police can be found in the Department of Home Affairs report on the use of powers under the TIA Act reports for the 2024–25 period. There were 11 telecommunications interception warrants issued to IBAC and 110 issued to Victoria Police.[48]

Surveillance devices

Under the *Surveillance Devices Act 1999* (SD Act), we oversee the use of surveillance devices by Victorian state bodies. The following 6 bodies are permitted to apply for warrants to covertly use optical, listening, tracking and data surveillance devices for the purpose of investigating offences:

- Victoria Police
- IBAC
- Game Management Authority (GMA)
- Victorian Fisheries Authority (VFA)
- Department of Energy, Environment and Climate Action (DEECA)
- Environment Protection Authority (EPA).

The SD Act requires us to inspect the records of those bodies from time to time, to report the results of inspections to each House of the Parliament as soon as practicable after 1 January and 1 July of each year and provide a copy of the report to the Attorney-General at the same time it is transmitted to parliament.

In 2025–26, we inspected the records of Victoria Police and IBAC. No inspections were conducted at the VFA, GMA, DEECA and EPA as these agencies did not make an application for a surveillance device warrant for the relevant period and there were no previous issues to address.

In October 2025 and June 2026, we transmitted our inspection reports for tabling in parliament. These reports covered our previous inspection of a total 89 warrants administered by Victoria Police, 3 warrants administered by IBAC, 3 warrants administered by DEECA, and 2 warrants administered by the VFA.[49] For the period covered by these reports, there were no relevant records to inspect at the GMA or the EPA.

We also completed a report on an irregular inspection of Victoria Police surveillance device records regarding its use of surveillance devices in prisons. We made 8 recommendations to Victoria Police which were accepted, leading to significant improvements to the integrity system recorded as Improvements 4 to 7. See the showcase in the Victoria Police chapter for more information.

48 See Department of Home Affairs, *Annual Report under the Telecommunications (Interception and Access) Act 1979 and Part 15 of the TIA Act for 2024–25.*
49 These reports related to warrants inspected before 2025–26.

Controlled operations

A controlled operation is a covert investigation method used by law enforcement bodies. It involves authorised participants (predominantly law enforcement officers but sometimes a civilian) covertly obtaining evidence to support the prosecution of an offence. For this purpose and subject to strict controls, a participant may engage in conduct which, but for the controlled operations authority, would be unlawful. Under legislation a controlled operations authority may be granted by a body head (or their delegate), which indemnifies authorised participants against liability for such unlawful conduct.

The power to conduct controlled operations is governed by the:

- *Crimes (Controlled Operations) Act 2004* for Victoria Police and IBAC
- *Fisheries Act 1995* for VFA
- *Wildlife Act 1975* for DEECA and the GMA.

We must inspect the records of Victoria Police, IBAC, VFA, DEECA and the GMA, and receive biannual reports from each body's chief officer on their controlled operations activities during the 6-monthly period. We report to the relevant ministers and to the parliament on the work, activities and level of compliance with statutory requirements by each body.

In 2025–26, we only inspected the records of Victoria Police as IBAC, DEECA, VFA and the GMA did not make any applications to conduct controlled operations. We further engaged with Victoria Police about one outstanding recommendation made in June 2023. Despite Victoria Police's progress in fulfilling this recommendation, it remains open to track their development of processes for planned conduct under a controlled operation.

Our annual inspection report that details each body's compliance with controlled operations legislation for the 2023–24 period was tabled in March 2026. This report includes findings based on the inspection of 65 authorities administered by Victoria Police. No other agency conducted a controlled operation during the period covered by this report.

Counter-terrorism powers

The *Terrorism (Community Protection) Act 2003* (TCP Act) permits Victoria Police to use certain exceptional powers for the purpose of preventing or responding to acts of terrorism and assigns an inspections role to us to provide independent oversight of the use of these counter-terrorism powers.

See the Victoria Police chapter for information on our oversight of the counter-terrorism powers.

Public Interest Monitor records

The role of the Public Interest Monitor (PIM) is to appear at hearings during which law enforcement officers apply for the use of certain coercive or covert powers and to test the content and sufficiency of the information relied on in the applications. We must inspect certain records kept by the PIM and report on the outcomes of inspections to the Attorney-General at least once a year.

In 2025–26, we conducted one inspection of records held by the PIM. We delivered a report on the results of our inspection of PIM records to the minister within the required timeframe. This report is not publicly available.

Further details are in the Public Interest Monitor chapter of this report.

Coercive powers notifications

One of our core functions is to oversee the use of coercive powers by Victorian integrity, accountability and investigatory bodies. These powers, which limit the freedom and rights of individuals, include:

- issuing a summons or notice to a person requiring them to give evidence or to produce documents or things
- issuing a confidentiality notice prohibiting a person from disclosing information about a matter being investigated, or that a summons or notice was issued
- compulsorily examining or questioning a person.

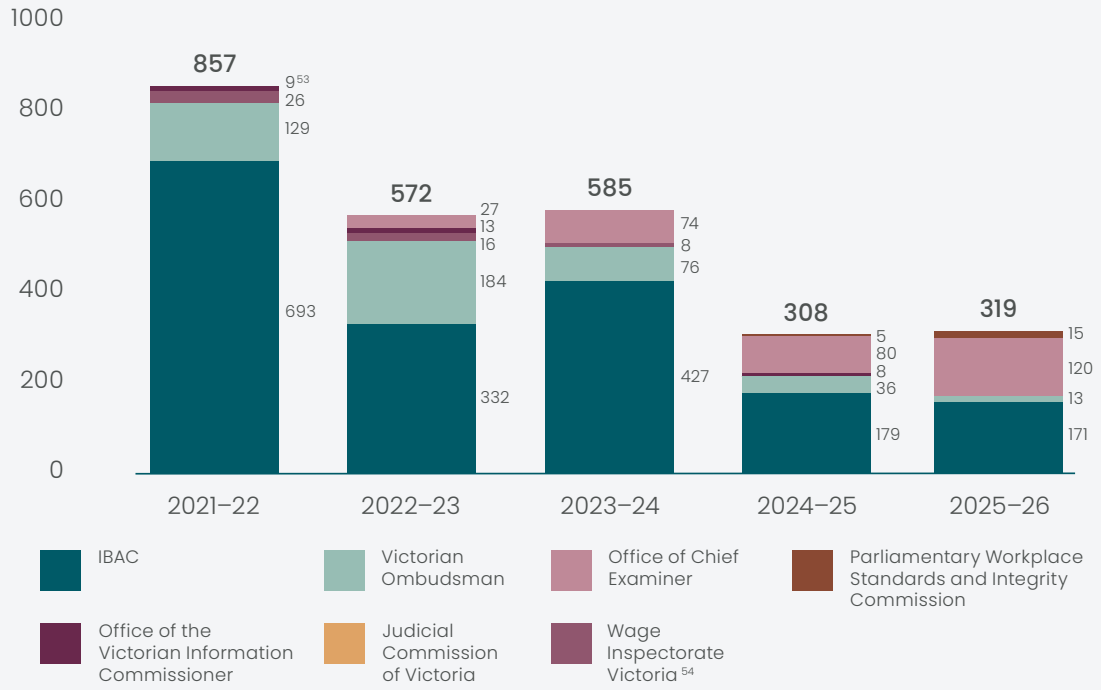
IBAC, the VO, OCE, OVIC, the PWSIC, VAGO, and the Judicial Commission of Victoria must notify us when they use these powers, although the notification requirements vary[50] and not all coercive powers used must be reported to us.[51]

During this financial year, we introduced refreshed checklists for most notification types and developed new checklists for reviewing PWSIC notifications. We also developed a comprehensive manual for IOV officers which governs our notifications review process.

Coercive powers notifications received

In 2025–26, we received 319 coercive power notifications, 11 more than the 308 received in 2024–25. The notifications were made by IBAC, the VO, OCE, and PWSIC. We did not receive any notifications on the use of coercive powers by OVIC, VAGO, or the Judicial Commission.[52] See each body's chapter for more detail.

Figure 14: Coercive powers notifications received, 2021–22 to 2025–26



50 When a summons or a confidentiality notice (CN) is issued, the notification usually includes the summons/CN, explanatory information given to the recipient, and a report to us explaining why the body issued the summons/CN. Where a person is required to give evidence, we receive a recording of the examination, a transcript (if one was made), and a report providing certain details. This is the legislative requirement for IBAC, OVIC, VO, VAGO, and OCE. We receive similar documents for PWSIC in relation to information and interview requests.

51 The requirement for bodies to provide documents to us arises both from the legislation governing the relevant body and 'standing requests' that we make where appropriate under the IOV Act.

52 IOV's oversight of WIV ceased on 12 December 2025 when WIV's wage theft offences and associated coercive powers were repealed.

53 This figure was incorrectly reported as 12 in previous annual reports.

54 IOV's oversight of WIV ceased on 12 December 2025 when WIV's wage theft offences and associated coercive powers were repealed.

Monitoring the use of coercive powers

Our process for reviewing coercive powers notifications includes:

- receiving and registering notifications
- a completeness check to identify any missing records or information
- a risk-based triage process to select notifications for review
- reviewing selected notifications by assessing whether the relevant body complied with requirements in the legislation when using the relevant coercive power.[55]

Triage

To decide which notifications to review, we use a risk-based triage methodology. The triage process assesses the notification against a review threshold by considering key elements of the notification and noting risk factors that may elevate or reduce risk. For example, when triaging an examination recording, we view the examination commencement, a sample of interactions during the examination, and the examination closing, among other areas.

By assessing these areas, we can determine the risk profile of the examination and assign a risk rating. If that rating meets the threshold, the notification will generally be assigned for review.

If a witness presents with a welfare issue, we usually review the notification and assess how it was managed and consider the supports offered to the witness.

We also apply mandatory review principles where the powers are rarely used, where there could be elevated risks, like public examinations, immediate summonses, and directions about lawyers, or where the power relates to a new investigation.

In 2026–27, we will continue reviewing our triage assessment process to account for new and emerging risks.

Content of reviews

The *Integrity Oversight Victoria Act 2011* (IOV Act) specifies that a review must assess:

- whether the notification is compliant with the legislation governing the body
- whether a requirement to produce documents or things may reasonably be considered to assist the body to achieve the purposes of its investigation
- whether the questioning of a person attending the body for an examination may reasonably be considered to assist it to achieve the purposes of the relevant investigation.

We also consider the welfare of witnesses when reviewing coercive powers notifications.

Triage and review statistics

We triaged all 319 coercive powers notifications received during 2025–26 and reviewed 110 notifications, including:

- 72 documents (i.e. summonses, confidentiality notices)
- 38 examinations/interviews (i.e. recordings).

The 110 coercive powers notifications reviewed was a 29 per cent increase from the 85 notifications reviewed in 2024–25. The moderate increase aligned with a higher proportion of notifications received from OCE and an increase in notifications from PWSIC compared to the prior year.

Consistent with our risk-based triage process, we reviewed a lower proportion of summonses and confidentiality notices compared to examinations and interviews.

55 The IOV Act specifies the issues we must review when we use our discretion to conduct a review of a coercive powers notification. See ss 40A, 41A, 42AA, 42B(2), 42C, and 42F.

The number and types of reviews we conducted are detailed in Table 7.

Table 7: Coercive powers notifications received and reviewed, 2025–26

	Received	Reviewed	% Reviewed
Confidentiality notices	29	8	28%
Cancellations of confidentiality notices	18	1	6%
Summons / Orders / Notices	218	63	29%
Examinations / interviews	54	38	70%
Total	**319**	**110**	**34%**

Periodic reporting model

Using a periodic reporting model, compliance issues and feedback are consolidated and privately reported to the body at certain intervals to provide systemic feedback.

We provide 6-monthly reports to IBAC and VO. Feedback to PWSIC is provided on a rolling basis as it is a small agency and a low-volume user of coercive powers. This allows it to incorporate feedback into its practices more quickly. Due to the complexity and varying volumes of OCE notifications, we provide our reports to OCE on an ad-hoc basis, at least once per year.

While most issues are captured within our periodic reports to bodies, we may still elevate issues for direct correspondence where the matter is serious, requires ongoing engagement, or its management is time sensitive. The key issues from these reports are summarised for inclusion in our annual reports.

Due to the overall low volume of notifications during 2025–26, we issued 2 periodic reports (one to the Chief Examiner and one to IBAC). We also provided feedback to PWSIC on 2 occasions. Further details on the observations and issues raised in periodic reports are set out in the relevant body's chapter.

Plans for 2026–27

In 2026–27, we intend providing agencies with guidance on how we assess coercive powers. We also intend engaging with IBAC about its use of its powers under section 84 of the *Independent Broad-based Anti-Corruption Commission Act 2011* in relation to Victoria Police as well as the non-coercive interviews it conducts for witnesses and persons of interest.

PART 4

Bodies we oversee

Independent Broad-based Anti-corruption Commission

Our broad range of oversight functions relating to IBAC include monitoring the compliance of IBAC and IBAC personnel with the *Independent Broad-based Anti-corruption Commission Act 2011* (IBAC Act), the *Integrity Oversight Victoria Act 2011* (IOV Act), the *Public Interest Disclosures Act 2012* (PID Act), and other laws.[56] We fulfil our functions through:

- receiving and assessing complaints about IBAC and IBAC personnel
- preliminary inquiries and investigations about the conduct of IBAC and IBAC personnel
- assessing public interest disclosures and investigating public interest complaints about IBAC and IBAC officers
- reviewing coercive power notifications
- inspections relating to IBAC's use of covert and intrusive powers
- general monitoring activities.

Stakeholder engagement

Throughout the year, the Chief Integrity Inspector and Chief Executive Officer met quarterly with the IBAC Commissioner and Chief Executive Officer to seek and share information and status updates, discuss challenges, provide context and discuss any shared risks.

Senior staff in various teams met fortnightly, monthly and quarterly throughout the year consistent with established engagement under the memorandum of understanding between Integrity Oversight Victoria and IBAC, improving our respective understanding of each other's operations and risks.

For example, the Director, Integrity Operations and Policy and the Manager, Complaints met regularly with IBAC's Director, Complaint and Assessment Services and other representatives. These meetings provided a structured and positive opportunity for engagement about complaints and information exchange.

IOV and IBAC also presented to each other to improve our contextual understanding of each other's work. For more information, see Performance, achievements and priorities (Part 2) for IOV's presentation and People and culture (Part 6) for IBAC's presentations.

56 'Other laws', includes IBAC's legislative obligations in relation to covert powers under the TIA Act, the TISP Act, the SD Act and the CCO Act.

Complaints

We received 87 complaints about IBAC or IBAC personnel, only 5 per cent more than in 2024–25 (83).

We closed 105 IBAC-related complaints, 48 per cent more than 2024–25 (71). Nine allegations were substantiated. We closed 73 of the 87 complaints received this financial year.

Twenty IBAC-related complaints remained open at the end of the reporting period, 55 per cent fewer than the 45 open at 30 June 2025.[57]

Primary issues

Of the complaints about IBAC closed in 2025–26, poor service and an incorrect decision by IBAC were the top 2 reported complaint issues as shown in Figure 15.[58]

Figure 15: Primary issue reported in complaints about IBAC, closed in 2025–26[59]

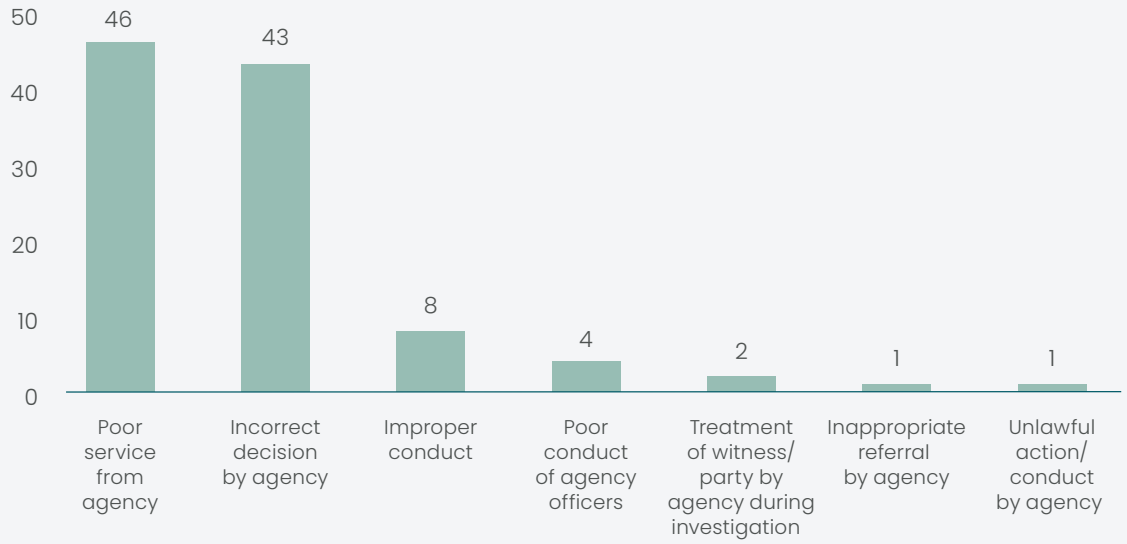


Table 8: Complexity of closed complaints relating to IBAC, 2025–26

Complexity of closed complaints	No. of complaints
Low	59
Medium	27
High	19
Total	**105**

57 Of these 45 IBAC-related complaints reported as open on 30 June 2025, 7 were received from IBAC either under s 71 of the IBAC Act or s 21 of the PID Act. Fourteen of the complaints open as of 30 June 2026 were received in 2025–26. Two complaints remained open from 2021–22, 2022–23 and 2024–25.

