ibac | Strengthening Victoria's Integrity

24 25 Annual report

Acknowledgement

IBAC acknowledges the Traditional Custodians of the lands on which we work and pays respect to Elders past and present. We recognise and celebrate the diversity of Aboriginal and Torres Strait Islander peoples and their ongoing cultures and connections to the lands and waterways across Victoria.

Independent Broad-based Anti-corruption Commission

An accessible version and other formats of this document can be found on the IBAC website <www.ibac.vic.gov.au>.

Published by order, or under the authority, of the Parliament of Victoria

October 2025
ISSN 2202-7300 (print)
ISSN 2203-028X (digital)

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(Independent Broad-based Anti-corruption Commission)

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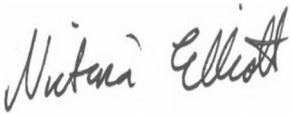
We welcome feedback on our annual report, particularly about its readability and usefulness. Please send your feedback to communications@ibac.vic.gov.au.



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Responsible body's declaration

In accordance with the *Financial Management Act 1994* (Vic), the *Independent Broad-based Anti-corruption Commission Act 2011* (Vic) and the *Public Interest Disclosures Act 2012* (Vic), I am pleased to present the Independent Broad-based Anti-corruption Commission's annual report for the year ending 30 June 2025.



Victoria Elliott
Commissioner
Independent Broad-based Anti-corruption Commission

16 October 2025

About this report

This Independent Broad-based Anti-corruption Commission (IBAC) annual report describes operational and financial performance, achievements and work undertaken in 2024/25 to prevent and expose public sector corruption and police misconduct.

This report is one of the ways IBAC reports on its activities and results to our stakeholders: the Victorian Parliament, Victoria Police, public sector leaders and employees, and the Victorian community.

We report in accordance with the *Financial Management Act 1994* (Vic) (FMA), the *Independent Broad-based Anti-corruption Commission Act 2011* (Vic) (IBAC Act) and the *Public Interest Disclosures Act 2012* (Vic) (PID Act).

The following improvement has been made to the structure of the report:

- *Budget Paper No. 3* (BP3) data is collated into a single table in section 1.1 'Performance overview'.

The improvements made during the previous reporting period are continued in this report:

- expanding the section on prevention and education to further report on impact
- aligning the structure with our core functions to reduce repetition.

For legal and operational reasons, we cannot report publicly on some activities, including potential criminal prosecutions. Our work can be long term, such as some complex investigations, which affects the timing of our reporting. IBAC's work is shared publicly when appropriate, including on our website and through other media channels.

We aim to be transparent whenever possible and within the bounds of our legislation. Robust reporting practices and external oversight demonstrate our compliance with the law.

About IBAC

IBAC is Victoria's independent anti-corruption and police oversight agency.

Our purpose

It is our mission to strengthen Victoria's integrity.

Our vision

A public sector and police trusted to act with integrity for all Victorians.

Our core work

We prevent

We use information and intelligence to identify and prioritise corruption and misconduct risks, enabling us to direct resources to prevent corruption and police misconduct where we can have the greatest impact.

We examine public sector systems, practices and legislation to inform, consult with, and make recommendations to public sector organisations, including Victoria Police.

We educate

We raise awareness about who we are, the impact of corruption and misconduct and how it can be prevented, through training and engagement, publishing reports and resources, and by alerting organisations to the latest information to help them stay ahead of corruption risks.

We assess

We receive and assess complaints and notifications about public sector bodies, including Victoria Police. We also monitor and review police and public sector investigations into allegations of alleged misconduct or corruption to ensure they are thorough, impartial and that findings are fair and reasonable.

We investigate

We identify, investigate and expose public sector corruption and police misconduct. We prioritise investigations that involve allegations of serious or systemic public sector corruption and police misconduct.

Victoria's integrity system

IBAC plays a key role in Victoria's integrity system, working closely with other agencies so that the Victorian community can have confidence in the public sector and Victoria Police.

Together we stand for a system that is fair, transparent and accountable.

While we each have clear roles, collectively we work to ensure that the system operates effectively, and that the Victorian community understands which agency is best to assist them with their complaint or issue and where they can go to for information.

The three principal agencies in Victoria's integrity system are:

- **IBAC:** Prevents, investigates and exposes public sector corruption and police misconduct
- **Victorian Ombudsman:** Informally resolves and investigates complaints about state government departments, local councils and other public bodies, protecting human rights and promoting fairness, accountability and improvements in public administration
- **Victorian Auditor-General's Office:** Provides independent assurance to the Victorian Parliament and the Victorian community on the financial integrity and performance of the state.

Integrity Oversight Victoria oversees IBAC, the Victorian Ombudsman and the Victorian Auditor-General's Office, in addition to several other Victorian integrity bodies.