58 This includes complaints received in prior years.

59 The Complaints chapter includes the primary issue in complaints received during 2025–26, not complaints closed.

Table 9: Primary issues and integrity responses in substantiated allegations relating to IBAC, 2025–26

No. of substantiated allegations	Integrity response(s)
Incorrect decision by agency	
3	The substantiated allegations related to 3 separate complaints: a. IOV gave feedback that IBAC did not properly consider a complaint it received about Victoria Police. No further action was warranted as IBAC had already reconsidered this complaint at the time of feedback. b. IOV gave feedback to IBAC that it appeared to have referred 2 public interest complaints for investigation without the complainant's consent, falling short of IBAC's legislative obligation. IBAC acknowledged it could not confirm whether consent was given by the complainant. However, it considered that its decision to refer the complaints was appropriate in the circumstances. We also gave feedback that it would be better practice to include conditions relating to the complainant's welfare with the 2 referrals, as they were vulnerable, with significant welfare concerns. IBAC advised that while this was not a legislative requirement, it would consider this for future complainants with similar welfare considerations. c. IOV found that IBAC did not assess an allegation raised in a complaint about Victoria Police. IBAC acknowledged that assessment of an issue was inadvertently omitted and it may not have afforded the complainant procedural fairness. IBAC apologised to the complainant and re-engaged with a new complaint raised for assessment.
Treatment of witness/party by agency during investigation	
1	IOV found that during an IBAC investigation, a Victoria Police officer did not have an allegation put to them and was not afforded the opportunity to respond to the proposed adverse finding of IBAC. The finding was made and communicated to the complainant's employer without affording them natural justice. IBAC acknowledged that the experience of this complainant was not in all respects consistent with IBAC's natural justice Policy. IBAC re-engaged with the complainant and committed to reassessing the allegation finding, and considering any submissions received from the complainant.

No. of substantiated allegations	Integrity response(s)
Poor service from agency	
1	IOV found that IBAC failed to assess 2 public interest disclosures by the same complainant within a reasonable time after they were made to IBAC. There was also an unreasonable delay in referring the complaints for investigation to a more appropriate body and notifying the complainant. Given the vulnerabilities of the complainant, who raised serious issues impacting them at the time while in prison, we provided feedback that it would be better practice and more in keeping with the principles set out in IBAC's triage and allocation guidelines for these complaints to have been triaged and allocated for assessment as a priority. IBAC accepted that the time taken to address the complaints was not reasonable. IBAC advised that it had made several changes aimed at enhancing efficiencies across its complaints management function, including a risk rating matrix applied to each complaint to better inform decision making at the time of triage and allocation of complaints. We also provided feedback that IBAC's interaction with the complainant did not always appear to support their welfare, and we gave examples to IBAC. IBAC acknowledged our concerns and advised that it had established a welfare management for complainants policy, which included how to escalate psychological wellbeing and welfare risks to complainants and manage complex behaviours. Further training occurred and a reminder was to be issued to staff regarding the guidance available.
Poor conduct of agency officers	
2	In relation to a complaint about IBAC involving a vulnerable complainant, we provided feedback that IBAC failed to assess a substantive part of their public interest disclosure, being detrimental action alleged against their employer. We also provided feedback to IBAC that complainants in these circumstances should be contacted as a priority so they can be given appropriate information and have their concerns considered and actioned by IBAC at the earliest opportunity. This did not appear to happen in this complaint and a more urgent response was warranted by IBAC, both when initially contacting the complainant and when providing them with IBAC's outcome. IBAC acknowledged that people raising allegations regarding detrimental action should be contacted as a priority and advised us about its optimisation project, aimed at enhancing efficiencies across the complaints management process. IBAC accepted our findings and outlined its other responses to enhance IBAC's capability to respond to allegations about detrimental action.

No. of substantiated allegations	Integrity response(s)
Inappropriate referral by agency	
2	We found that IBAC failed to make reasonable adjustments to support a complainant to participate in IBAC's complaint handling process. The complainant notified IBAC of their mental health condition when they lodged their complaint. They also provided reasonable guidance to IBAC about how it could best meet their needs to reduce any anxiety arising from the complaint-handling process. IBAC did not comply with the request. We found that IBAC may have fallen short of its obligations in the Equal Opportunity Act and OHS Act. IBAC acknowledged that its handling of this complaint did not align with its service charter and welfare management for IBAC advised that it had introduced several improvements to its processes and structures since this complaint was assessed by IBAC. We also found that IBAC did not assess a public interest complaint within a reasonable time after the disclosure was made to IBAC, which is required in the PID Act. IOV observed that the vulnerable complainant would have been better supported by being kept regularly updated about their complaint, which they were not. IBAC accepted the finding that there was an unreasonable delay in progressing this complaint and that it did not provide regular updates during this process. In relation to this complaint, we also recommended under the IOV Act that IBAC provide the complainant with details of the outcome of an IBAC review of a Victoria Police investigation into their complaint. This was to support the complainant by demonstrating transparency and providing them with information about the review process to strengthen their trust in the integrity system. IBAC advised that it was prohibited under the IBAC Act from sharing this information. IOV decided to provide this information to the complainant as we are not so constrained by the IOV Act. In line with submissions by IOV and IBAC, the Integrity and Oversight Committee has recommended legislative amendment to the IBAC Act to enable IBAC to communicate review outcomes to complainants when it reviews a referred matter. The government supports this recommendation in principle.[60]
9	Total allegations substantiated

60 Victorian Government, *Victorian Government Response to the Integrity and Oversight Committee's Inquiry into the Performance of Victorian Integrity Agencies* (Parliamentary Paper No 123, Session 2022–26) 14 ('Recommendation 23').

Complaints feedback and observations

In circumstances where we identify any opportunity for improvement, including issues that are not the subject of the complaint, we share this information with IBAC to consider improvements to its processes and procedures.

In 2025–26, we provided feedback on the following areas despite allegations not being substantiated:

- communication with complainants, including about excessive delay and IBAC explaining why it could not do something it said it would do
- IBAC's management of a PIC assessment and providing information to complainants about detrimental action under the PID Act, including the limits of IBAC's role in relation to protections
- in certain circumstances, supporting a vulnerable complainant during a complaint referral
- record keeping on complaint files
- administrative matters, such as re-allocating complaints when an assessment officer goes on extended leave.

Public interest disclosures

At the start of the financial year, we had 2 active disclosures relating to IBAC:[61]

- one was determined not to be a public interest complaint and closed as no further action was warranted
- one was not an assessable disclosure[62]; it was considered under the IOV Act and closed as no further action was warranted.

During 2025–26, we received 8 disclosures relating to IBAC: 7 came directly from disclosers and one was notified to IOV by IBAC under section 21 of the PID Act[63]:

- Three disclosures were not assessable disclosures.[64] They were considered as complaints under the IOV Act and no further action was warranted.
- Three disclosures were assessed under the PID Act:
  - One was determined to be public interest complaint with no further action warranted.
  - One disclosure was determined to be a public interest complaint, in part.
  - One disclosure was determined not to be a public interest complaint with no further action warranted.
- Two disclosures were under assessment as of 30 June 2026.

Notifications and referrals

IBAC must notify us of a complaint or notification made to IBAC involving the conduct of IBAC or an IBAC officer under section 71 of the IBAC Act. In previous years, section 71 notifications were reported as complaints received by IOV. From this year, they are separately reported to reflect that our obligation is to monitor these complaints and notifications and take action where appropriate under the IOV Act or the PID Act.

This financial year we liaised with IBAC about its interpretation of section 71 of the IBAC Act, including the threshold for notifying complaints to us and its obligations for complaints or notifications about IBAC or IBAC officers under the PID and IBAC Acts. We will continue to work with IBAC about the nature and threshold for meeting these obligations.

We also reflected on our practice once these notifications are received from IBAC. Previously, we reported notifications as complaints as we contacted the complainant and progressed the complaint based on the concerns they raised with us. In future, we will review the notification and determine what action is proportionate and appropriate based on the issues raised.

In 2025–26, for notifications received under section 71 of the IBAC Act:

- we closed 6 active notifications from 2024–25[65]
- we reviewed and assessed 10 notifications received in 2025–26[66].

IBAC referred 2 matters to us under section 73 of the IBAC Act during the reporting period. We started an investigation of a public interest complaint and decided to take no further action in relation to the other complaint.

61 As noted in the PID chapter, an allegation in one complaint was determined to be a public interest complaint in 2024–25 and we commenced an investigation in that period. This PIC determination under s 31(1) of the PID Act should have been reported in our 2024–25 annual report. At the start of the 2024–25 financial year, the remainder of the complaint was being assessed under the IOV Act.

62 As it did not meet the definition of a public interest disclosure.

63 IBAC considered the disclosure may meet criteria relating to improper conduct or detrimental action. As the disclosure was about IBAC, IOV determined whether the disclosure was a public interest complaint.

64 They did not meet the definition of a PID under the PID Act.

65 These are reported as complaints in our 2024–25 annual report.

66 One resulted in an investigation. For the remaining 8, we determined to take no further action.

Investigations

We completed 2 public interest complaint investigations about IBAC and IBAC officers this financial year. Both investigations started in 2024–25. The facts were proven in relation to one allegation in one investigation, but we did not consider it amounted to improper conduct. IBAC reassessed 2 complaints as a result and agreed to implement feedback and consider observations made. The allegation in the second investigation was not substantiated.

Two investigations started in 2025–26 and remained open on 30 June 2026. One is a complaint investigation with an own-motion component and the other is an own-motion investigation.

Table 10: Status of IBAC investigations, 30 June 2026

Description	Outcome	Powers we used
Investigations from 2024–25, closed in 2025–26		
PIC investigation into the conduct of IBAC and IBAC officers with additional own motion elements	• This investigation was closed during the reporting period. • The investigation found the facts were proven in relation to one allegation, but it did not amount to improper conduct. The second allegation was not substantiated. • IBAC re-made 2 complaint assessments after jurisdictional error was identified as part of the IOV investigation. In relation to one assessment, the error arose in part from deficient delegation instruments. • IBAC will implement feedback relating to communication with Victoria Police, and it will consider observations made by IOV in relation to the management of external consultants and assessment procedures.	• Under s 47 of the IOV Act, IBAC personnel were required to attend to answer questions on 3 occasions.[67] • We requested and received documents from IBAC on one occasion.
PIC investigation into the conduct of IBAC officers	• The allegation was not substantiated. • IOV engaged with IBAC about the interpretation of provisions in the PID Act.	• No powers were used.

67 Four s 47 notices were issued but one was cancelled as the date for attendance changed.

Description	Outcome
Investigations commenced in 2025–26 and ongoing on 30 June 2026	
Complaint investigation into the conduct of IBAC and IBAC personnel with an additional own motion element	• The investigation was not closed by the end of the reporting period, but 2 substantiated findings were made in relation to the complaint component of the investigation. One related to a perceived conflict of interest and the other related to procedural fairness. • We were engaging with IBAC about a proposed recommendation at the end of the financial year. • An own motion element of the investigation was ongoing on 30 June 2026.
Own motion investigation into the conduct of IBAC personnel	• The investigation was ongoing at the end of the reporting period.

Inspections

Regular inspections

During 2025–26, we inspected IBAC's surveillance device records and transmitted an inspection report for tabling in parliament. We completed 2 inspections of telecommunications interception records and made a regular report to the Attorney-General on the results of these inspections. IBAC did not apply for an authority to conduct a controlled operation this financial year, therefore there was no inspection of controlled operation records.

Our 2024–25 annual report referenced 2 recommendations we made to IBAC to address a finding they did not comply with a condition imposed on a warrant regarding how it may use a listening device. While we stated IBAC had accepted these recommendations and made some changes, the recommendations remained outstanding. In 2025–26, we assessed that IBAC's actions to support transparency and compliance with warrant conditions acquitted both recommendations. As a result, these recommendations are now closed.

Irregular inspections

This financial year, we completed our assessment of IBAC's action in response to 19 recommendations we made arising from an irregular inspection in 2023–24. This inspection was connected to a disclosure IBAC made about a delegation error.

We confirmed IBAC had acquitted the recommendations and noted IBAC had undertaken a significant amount of work to meaningfully address and implement these recommendations. This was apparent in the quality and depth of IBAC's work on these recommendations, and its diligence in ensuring that each was acquitted.

Coercive powers notifications

This financial year, we received 171 coercive powers notifications from IBAC under the IBAC Act. This was a slight decrease from the 179 notifications received in 2024–25 and the lowest number of notifications we've received over the last 5 years. We reviewed 34 of the 171 notifications.

Notably, the number of examination recordings/transcripts received for review decreased from the historically low 6 received last year to 5 this year. Table 11 shows that IBAC has used its examination powers significantly less over the last 2 years than previously.

IBAC did not hold any public examinations (hearings) during 2025–26 and has not held any since 2021–22.

Table 11: Coercive powers notifications received from IBAC, 2021–22 to 2025–26

IBAC Act notification requirements		2021–22	2022–23	2023–24	2024–25	2025–26
s 43	Confidentiality notices issued	140	66	73	18	26
s 43	Confidentiality notices cancelled	72	36	77	45	14
s 59G	Summons, preliminary inquiry	26	22	41	16	12
s 122	Summons, investigation	363	179	169	94	114
s 134	Recordings (and any transcripts)	89	28	48	6	5
s 128	Directions about lawyers	0	1	19	0	0
s 117(5)	Public examination	3	0	0	0	0
Total		**693**	**332**	**427**	**179**	**171**

Coercive powers notification feedback and observations

We provided one periodic report to IBAC containing observations on notifications received from April 2025 to September 2025. We did not issue a report for other periods as there were no reportable observations from our reviews.

Due to the low number of coercive powers notifications, we made only 2 observations to IBAC this financial year. One was a group of minor procedural matters and the other related to the relevance of seeking information across a 7-year timeframe in 3 summonses.

While IBAC provided information to address our queries about the 7-year timeframe, the information was similar to the information IBAC had already provided with the notification. As we considered we did not have adequate information to establish whether the period of information sought in the summons was reasonable and proportionate, we invited IBAC to provide further information in support of the timeframe. We will confirm our assessment in our 2026–27 annual report once we have completed our review of further information provided by IBAC.

Conversely, for 5 summonses in relation to a different matter, we noted a positive practice in how IBAC had contained the scope of the summons and how reports to IOV identified the specific reasoning for the scope.

In May 2026, we also sought information from IBAC about confidentiality notices reported as active on its systems. Confidentiality notices prohibit witnesses in an IBAC preliminary inquiry or investigation from disclosing restricted matters[68] (primarily evidence) to anyone. Failure to comply with a confidentiality notice is an offence resulting in a fine or imprisonment or both, if proven. We are engaging with IBAC about whether these are still active and may report an update in our 2026–27 annual report.

Comprehensiveness and adequacy of reports

Except for the instance where we did not have adequate information, we did not identify any errors of significance with the reports provided by IBAC. Overall, the reports were detailed and comprehensive.

Further monitoring of IBAC's compliance

Embargoed reports to the media

In general terms, section 166 of the IBAC Act creates an offence if a person receiving a draft or proposed report, or an advance copy of a report, makes an unauthorised disclosure of that report prior to its publication by IBAC.

During this reporting period, IOV and IBAC agreed that the provision is ambiguous, and IBAC assured IOV it has not relied on the provision to provide embargoed reports to the media since the issue was raised at an IOC hearing on 11 November 2024. IOV and IBAC are seeking amendment of the provision.

Oversight of IBAC's performance of public interest disclosure functions

Oversight of IBAC's performance of public interest disclosure functions continues to be impacted by the complexity and ambiguity of the legislation governing the PID scheme.

IOV's plan to review the public interest guidelines updated by IBAC in June 2025 was postponed to 2026–27 to enable IOV to focus on addressing the ongoing challenges with the PID scheme together with IBAC and other integrity bodies. See the Public interest disclosures chapter for more information.

68 Restricted matter is defined in s 3 of the IBAC Act.

Recommendations

We made no recommendations to IBAC in relation to its use of coercive powers. We confirmed the closure of 19 recommendations made to IBAC following a 2023 irregular inspection regarding telecommunications interception and surveillance device powers, as reported in the Inspection section.

Two recommendations about communicating outcomes to complainants were not accepted by IBAC as it considers it is prohibited from sharing information with complainants about its review of investigations it refers to other bodies such as Victoria Police to undertake. See 'inappropriate referral by agency' in Table 9.

Improvements made

IBAC made several improvements in 2025–26 in response to issues raised by IOV, recorded as Improvements 6, 8 and 9 in Performance, achievements and priorities (Part 2).

Following revisions to our inspection methodology, IBAC is examining changes to its surveillance devices record-keeping to ensure it has verifiable records of the activation and deactivation of surveillance devices. To fully acquit recommendations made in 2024–25, IBAC also updated its policies and procedures for use of a surveillance device and its surveillance device record-keeping template. See the Victoria Police chapter for information about a related improvement.

IBAC reassessed 2 complaints after jurisdictional error was identified as part of an IOV investigation. IBAC will implement feedback relating to communication with Victoria Police, and it will consider observations made by IOV about the management of external consultants and assessment procedures.

IBAC acted in response to feedback from IOV in relation to several complaints made to us. IBAC apologised to a complainant for an unreasonable delay and committed to contact 2 other complainants to address issues with the handling of their matters. IBAC will remind assessment officers to provide relevant welfare information when referring complaints to another agency for investigation. IBAC also indicated it will consider other feedback during its complaint and assessment services optimisation project.

Victorian Ombudsman

We oversee Victorian Ombudsman (VO) officers' use of coercive powers and their compliance with procedural fairness requirements under the *Ombudsman Act 1973* (Ombudsman Act) or any other Act by:

- receiving and assessing complaints about VO officers
- preliminary inquiries and investigations about VO officers' conduct
- reviewing notifications when VO officers use coercive powers during investigations
- monitoring Ombudsman practices and procedures relating to coercive powers, procedural fairness and public interest disclosures.

Stakeholder engagement

Throughout the year, the Chief Integrity Inspector and Chief Executive Officer met quarterly with the Victorian Ombudsman and Deputy Ombudsman Operations to seek and share information and status updates, discuss challenges, provide context and discuss any shared risks.