Other agencies that form part of Victoria's integrity system include: the Local Government Inspectorate, Office of the Victorian Information Commissioner, the Public Interest Monitor, the Victorian Public Sector Commission, the Victorian Equal Opportunity and Human Rights Commission, the Judicial Commission of Victoria and the Parliamentary Workplace Standards and Integrity Commission.

Legislation

IBAC's governing legislation is the IBAC Act. We are also responsible for the application of the PID Act and operate in accordance with legislation on a range of matters, including the *Charter of Human Rights and Responsibilities Act 2006* (Vic) (the Charter) and *Victims' Charter Act 2006* (Vic).

Refer to Appendix G 'Legislation' for an index of legislation referenced in this report.

Contents

1 Year in review 13

1.1 Performance overview 14

1.2 Financial overview 20

2 Our core work 23

2.1 Prevention and education 24

2.2 Complaints and assessment 30

2.3 Investigations 36

2.4 Oversight 43

3 Our people and organisation 47

3.1 Our people 48

3.2 Data governance maturity 49

3.3 Organisational structure 50

3.4 Governance and committees 53

3.5 Workforce inclusion policy 55

3.6 Employment and conduct principles 55

4 Financial report 56

Declaration in the financial statements 58

Independent auditor's report 59

Financial statements 61

Notes to the financial statements 65

Appendixes

Appendix A Workforce data 92

Appendix B Financial disclosures 99

Appendix C Compliance reporting 105

Appendix D Other disclosures 110

Appendix E Natural justice 113

Appendix F Disclosure index 115

Appendix G Legislation 118

Appendix H Glossary 120

Commissioner's message



This reporting period marked my first anniversary as IBAC Commissioner – a personal milestone that prompted me to reflect on our progress not just over the last 12 months, but since IBAC's inception over a decade ago.

IBAC's purpose is to prevent and expose public sector corruption and police misconduct. Achieving this relies on the trust of the Victorian community, so that people feel confident in reporting corruption and police misconduct to us.

IBAC has come a long way in building that trust but there is still more to be done. We understand the challenges faced by those who come forward. It takes courage to make a complaint, and it is this courage that enables IBAC to fulfill its role.

Not every complaint results in an investigation, but collectively, complaints can reveal systemic issues that lead to IBAC investigations or shape our corruption prevention work. Without the community's willingness to speak up, we could not do our work.

Police oversight

IBAC's independent oversight of Victoria Police is a significant part of our work and focuses on ensuring police act fairly, impartially and in accordance with the law. Broadly, our oversight role includes investigating serious or systemic corruption or misconduct; reviewing misconduct investigations undertaken by Victoria Police; making recommendations to change policy and practice; and overseeing police compliance with a range of legislation.

In 2024/25 we commenced 37 and concluded 33 preliminary inquiries and investigations into allegations of Victoria Police corruption and misconduct. We also made 30 recommendations designed to strengthen Victoria Police's integrity culture and support long term changes that enable Victoria Police and IBAC to prevent, identify, and address misconduct.

In December 2024, we published a report summarising the outcomes of our Focused Police Complaints Pilot, which ran from October 2023 to April 2024. This pilot trialled the establishment of a dedicated team to assess and investigate single-incident complaints about the conduct of Victoria Police personnel affecting people who are at a higher risk of experiencing misconduct.

Building on the pilot, we established a permanent Focused Police Complaints team to investigate single-incident complaints about police misconduct. This dedicated, multidisciplinary team delivers timely and independent investigation outcomes to people from communities at a higher risk of experiencing police misconduct.

Reviews

When IBAC refers a complaint to police or another public sector agency, we may review their completed investigation to determine if it has been appropriately managed. In particular, we consider whether investigations are thorough, impartial and timely, the findings are evidence-based and outcomes fair and reasonable.

Following an IBAC review, we may work with the agency to drive improvements and provide input into policies to reduce corruption and misconduct, strengthen investigation processes and increase accountability. In 2024/25, we completed 228 reviews of Victoria Police and public sector investigations.

Investigations

It has also been a productive year for IBAC investigations, with the tabling of two significant special reports. In Operation Turton, IBAC investigated allegations of unauthorised access to and disclosure of information by employees within the emergency services sector. In Operation Leo, we investigated allegations of bribery and misconduct by councillors at a metropolitan local council. These reports identified systemic corruption vulnerabilities and included recommendations to address these vulnerabilities.

IBAC also charged 38 people as part of Operation Perseus, an investigation into allegations of corrupt conduct involving the Victoria Building Authority and the alleged assessment of builder registrations in exchange for financial benefit.

Legislative change

In May, the Victorian Parliament's Integrity and Oversight Committee announced it would be conducting an inquiry into the adequacy of the legislative framework for IBAC.

We welcome the review into the effectiveness of our legislation. As an integrity agency operating in such a highly regulated environment, current, effective legislation is fundamental to IBAC's ability to fulfil its critical mandate of preventing and exposing public sector corruption and police misconduct in Victoria. Revisiting the laws regulating IBAC more than a decade after the organisation's commencement, this inquiry represents an important opportunity to achieve this.

IBAC made a submission to the inquiry detailing a number of key regulatory reforms focusing on greater transparency and clarity to support complainants and empower the organisation to realise its vision for a public sector and police force that is trusted to act with integrity for all Victorians.

Our people

This year IBAC welcomed two new deputy commissioners to the team: Liana Buchanan and Colleen Bell. They bring a breadth of experience and impressive credentials to their roles focusing on Victoria Police and public sector matters.

We also farewelled David Wolf, our former Deputy Commissioner. David left IBAC in December to serve as Chair and Commissioner of the Parliamentary Workplace Standards and Integrity Commission, the establishment of which was recommended by IBAC and the Victorian Ombudsman in their joint Operation Watts special report.

I would like to extend my sincere thanks to IBAC's executive team and staff for their professionalism and dedication throughout the year. Together, we remain committed to our mission of strengthening Victoria's integrity.



Victoria Elliott
Commissioner
Independent Broad-based Anti-corruption Commission

CEO’s message



I am honoured to be part of an organisation that plays such a vital role in strengthening integrity cultures and systems in Victoria.

As an independent public body, we are accountable to all Victorians, and this report provides an important account of our performance in 2024/25. It shares openly what we have achieved and where there is opportunity for us to improve.

This past financial year came with a range of opportunities and challenges for IBAC, but our purpose remains clear: to prevent and expose public sector corruption and police misconduct.

This year also marked an important milestone for the organisation, with the delivery of the fourth and final year of *The IBAC Plan 2021–25* (The IBAC Plan), which guided our strategic direction and priorities from 2021 to 2025.

A lot has happened over the past four years. While I joined IBAC in August 2024 during the final year of The IBAC Plan, the achievements of those who came before me are many and set much of the groundwork for what we accomplished this reporting period.

Our 2024/25 performance highlights

Looking back over the year, there is much to reflect on. We delivered 161 corruption prevention initiatives, including publishing special reports and prevention resources, holding online and in-person events and forums across Victoria, and launching two campaigns. In addition, we commenced 44 preliminary inquiries and investigations, including three own-motion investigations, and completed 39 preliminary inquiries and investigations.

This financial year we met our timeliness targets for assessing complaints and notifications about public sector corruption and police misconduct. This is a significant achievement considering that the number of complaints has increased, community expectations have risen and our assessment process has become more complex. Achieving these targets is a testament to the significant work happening across IBAC to improve our complaint and assessment processes.

While it is promising to see that we’re moving in the right direction, we recognise that there is more to do.

Enhanced complainant experience

One of IBAC's core functions is to receive and assess complaints and notifications about public sector corruption and police personnel misconduct.

In 2024/25, we continued work on our multi-year complainant experience project, which aims to improve complainants’ understanding of IBAC’s functions and jurisdiction, as well as what to expect when making a complaint to IBAC. An important part of this work involved identifying areas where we could improve our end-to-end complaint management processes to support the more timely and complainant-centred assessment of complaints.

IBAC also commenced an optimisation program to design and implement improvements to our complaints assessment systems and processes based on the areas identified in the complainant experience project.

These multi-year projects aim to improve our focus on complainants, our people and our ways of working to increase efficiency, enhance complainant and stakeholder experience and communication, and build adaptable systems within our available resources.

Prevention initiatives

Prevention is one of the most powerful tools we have against corruption and misconduct. When we focus on raising awareness, building strong cultures of integrity and empowering people to make fair and ethical decisions, we help create a public sector where integrity thrives and corruption and misconduct have little room to grow.

A key priority for IBAC is supporting the public sector and police to build their own capability and corruption resistance. In 2024/25 we continued our targeted prevention efforts to inform the public sector, police and community about the risks and impacts of corruption and misconduct, and what can be done to stop this behaviour from occurring.

This work included releasing our second series of sector profiles, which were developed using information collected from allegations, investigations and our corruption prevention work,

as well as through conversations with people working in those sectors.

We also launched the corruption and misconduct allegations dashboard on IBAC's website. The dashboard allows users to view the number and types of allegations IBAC has received about Victorian state government departments and agencies, local government and Victoria Police.

The dashboard and sector profiles are incredibly valuable prevention tools as they provide a clear picture of corruption and misconduct risk across Victoria, helping public sector bodies focus their education and prevention initiatives.

In 2024/2025, we once again conducted our Perceptions of Corruption survey, this time with Members of Parliament and councillors. Each year, we survey groups within the public sector, Victoria Police and the community to understand their perceptions of corruption and misconduct in Victoria.

Seeking the views of those working in the Victorian public sector helps IBAC to better target our prevention and education work. It also allows us to assess whether prevention strategies have been effective and where IBAC's resources may be best directed.