Senior staff also met regularly to enhance engagement under the memorandum of understanding between Integrity Oversight Victoria and the VO, improving our respective understanding of each other's operations and risks and enabling the efficient handling of complaints.

Complaints

We received 35 complaints about VO officers this financial year and closed 44 complaints, comprising:

- 30 complaints received in 2025–26
- 14 complaints received in prior reporting periods.[69]

On 30 June 2026, we had 5 open complaints relating to the VO.

Table 12: Complexity of closed complaints relating to the Victorian Ombudsman, 2025–26

Complexity of closed complaints	No. of complaints
Low	27
Medium	14
High	3
Total	**44**

Complaint issues, feedback and observations

We found most of the allegations raised against the VO were not substantiated.

In 2 complaints, we found substantiated concerns. The VO told a complainant they could provide further information to support their concerns but then closed the complaint. The complainant then asked the VO several times about the progress of their complaint but were not told it was already closed. We found in these circumstances the complainant was not afforded procedural fairness. We provided an observation to the VO about providing clearer referral pathways for this complainant. The VO re-engaged with the complainant and rectified the situation.

We also provided feedback to the VO that we considered it failed to afford procedural fairness to another complainant by not responding to their request for an internal review. The VO agreed to re-engage with the complainant, warranting no further action by us.

We also made one observation to the VO in relation to one complaint. We found the complainant's concern was not substantiated, but we provided feedback on the importance of comprehensive record keeping by VO officers.

69 VO handles approximately 18,000 complaints annually.

Public interest disclosures

We received 5 disclosures about the VO and assessed 4 this financial year under the PID Act:

- One disclosure was notified to IBAC as an assessable disclosure under section 21(2) of the PID Act. IBAC determined that it was a public interest complaint and referred it to us as the more appropriate body to investigate under section 73 of the IBAC Act.
- Three disclosures were not assessable disclosures[70] and no further action was taken.
- One disclosure remained open on 30 June 2026.

Preliminary inquiries

We completed and closed one preliminary inquiry which was open at the start of the year and decided not to investigate.

We started and concluded another preliminary inquiry into a public interest complaint (PIC). It also did not proceed to investigation.

Investigations

A PIC investigation about VO officers that started in 2024–25 concluded this financial year. One allegation was unfounded and the other was not substantiated. A second PIC investigation started in 2025–26 and was ongoing on 30 June 2026.

Coercive powers notifications

This financial year, we received 13 coercive powers notifications from the VO under the Ombudsman Act, one third the number received in 2024–25 and the lowest number in more than a decade.[71] We reviewed 8 notifications.

We did not issue any periodic reports to the VO as we had no reportable observations from our reviews of their coercive powers notifications.

We engaged with the VO about its use of its power to enter premises under section 21 of the Ombudsman Act and reviewed further information provided by the VO. We noted VO had engaged proactively with the manager of the premises and we had no reportable observations.

Table 13: Coercive powers notifications received from Victorian Ombudsman, 2021–22 to 2025–26

Ombudsman Act notification requirements		2021–22	2022–23	2023–24	2024–25	2025–26
s 26E	Confidentiality notices issued	11	40	11	6	3
s 26E	Confidentiality notices cancelled	50	9	35	11	4
s 18A	Summons	40	77	13	9	6
s 18Q	Compulsory appearance recordings	10	24	8[72]	2	0
s 26FB	Voluntary appearance recordings[73]	18	34	9	8	N/A
Total		129	184	76	36	13

70 As they did not meet the definition of a PID.

71 The VO advised that its approach to the use of coercive powers is to gather evidence in a variety of ways and always aim to use the least intrusive manner; and its use of coercive powers will vary from year to year depending on the nature of the investigations undertaken.

72 This was incorrectly reported as '18' in our 2024–25 annual report.

73 Changes introduced by the *Justice Legislation Amendment (Integrity, Defamation and Other Matters) Act 2024* removed the VO's ability to require a witness to give evidence an oath or affirmation when attending voluntarily. As a result, we advised the VO in 2025 it was no longer required to notify us of voluntary appearances.

Coercive powers notification recommendation, feedback and observations

We made no reportable observations to the VO during this reporting period. We followed up on one recommendation, which was acquitted by the VO. Refer to the Recommendations section for more information.

While the reduction in notifications received is partially attributable to voluntary appearances no longer being notified to us, the number of summonses issued and compulsory appearances is the lowest it's been in several years. See Table 13 for the number of coercive powers notifications received over the past 5 years.

Comprehensiveness and adequacy of reports

We did not identify any errors of significance with the reports provided by VO. Overall, the reports were detailed and comprehensive.

Recommendations

In 2024–25, we reported on our review of VO's summons processes and 3 private recommendations to the VO. Two of those recommendations were acquitted in 2024–25 and the VO finalised the third recommendation this financial year after it incorporated training on the summons process into its wider training improvements.

Parliamentary Workplace Standards and Integrity Commission

The Parliamentary Workplace Standards and Integrity Commission (PWSIC) was established on 31 December 2024. PWSIC is responsible for dealing with allegations of parliamentary misconduct involving Victorian members of parliament, ministers, and parliamentary secretaries. PWSIC can receive, manage, and resolve allegations of parliamentary misconduct and inappropriate parliamentary workplace behaviour.

Integrity Oversight Victoria has the following oversight functions for PWSIC:

- monitoring PWSIC's use of coercive powers and compliance with procedural fairness
- receiving and assessing complaints about the conduct of PWSIC and its officers
- investigating the conduct of PWSIC and its officers.

On 23 April 2026, several Integrity Oversight Victoria staff presented to PWSIC. See Performance, achievements and priorities (Part 2) for more information.

Complaints and investigations

We received 4 complaints about PWSIC this financial year and did not conduct any investigations.

Coercive powers notifications

We received 15 coercive powers notifications from PWSIC in 2025–26 and reviewed 10 of these.

Table 14: Coercive powers notifications received from PWSIC, 2024 to 2026

PWSIC Act notification requirements		2024–25	2025–26
s 22	Request for information relating to investigation	2	2
s 24	Request to attend for interview	3	5
s 24(4)	Recording of interview	0	8
Total		**5**	**15**

As PWSIC used its powers only a small number of times since it was established, we continue to review most of the notifications we receive. We take this approach for new bodies so we can give guidance to shape and improve processes at the earliest opportunity. We had positive and proactive engagement from PWSIC during the period and note that it quickly incorporated our prior feedback to further improve its processes.

We also noted during our reviews that PWSIC conducted its interviews in a professional and structured manner, with emphasis on the welfare of witnesses.

Improvements made

During this financial year we wrote to PWSIC about 5 information requests it issued. We noted that while the application for the requests was signed and therefore approved by a Commissioner, the information requests were signed by a Commission officer. We observed that because the issuing of a request was a non-delegable function that could only be exercised by the Commissioner, this put at risk the enforceability and use of any information obtained.

We considered that PWSIC should assess the implications for the evidence obtained from these requests. PWSIC advised that while not improperly delegated, there was insufficient clarity as to which person or body was performing the function of issuing the notices.

To address this risk, PWSIC improved its process for issuing requests so these would now be signed by a Commissioner. PWSIC also assessed the evidence obtained and decided it would not use the evidence or reissue the requests.

Additionally, PWSIC made some updates to its procedures to account for IOV feedback regarding coercive powers. This included providing additional contextual information in its reports to us about its reasons for exercising powers, adjustments to explanations given during the interview process, and other updates to its policies, procedures and processes.

PWSIC also addressed feedback on PWSIC's wellbeing and safety policy.

These improvements are recorded as Improvement 1 in Performance, achievements and priorities (Part 2).

There were no recommendations made to PWSIC during the reporting period.

Comprehensiveness and adequacy of reports

We did not identify any errors of significance with the reports provided by PWSIC. Overall, the reports were detailed and comprehensive and PWSIC was receptive in including additional information sought by us that assisted our reviews.

Office of Chief Examiner

We oversee the compliance of Victoria's Chief Examiner[74] with their obligations under the *Major Crime (Investigative Powers) Act 2004* (MCIP Act).[75] The Chief Examiner conducts coercive examinations of witnesses for the purposes of investigating and combatting organised crime offences. The Chief Examiner must notify us within 3 days of issuing a summons or custody order compelling a person to appear to give evidence, or to produce documents or things (or to do both). Upon completing an examination, the Chief Examiner must send us a copy of the video recording and any transcript of the examination.

The Chief Examiner may only conduct examinations where the Supreme Court has issued a coercive powers order under the MCIP Act.

Complaints and investigations

We did not receive any complaints about the Chief Examiner or an Examiner during this reporting period, nor undertake any investigations.

Coercive powers notifications

This financial year, we received 120 coercive powers notifications from the Chief Examiner under the MCIP Act. This was a 50 per cent increase on the 80 notifications received in 2024–25 and the most notifications received from the Chief Examiner in several years. We reviewed 46 notifications.

Table 15: Coercive powers notifications received from Office of Chief Examiner, 2021–22 to 2025–26

MCIP Act notification requirements		2021–22	2022–23	2023–24	2024–25	2025–26
s 52	Summons or Orders (CE)	0	16	36	43	78
s 53	Recordings	0	11	33	34	41
SCV issued	Summons (Supreme Court)	0	0	5	3	1
Total		**0**	**27**	**74**	**80**	**120**

We assess the Chief Examiner's compliance by reviewing the content of any reports, transcripts and video recordings notified to us by the Chief Examiner relating to the use of coercive powers. We also periodically engage with the Chief Examiner to assess whether specific policies and procedures of the Office of Chief Examiner support compliance with the Act's requirements.

In our 2024–25 annual report, we reported that we were working through a backlog of examination recordings and had expanded our risk-based triage process for OCE notifications to manage our resources. This period we processed the backlog of examinations and processed all examinations received within 2025–26.

74 References in this report to the Chief Examiner can be taken to include other Examiners, who are appointed by the Governor in Council under pt 3 of the MCIP Act.

75 Our full list of functions is described in s 51 of the MCIP Act.

Coercive powers notifications feedback and observations

On 20 February 2026, we provided a periodic report to the Chief Examiner. This contained our observations on the 84 notifications received between April 2025 and September 2025. We reviewed 45 notifications, including 14 examinations. This report also followed up on a range of matters raised in our May 2025 report.

During this period, we engaged extensively with the Chief Examiner about the relevance of questioning during examinations. In response, the Chief Examiner provided detailed clarifying information that allowed us to confirm the relevance of questioning during examinations.

Given relevance is a complex and nuanced area, we also met with the OCE during the period to discuss its approach to relevance and questioning of witnesses to better understand their practices and inform our approach. The OCE provided insightful information that has improved our oversight approach.

We also raised observations about welfare supports and information provided to witnesses and legal representatives as well as following up on the implementation of the recommendations made in 2024–25 about the process for requesting documents or things during examinations.

The Chief Examiner and the Examiner were proactive and helpful in addressing our feedback and observations during the period and provided detailed contextual information that assisted our future assessments. They also committed to provide further information to explain lines of questioning that may not be apparent to IOV.

Improvements made

As part of our engagement on witness welfare supports and procedures for identifying and managing welfare risks, the Chief Examiner agreed to consider and update information provided to witnesses about welfare and supports, as well as engaging a mental health support provider (if possible) and training OCE staff on witness welfare issues.

The Chief Examiner accepted and implemented 2 recommendations made by IOV late in the last reporting period in our private periodic report for the period October 2023 to March 2025. IOV appreciated the Chief Examiner's open engagement and their timely implementation of the recommendations.

These actions by the Chief Examiner are recorded as Improvements 2 and 3 in Performance, achievements and priorities (Part 2).

Comprehensiveness and adequacy of reports

We did not identify any errors of significance with the reports provided by the Chief Examiner. Overall, the reports were detailed and comprehensive, with the Chief Examiner also committing to provide further information to explain lines of questioning that may not be apparent to IOV. We consider this will reduce the need to make further enquiries about the relevance of matters. We continue to be assisted by the Chief Examiner's timely and transparent provision of information they are not strictly obligated to provide to us.

Office of the Victorian Information Commissioner

Integrity Oversight Victoria oversees the use of coercive powers by the Office of the Information Commissioner (OVIC) under both the *Freedom of Information Act 1982* (FOI Act) and the *Privacy and Data Protection Act 2014* (PDP Act). In addition, we monitor OVIC's compliance with procedural fairness requirements when it uses those coercive powers, conducts investigations, makes recommendations and investigation reports, and issues compliance notices.

Complaints and investigations

This financial year, we received one disclosure about OVIC under the PID Act and determined it was not an assessable disclosure. We did not conduct any investigations about OVIC.

Coercive powers notifications

IOV is required to report on the comprehensive and adequacy of OVIC's reports. We did not receive any coercive powers notifications from OVIC under either the PDP Act or the FOI Act as OVIC did not use coercive powers.

As no action required review, we did not make any recommendations or provide feedback about needed improvements.

Table 16: Coercive powers notifications received from OVIC, 2021–22 to 2025–26

	2021–22	2022–23	2023–24	2024–25	2025–26
FOI Act notification requirements					
s 61ZD Notice to produce or attend	3	3	0	0	0
s 61ZH(7) Recordings	0	3	0	0	0
PDP Act notification requirements					
s 83D Notice to produce or attend	3	5	0	4	0
s 83GA(7) Recordings	3	2	0	4	0
Total	**9**	**13**	**0**	**8**	**0**

Judicial Commission of Victoria

The Judicial Commission of Victoria investigates complaints about the conduct or capacity of judicial officers and non-judicial members of the Victorian Civil and Administrative Tribunal (VCAT). The Judicial Commission also provides guidance on the highest standards of ethical and professional judicial conduct. They may dismiss a complaint, refer a complaint to the head of jurisdiction, or refer it to an investigating panel appointed by the Judicial Commission.[76]

We monitor the use of the coercive powers by the Judicial Commission or an investigating panel to require the medical examination of a judicial officer or a VCAT member, and the investigating panel's use of its coercive powers to examine a judicial officer or member during a panel hearing.

The Director of the Judicial Commission must notify us about the use of these coercive powers and why they are used. We may request information from them about the use of coercive powers.

The Judicial Commission may also make guidelines about:

- standards of conduct by judicial officers and VCAT members
- supporting investigating panels in the performance of their functions
- the making of complaints or referrals
- the assistance to be provided by the Director and staff of the Judicial Commission to any investigating panel including the hearing of a matter in public or private
- the use of coercive powers.

We may make recommendations to the Judicial Commission about the making of guidelines in relation to the use of coercive powers.

Public interest disclosures

We did not receive any disclosures relating to the Judicial Commission of Victoria.

As the Judicial Commission may receive disclosures about judicial officers and non-judicial members of VCAT, we may review their public interest disclosure procedures to ensure they are consistent with the PID Act, the Public Interest Disclosures Regulations 2019 and IBAC's guidelines.[77]

We did not conduct any review activities this reporting period.

Coercive powers notifications

A notification process enables the Judicial Commission to report to us on the use of coercive powers by the Judicial Commission and investigating panels.

The Judicial Commission did not report the use of any coercive powers during the reporting period. The use of powers was last reported in 2020–21.

There were no issues requiring monitoring from prior periods.

As a result, we did not provide feedback or make any recommendations to the Judicial Commission.

76 Two members of the panel are former or current judicial officers, while the third is appointed from a pool of persons of high standing in the community. Members of the pool are appointed for this purpose by the Governor in Council, on the recommendation of the Attorney-General.

77 Under s 62(1) of the PID Act.

Victoria Police

Victoria Police apply to the Supreme Court for coercive powers orders under the *Major Crime (Investigative Powers) Act 2004* (MCIP Act). These orders enable the Chief Examiner to issue witness summonses and conduct examinations into organised crime offences. In addition to oversighting the Chief Examiner, we also oversee compliance of the Chief Commissioner of Police (CCP) and other police officers with the MCIP Act.

The CCP acquitted their reporting obligations under section 66 of the MCIP Act by providing 6-monthly reports.

Inspections

In 2025–26, we made a total 33 days of site visits to various work areas within Victoria Police to inspect records associated with covert investigative powers or counter-terrorism powers. This number includes 27 visits to complete our annual program of regular inspections and a further 6 visits to complete an irregular inspection of surveillance device records.

For our regular inspections, we completed 2 inspection rounds for each of the following types of records: surveillance devices, controlled operations, and telecommunications interception.

For information on the outcome of the irregular inspection of Victoria Police's use of surveillance devices in prisons conducted in 2024–25, and next steps, see the showcase on the use of surveillance devices in prisons.

Surveillance devices

We inspected records held by Victoria Police's Special Projects Unit, Technical Projects Unit and their Technical Surveillance Unit under the SD Act. We made 2 reports to the Attorney-General and parliament in October 2025 and June 2026. Except for an error with the information given in one report to the judge who issued the surveillance device warrant, we found Victoria Police complied with its obligations under the SD Act.

Our June 2026 report included 2 suggested process changes relating to how Victoria Police's internal reports for executing warrants specify individual devices and the quality assurance checks for each report made to the judge or magistrate who issued the warrant. These were accepted by Victoria Police.

Showcase: Use of surveillance devices in prisons

Integrity Oversight Victoria's inspection of Victoria Police's use of listening devices in Victorian prisons identified their lack of transparency with judges who issued the surveillance device warrants as well as recordkeeping issues.

The inspection reviewed 99 warrants issued between 2008 and 2024 relating to listening devices used in Victorian prisons. It found at least 115 listening devices were permanently installed in prisons between 2000 and 2018 without the authority of a warrant, with many integrated into prison infrastructure during construction or renovation. When applying for warrants, Victoria Police did not disclose the existence of these permanently installed devices to either the issuing judge or the Public Interest Monitor. Although warrant applications generally sought authority for the 'installation and use' of listening devices, in practice the devices were typically activated or deactivated, with no installation or retrieval taking place.

Importantly, the inspection found no evidence that listening devices were used without lawful authority. However, the absence of contemporaneous records meant it was not possible to definitively verify that the devices were only ever activated in accordance with a warrant. The findings reinforced the critical role that accurate recordkeeping and transparent processes play in supporting accountability for the use of covert powers, and the importance of robust oversight in maintaining public confidence.