We are committed to engaging with all Victorians and, in March 2025, we launched IBAC's *Community Engagement Strategy 2024–2027*. This sets out what we aim to achieve over three years to help more Victorians understand IBAC's role and how to report corruption and police misconduct. The strategy aims to strengthen our connection with the Victorian community, with a focus on First Nations people and communities with whom IBAC is committed to improving effective and inclusive conversations.

At the heart of IBAC's achievements is its people, and I would like to recognise and thank them for their commitment, courage and collaboration with one another in preventing and exposing public sector corruption and police misconduct.

I am proud of what we have achieved together over the past year and, more broadly, over the four years of The IBAC Plan, to progress IBAC's vision of a public sector and police trusted to act with integrity for all Victorians.



Alison Byrne
Chief Executive Officer
Independent Broad-based Anti-corruption Commission

IBAC 2024/25 snapshot

Prevention initiatives

161

Prevention initiatives delivered including reports, prevention resources, campaigns, forums and events

2

Special and research reports published exposing corruption and police misconduct and ways they can be prevented

Recommendations

40

Recommendations made following investigations

26

Recommendations implemented that were made by IBAC during 2024/25 or prior

136

Recommendations that were made by IBAC during 2024/25 or prior, yet to be fully implemented at 30 June 2025

Complaints and notifications[a]

3,544

Complaints received

559

Notifications received

426

Public interest disclosures (PIDs) and PID notifications[b] received

2,862

Complaints and notifications assessed

Investigations

41

Preliminary inquiries[(c)] and investigations commenced – complaints and notifications

3

Preliminary inquiries and investigations commenced – own motion[(d)]

39

Preliminary inquiries and investigations completed[(e)]

29

Preliminary inquiries and investigations in progress at 30 June 2025

Reviews

228

Reviews of Victoria Police and public sector investigations, includes active monitoring

Digital reach

197,000

Unique visitors to the IBAC website[(f)]

3,899

Subscribers to *IBAC Insights*, IBAC's quarterly e-newsletter (at 30 June 2025)

14,628

Followers on social media

Notes:

(a) Some notification numbers may overlap. A single complaint or notification may contain several separate allegations that are individually assessed to determine an appropriate outcome.

(b) PIDs and PID notifications are a subset of complaints and notifications received. See the section in this report titled 'Complaints and assessment' and Appendix C 'Compliance reporting' for more information on the PID Act.

(c) IBAC may conduct a preliminary inquiry to help us determine whether to dismiss, refer or investigate a complaint or notification.

(d) Own-motion investigations are when we decide to investigate without a complaint from an individual or a notification from a public sector body.

(e) 'Completed' is defined as when all planned investigation activities have been completed. It does not signal the end of an operation, which may include subsequent activity, such as public reporting or prosecution.

(f) Estimate based on data for 11 of 12 months in the reporting period.

Victoria Police 2024/25 snapshot

Recommendations

30

Recommendations made to Victoria Police following investigations

16

Recommendations implemented by Victoria Police that were made by IBAC during 2024/25 or prior

38

Recommendations that were made by IBAC during 2024/25 or prior, yet to be fully implemented by Victoria Police at 30 June 2025

Complaints and notifications[a]

2,391

Complaints received

122

Notifications received

138

PIDs and PID notifications received[b] from Victoria Police

1,602

Complaints and notifications assessed about Victoria Police

61%

Proportion of complaints and notifications received by IBAC related to Victoria Police

Investigations

35

Police preliminary inquiries and investigations commenced – complaints and notifications

2

Police preliminary inquiries and investigations commenced – own motion[c]

33

Police preliminary inquiries and investigations completed[d]

19

Police preliminary inquiries and investigations in progress at 30 June 2025

Reviews

221

Review of Victoria Police investigations, includes active monitoring

274

Serious incident notifications received from Victoria Police (including any police contact that results in death or serious injury)

Notes:

(a) Some notification numbers may overlap. A single complaint or notification may contain several separate allegations that are individually assessed to determine an appropriate outcome.

(b) PIDs and PID notifications are a subset of complaints and notifications received.

(c) Own-motion investigations are when we decide to investigate without a complaint from an individual or a notification from a public sector body.

(d) 'Completed' is defined as when all planned investigation activities have been completed. It does not signal the end of an operation, which may include subsequent activity, such as public reporting or prosecution.

Public sector 2024/25 snapshot

Recommendations

10

Recommendations made to public sector agencies following investigations

10

Recommendations implemented by public sector agencies that were made by IBAC during 2024/25 or prior

98

Recommendations that were made by IBAC during 2024/25 or prior, yet to be fully implemented by public sector agencies at 30 June 2025

Complaints and notifications[a]

1,153

Complaints received

437

Notifications received

288

PIDs and PID notifications received from public sector agencies[b]

1,260

Complaints and notifications assessed about the public sector

39%

Proportion of complaints and notifications received by IBAC related to the public sector

Investigations

6

Public sector preliminary inquiries and investigations commenced – complaints and notifications

1

Public sector preliminary inquiries and investigations commenced – own motion[c]

6

Public sector preliminary inquiries and investigations completed[d]

10

Public sector preliminary inquiries and investigations in progress at 30 June 2025

Reviews

7

Reviews of public sector investigations

Notes:

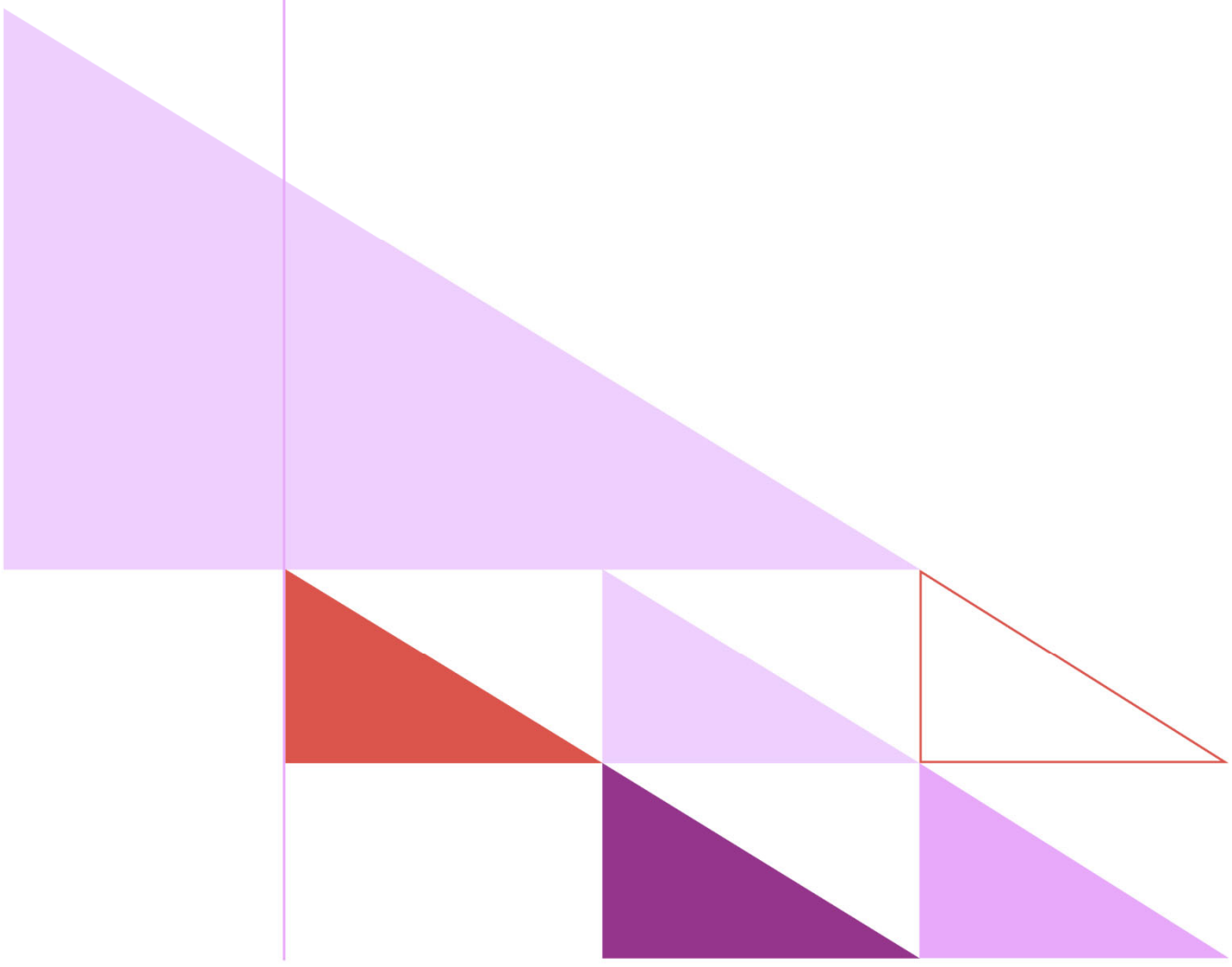
(a) Some notification numbers may overlap. A single complaint or notification may contain several separate allegations that are individually assessed to determine an appropriate outcome.

(b) PIDs and PID notifications are a subset of complaints and notifications received.

(c) Own-motion investigations are when we decide to investigate without receiving a complaint from an individual or a notification from a public sector body.

(d) 'Completed' is defined as when all planned investigation activities have been completed. It does not signal the end of an operation, which may include subsequent activity, such as public reporting or prosecution.