Victoria Police advised it immediately terminated use of the listening devices upon becoming aware of these issues. Victoria Police began work to determine the use of information collected so that a disclosure process for any relevant prosecutions could be carried out.

Integrity Oversight Victoria made 8 recommendations aimed at improving transparency, governance and assurance over the installation and use of listening devices in prisons. Victoria Police accepted all 8 recommendations, demonstrating a commitment to strengthening its practices.

In early 2026, Integrity Oversight Victoria commenced a second inspection into warrants issued from 2000 to 2007 and to understand how permanent listening devices came to be integrated into Victorian prisons. This inspection is expected to be complete by the end of 2026.

Counter-terrorism powers

In accordance with the *Terrorism (Community Protection) Act 2003* (TCP Act), Victoria Police can:

- conduct covert searches of premises under the authority of a warrant issued by the Supreme Court. Covert search warrants can also permit the seizure of things, the copying of documents or information, and the testing or taking of samples, among other things (Part 2)
- detain and question people without charge, for prevention or to preserve evidence. Adults can be detained for up to 4 days, and children aged 14 years or older can be detained for up to 36 hours (Part 2AA)
- use special police powers under the authority of a Supreme Court order, or an interim order made by the CCP or a deputy commissioner (Part 3A).

These powers were given to Victoria Police to assist them to prevent, or respond to, a terrorist act or the threat of a terrorist act. The Act imposes strict requirements on Victoria Police in using these powers, as they are among the most intrusive and coercive afforded to law enforcement bodies.

Our inspection role is to assess Victoria Police's compliance with Parts 2, 2AA and 3A of the TCP Act and to report to the Attorney-General and parliament on our findings. Our oversight role is an important integrity mechanism to ensure Victoria Police complies with the TCP Act and provide the public with assurance that these intrusive police powers are used lawfully.

In 2025–26, we conducted one inspection which assessed 2 applications made by Victoria Police to use special police powers under Part 3A of the TCP Act. This inspection dealt with the only occasion Victoria Police used a relevant power during 2025–26. We also assessed its preparatory activities to support compliance with the TCP Act, including engagement with agencies and procedural updates. Our report on this inspection, which we conducted in March 2026, will be finalised next financial year.

We finalised 2 reports in 2025–26 that were transmitted in parliament in June 2026. There was no inspection and no inspection findings in the reports because Victoria Police did not use its powers under Parts 2, 2AA and 3A of the TCP Act during the period covered by each report.[78]

Controlled operations

Controlled operations records were inspected at Victoria Police's Crime Command in 2025–26. From these inspections, we inspected a total 55[79] files connected with an authority to conduct a controlled operation.

During the period, we received further updates from Victoria Police regarding one outstanding recommendation from June 2023. Although work has progressed, including the development of an online learning module, the recommendation remains open as of 30 June 2026 as we further track Victoria Police's development of processes on how it manages planned conduct under a controlled operation.

Our annual report on controlled operations for the 2023–24 period was delivered to the relevant ministers and to parliament in March 2026. It reported on non-compliance including errors in the general register for 3 authorities, in the form of 2 applications and an authority, and in 2 reports made by the principal law enforcement officer.[80] Victoria Police made corrections to the affected general register and reports and implemented our suggested process change relating to the use of checklists for conducting quality assurance checks on each draft authority.

Telecommunications interception

We inspected telecommunications interception records at Victoria Police's Special Projects Unit and Technical Projects Unit. In September 2025, we delivered our annual inspection report to the Minister for Police and the Attorney-General, who must then provide a copy of the report to the Commonwealth Attorney-General. These reports are not publicly available.

Recommendations and improvements

We made 8 recommendations to Victoria Police arising from the use of surveillance devices in prisons inspection. We engaged with Victoria Police during the period on the acquittal of Recommendation 6 regarding records which authoritatively demonstrate the activation and deactivation of surveillance devices. We note Victoria Police's advice that the recommendations have been acquitted. We will assess the implementation of these recommendations as part of our inspection process.

As a result of our enquiries and inspections into the use of surveillance devices in prisons, Victoria Police took the actions recorded in Performance, achievements and priorities (Part 2) as Improvements 4 to 7.

In response to our suggestions from the previous reporting period, we confirmed Victoria Police improved its processes for administering the use of surveillance devices in 2025–26. This included the following actions:

- the Technical Surveillance Unit (TSU) adopted a standardised approach to identify individual surveillance devices used under warrant
- the Special Projects Unit provided instructions to its staff to ensure the reports received from the TSU account for each surveillance device installed and/or used under warrant.

78 The combined period for the 2 reports was November 2024 to August 2025.
79 This number excludes an inspection of files in July 2025 that was re-scheduled from June 2025.
80 In relation to s 37 of the CCO Act.

Public Interest Monitor

We must inspect certain records kept by the Public Interest Monitor (PIM) and report on the outcomes of inspections to the Attorney-General at least once a year.

The role of the PIM is to represent the public interest:

- when courts and the federal Administrative Review Tribunal consider applications for warrants and orders authorising the covert collection of evidence in Victoria (e.g. telecommunications interceptions) and the use of coercive examination powers[81]
- when the Chief Commissioner of Police makes decisions to provide, suspend or terminate protection under the *Witness Protection Act 1991* (WP Act) or to register a person as a reportable human source under the *Human Source Management Act 2023* (Vic) (HSM Act)
- when courts consider applications for covert search warrants, preventative detention orders and prohibited contact orders, under the *Terrorism (Community Protection) Act 2003* (TCP Act)
- when nominated senior police officers review police preventative detention decisions under the TCP Act.

The PIM's functions are to test the content and sufficiency of information relied on and the circumstances of applications, to pose questions to applicants, and to make submissions to the decision-maker regarding the appropriateness of granting the application.

We monitor the PIM's compliance with obligations prescribed by the *Public Interest Monitor Act 2011* (PIM Act), WP Act and TCP Act. These prescribed obligations include:

- making receipts for notifications and documents received
- keeping adequate procedures for ensuring information security
- maintaining a document register
- keeping law enforcement data securely stored
- returning all documents promptly to the applicant.

We also oversee the PIM's use of its powers to direct a member of Victoria Police to answer questions, produce documents or provide information under the HSM Act.[82]

We can receive disclosures about a PIM under the *Public Interest Disclosures Act 2012* (PID Act).[83]

On 28 April 2026, both Deputy Public Interest Monitors presented to IOV staff about the role and functions of the Public Interest Monitor. See People and culture (Part 6) for more information.

Inspections

In 2025–26, we conducted one inspection of records held by the PIM.

We delivered a report on our inspection to the Attorney-General within the required timeframe.

The results of the 2025–26 inspection show the PIM achieved a high level of compliance with legislative and regulatory requirements, a reflection of its robust internal quality assurance processes.

We made no recommendations to the Public Interest Monitor and there were no issues identified which required improvement.

81 Including under the MCIP Act, the SD Act and the TIA Act.
82 See s 52(2)(b) and 82(1)(a) of the HSM Act.
83 PID Act, s 14(b).

Victorian Auditor-General's Office

As a key part of Victoria's integrity system alongside IBAC, the Victorian Ombudsman and Integrity Oversight Victoria, the Auditor-General is an independent officer of the Victorian Parliament, appointed to scrutinise how well the government spends public money. The Victorian Auditor-General's Office (VAGO) provides assurance through an annual program of audits and reviews. VAGO audits financial reports and performance statements. VAGO also conducts performance audits to assess the effectiveness, economy and compliance of government agencies, programs and services.

The *Audit Act 1994* (Audit Act) provides a suite of specific coercive powers for VAGO to gather information, obtain evidence and enter premises for the purpose of financial or performance audits. Our role is to monitor the use of these coercive powers and compliance by VAGO officers with certain sections of the Audit Act,[84] which relate to information gathering, entry to premises and reporting to us.

We can receive complaints relating to the use of coercive powers or compliance with certain sections of the Audit Act[85] which relate to information gathering, entry to premises and reporting to us.

We can also investigate and assess their conduct and make reports and recommendations.

Coercive powers notifications and complaints

Using a self-reporting tool created by IOV, VAGO reported it did not use any coercive powers this financial year. As VAGO did not use its powers, we did not receive any reports.

We did not receive any complaints about VAGO in 2025–26.

As VAGO did not use any coercive powers, we did not provide any feedback or make recommendations to the Auditor-General[86] during the reporting period.

Other bodies

Wage Inspectorate Victoria and the Office of the Special Investigator

During 2025–26, IOV's oversight of the Wage Inspectorate Victoria (WIV) and the former Officer of the Special Investigator (OSI) ceased.

The WIV's wage theft offences and associated coercive powers were repealed on 12 December 2025. We had not received any coercive power notifications from WIV since 2023–24.

Integrity Oversight Victoria's power to investigate complaints and public interest complaints about OSI ceased 2 August 2025 and the power to make recommendations and report on investigations about OSI ceased 2 February 2026.

84 Sections 30 to 37, 39, 43 to 46, 50(1) and 51 of the Audit Act.
85 Sections 30 to 37, 39, 41 to 46, and 48 to 51 of the Audit Act.
86 Under s 81 of the IOV Act.

PART 5

Risk, audit and compliance

Risk

We take an integrated approach to risk management, with risk management practices incorporated into all activities as 'business as usual'. Through this risk-based approach we ensure consideration of risk and opportunity informs decision-making, and risk management is not a mere formality or afterthought.

Key elements that underpin our risk management approach include:

- risk management framework
- strategic risk register
- risk champions
- Victorian Managed Insurance Authority Risk Maturity Benchmark self-assessment.

Risk management framework

Our risk management framework provides the foundations and organisational arrangements for designing, implementing, monitoring and continuing risk management throughout our organisation. This framework defines our positive risk culture, contains our risk appetite statements and allocates risk management roles and responsibilities. We revised our risk management framework in 2025–26 and completed a review of our risk appetite statements.

Strategic risk register

Our strategic risk register identifies and supports the management of organisational risks, including risks impacting our strategic priorities. Risk categories include operations, finance, HR, IT, security, stakeholder engagement and compliance. The risk register is a dynamic document which is presented at Audit and Risk Committee[87] meetings to update the committee on the current risk level and any mitigating activities proposed or undertaken.

New psychological health regulations

The new Occupational Health and Safety (Psychological Health) Regulations were introduced in December 2025. To meet our obligations under the new regulations, IOV conducted a psychosocial hazards risk assessment to identify and control psychosocial hazards in the workplace.

87 For information about the committee and its membership, see the Operating environment chapter.

Risk champions

Our risk champions, established under our risk champions charter, are representatives from various business areas within Integrity Oversight Victoria. The role of our risk champions includes sharing information to better inform our organisational understanding of our strategic risk profile and ensuring that risk management accountabilities are organisation-wide and do not sit solely with senior management. The risk champions act as a first port of call for staff to raise and discuss any risk-related concerns and they play a central role in promoting a positive risk culture within their respective business units.

Victorian Managed Insurance Authority Risk Maturity Benchmark self-assessment

We participate annually in the Risk Maturity Benchmark to identify and action risk management improvement opportunities, ensuring continuous improvement.

Other risk management practices

Other risk management practices that we adopt include:

- security risk assessments
- privacy impact assessments
- risk management assessments
- a documented business continuity plan, data breach response plan and cyber incident response plan
- contract management plans (for contracts valued at over $100,000)
- quality and assurance workflows.

Cybersecurity

We are responsible for managing information in line with the standards issued by the Public Record Office Victoria and the Office of the Victorian Information Commissioner. The types of information we manage, and the classification of that information, are detailed in our information asset register. This informs our use of ICT platforms and systems.

In 2025–26 our inaugural 3-year ICT strategy ended. The 2023–26 ICT roadmap set out 12 improvement initiatives to be considered during the period subject to organisational need and available budget. Nine initiatives are completed to date. Of the remaining 3, 2 are nearing completion and one is ongoing. On 30 June 2026 the 2026–29 ICT strategy was being drafted; it will be finalised in the first quarter of 2026–27.

In 2025–26, we:

- transitioned to a cloud-hosted case management system to facilitate integration of complaint data with other platforms
- upgraded our secure system to Windows 11
- transitioned from shared network drives to SharePoint
- participated in the Victorian Managed Insurance Authority's annual cyber security benchmarking exercise.

Audits

Internal audit program

Between the appointment of internal auditors in 2019 and 30 June 2026, 18 internal audits were completed covering compliance, procurement, privacy management, IT governance, risk management, fraud and corruption control, records and information management, and HR management. To date, the internal auditor has issued 86 audit recommendations, all endorsed by our Audit and Risk Committee. Of these, 76 recommendations are completed or closed, with 10 in progress. This reporting period, the internal auditor completed 2 audits and commenced a third, which is a review of our compliance with the Standing Directions of the *Financial Management Act 1994* (Part 1). Details about the completed audits are set out in Table 17.

Table 17: Implementation status of completed internal audits, 2025–26

Audit	Summary of recommendations/improvements	Implementation status
Procurement, tendering and contract management	Review and align conflict of interest policy and procurement 'Go-to-Guide'	In progress
	Formalise expectations for contract performance monitoring and reporting	In progress
	Strengthen contract lifecycle tracking to allow sufficient time for administrative and approval process; document interim approvals	Complete
	Update contract register to include VGPB recommended data fields	Complete
	Strengthen existing purchase order requirements	Complete
	Ensure procurement and contract management documentation aligns with IOV's naming conventions	Complete
Investigations	Develop and implement a formal investigation quality assurance policy	In progress
	Finalise and implement template for refusal to investigate PICs	In progress
	Enhance investigations manual	Complete
	Integrate conflict-of-Interest management into investigation plans	Complete
	Ensure that complexity assessments in CMS are promptly and accurately recorded	Complete

Compliance

IOV's integrity statement

Maintaining the highest standards of integrity is core to Integrity Oversight Victoria's identity and compliance culture, and one way we protect our staff, information, assets, and organisational integrity. It aligns with our value to act with integrity in everything we do and ensures we properly fulfil our functions. All our staff members, regardless of role, are expected to demonstrate a high level of personal integrity and awareness of the critical importance of protecting Integrity Oversight Victoria's organisational integrity. Senior management are committed to collaborating with staff to develop and maintain a workplace culture in which integrity, accountability, transparency and compliance with the law are central to the way we work.

Our integrity framework is underpinned by the VPS code of conduct for employees of special bodies (code of conduct), our compliance policy and these policies, registers and guidelines:

- induction manual for new staff
- conflict-of-interest policy and register
- gifts, benefits and hospitality policy and register
- fraud, corruption and other losses policy and register
- respect in the workplace policy
- prevention of sexual harassment in the workplace policy
- integrity and operations governance policy
- integrity response guidelines
- privacy policy.

Staff must pass several screening stages to ensure their suitability for appointment. Prior to their commencement, all staff must make an oath or affirmation under the *Integrity Oversight Victoria Act 2011* that they:

- will faithfully and impartially perform the duties and functions and exercise the powers of the office
- will not disclose, except as authorised or required by law, any information received in the performance of the duties and functions or the exercise of the powers of the office.

Conflicts of interest

All Integrity Oversight Victoria officers must place the public interest above their private interests when carrying out official duties. Accordingly, we ensure that actual, potential, or perceived conflicts of interests are declared, and where possible, avoided. Where such conflicts cannot be avoided, they must be declared and managed consistent with our conflict-of-interest policy. The policy reflects the model policy issued by the Victorian Public Sector Commission and requires reasonable steps be taken to restrict the extent to which a private interest could compromise or be seen to compromise impartiality when carrying out official duties.

Officers involved in any procurement process, recruitment activity, complaint assessment or investigation must complete a conflict-of-interest declaration regardless of whether a conflict exists. Employees who engage in outside employment, including voluntary roles, must seek approval to do so on at least an annual basis.

Where an officer identifies a conflict of interest (whether actual, potential or perceived) in relation to an operational matter, they are excluded from any involvement in that matter (including being privy to discussions or having access to information) unless an alternative approach is in place to manage the conflict.

All conflicts of interest are centrally recorded with the details of operational conflicts stored in our case management system.

Gifts, benefits and hospitality

Our approach to both receiving and offering gifts, benefits and hospitality is governed by our gifts, benefits and hospitality policy which is available on our website. The purpose of this policy is to ensure we avoid conflicts of interest and maintain high levels of integrity and public trust. Under the policy, there are limited circumstances in which a non-token offer (an offer with a value greater than $50) would be accepted as it would require a legitimate business benefit and the acceptance does not raise an actual, potential or perceived conflict of interest. Regardless of whether a non-token offer is accepted, it must be declared and recorded in our gifts, benefits and hospitality register which is also published on our website.

Compliance with the *Disability Act 2006*

We acknowledge the importance of strengthening the rights of people with a disability and are committed to creating and maintaining an accessible and inclusive environment for all people with a disability who engage with us, whether as employees, stakeholders or members of the public more generally. We leverage Department of Justice and Community Safety policies to ensure that our policies and services are accessible and responsive to the needs of people with a disability.

Application and operation of the *Carers Recognition Act 2012*

To the extent applicable, we have taken all practical measures to comply with our obligations under the *Carers Recognition Act 2012*.

Occupational health and safety

Occupational health and safety is an important component of how we conduct operations for staff, contractors and all visitors. All employees have access to physical and psychological wellbeing services including an independent employee wellbeing and support service, influenza vaccinations and ergonomic assessments. Most staff have completed mental health first aid training (which is included in the induction program for all new employees) and are accredited mental health first aiders.

Our frontline staff have access to additional support via an independent mental health provider, including a dedicated specialist counselling support service, with customised support for each operational team. Witnesses involved in our investigations can access a 24/7 hotline for specialist counselling support.

Our witness welfare framework includes a tailored eLearn for our staff on our witness welfare guidelines. The eLearn is part of the induction program for all new employees.

We have a health and safety wellbeing hub on our intranet which:

- provides a central location for resources relating to workforce safety and wellbeing
- communicates health, safety and wellbeing related updates to all employees
- provides a platform for staff consultation on matters relating to health, safety and wellbeing.

Consistent with previous years, we did not have any accidents or near misses and did not have any lost time relating to occupational health and safety injuries. As we didn't receive any claims, there were no associated costs for the year beyond the cost of our insurance premium.

Application and operation of *Freedom of Information Act 1982*

Under the *Freedom of Information Act 1982* (Vic) (FOI Act) the public has a right of access to certain documents held by Integrity Oversight Victoria. Information about the type of material we produce is available on our freedom of information website page under Statement 2.

This financial year, we received 8 requests for access to documents under the FOI Act. All requests were from the public. Four requests sought access to documents covered by an exemption in section 102 of the *Integrity Oversight Victoria Act 2011* (IOV Act) which is explained below. We processed one request where we released 10 documents in full, 2 in part, and refused access to documents covered by the exemption in section 102 of the IOV Act. We processed one request outside the FOI Act and provided documents to the applicant. Two requests sought documents not in IOV's possession and were directed to the relevant agencies who may hold those documents. All FOI decisions were made within the statutory timeframe.

FOI exemptions for Integrity Oversight Victoria documents

Section 102 of the IOV Act exempts certain classes of documents in our possession from being accessed under the FOI Act. Specifically, the FOI Act does not apply to a document in the possession of a 'relevant person or body'[88] to the extent to which the document discloses information that relates to:

- a complaint made under the IOV Act
- an inspection made under the IOV Act
- an investigation conducted under the IOV Act
- a recommendation made by us under the IOV Act
- a report, including a progress report, on an investigation conducted under the IOV Act.

Making an FOI request

Section 17 of the FOI Act outlines the requirements for making a request. A valid FOI request must:

- be in writing
- identify as clearly as possible which document is being requested
- be accompanied by the appropriate application fee (the fee may be waived in certain circumstances).

Requests for documents in our possession should be addressed to:

Integrity Oversight Victoria
Freedom of Information
PO Box 617 Collins Street West
Melbourne Vic 8007
Email: privacy@integrityoversight.vic.gov.au

An application fee of $34.50 applies. Access charges may also be payable if the document pool is large and the search for material time consuming. Access charges may also apply once documents are processed and a decision on access is made, for example photocopying and search and retrieval charges.

Under the FOI Act the processing time for FOI requests received is 30 days. In some cases, this time may be extended.

If an applicant is not satisfied with our decision, they have a right under section 49A of the FOI Act to seek a review by the Office of the Victorian Information Commissioner within 28 days after the day on which they are given written notice of the decision.

Further information can be obtained from the FOI Act, regulations made under the FOI Act, and www.ovic.vic.gov.au.

88 A relevant person or body for the purposes of s 102 means IOV and an IOV officer, IBAC, a PIM, the VWA, the CCP, the DPP, the AFP, a VAGO officer, the office of the Ombudsman, an Ombudsman officer, the PWSIC, a PWSIC officer, the Chief Examiner and any Examiner, OVIC or any officer of OVIC, the Judicial Commission and any other prescribed person.

Environmental sustainability

Under Financial Reporting Direction 24, Integrity Oversight Victoria is classified as a Tier 4 entity.

Tier 4 entities are generally required to report on the following:

- total electricity consumption segmented by source
- total electricity offsets segmented by offset type
- number and proportion of vehicles in the organisational boundary segmented by fuel type and vehicle category
- NABERS energy ratings of newly completed/occupied entity-owned office buildings and substantial tenancy fit-outs.

However, Tier 4 entities are not required to report on the above indicators if 'all material energy and transport use is captured through state purchase contracts, HealthShare Victoria contracts, Shared Service Provider, their portfolio department or by another public sector entity'.

Our electricity consumption and offset are captured by the Shared Service Provider, the Accommodation, Library Service. We do not own or lease any vehicles. During 2025–26 we undertook tenancy fit out works including the replacement of carpet, repainting, and replacing of ceiling tiles and lights. The works were partially funded by the landlord and partially funded by IOV.

In 2025–26 we reduced our environmental footprint by:

- minimising electricity and water use by using efficient appliances and office equipment
- turning off computer monitors when workstations are not in use
- replacing out-dated fluorescent lighting with more energy-efficient LED lighting which turns off when staff are not present
- using 100 per cent recycled copy paper, double-sided printing, and secure printing
- encouraging and supporting staff to adopt digital ways of working, including implementing an electronic signature policy to minimise hard copy printing and wet signing
- using segregated waste systems
- recycling waste material where possible
- encouraging staff to use public transport when travelling to/from our office or undertaking business activities, including through participating in the Department of Justice and Community Safety Commuter Club
- including social and sustainable procurement objectives as weighted selection criteria where appropriate.

Availability of other information

In compliance with the Standing Directions 2018 under *the Financial Management Act 1994*, we retain details about the items listed below. They are available on request, subject to the provisions of the *Freedom of Information Act 1982*:

- A statement that declarations of pecuniary interests are duly completed by all relevant officers.
- Details of shares held by a senior officer as nominee or held beneficially in a statutory authority or subsidiary.
- Details of publications produced by us about Integrity Oversight Victoria or the Victorian Inspectorate, and how these can be obtained.
- Details of changes in charged prices, fees, charges, rates and levies.
- Details of any major external reviews carried out by us or on us.
- Details of any major research and development activities undertaken by us.
- Details of overseas visits undertaken including a summary of the objectives and outcomes of each visit.
- Details of any major promotional, public relations and marketing activities undertaken by us to develop community awareness of us and our services.
- Details of assessments and measures undertaken to improve the occupational health and safety of employees.
- A general statement on industrial relations within Integrity Oversight Victoria and details of time lost through industrial accidents and disputes.
- A list of major committees sponsored by Integrity Oversight Victoria, the purposes of each committee and the extent to which the purposes are achieved.
- Details of all consultancies and contractors including consultants/contractors engaged, services provided, and expenditure committed to for each engagement.

The information is available on request from:

General Manager, Corporate Services
Email: corporate@integrityoversight.vic.gov.au

Application and operation of *Public Interest Disclosures Act 2012*

We encourage and support the reporting and prevention of corruption and other improper conduct within the Victorian public sector. We take all appropriate steps to help facilitate the making, handling, notification and investigation of public interest disclosures and to protect people from reprisals for making those disclosures.

We expect the highest standards of integrity from our own officers and the other integrity, accountability and investigatory bodies and officers we oversee and take all appropriate steps to uphold this integrity.

Making a disclosure to Integrity Oversight Victoria

Public interest disclosures about IBAC, an IBAC officer or a Public Interest Monitor must be made to Integrity Oversight Victoria.

Public interest disclosures about most public bodies and officers may be made to Integrity Oversight Victoria. Our public interest disclosures guidelines, available on our website, provide important information for those who are thinking about making a disclosure to us including which disclosures we can receive. Further information on making a disclosure to us can be found at www.integrityoversight.vic.gov.au or by contacting us:

Integrity Oversight Victoria
1800 518 197
info@integrityoversight.vic.gov.au
PO Box 617, Collins Street West
Melbourne Victoria 8007

Alternatively, disclosures (excluding those to be made to Integrity Oversight Victoria) may also be made directly to IBAC:

Independent Broad-based Anti-corruption Commission
1300 735 135
www.ibac.vic.gov.au
Level 3, 2 Lonsdale Street
Melbourne Victoria 3000

Making a disclosure about Integrity Oversight Victoria or Integrity Oversight Victoria officers

Public interest disclosures about Integrity Oversight Victoria or one of our officers must be made to the Integrity and Oversight Committee of the Victorian Parliament, or to a Presiding Officer.[89] Their contact details are:

Integrity and Oversight Committee
03 8682 2830
ioc@parliament.vic.gov.au
Parliament of Victoria
Parliament House, Spring Street
East Melbourne VIC 3002

Speaker of the Legislative Assembly
03 9651 8580 or 03 9651 8575
speaker@parliament.vic.gov.au
The Speaker's Office
Parliament House, Spring Street
Melbourne VIC 3002

President of the Legislative Council
03 9651 8675
president@parliament.vic.gov.au
President's Office
Parliament House, Spring Street
Melbourne VIC 3002

89 See s 14(a) of the PID Act.

PART 6

People and culture

In 2025–26 we continued our focus on improving organisational sustainability, capability and a positive culture, with the aim of Integrity Oversight Victoria being recognised as an employer of choice. Activities included:

- maintaining our focus on staff retention
- participating in the annual people matter survey
- further embedding our structured learning and development plan with an increased focus on development opportunities across the organisation
- all staff participating in cultural awareness training
- conducting several in-house workshops involving all staff/relevant teams to explore opportunities to implement better systems and processes
- supporting our Pride Network
- engaging external subject matter experts to deliver training to support the psychological safety of our staff
- implementing a range of ICT improvements, including integrating systems
- implementing enhancements in information and records management
- undertaking a psychological hazards risk assessment and developing a response plan
- completing an office fit-out to improve the working environment.

Comparative workforce data

The data provided in Table 18 and Table 19 is actual full-time equivalent (FTE) and headcount data as of 30 June 2026 for Victorian public sector employees and does not include statutory appointments. Employees are correctly classified in workforce data collections. On 30 June 2026, we employed 29 staff (27.5 FTE) (27 ongoing and 2 fixed-term). This represents minimal change from the previous year.

Table 18: Employee numbers and type, June 2025 and June 2026

June 2025							June 2026						
Ongoing		Fixed Term		Casual		Total	Ongoing		Fixed Term		Casual		Total
Number (Headcount)	FTE	Number (Headcount)	FTE	Number (Headcount)	FTE	Number (Headcount)	Number (Headcount)	FTE	Number (Headcount)	FTE	Number (Headcount)	FTE	Number (Headcount)
27	25.3	3	2.2	0	0	30	27	25.6	2	1.9	0	0	29

Table 19: Employee classifications, June 2025 and June 2026

	June 2025				June 2026			
	Ongoing		Fixed term & Casual		Ongoing		Fixed term & Casual	
	Headcount	FTE	Headcount	FTE	Headcount	FTE	Headcount	FTE
Gender								
Male	9	9	0	0	7	7	0	0
Female	18	16.3	3	2.2	20	18.6	2	1.9
Self-described	n	n	n	n	n	n	n	n
Age								
Under 25	0	0	1	0.2	0	0	0	0
25–34	9	8.6	2	2	9	8.7	0	0
35–44	8	7.1	0	0	9	8.3	2	1.9
45–54	8	7.6	0	0	4	3.6	0	0
55–64	2	2	0	0	5	5	0	0
Over 64	0	0	0	0	0	0	0	0
Classification								
SES-2	1	1	0	0	1	1	0	0
SES-1	1	1	0	0	0	0	0	0
VPS Grade 6	7	6.5	0	0	7	6.7	1	0.9
VPS Grade 5	13	12.6	2	2	13	12.7	0	0
VPS Grade 4	3	2.6	0	0	4	3.6	1	1
VPS Grade 3	2	1.6	1	0.2	2	1.6	0	0
VPS Grade 2	0	0	0	0	0	0	0	0

Senior executive data

The senior executive data is current as of 30 June 2026.

Refer to our financial statements for further details regarding senior executive remuneration.

Table 20: Senior executive data, 2024–25 and 2025–26

	Male		Female		Self-described		Vacancies	
	2024–25	2025–26	2024–25	2025–26	2024–25	2025–26	2024–25	2025–26
Senior Executive 1	0	0	1	0	n	n	0	1
Senior Executive 2	0	0	1	1	n	n	0	0
Senior Executive 3	0	0	0	0	n	n	0	0
Total	**0**	**0**	**2**	**1**	**n**	**n**	**0**	**1**

Strategic workforce planning

Integrity Oversight Victoria is developing its next 3-year strategic workforce plan to ensure we have the right people in the right roles at the right time and to enable us to meet both our legislative and strategic objectives.

A series of internal workshops were held to consider the changes impacting our organisation and the integrity system and our existing and future workforce skills and capabilities that are needed to inform decisions about staff retention, succession, development, recruitment, resource priorities, role design and prioritisation of work.

Our new strategic workforce plan will be implemented in 2026–27.

Employment and conduct principles

The *Public Administration Act 2004* established the Victorian Public Sector Commission (VPSC). The VPSC's role is to strengthen public sector efficiency, effectiveness and capability, and advocate for public sector professionalism and integrity.

Our policies and practices are consistent with the VPSC's employment standards and provide for fair treatment, career opportunities and the early resolution of workplace issues. In addition to the VPSC policies, we leverage relevant Department of Justice and Community Safety employment policies and templates, as applicable to our organisation.

Policies and related tools advise our employees how to avoid conflicts of interest and respond to offers of gifts and benefits, how we deal with misconduct, the prevention of sexual harassment and the need for respect in the workplace, and prevention of fraud, corruption and other losses.

Our Respect@Work portal enables staff to report negative behaviours and includes the ability for them to do so anonymously. It is aligned with our Respect in the Workplace policy and provides an alternative avenue for staff to make a report or complaint about workplace behaviour inconsistent with our values and/or our policies.

We are committed to public sector values and employment principles and to applying merit and equity principles when appointing staff. The selection processes ensure applicants are assessed and evaluated fairly and equitably based on the key selection criteria and other accountabilities without discrimination. We also promote our own values to staff and the need to always uphold them.

To ensure the suitability of employees, as part of our selection process, we undertake several screening stages including Fit2Work checks (national and international as required) and pre-employment misconduct declarations. All staff are required to apply for and maintain, at a minimum, a Negative Vetting Level 1 security clearance and to make an oath or affirmation on commencement of their employment.

People matter survey

We received an 85 per cent response rate to the 2025 People matter survey (PMS) and overall, a generally positive outcome which compared favourably against the aggregate comparator group and the broader Victorian public sector scores. Our 2025 survey results demonstrated that IOV is a good place to work and we have a positive and healthy culture. We presented the survey results to staff in July 2025 and continued to work on building our organisational culture.

The 2026 People matter survey was conducted in March/April and a presentation on the results was made to staff on 22 June 2026. The Victorian Public Sector Commission had updated the 2026 survey in response to consultation with more than 65 public sector organisations. The survey was shorter, questions were written in plain English and clearer definitions and examples were included. The changes to the survey meant that for several questions, historical data comparisons were not possible.

Our response rate for the 2026 survey was 77 per cent. Our survey results identified areas for improvement including workload pressures, behaviours, and associated levels of engagement. The feedback from staff informed the development of a PMS action plan and our 2026–28 strategic plan. This includes strategies to improve psychosocial health and wellbeing, reduce manual handling of information through a continued focus on ICT uplift and introduction of process changes to streamline workflows which will in turn increase job satisfaction, engagement and wellbeing.

Performance development

All Integrity Oversight Victoria employees participate in the performance development and review process, including development of a Performance Development Plan (PDP) and participation in performance discussions and reviews, consistent with clause 31.1(e) of the Victorian Public Service Enterprise Agreement 2024.

The PDP process aims to provide our employees with a clear understanding of how they contribute to the organisation's objectives, the accountabilities they must meet at work and the opportunity to proactively plan for their professional learning and individual career development with their manager or supervisor.

Learning and development

In 2025–26 we maintained our focus on supporting staff's personal and professional development by further embedding our structured learning and development plan.

The plan provides three tiers of learning and development opportunities including delivering organisation-wide training to all staff, supporting skills and capability building across functional areas, and meeting individual learning and development needs.

In addition to participation in formal training like attendance at courses, seminars, conferences and webinars (in person and online), other learning and development opportunities included formal and informal on the job training and mentoring and coaching.

In 2025–26 IOV staff participated in more than 1,100 hours of learning and development activities. Formal training included attendance at/participation in:

- agency prosecution conference
- annual Inspectors' meeting
- the Australian cyber conference
- various online sessions of the 2025 First Nations Public Administration Conference
- cultural awareness training (4 sessions over 3 months)
- advanced government investigations
- decision making and reason writing
- project management
- managing psychosocial risks in the workplace
- trauma informed approaches
- implementing Victoria's new psychological health regulations
- creating a neuro-inclusive workplace
- mental health first aid training
- first aid refresher training
- probity in procurement
- training in IT platforms
- various AI training seminars and information sessions
- continuing professional development for lawyers.

Stakeholder seminar series

During 2025–26, we launched a stakeholder seminar series to give our staff the opportunity to hear directly from senior leaders of the bodies we oversee and to better understand the environments in which they operate.

The seminars provide an informal forum for open discussion about each organisation's role, jurisdiction, responsibilities and the challenges they face. Staff can submit questions in advance or participate in discussion on the day, creating meaningful conversations that extend beyond formal presentations.

The first stakeholder seminar to IOV was held on 18 November 2025. Leaders from IBAC including the Commissioner and a Deputy Commissioner visited Integrity Oversight Victoria to discuss the agency's work, priorities and strategic direction. This seminar was supplemented by 3 targeted sessions for relevant IOV staff. IBAC senior executive officers presented to IOV in mid-February 2026 on the findings of IBAC's perceptions of corruption survey/ IBAC stakeholder survey. On 29 April 2026, IBAC staff presented to IOV about IBAC's case management system and how it triages and prioritises complaints, and on 11 June 2026 IBAC presented on their reviews of matters they refer to other agencies for investigation.

On 28 April 2026, both Deputy Public Interest Monitors presented to IOV staff, sharing their perspectives on the important role they play in Victoria's integrity framework and the practical challenges of carrying out their statutory functions.

The series has been warmly received by staff, who described the sessions as engaging, informative and thought-provoking. By creating opportunities to learn from one another in an open and collegial environment, the seminar series is helping to deepen understanding, inform our oversight, strengthen professional relationships and foster greater collaboration across Victoria's integrity system.

Cultural competency and white privilege

Between December 2025 and February 2026, IOV staff came together to participate in cultural competency and awareness and white privilege education sessions.