1 Year in review



1.1 Performance overview

The strategic initiatives and strategic focus area actions outlined in our *IBAC Annual Plan 2024/25* deliver the final year of our strategy, *The IBAC Plan 2021–25*. The following scorecards provide an overview of our performance results. More detail is in section 2 'Our core work' and section 3 'Our people and organisation' of this annual report.

1.1.1 Strategic initiative implementation

All actions for four strategic initiatives were completed as planned during 2024/25. These included our *Community Engagement Strategy 2024–2027*, which was launched in March 2025, the implementation of new compliance monitoring and oversight functions relating to Victoria Police powers, as well as the implementation of the *Intelligence Framework* and the *External Communication and Reporting Framework*.

Two strategic initiatives were within five per cent of completion by 30 June 2025. The trauma-informed training component of the Complainant Experience initiative was delivered in July. The Data Governance Maturity initiative rollout of the Enterprise Data Platform to business users is planned for the first quarter of 2025/26.

The succession planning program and technical training needs analysis people strategy initiatives were deferred to future years to prioritise expansion of the leadership development program to all people leaders and delivery of training programs and internal development opportunities, and supporting the implementation of a new learning management system. IBAC's Mental Health Framework was developed in 2024/25 to embed psychological safety in our ways of working.

Progress against the strategic initiatives in our *IBAC Annual Plan 2024/25* is shown in Table 1.

Table 1. Strategic initiative implementation scorecard

Strategic initiative	Status
Implementation of *Intelligence Framework*	✓
Implementation of *External Communication and Reporting Framework*	✓
Complainant experience	○
People strategy	○
Community engagement strategy	✓
Data governance maturity	○
New Victoria Police external oversight powers, including human source management	✓

Key: ✓ Delivered in full – all planned actions have been delivered to expectation
○ Delivered in part – some planned actions have been delivered to expectation
☐ Not delivered – planned actions have not been completed

1.1.2 Strategic focus areas implementation

In 2024/25, 86 per cent of strategic focus area actions were completed, including:

- establishing a permanent multidisciplinary Focused Police Complaints team to investigate single-incident complaints about police misconduct
- examining how Victoria Police handles misconduct allegations arising in civil litigation
- reviewing the use of force relating to non-fatal police shootings
- reviewing Victoria Police investigations into police perpetrated family violence
- developing public sector profiles and publishing them on the IBAC website
- developing an internal public sector risk system
- undertaking a strategic assessment of the public sector.

Due to the importance and complexity of these issues, the planned special report on the use of force by Victoria Police will become a series of special reports and IBAC will also publish a special report on police-perpetrated family violence.

Our performance against the strategic focus area actions outlined in our *IBAC Annual Plan 2024/25* is shown in Table 2.

Table 2. Strategic focus areas scorecard

Strategic focus area	Status
1. High-risk police stations and specialist police teams	✓
2. Excessive use of force, including use of force on people at risk (including use of force by public sector)	○
3. Police responses to family violence incidents and predatory behaviour perpetrated by police	○
4. High-risk public sector agencies, including those managing high-value matters	✓
5. Corrections and youth justice	✓

Key: ✓ Delivered in full – all planned actions have been completed to expectation
○ Delivered in part – some planned actions have been completed to expectation
□ Not delivered – planned actions have not been completed

1.1.3 Annual plan performance results

In 2024/25, IBAC met eight out of our 11 *Budget Paper No. 3* (BP3) performance targets (73%). BP3 performance targets detail how the government will assess the quantity, quality, timeliness, and cost of services to demonstrate whether it is achieving its goals and delivering value to the community.

In 2024/25, IBAC performed consistently with the BP3 results from 2023/24. These results are shown in Table 3.

Prevention, education and engagement

All prevention and education BP3 targets were exceeded. In 2024/25, we undertook additional corruption prevention activities, including support for the induction of new councillors following 2024 elections and transitioning IBAC's Victoria Police education program from a focus on recruits to its Taking Charge program for probationary constables. The transition phase involved educational presentations to both the Recruits program and the Taking Charge program, effectively doubling output for six months. These circumstances will not reoccur in 2025/26.

Complaint assessments

For complaint assessments, two of the three timeliness targets were met, including assessment of complaints and notifications about police and the public sector within 45 days. Although the 2024/25 outcome for PID and PID notifications assessed within 30 days is lower than the target, 79 per cent were assessed within 45 days for the 2024/25 financial year.

IBAC maintains a comprehensive assessment process, which involves the assessment of complaints and notifications against relevant legislation including the IBAC Act, the PID Act and the Charter. Timeliness of assessments is impacted by the complexity and volume of cases received and requirements under legislation. In addition, our complainant-centric approach, which involves providing complainants with tailored trauma-informed information, means that not all cases can be assessed within the BP3 timeliness targets.