Cultural competence and cultural safety awareness was delivered offsite at the Koorie Heritage Trust. It included learning about where cultural competence comes from, its importance within the workplace, cultural safety principles and practices, and understanding our own individual cultures.

White privilege yarning circles took place in the office facilitated by representatives from DJCS's cultural safety area. The purpose of these discussions is probably best described by the following introduction delivered to staff by our Chief Integrity Inspector before we began:

Showcase: White privilege yarning circle

Introduction by Louise Macleod

Today we come together in a yarning circle – which is not about ticking a box, completing an action, or getting something 'done'. It's about leaning into something far more meaningful: the responsibility we all share to understand our history, to listen deeply, and to reflect honestly on the ways that history continues to shape the present.

Today we're here to yarn about white privilege and the experiences of Aboriginal people in Australia. These aren't easy topics, and they're not meant to be. They invite us to sit with discomfort, to question what we think we know, and to recognise that privilege isn't about blame - it's about awareness. It's about seeing the structures and advantages that many of us move through without noticing, while others face barriers that are invisible unless we choose to look.

Having these conversations matters because Australia's history isn't something that lives in the past. It is carried in Country, in community, in stories, and in the lived experiences of First Nations people today. For more than 65,000 years, Aboriginal cultures have been part of this land. In contrast, the last 250 years have brought dispossession, violence, exclusion, and policies that continue to impact generations.

When we talk about white privilege, we're not talking about individual guilt – we're talking about understanding the systems created during that history, and how they continue to advantage some while disadvantaging others. If we don't talk about this, we repeat it. If we don't understand it, we can't change it. And unless we make space for truth, we make no space for healing.

This yarning circle is a chance to slow down, to listen, and to reflect – grounded in respect, honesty, and shared responsibility for the future we're creating together. It's an opportunity to deepen our understanding of one another, and to honour the strength, resilience, and adership of Aboriginal people who continue to walk forward despite the weight of history.

Workforce diversity and inclusion

We are an equal opportunity employer and our recruitment processes focus on essential skills and abilities.

We welcome applicants from a diverse range of backgrounds and experiences, including Australia's First Nations peoples, people from culturally and linguistically diverse backgrounds, LGBTQIA+ communities, and people with disability.

We value our people and are committed to attracting, developing and retaining diverse talent. We actively promote diversity and inclusion in the workplace and do not discriminate based on age, carer or parental status, disability, race, religious belief, sexual orientation, gender identity or other characteristics.

We value staff with non-binary gender identities at all levels from VPS officers through to executives. We acknowledge that due to historic and current barriers to disclosure of non-binary gender identities, staff may not choose to disclose this information. As a result, targets or quotas are not currently a useful way to promote opportunities for gender-diverse staff.

Pride network

Our Pride Network continues to foster an inclusive workplace by promoting awareness, connection and support for LGBTQIA+ employees and their allies.

In 2026, our Chief Integrity Inspector Louise Macleod and CEO Cathy Cato attended the Victorian Public Sector LGBTQIA+ Pride Awards which recognise achievements and contributions to diversity and inclusion across the public sector.

Integrity Oversight Victoria staff and families also participated in the Midsumma Pride march for the third consecutive year, demonstrating our ongoing commitment to visibility, allyship and inclusion.

Pride initiatives play an important role in creating a workplace where everyone feels safe, respected and able to contribute authentically.



Information system enhancements

In 2025–26 we completed process and system enhancements to streamline workflows and create efficiencies that contribute to increased job satisfaction, engagement and staff retention. We finalised our transition from shared drives to SharePoint to enhance collaboration and improve records management through smarter version control; implemented standard naming conventions to make document discovery easier; introduced an electronic signature policy to reduce handling of hard copy documents and reduce wastage; and developed a records management framework.

A major milestone achievement was the migration of part of our case management system to the cloud. This has resulted in significant efficiency and productivity gains which are in turn contributing to improvements in staff health and well-being. We commenced the transition from Windows 10 to Windows 11 and conducted several workshops and a staff survey to inform the development of the 2026–29 ICT strategy.

The 2026–29 ICT strategy will establish a clear and practical roadmap for the next 3 years and focus on modernising IOV's ICT environment, supporting improvements in service delivery and enabling staff to work more efficiently through secure, integrated and user-centric technology.

Meet a few of our staff



Rebecca

What did you do before working here?

Before starting at IOV, I was living in London. I spent my weekdays working as an Investigations Officer for a local council and my weekends travelling around Europe.

Why did you apply to work here?

I previously worked at another integrity agency, so I was familiar with IOV and the important work it was doing in the integrity space. I applied to work at IOV because I wanted to be part of an organisation that plays such an instrumental role in shaping and strengthening integrity across the public sector.

What is your favourite thing about working here?

The people. Being part of a team that really cares about the work that is being done and the difference we can make. We all work together to achieve meaningful results for the Victorian public.

What is the most rewarding part of your day-to-day job?

When I identify something that might seem small but then has a big impact on how an agency operates.

By assuring integrity bodies act lawfully and properly, and keeping the 'bigger picture' in mind, we can drive meaningful change that can positively affect many people, not just the person or agency specifically involved. I feel particularly proud when I have done that.

How does knowing your work strengthens integrity in the public sector motivate you?

Knowing that my work contributes to strengthening integrity in the public sector is highly motivating. The work we do at IOV helps build trust, promote accountability, and maintain confidence in Victoria's integrity system.



Frank

Why did you apply to work here?

I was intrigued by the name back then – Victorian Inspectorate. I'd never heard of the body before, and the work sounded interesting and a bit meatier than previous complaints or dispute resolution roles I'd had in the past. Those things turned out to be true.

What is your favourite thing about working here?

Because we are a small team, we need to collaborate well to improve to achieve the best outcomes with the resources we have. I love working with a small group of committed and dedicated people. We all bring unique experiences and perspectives to our roles.

Is there anything that you are particularly proud of at work?

Just being there for my colleagues. Sometimes the work can be challenging, and I think it's important not to lose sight of how important it is to take care of each other.

What is the most rewarding part of your day-to-day job?

Connecting the small things to the big things, like figuring out how an issue that comes up in a complaint could become part of a larger piece of work or a systemic review, or like thinking through a tricky piece of legislation. It's particularly rewarding to see how small changes to an organisation's processes or policies can result in better experiences for Victorians bringing their complaints through the integrity system.

In what ways do you feel your personal values align with the impact IOV makes?

Accountability and transparency in the public service are important to me. I think any activities that build trust — either between agencies or between Victorians and integrity system — are a worthwhile pursuit.



Sarah

What did you do before working here?

Prior to starting my role at IOV I worked at the Magistrates Court of Victoria supporting victim survivors of family violence and users of violence through the intervention order process.

Why did you apply to work here?

Being involved in work that has a positive impact on the lives of everyday Victorians has always been important to me. During my job search there was a number of amazing opportunities. However, they were all lacking some element of purpose. IOV's dedication to its place in the integrity system, and the chance to be involved in it's important work was very enticing to me and was a driving factor behind my decision to apply.

What is your favourite thing about working here?

I have enjoyed being involved in different areas of work throughout my time here. No one day is ever truly the same. To respond to new questions and concerns you are required to constantly learn new things and improve your knowledge around core areas. This also allows me to engage with other team members within the organisation who have experience and knowledge in different areas, and who are more than willing to share that knowledge.

How does knowing your work strengthens integrity in the public sector motivate you?

To feel motivated to do your best at work it's important to know that your work has a purpose. Knowing that the work we do individually has an impact on the agency's ability to improve Victoria's integrity system is extremely rewarding. Alongside this, knowing that IOV's engagement with the agencies we oversee can result in system-wide change that can benefit all Victorians is an important factor in fostering motivation.

Tell us a surprising or fun fact about you.

Like most people, I love to travel in my spare time. In the last 6 years I've travelled to 17 different countries. This includes countries throughout Europe, Asia, and North America. This travel had exposed me to a vast array of cultures and people and has fostered my ability to engage with people from all backgrounds.

PART 7

Finance and procurement

Financial overview

Financial performance

The Victorian government considers the net result from transactions to be the appropriate measure of financial management directly attributable to government policy.

This measure excludes the effects of revaluations (holding gains or losses) arising from changes in market prices and other changes in the value of assets and liabilities on the comprehensive operating statement, which are outside the control of Integrity Oversight Victoria.

Based on the above, we recorded a net operating result of $0.226 million in 2025–26.

The profit of $0.014 million in other economic flows is mainly due to the impact of movements in the bond rate used for the valuation of leave liabilities.

Financial position — Balance Sheet

Our total assets decreased slightly from $8.174 million to $8.168 million, primarily attributable to the reduction in the right of use asset value associated with the accommodation lease due to depreciation and offset by an increase in receivables and prepayments.

The reduction in total liabilities from $3.017 million to $2.771 million is predominantly due to the reduced borrowing costs related to the right of use asset's lease liability payments attributable to the accommodation lease slightly offset by the increase in leave liabilities.

Cash flow

The net cash flow from operating activities increased compared to the previous year predominantly due to increased operating costs and timing of payments to suppliers and employees and reduced interest expense on lease liabilities. The cash and cash equivalent at the end of the financial year decreased due to payments made during the year for operational activities and lease liability.

Table 21: Five-year financial summary for Integrity Oversight Victoria

	2026	2025	2024	2023	2022
Total income from transactions	$8,169,516	$8,184,764	$7,840,468	$8,639,662	$5,746,475
Total expenses from transactions	$7,943,197	$7,740,482	$7,698,732	$7,093,788	$5,746,475
Net result from transactions	$226,319	$444,282	$141,736	$1,545,874	-
Other economic flows included in net result[90]	$14,012	($3,823)	$20,244	$5,478	$38,301
Net result for the period	$240,331	$440,459	$161,980	$1,551,352	$38,301
Net cash flow from operating activities	$466,870	$333,984	$321,710	$1,658,354	$842,043
Cash and cash equivalent at the end of the financial year	$455,598	$464,371	$565,388	$907,856	-
Total assets	$8,168,291	$8,173,551	$8,156,284	$6,362,330	$4,597,061
Total liabilities	$2,771,075	$3,016,666	$3,439,858	$1,807,883	$1,593,967

90 Includes gains or losses from revaluing leave liabilities due to changes in the government bond rate.

Procurement

Major contracts

Nil

Social procurement framework

We consider social and sustainable procurement objectives wherever possible in accordance with the Victorian government social procurement framework[91] and within the constraints of our limited purchasing activities.

In 2025–26 we included social and/or sustainable procurement objectives as weighted selection criteria for all select request for quote/request for proposal activities. We engaged St John Ambulance, a social benefit supplier, to provide employee first aid training. We also continued our engagement of Just Gold Digital Agency, as part of our creative services panel. Just Gold Digital Agency is a management consultancy and creative agency that is also an accredited social enterprise and People and Planet First certified.

Consultancies over $10,000

Nil

Consultancies under $10,000

Nil

ICT expenditure

For the 2025–26 reporting period, we had a total information and communication technology (ICT) expenditure of $852,811. See Table 22 for details.

ICT expenditure refers to our costs in providing business-enabling ICT services within the current reporting period. It comprises:

- non-business as usual (Non-BAU) ICT expenditure — relates to extending or enhancing our current ICT capabilities
- business as usual (BAU) ICT expenditure — all remaining ICT expenditure, primarily ongoing activities to operate and maintain the current ICT capability.

Table 22: ICT expenditure, 2025–26

All operational ICT expenditure	ICT expenditure related to projects to create or enhance ICT capabilities			Total ICT expenditure
BAU ICT expenditure	Non-BAU ICT expenditure	Non-BAU Operational expenditure	Non-BAU Capital expenditure	
$654,068	**$198,743**	**$198,743**	**Nil**	**$852,811**

Government advertising expenditure

Nil

Disclosure of emergency procurement

Nil

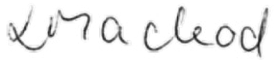
91 Victorian government, 'Social procurement framework', accessed 30 June 2026. https://www.buyingfor.vic.gov.au/social-procurement-framework.

Annual financial statements

Integrity Oversight Victoria

Integrity Oversight Victoria Financial Management Compliance Attestation Statement

I, Louise Macleod, the Chief Integrity Inspector of Integrity Oversight Victoria, certify that Integrity Oversight Victoria has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.



Louise Macleod

Chief Integrity Inspector

9 October 2026

Independent Auditor's Report

Victorian Auditor-General's Office

To the Inspector of Integrity Oversight Victoria

Opinion	I have audited the financial report of Integrity Oversight Victoria which comprises the: • balance sheet as at 30 June 2026 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • declaration in the financial statements. In my opinion the financial report presents fairly, in all material respects, the financial position of Integrity Oversight Victoria as at 30 June 2026 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards - Simplified Disclosures.
Basis for Opinion	I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. My independence is established by the *Constitution Act 1975.* My staff and I are independent of Integrity Oversight Victoria in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.
Inspector's responsibilities for the financial report	The Inspector of Integrity Oversight Victoria is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards - Simplified Disclosures and the *Financial Management Act 1994,* and for such internal control as the Inspector determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error. In preparing the financial report, the Inspector is responsible for assessing Integrity Oversight Victoria's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Level 31 / 35 Collins Street, Melbourne Vic 3000
T 03 8601 7000 enquiries@audit.vic.gov.au www.audit.vic.gov.au

Auditor's responsibilities for the audit of the financial report	As required by the *Audit Act 1994,* my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report. As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also: • identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. • obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Integrity Oversight Victoria's internal control • evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Inspector • conclude on the appropriateness of the Inspector's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Integrity Oversight Victoria's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Integrity Oversight Victoria to cease to continue as a going concern. • evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation. I communicate with the Inspector regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



MELBOURNE
13 October 2026

Andrew Greaves
Auditor-General

Annual Financial Statements
2025-26

INTEGRITY OVERSIGHT VICTORIA

Page 1

Report structure

Integrity Oversight Victoria has presented its audited general purpose financial statements for the financial year ended 30 June 2026 in the following structure to provide users with information about Integrity Oversight Victoria's stewardship of resources entrusted to it.

Certifications	Declaration in financial statements	
	Independent auditor's report	
Financial statements	Comprehensive operating statement	
	Balance sheet	
	Cash flow statement	
	Statement of changes in equity	
Notes to the financial statements	**1**	**About this report**
		The basis on which the financial statements have been prepared and compliance with reporting regulations
	2	**Funding delivery of services**
		Income recognised from grants and other sources
		2.1 Income that funds the delivery of our services
		2.1.1 Summary of compliance with annual parliamentary appropriations
	3	**Cost of delivering services**
		Operating expenses of Integrity Oversight Victoria
		3.1 Expenses incurred in the delivery of services
		3.2 Other operating expenses
	4	**Key assets to support delivery of our services**
		Property and intangible assets
		4.1 Property, plant and equipment
		4.2 Intangible assets
	5	**Other assets and liabilities**
		Working capital balances, and other key assets and liabilities
		5.1 Receivables
		5.2 Payables
		5.3 Other Provisions
	6	**How we financed our operations**
		Borrowings and leases
		6.1 Borrowings
		6.2 Commitments for expenditure
	7	**Financial instruments, contingencies and valuation judgements**
		Financial risk management, contingent assets and liabilities as well as fair value determination
		7.1 Financial instruments specific disclosures
		7.2 Contingent assets and contingent liabilities
		7.3 Fair value determination
	8	**Other disclosures**
		8.1 Changes in accounting policy
		8.2 Responsible persons
		8.3 Remuneration of executives
		8.4 Related parties
		8.5 Remuneration of auditors
		8.6 Subsequent events

Declaration in the financial statements

The attached financial statements for Integrity Oversight Victoria have been prepared in accordance with Direction 5.2 of the Standing Directions of the Minister for Finance under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, cash flow statement, statement of changes in equity and notes forming part of the financial statements, presents fairly the financial transactions during the year ended 30 June 2026 and financial position of Integrity Oversight Victoria as at 30 June 2026.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 9 October 2026.

Julio Labrin
Chief Finance Officer

Melbourne
9 October 2026

Louise Macleod
Accountable Officer

Melbourne
9 October 2026

Comprehensive operating statement

For the financial year ended 30 June 2026

			($)
	Note	**2026**	**2025**
Income from transactions			
Output appropriations	2.1	8,169,516	8,184,764
Total income from transactions		**8,169,516**	**8,184,764**
Expenses from transactions			
Employee expenses	3.1.1	(5,578,834)	(5,402,576)
Depreciation and amortisation	4.1.3	(676,416)	(700,264)
Interest expense	6.1.2	(54,529)	(74,563)
Other operating expenses	3.2	(1,633,418)	(1,563,079)
Total expenses from transactions		**(7,943,197)**	**(7,740,482)**
Net result from transactions (net operating balance)		**226,319**	**444,282**
Other economic flows included in net result			
Net gain from the revaluation of leave liabilities		14,012	(3,823)
Total other economic flows included in net result		**14,012**	**(3,823)**
Net result		**240,331**	**440,459**
Comprehensive result		**240,331**	**440,459**

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

Balance sheet

As at 30 June 2026

($)

	Note	2026	2025
Assets			
Financial assets			
Cash		455,598	464,371
Receivables	5.1	6,379,327	5,850,798
Total financial assets		**6,834,925**	**6,315,169**
Non-financial assets			
Prepayments		150,435	75,254
Property, plant and equipment	4.1.3	1,182,931	1,767,653
Intangible assets	4.2	-	15,475
Total non-financial assets		**1,333,366**	**1,858,382**
Total assets		**8,168,291**	**8,173,551**
Liabilities			
Payables	5.2	363,852	261,686
Borrowings	6.1	805,428	1,204,852
Employee related provisions	3.1.2	1,062,695	1,021,628
Other provisions	5.3	539,100	528,500
Total liabilities		**2,771,075**	**3,016,666**
Net assets		**5,397,216**	**5,156,885**
Equity			
Accumulated surplus		1,606,365	1,366,034
Contributed capital		3,790,851	3,790,851
Net worth		**5,397,216**	**5,156,885**

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

Cash flow statement

For the financial year ended 30 June 2026

($)

	Note	2026	2025
Cash flows from operating activities			
Receipts			
Receipts from government		7,640,987	7,461,859
Total receipts		**7,640,987**	**7,461,859**
Payments			
Payments to suppliers and employees		(7,119,588)	(7,053,312)
Interest and other costs of finance paid	6.1.2	(54,529)	(74,563)
Total payments		**(7,174,117)**	**(7,127,875)**
Net cash flows from/(used in) operating activities		**466,870**	**333,984**
Cash flows from investing activities			
Purchases of non-financial assets		(76,218)	(73,083)
Net cash flows from/(used in) investing activities		**(76,218)**	**(73,083)**
Cash flows from financing activities			
Repayment of principal portion of lease liabilities [(a)]	6.1.3	(399,425)	(361,918)
Net cash flows from/(used in) financing activities		**(399,425)**	**(361,918)**
Net increase/(decrease) in cash and cash equivalents		**(8,773)**	**(101,017)**
Cash and cash equivalents at beginning of financial year		**464,371**	**565,388**
Cash and cash equivalents at end of financial year		**455,598**	**464,371**

The accompanying notes form part of these financial statements.

Notes:

(a) Integrity Oversight Victoria has recognised cash payments for the principal portion of lease payments as financing activities; cash payments for the interest portion as operating activities consistent with the presentation of interest payments and short-term lease payments for leases and low-value assets as operating activities.

Statement of changes in equity

For the financial year ended 30 June 2026

($)

	Contributed capital	Accumulated surplus	Total
Balance at 1 July 2024	**3,790,851**	**925,575**	**4,716,426**
Net result for year	-	440,459	440,459
Balance at 30 June 2025	**3,790,851**	**1,366,034**	**5,156,885**
Balance at 1 July 2025	**3,790,851**	**1,366,034**	**5,156,885**
Net result for year	-	240,331	240,331
Balance at 30 June 2026	**3,790,851**	**1,606,365**	**5,397,216**

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

1. About this report

Integrity Oversight Victoria is a body corporate established under Section 8 of the *Integrity Oversight Victoria Act 2011* (the Act). Integrity Oversight Victoria's objectives, functions, powers, and duties are set out in sections 5, 11 and numerous other provisions of the Act. Since 1 July 2020 (in accordance with sections 90A to 90D of the Act), Integrity Oversight Victoria is legislatively required to be budget independent and is now funded directly through parliamentary appropriations.

The address of Integrity Oversight Victoria is

Integrity Oversight Victoria
Level 8
565 Bourke Street
Melbourne VIC 3000

A description of the nature of the principal services of Integrity Oversight Victoria is included in the **"Report of Operations"** of the Annual Report which does not form part of these financial statements.

Basis of preparation

These financial statements are Tier 2 general purpose financial statements prepared in accordance with AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and Financial Reporting Direction 101 *Application of Tiers of Australian Accounting Standards* (FRD 101).

These financial statements are in Australian dollars, and the historical cost convention is used unless a different measurement basis is specifically disclosed in the notes to the financial statements.

The accrual basis of accounting has been applied in preparing these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Consistent with the requirements of AASB 1004 Contributions, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of Integrity Oversight Victoria.

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

Revisions to accounting estimates are recognised in the period in which the estimate is revised and in future periods that are affected by the revision. Judgements and assumptions made by management in applying AAS that have significant effects on the financial statements and estimates are disclosed in the notes.

These financial statements cover Integrity Oversight Victoria as an individual reporting entity and include all the controlled activities of Integrity Oversight Victoria. There is no entity consolidated into Integrity Oversight Victoria.

Compliance information

These general-purpose financial statements have been prepared on a going concern basis in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards (AASs) including Interpretations issued by the Australian Accounting Standards Board (AASB).

Where appropriate, those Australian Accounting Standards' paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

2. Funding delivery of services

Introduction

Integrity Oversight Victoria is predominantly funded by accrual based Parliamentary appropriations for the provision of outputs.

2.1 Income that funds the delivery of our services

($)

	Notes	2026	2025
Income from transactions			
Output appropriation	2.1.1	8,169,516	8,184,764
Total income		**8,169,516**	**8,184,764**

Appropriations

Once annual parliamentary appropriations are approved by the Treasurer, they become controlled by Integrity Oversight Victoria and are recognised as income when applied for the purposes defined under the legislation governing the use of appropriations.

2.1.1 Summary of compliance with annual parliamentary appropriations

($)

	Appropriations Act		Financial Management Act		Total parliamentary authority	Appropriations applied	Variance[ii]
	Annual appropriation	Advance from Treasurer	Section 30	Section 32[i]			
2026							
Controlled							
Provision of outputs	8,666,900	-	-	-	8,666,900	8,169,516	497,384
Total	**8,666,900**	**-**	-	**-**	**8,666,900**	**8,169,516**	**497,384**
2025							
Controlled							
Provision of outputs	8,449,300	209,000	-	-	8,658,300	8,184,764	473,536
Total	**8,449,300**	**209,000**	-	**-**	**8,658,300**	**8,184,764**	**473,536**

Notes:
(i) Section 32 constitutes the approved carryover of unapplied appropriations from the prior year to be applied against Additions to Net Asset Base in the current year.

(ii) The variance in output appropriations of $497,384 in 2026 (2025: $473,536) relate to the underspend in depreciation, which cannot be repurposed and is required to be returned into the consolidated fund.

3. Cost of delivering services

Introduction

This section provides an account of the expenses incurred by Integrity Oversight Victoria in delivering its services. The funds that enable the provision of the services were disclosed in Note 2.

3.1 Expenses incurred in the delivery of services

($)

	Notes	2026	2025
Employee benefit expenses	3.1.1	5,578,834	5,402,576
Other operating expenses	3.2	1,633,418	1,563,079
		7,212,252	**6,965,655**

3.1.1 Employee expenses in the comprehensive operating statement

($)

	2026	2025
Salary and wages, annual leave and long service leave	5,104,942	4,953,988
Defined contribution superannuation expense	473,892	448,588
Total employee expenses	**5,578,834**	**5,402,576**

Employee benefit expense includes all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. Integrity Oversight Victoria does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, the Department of Treasury and Finance (DTF) discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer).

3.1.2 Employee related provisions

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

($)

	Note	2026	2025
Current provisions			
Annual leave		389,661	387,036
Long service leave		597,527	533,668
Total current provisions		**987,188**	**920,704**
Non-current provisions			
Long service leave	5.1	75,507	100,924
Total non-current provisions		**75,507**	**100,924**
Total provisions for employee benefits		**1,062,695**	**1,021,628**

Current provisions

The annual leave liability is classified as a current liability as Integrity Oversight Victoria does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Unconditional long service leave is disclosed as a current liability; even where Integrity Oversight Victoria does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Comprehensive Operating Statement as it is taken.

Employment on-costs such as payroll tax, workers compensation and superannuation are included as a component of the provision for employee related expenses.

Non-current provisions

Conditional long service leave is disclosed as a non-current liability. There is a conditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current long service leave is measured at present value.

Any gain or loss following revaluation of the present value of non-current long service leave liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in bond interest rates for which it is then recognised as an ‘other economic flow’ in the net result.

3.2 Other operating expenses

($)

	2026	2025
Purchase of services and supplies	925,738	1,128,742
Low-value lease expenses	30,730	34,500
Information technology costs	491,076	323,205
Occupancy costs	185,874	76,632
Total expenses	**1,633,418**	**1,563,079**

Other operating expenses generally represent the day-to-day running costs incurred in delivering services of Integrity Oversight Victoria and are recognised as an expense in the reporting period in which they are incurred.

All leases (except below) are accounted for under AASB 16 Leases in Integrity Oversight Victoria's balance sheet.

The following lease payments are recognised on a straight-line basis:
• Short-term leases – leases with a term less than 12 months; or
• Low value leases – leases with the underlying asset's fair value (when new, regardless of the age of the asset being leased) is no more than $10 000.
There are no short-term leases for the financial year.

4. Key assets available to support delivery of our services

Introduction

Integrity Oversight Victoria controls assets that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to Integrity Oversight Victoria to be utilised for delivery of those services.

4.1.1 Property, plant and equipment

($)

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2026	2025	2026	2025	2026	2025
Right of use buildings [(a)]	1,967,274	1,967,274	(1,278,729)	(885,274)	688,545	1,082,000
Leasehold improvements	674,982	598,764	(508,063)	(412,317)	166,919	186,447
Office and computer equipment at fair value	917,742	917,742	(590,274)	(418,535)	327,467	499,207
Total	**3,559,998**	**3,483,780**	**(2,377,066)**	**(1,716,126)**	**1,182,931**	**1,767,653**

(a) As a result of a change in FRD 104 Leases effective for reporting periods from 1 July 2025, right-of-use assets are measured at cost for reporting period 2025-26. The comparative information for reporting period 2024-25 is not restated and is reported at the previously determined fair value. For further information, refer to Note 8.1.

Initial recognition: Items of property, plant and equipment are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition.

The cost of leasehold improvements is capitalised as an asset and depreciated over the remaining term of the lease or the estimated useful life of the improvements, whichever is the shorter.

The cost of the office furniture and computer equipment is the purchase price and any other additional cost incurred to bring the asset to the place and condition it is available for use.

Subsequent measurement: Property, plant and equipment are subsequently measured at fair value less accumulated depreciation and impairment (except right of use assets).

Right-of-use assets acquired by lessees – Initial measurement
Integrity Oversight Victoria recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

• any lease payments made at or before the commencement date less any lease incentive received;
• any initial direct costs incurred; and
• an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

Right-of-use asset – Subsequent measurement

Right-of-use assets are subsequently measured at cost less accumulated depreciation, impairment and any adjustments for remeasurement of the lease liability. Integrity Oversight Victoria depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term.
Impairment of right-of-use assets is determined and accounted for in accordance with AASB 136 Impairment of Assets.

Impairment of right-of-use assets
Integrity Oversight Victoria has assessed all right-of-use assets for impairment, and no indicators of impairment are identified as at 30 June 2026.

Impairment of property, plant and equipment
The assets concerned are tested as to whether their carrying value exceeds their recoverable amount. Where an asset's carrying value exceeds its recoverable amount, the difference is considered to be an impairment and is written off as an 'other economic flow', except to the extent that it can be offset to an asset revaluation surplus amount applicable to that class of asset.

The recoverable amount for most assets is measured at the higher of current replacement cost and fair value less costs to sell. Recoverable amount for assets held primarily to generate net cash inflows is measured at the higher of the present value of future cash flows expected to be obtained from the asset and fair value less costs to sell.

4.1.2 Depreciation and amortisation

All buildings, plant and equipment and other non-financial physical assets that have finite useful lives, are depreciated. Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

Asset	Useful life (years)
Buildings (leased)	4 years
Leasehold improvements	4 years
Office and computer equipment	3 to 5 years
Software	3 to 5 years

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

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term. Where Integrity Oversight Victoria obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the entity will exercise a purchase option, the entity depreciates the right-of-use asset over its useful life.
Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

4.1.3 Reconciliation of movements in carrying amounts of property, plant and equipment

($)

	Right of use buildings [(a)]	Leasehold improvements	Office and computer equipment	Total
	$	$	$	$
2026				
Opening Balance	**1,082,000**	**186,447**	**499,207**	1,767,654
Additions	-	76,218	-	76,218
Depreciation expenses	(393,455)	(95,746)	(171,740)	(660,940)
Closing balance	**688,545**	**166,919**	**327,467**	**1,182,931**
2025				
Opening Balance	1,475,455	270,317	622,534	2,368,306
Additions	-	-	73,082	73,082
Depreciation expenses	(393,455)	(83,870)	(196,410)	(673,735)
Closing balance	**1,082,000**	**186,447**	**499,207**	**1,767,653**

(a) As a result of a change in FRD 104 Leases effective for reporting periods from 1 July 2025, right-of-use assets are measured at cost for reporting period 2025-26. The comparative information for reporting period 2024-25 is not restated and is reported at the previously determined fair value. For further information, refer to Note 8.1.

4.2 Intangible assets

($)

	2026	2025
Gross Carrying Amount		
Opening balance	88,429	88,429
Additions	-	-
Closing balance	**88,429**	**88,429**
Accumulated amortisation and impairment		
Opening balance	72,954	46,425
Amortisation of intangible assets	15,475	26,529
Closing balance	**88,429**	**72,954**
Net book value at end of financial year	**-**	**15,475**

Purchased intangible assets are initially recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Depreciation and amortisation begin when the assets are available for use - that is, when they are in the location and condition necessary for them to be capable of operating in the manner intended by management.

Internally generated intangible assets arising from development (or from the development phase of an internal project) are recognised if, and only if, all of the following are demonstrated:
(a) there is an intention to complete the intangible asset for use or sale
(b) there is an ability to use or sell the intangible asset
(c) the intangible asset will generate probable future economic benefits
(d) there is availability of adequate technical, financial, and other resources to complete the development and to use or sell the intangible asset
(e) there is an ability to measure reliably the expenditure attributable to the intangible asset during its development.

Subsequent measurement
Internally generated intangible assets with finite useful lives, are amortised on a straight-line basis over their useful lives.

Intangible assets with indefinite useful lives (and intangible assets not yet available for use) are tested for impairment annually or whenever there is an indication that the asset may be impaired.

Impairment
Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified.

5. Other assets and liabilities

Introduction

This section sets out those assets and liabilities that arose from Integrity Oversight Victoria's delivery of services.

5.1 Receivables

($)

		2026	2025
Statutory			
Amounts owing from Victorian Government [(a)]		6,379,327	5,850,798
GST input tax credit recoverable		-	-
Total receivables		**6,379,327**	**5,850,798**
Represented by			
Current receivables		6,303,820	5,749,875
Non-current receivables	3.1.2	75,507	100,924

Notes:
(a) Represents the balance of available appropriations relating to providing outputs as well as funds available for capital purchases, for which payments had not been disbursed at the balance date, and accordingly had not been drawn from the Consolidated Fund.

Statutory receivables do not arise from contracts and are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement they are measured at amortised cost using the effective interest method, less any impairment and are not classified as financial instruments.

5.2 Payables

($)

	2026	2025
Contractual		
Creditors and accruals	362,183	260,017
Statutory		
Amounts payable to government agencies	1,669	1,669
Total statutory payables	**363,852**	**261,686**
Total payables		
Represented by		
Current payables	363,852	261,686

Contractual payables are classified as financial instruments and measured at amortised cost. Creditors and accruals represent liabilities for goods and services provided to Integrity Oversight Victoria prior to the end of the financial year that are unpaid.

Statutory payables are recognised and measured similarly to contractual payables but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost because they do not arise from a contract.

5.3 Other provisions

($)

	2026	2025
Make-good provision	500,900	500,900
Other	38,200	27,600
Total other provisions	**539,100**	**528,500**

Other provisions are recognised when Integrity Oversight Victoria has a present obligation, the future sacrifice of economic benefits is probable and the amount of the provision can be measured reliably. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

The make-good provision is recognised in accordance with the lease agreements. Integrity Oversight Victoria must restore the premises to its original condition at the end of the lease term.

Reconciliation of movements in other provisions

($)

	Make-good	Other	Total
Opening balance	500,900	27,600	**528,500**
Additions	-	10,600	**10,600**
Closing balance	**500,900**	**38,200**	**539,100**

The make-good provision is recognised in accordance with the lease agreement over the buildings. Integrity Oversight Victoria must remove any leasehold improvements from the leased buildings and restore the premises to its original condition at the end of the lease term.

6. Financing operations

Introduction

This section provides information on the sources of finance available to Integrity Oversight Victoria during its operations, along with interest expenses (the cost of finance lease liabilities) and other information related to financing activities of Integrity Oversight Victoria.

This section also includes disclosures on commitments for expenditure.

This section includes disclosures of balances that are financial instruments, such as borrowings. Note 7.1.1 provide additional, specific financial instrument disclosures

6.1 Borrowings

Borrowings refer to interest bearing liabilities, which for Integrity Oversight Victoria consist only of lease liabilities. Borrowings are measured at amortised cost.

($)

	2026	2025
Current Lease liabilities	443,770	399,425
Non-current Lease liabilities	361,658	805,428
Total borrowings	**805,428**	**1,204,852**

Leases are recognised as assets and liabilities of Integrity Oversight Victoria at amounts equal to the fair value of the lease property or, if lower, at the present value of the minimum lease payments, each determined at the inception of the lease. The leased asset is depreciated over the shorter of the estimated useful life of the asset or the term of the lease.

Minimum lease payments are apportioned between reduction of the lease liability and periodic finance charges which are calculated using the interest rate implicit in the lease and charged directly to the comprehensive operating statement.

Leases are secured borrowings as the right to the leased assets will revert to the lessor in the event of a default.

There were no defaults and breaches of any lease conditions during the current or previous financial years.

Integrity Oversight Victoria's leasing activities

Integrity Oversight Victoria leases various IT equipment. The lease contracts are typically made for a fixed period of 1-5 years with an option to renew the lease after that date.

Leases of IT equipment with shorter contract terms of up to 12 months or low-value items of $10k or less are not recognised as right-of-use assets and lease liabilities. These lease expenses are recognised when they become payable by Integrity Oversight Victoria.

6.1.1 Right-of-use assets
Right-of-use assets are presented in note 4.1.

6.1.2 Amounts recognised in the comprehensive operating statement
The following are recognised in the comprehensive operating statement relating to lease;

($)

	2026	2025
Interest expense on lease liabilities	54,529	74,563
Expenses relating to leases of low-value assets	30,730	34,500
Total	**85,259**	**109,063**

6.1.3 Amounts recognised in the cash flow statement
The following lease amounts are recognised in the cash flow statement relating to lease;

($)

	2026	2025
Lease liability payments	399,425	361,918
Total cash outflow for leases	**399,425**	**361,918**

Contracts containing leases
For any new contracts entered into Integrity Oversight Victoria considers whether the contract is or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition Integrity Oversight Victoria assesses whether the contract meets three key evaluations:

- Whether the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to Integrity Oversight Victoria and for which the supplier does not have substantive substitution rights; and
- Whether Integrity Oversight Victoria has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and Integrity Oversight Victoria has the right to direct the use of the identified asset throughout the
- Whether Integrity Oversight Victoria has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

Separation of lease and non-lease components
At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non-lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amounts.