Investigations, reviews and recommendations

Investigation timeliness results exceeded our target for standard IBAC investigations but did not meet our target for complex investigations. In 2024/25, we converted our measurement of investigation timeliness from business days to calendar days, bringing forward the due dates for ongoing investigations. Under the previous methodology, in 2024/25 IBAC completed 67 per cent of complex investigations within 540 business days.

In 2024/25 we completed 267 oversight activities, including preliminary inquiries, investigations, active monitoring and reviews. We exceeded our target for police activities. The target for public sector activities was not met due to investigation complexity and delays by departments in providing finalised investigations to IBAC for review (limiting capacity to review matters).

Cost

Our total output cost was within two per cent of the target.

Table 3. Performance against *Budget Paper No. 3* measures[a]

Performance measures	Unit of measure	2024/25 target	2024/25 actual	Variation against target (%)	Result
Quantity					
Corruption prevention initiatives delivered by IBAC	Number	120	161	34	✓
Number of police oversight activities (including preliminary inquiries, investigations, active monitoring and reviews) completed	Number	242	254	5	✓
Number of public sector oversight activities (including preliminary inquiries, investigations and reviews) completed	Number	32	13	-59	□
Quality					
Average satisfaction with corruption prevention forums and events delivered by IBAC for a public sector (including police) audience	Percentage	95	97	2	✓
Average satisfaction with corruption prevention forums and events delivered by IBAC that are open to the public	Percentage	75	91	21	✓
Timeliness					
PID and PID notifications assessed within 30 days	Percentage	70	59	-16	□
Complaints and notifications about police personnel conduct and police personnel corrupt conduct assessed by IBAC within 45 days	Percentage	60	60	–	✓
Complaints and notifications about public sector corrupt conduct (excluding police personnel conduct and police personnel corrupt conduct) assessed by IBAC within 45 days	Percentage	60	66	10	✓
Proportion of standard IBAC investigations completed[b] within 270 days[c]	Percentage	60	80	33	✓
Proportion of complex IBAC investigations completed[b] within 540 days[c]	Percentage	60	25	-58	□
Cost					
Total output cost	$ million	65.6 [d]	67.1	1.5	✓

Key:

✓ Met

○ Not met, but within five per cent of the target

□ Not met

Notes:

[a] Percentages are rounded.

[b] 'Completed' is defined as when all planned investigation activities have been completed. It does not signal the end of an operation, which may include subsequent activity, such as public reporting.

[c] Days are calendar days.

[d] Since finalising the *Budget Paper No. 3* (BP3) targets at the beginning of the 2024/25 financial year, the Treasurer approved supplementary funding to provide coverage for one-off cash lump sum payment ($1.751m) and wage increase difference ($0.270m) under the new VPS EBA.

Integrity services performance

In the *IBAC Annual Plan 2024/25*, we also committed to monitoring Integrity services performance measures. These key performance indicators help us achieve our public purpose through equitable, effective, efficient and economical discharge of our integrity functions. In 2024/25 we met 10 of our 13 performance measures (77 per cent).

These results are shown in Table 4.

Table 4. Integrity services performance – prevention, education and engagement

Performance measure	2024/25 target		2024/25 actual[a]		Result	
	VP	PS	VP	PS	VP	PS
% of IBAC prevention forum and event attendees who intend to apply learnings	90%	85%	98%	97%	✓	✓
Number of corruption prevention initiatives and activities delivered by IBAC, including reports, prevention resources, campaigns, forums and events (BP3)	40	40	73	56	✓	✓
Average satisfaction with corruption prevention forums and events delivered by IBAC for a public sector (including police) audience (BP3)		95%[b]		97%[b]		✓
Average satisfaction with corruption prevention forums and events delivered by IBAC that are open to the public (BP3)		75%[b]		91%[b]		✓
Public interest disclosure complaints and notifications assessed within 30 days (BP3)	70%	70%	61%	57%	□	□
Proportion of standard IBAC investigations completed within 270 days (BP3)	60%	60%	80%	–[c]	✓	–
Proportion of complex IBAC investigations completed within 540 days (BP3)	60%	60%	100%	0%	✓	□
% of section 159 of the IBAC Act recommendations made to recipient agencies that are accepted	85%	85%	88%	100%	✓	✓

Key: VP Victoria Police
PS Public sector
✓ Met
○ Not met, but within five per cent of the target
□ Not met

Notes:

[a] Percentages are rounded.

[b] These average satisfaction results relate to forums and events that relate to both police and public sector.

[c] IBAC did not complete any standard investigations into the public sector in 2024/25.

Organisational enablement performance

Monitoring the following organisational enablement key performance indicators supports a more connected, inclusive and flexible organisation. These targets were set out in our annual plan. Performance against our organisational enablement targets remained stable, with six out of seven (86 per cent) of targets met.

The results for two of these measures are from the People matter survey (PMS), which monitors employees' experience of their work environment. In 2024/25, our PMS engagement score improved by two percentage points compared to 2023/24.