Recognition and measurement of leases

Lease Liability - Initial measurement

The lease liability is initially measured at the present value of the unpaid lease payments at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or Integrity Oversight Victoria's incremental borrowing rate.
Lease payments included in the measurement of the lease liability comprise of the following:

- fixed payments (including in-substance fixed payments) less any lease incentive receivable;
- variable payments based on an index or rate, initially measured using the index or rate as at the
- amounts expected to be payable under a residual value guarantee; and
- payments arising from purchase and termination options that are reasonably certain to be exercised.

Lease Liability - Subsequent measurement

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

Short-term leases and leases of low-value assets

Integrity Oversight Victoria has elected to account for short-term leases and leases of low-value assets using the practical expedients. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss when the expenditure is incurred.

Presentation of right-of-use assets and lease liabilities

Integrity Oversight Victoria presents right-of-use assets as 'property plant and equipment' unless they meet the definition of investment property, in which case they are disclosed as 'investment property' in the balance sheet. Lease liabilities are presented as 'Borrowings' in the balance sheet.

6.1.4 Future lease payments

	Minimum future lease payments (a)	
	2026	**2025**
Not longer than 1 year	454,395	432,354
Longer than 1 year but not longer than 5 years	353,517	807,912
Longer than 5 years	-	-
Minimum future lease payments	**807,912**	**1,240,266**
Less future finance charges	157,488	215,403
Present value of minimum lease payments	**650,424**	**1,024,863**

Note:

(a) Minimum future lease payments include the aggregate of all base payments and any guaranteed residual

6.2 Commitments for expenditure

Commitments for future expenditure include operating commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. Where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet. There are no capital commitments to disclose (2025: Nil).

($)

	2026	2025
Other commitments		
Commitments for minimum payments in relation to non-cancellable expenses, not recognised as liabilities, are payable as follows:		
Within one year	313,805	278,060
Later than one year but not later than five years	56,478	108,323
More than five years	-	-
Total commitments (inclusive of GST)	**370,283**	**386,383**
Less GST recoverable	(33,662)	(35,126)
Total commitments (exclusive of GST)	**336,621**	**351,257**

7. Financial instruments, contingencies and valuation judgements

Introduction

Integrity Oversight Victoria is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements.

This section sets out financial instrument specific information (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for Integrity Oversight Victoria relates mainly to fair value determination.

7.1 Financial instruments specific disclosures

Financial instruments arise out of contractual agreements between entities that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of Integrity Oversight Victoria's activities, certain financial assets and financial liabilities arise under statute rather than a contract. Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 Financial Instruments: Presentation. For example, statutory receivables do not meet the definition of financial instruments as they do not arise under contract. Other than the statutory receivables Integrity Oversight Victoria does not hold financial assets. Integrity Oversight Victoria's statutory receivables are disclosed in note 5.1.

Categories of financial liabilities

Financial liabilities at amortised cost
Financial instrument liabilities are initially recognised on the date they are originated. They are initially measured at fair value less any directly attributable transaction costs.

Financial instrument liabilities measured at amortised cost include all of Integrity Oversight Victoria's contractual payables and borrowings.

Derecognition of financial liabilities
A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

7.1.1 Financial Instruments - Net gain/(loss) on financial instruments by category

($)

2026	Carrying amount	Total interest (expense)
Financial liabilities at amortised cost		
Payables	362,183	-
Borrowings	805,428	(54,529)
Total financial liabilities	**1,167,611**	**(54,529)**

($)

2025	Carrying amount	Total interest (expense)
Financial liabilities at amortised cost		
Payables	260,017	-
Borrowings	1,204,852	(74,563)
Total financial liabilities	**1,464,869**	**(74,563)**

Note: The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable)

7.2 Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet, but are disclosed in this note and, if quantifiable, are measured at nominal value.

Contingent assets and contingent liabilities are presented inclusive of GST.

7.2.1 Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

Contingent assets are classified as either quantifiable, where the potential economic benefit is known, or non-quantifiable.

There were no contingent assets relating to Integrity Oversight Victoria as at 30 June 2026 (30 June 2025: Nil).

7.2.2 Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

- present obligations that arise from past events but are not recognised because:
  - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations;
  - or the amount of the obligations cannot be measured with sufficient reliability.

Contingent liabilities are also classified as either quantifiable or non-quantifiable.

There were no contingent liabilities relating to Integrity Oversight Victoria as at 30 June 2026 (30 June 2025: Nil).

7.3 Fair value determination

Integrity Oversight Victoria determines the policies and procedures for fair value measurements such as property, plant, and equipment in accordance with the requirements of AASB 13 Fair Value Measurement and the relevant Financial Reporting Directions issued by DTF.

In determining fair values, a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy:

- Level 1 - quoted (unadjusted) market prices in active markets for identical assets;
- Level 2 - valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 - valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable. Changes in unobservable values will result in changes to the asset carrying values.

Integrity Oversight Victoria currently holds financial instruments that are recorded in the financial statements where the carrying amounts approximate to fair value, due to their short-term nature or with the expectation that they will be paid in full by the end of the subsequent reporting period. These financial instruments are disclosed in note 7.1.

Integrity Oversight Victoria's property, plant and equipment and intangible assets are held at fair value (except right of use assets) and classified as level 3. The fair value is determined using the current replacement cost method. There were no changes in valuation techniques throughout the period to 30 June 2026. For all assets measured at fair value, the current use is considered the highest and best use. Significant unobservable inputs associated with these assets are cost and useful life which have remained unchanged for the financial period.

8. Other disclosures

Introduction

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

8.1 Changes in accounting policy

Right-of-use assets

Integrity Oversight Victoria has made a change in accounting policy to change the measurement basis from the revaluation model to the cost model for the subsequent measurement of right-of-use assets arising from market leases, in accordance with the updated requirements under FRD 104.

Previously, Integrity Oversight Victoria had measured all right-of-use assets arising from market leases using the revaluation model under AASB 13. Following the change in accounting policy, Integrity Oversight Victoria will measure all right-of-use assets using the cost model. Right-of-use assets measured using the cost model are held at cost less accumulated depreciation and impairment and any adjustments for remeasurement of lease liability. Periodic revaluations are not required; however, the cost model requires annual impairment assessments in accordance with AASB 136.

Upon adoption of the cost model, Integrity Oversight Victoria has applied a modified retrospective approach. The approach takes the right-of-use asset's carrying amounts recorded under the revaluation model as at 30 June 2025 as the right-of-use asset's opening balances on application of the cost model.

Accordingly, the comparative information presented is not restated and is reported at the previously determined fair value.

Right-of-use assets arising from significantly below-market leases

Integrity Oversight Victoria is not required to make any adjustments to right-of-use assets arising from significantly below-market leases, including peppercorn leases, as it already measures these right-of-use assets using the cost model in accordance with AASB 16 and FRD 104, and are thus not impacted as a result of this accounting policy change.

Impacts on financial statements

On transition to the cost model, there was no impact on Integrity Oversight Victoria's financial statements. No impairment was identified for the right-of-use asset held as at 30 June 2026.

8.2 Responsible persons

In accordance with the Ministerial Directions issued by the Minister for Finance under the *Financial Management Act 1994* , the following disclosures are made regarding responsible persons for the reporting period.

Names
The people who held the positions of Ministers and Accountable Officers in Integrity Oversight Victoria (from 1 July 2025 to 30 June 2026 unless otherwise stated) were as follows:

Attorney-General	The Hon. Sonya Kilkenny, MP	1 July 2025	to 30 June 2026
Acting Attorney-General	The Hon Enver Erdogan, MP	20 September 2025	to 28 September 2025
		28 December 2025	to 11 January 2026
Accountable Officer	Louise Macleod	1 July 2025	to 30 June 2026

Remuneration
Remuneration received or receivable by the Accountable Officer, in connection with the management of Integrity Oversight Victoria during the reporting period was in the range of $550,000-$559,999. In 2024-25 the range was $701,000-$719,999. The decrease in 2025-26 is due to employee entitlements paid out on resignation in prior year.

Amounts relating to the Ministers are reported in the financial statements of the State's Annual Financial Report.

8.3 Remuneration of executives

The number of executive officers, other than Ministers and the Accountable Officer, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits (as defined in AASB 119 Employee Benefits) in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered, and is disclosed in the following categories:

- short-term employee expenses include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services;
- post-employment benefits include employer contributions for members of both defined benefit and defined contribution superannuation plans;
- other long-term benefits include long service leave and other long term benefits.
- termination benefits include termination of employment payments, such as severance packages.

($)

Remuneration of executive officers [a]	2026	2025
Total remuneration	733,002	779,548
Total number of executives	4	2
Total annualised employee equivalents [b]	2	2

Notes:

(a) *The total number of executive service members includes persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 Related Party Disclosures and are also reported within the related parties note disclosure (Note 8.4).*

(b) *Annualised employee equivalent is based on paid working hours of 38 ordinary hours per week over the 52 weeks for the reporting period.*

8.4 Related parties

Integrity Oversight Victoria is a wholly owned and controlled entity of the State of Victoria. Related parties of Integrity Oversight Victoria include:

- all key management personnel and their close family members; and personal business interests (controlled entities, joint ventures and entities they have significant influence over)
- all cabinet ministers and their close family members; and
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

All related party transactions have been entered into on an arm's length basis.

Key management personnel (KMP)

The Key Management Personnel (KMP) of Integrity Oversight Victoria include

Accountable Officer	Louise Macleod
Chief Executive Officer and General Counsel	Catherine Cato
Director Integrity Operations and Policy	Alison Lister
Acting Director, Integrity Operations & Policy	Raeleen Small
Acting Director, Integrity Operations & Policy	Jesse White

Remuneration of key management personnel

The compensation detailed below excludes the salaries and benefits that the Portfolio Minister receives. The Ministers' remuneration and allowances are set by the *Parliamentary Salaries and Superannuation Act 1968* and have been disclosed within the 2025-26 Financial Report for the State of Victoria.

		($)
Compensation of KMPs[1]	**2026**	**2025**
Total	**1,286,010**	**1,307,535**

Notes:

1. *Some KMPs are also reported in the disclosure of remuneration of executive officers (Note 8.3)*

Transactions and balances with KMPs and other related parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occur on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the Victorian Government Purchasing Board requirements.

Outside of normal citizen type transactions with Integrity Oversight Victoria, there were no related party transactions that involved key management personnel, their close family members and their personal business interests. No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

8.5 Remuneration of auditors

		($)
	2026	**2025**
Victorian Auditor-General's Office		
Audit of the annual financial statements	38,200	27,600
Total	**38,200**	**27,600**

8.6 Subsequent events

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of Integrity Oversight Victoria, the results of those operations, or the state of affairs of Integrity Oversight Victoria in future financial years.

Appendix A

Bodies overseen by Integrity Oversight Victoria

During 2025–26, Integrity Oversight Victoria's oversight reduced from 15 to 13 integrity bodies.

1. Chief Examiner
2. Department of Energy, Environment and Climate Action
3. Environment Protection Authority Victoria
4. Game Management Authority
5. Independent Broad-based Anti-corruption Commission
6. Judicial Commission of Victoria
7. Office of the Special Investigator[92]
8. Office of the Victorian Information Commissioner
9. Parliamentary Workplace Standards and Integrity Commission
10. Public Interest Monitor
11. Victorian Auditor-General's Office
12. Victorian Fisheries Authority
13. Victorian Ombudsman
14. Victoria Police
15. Wage Inspectorate Victoria[93]

92 IOV's power to investigate complaints and public interest complaints about OSI ceased on 2 August 2025 and its power to make recommendations and report on investigations about OSI ceased on 2 February 2026.

93 IOV's oversight ceased on 12 December 2025 when WIV's wage theft offences and associated coercive powers were repealed.

Appendix B

Acts relating to Integrity Oversight Victoria's work

Our jurisdictional remit and powers are established by the *Integrity Oversight Victoria Act 2011* (Vic) and 20 other Acts of parliament.

We perform our duties, functions and powers under these Acts:

- *Crime (Controlled Operations) Act 2004* (Vic)
- *Fisheries Act 1995* (Vic)
- *Human Source Management Act 2023* (Vic)
- *Integrity Oversight Victoria Act 2011* (Vic)
- *Major Crime (Investigative Powers) Act 2004* (Vic)
- *Parliamentary Workplace Standards and Integrity Act 2024* (Vic)
- *Public Interest Disclosures Act 2012* (Vic)
- *Public Interest Monitor Act 2011* (Vic)
- *Surveillance Devices Act 1999* (Vic)
- *Telecommunications (Interception and Access) Act 1979* (Cth)
- *Telecommunications (Interception) (State Provisions) Act 1988* (Vic)
- *Terrorism (Community Protection) Act 2003* (Vic)
- *Wildlife Act 1975* (Vic)
- *Witness Protection Act 1991* (Vic)

These Acts set out further obligations of the agencies we oversee:

- *Audit Act 1994* (Vic)
- *Freedom of Information Act 1982* (Vic)
- *Independent Broad-based Anti-corruption Commission Act 2011* (Vic)
- *Judicial Commission of Victoria Act 2016* (Vic)
- *Ombudsman Act 1973* (Vic)
- *Privacy and Data Protection Act 2014* (Vic)
- *Wage Theft Act 2020* (Vic)[94]

94 WIV's wage theft offences and associated coercive powers were repealed on 12 December 2025.

Appendix C

IOV jurisdiction and functions

IBAC	Victorian Ombudsman	Office of Chief Examiner	OSI Office of the Special Investigator Victoria	PWSIC	OVIC Office of the Victorian Information Commissioner	VAGO Victorian Auditor-General's Office
Receive and assess complaints about its conduct and the conduct of its officers	Receive and assess complaints about some conduct of its officers	Receive and assess complaints about some conduct of the Chief Examiner or Examiners		Receive and assess complaints about some conduct of its officers	Receive and assess complaints about some conduct of its officers	Receive and assess complaints about some conduct of its officers
Investigate conduct	Investigate conduct	Investigate conduct	Investigate conduct (until 2/8/25)	Investigate conduct	Investigate conduct	Investigate conduct
Monitor the exercise of coercive powers	Monitor the exercise of coercive powers	Monitor the exercise of coercive powers			Monitor the exercise of coercive powers	Monitor the exercise of coercive powers
Assess the effectiveness and appropriateness of policies and procedures		Assess the effectiveness and appropriateness of policies and procedures				
Monitor compliance with the IBAC Act and other related laws	Monitor compliance with procedural fairness	Monitor compliance with Major Crime (IP) Act		Monitor the exercise of coercive powers	Monitor compliance with procedural fairness	Monitor compliance with ss.30–37, 39, 43–46, 50(1) and 51 of the Audit Act
Review PID procedures	Review PID procedures					
Oversee performance of its PID Act functions						
Receive and assess PIDS						
Investigate PICs			Investigate PICs (until 2/8/25)			
Monitor interaction between it and other integrity bodies				Monitor compliance with procedural fairness		
Inspect its records on telephone interception, use of surveillance devices and controlled operations						

WIV Wage Inspectorate Victoria	Judicial Commission of Victoria	Victoria Police	PIM Public Interest Monitor	Game Management Authority	Victorian Fisheries Authority	Victoria State Government Energy, Environment and Climate Action	EPA Victoria
Investigate conduct (until 2/12/25)							
Monitor the exercise of coercive powers (until 2/12/25)	Monitor the exercise of coercive powers						
		Monitor compliance with Major Crime (IP) Act					
	Review PID procedures						
			Receive and assess PIDS				
			Investigate PICs				
		Inspect its records on telecommuni-cations inter-ception, use of surveillance devices and controlled operations	Inspect records relating to order/warrant applications	Inspect its records on use of surveillance devices and controlled operations	Inspect its records on use of surveillance devices and controlled operations	Inspect its records on use of surveillance devices and controlled operations	Inspect its records on use of surveillance devices
		Inspect its records on use of counter-terrorism powers					

Shortened forms

AFP	Australian Federal Police
Audit Act	*Audit Act 1994*
CCO Act	*Crime (Controlled Operations) Act 2004*
CCP	Chief Commissioner of Police
DEECA	Department of Energy, Environment and Climate Action
DPP	Director of Public Prosecution
EPA	Environment Protection Authority
Equal Opportunity Act	*Equal Opportunity Act 2010*
HSM Act	*Human Source Management Act 2023*
IBAC	Independent Broad-based Anti-corruption Commission
IBAC Act	*Independent Broad-based Anti-Corruption Commission Act 2011*
IOC	Integrity and Oversight Committee
IOV Act	*Integrity Oversight Victoria Act 2011*
MCIP Act	*Major Crime (Investigative Powers) Act 2004*
OCE	Office of Chief Examiner
OCM	O'Connor Marsden & Associates
OHS Act	*Occupational Health and Safety Act 2004*
OSI	Office of the Special Investigator (Victoria)
OVIC	Office of the Victorian Information Commissioner
PAEC	Public Accounts and Estimates Committee
PIC	Public Interest Complaint
PID	Public Interest Disclosure
PID Act	*Public Interest Disclosures Act 2012*
PIM	Public Interest Monitor
PWSIC	Parliamentary Workplace Standards and Integrity Commission
VAGO	Victorian Auditor-General's Office
VO	Victorian Ombudsman
VWA	Victorian Workcover Authority
WIV	Wage Inspectorate Victoria
WTA Act	*Wage Theft Amendment Act 2025*

Legislative reporting (disclosures) index

This annual report is prepared in accordance with all relevant Victorian legislations and pronouncements. This index has been prepared to facilitate identification of Integrity Oversight Victoria's compliance with statutory disclosure requirements.

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