Table 5 shows our results against organisational enablement performance targets.

Table 5. Organisational enablement performance

Objective	Performance measure	2024/25 target	2024/25 actual[a]	Result
Staff are enabled to deliver, monitor and continuously improve services and value to the Victorian community	Capabilities – % difference in the median male and female VPS salary	+/–5%	10%	□
	Capabilities – % difference in median male and self-described[b] VPS salary	+/–5%	–	–
	Capabilities – % difference in median female and self-described[b] VPS salary	+/–5%	–	–
	Leadership – employee engagement index (People matter survey)	66%	68%	✓
	Systems and processes – ICT systems uptime (availability of IBAC-managed systems)	99.95%	99.98%	✓
	Systems and processes – lost-time injury frequency rate at or below industry standard	2.7%	1.9%	✓
	Culture – quality service delivery score (People matter survey)	74%	89%	✓
	Governance – % implementation of annual plan	75%	78%	✓
	Governance – IBAC expenditure variance against budget	+/–5%	–1.1%	✓

Key: ✓ Met
○ Not met, but within five per cent of the target
□ Not met

Notes:

[a] Numbers are rounded.

[b] Self-described refers to those who advised that their gender is 'non-binary' or that they 'use a different term'.

[c] Following the 2024 Victorian Public Service Enterprise Bargaining Agreement (VPS EBA), IBAC's budget was revised from $63.6 million to $65.6 million.

1.2 Financial overview

The Victorian Government considers the net result from transactions to be the appropriate measure of financial management. This measure excludes matters outside IBAC's control, being the effects of revaluations (holding gains or losses) arising from changes in market prices and other changes in the volume of assets shown under 'other economic flows' on the comprehensive operating statement.

In the 2024/25 financial year, IBAC's net result from transactions was $0 million. Overall, both income and expenses have steadily increased due to confirmed base review funding and cost associated with provisions under the VPS EBA. In 2024/25, IBAC received $63.575 million in annual appropriation and $3.947 million in Treasurer's Advance to provide coverage for operating cost pressures beyond IBAC's control and addition to net asset base.

1.2.1 Direct costs attributable to machinery of government changes

There were no direct costs attributable to machinery of government changes.

1.2.2 Financial performance

The 2024/25 comprehensive result, a surplus of $0.2 million, includes gains/(losses) from other economic flows, such as the disposal of assets and the revaluation of leave liabilities due to changes in discount rates and market assumptions.

IBAC has continued to meet its statutory obligations while managing its budget responsibly and implementing cost saving initiatives. IBAC has successfully self-funded a range of critical activities that directly contribute to public value and integrity outcomes. For example, we have absorbed the costs of delivering expanded oversight responsibilities under the *Firearms (Amendment) Act 1969* (Vic), as well as implementing key reforms stemming from the Integrity Oversight Committee recommendations, including the establishment of our Witness Liaison team, who provide critical witness welfare support.

A summary of IBAC's performance is outlined in Table 6 and shows movement in actual revenues, expenses, balance sheet items and cash flow.

Table 6. Financial summary 2024/25

	2024/25 ($m)	2023/24 ($m)
Financial performance		
Total income	66.9	63.2
Total expenditure	66.9	63.2
Net result from transactions	–	–
Comprehensive result	**0.2**	**0.2**
Financial position		
Total assets	35.4	34.8
Total liabilities	19.6	19.8
Net assets	15.8	15.0
Total equity	**15.8**	**15.0**
Cash flow		
Net cash flow from operating activities	4.2	4.4

1.2.3 Income

IBAC receives its annual appropriation directly from the Victorian Parliament for the provision of outputs.

In 2024/25, IBAC received a total of $66.9 million in funding compared to the confirmed funding of $65.6 million. The funding included $1.3 million additional Treasurer's Advance to fund cost pressures beyond IBAC's control.

1.2.4 Expenditure

IBAC's total expenditure in 2024/25 increased by $3.8 million or six per cent. This is proportionate to the confirmed funding increase and includes recognition of a make-good provision related to IBAC leases. Our employee-related expenses increased by $4.5 million or 10 per cent compared to the previous year, and accounts for 79 per cent of our total operating expenditure. The increase in employee-related expenses relates to general VPS EBA provisions and recruitment for ongoing positions funded from the base review. Non-employee-related expenses decreased by approximately $1.6 million or eight per cent (excluding the make-good provision) during the year as a result of implementation of cost saving measures.

1.2.5 Current financial position

Net assets increased marginally by $0.80 million over the year to $15.8 million, mainly due to increases in total assets of $0.6 million or two per cent. The increase largely relates to increase in receivables and intangible assets partially offset by reduction in property, plant and equipment.

Total liabilities decreased by $0.22 million to $19.57 million. This largely relates to reduction in borrowings related to leases partially offset by increase in payables, make-good provisions and employee entitlements.

1.2.6 Looking forward

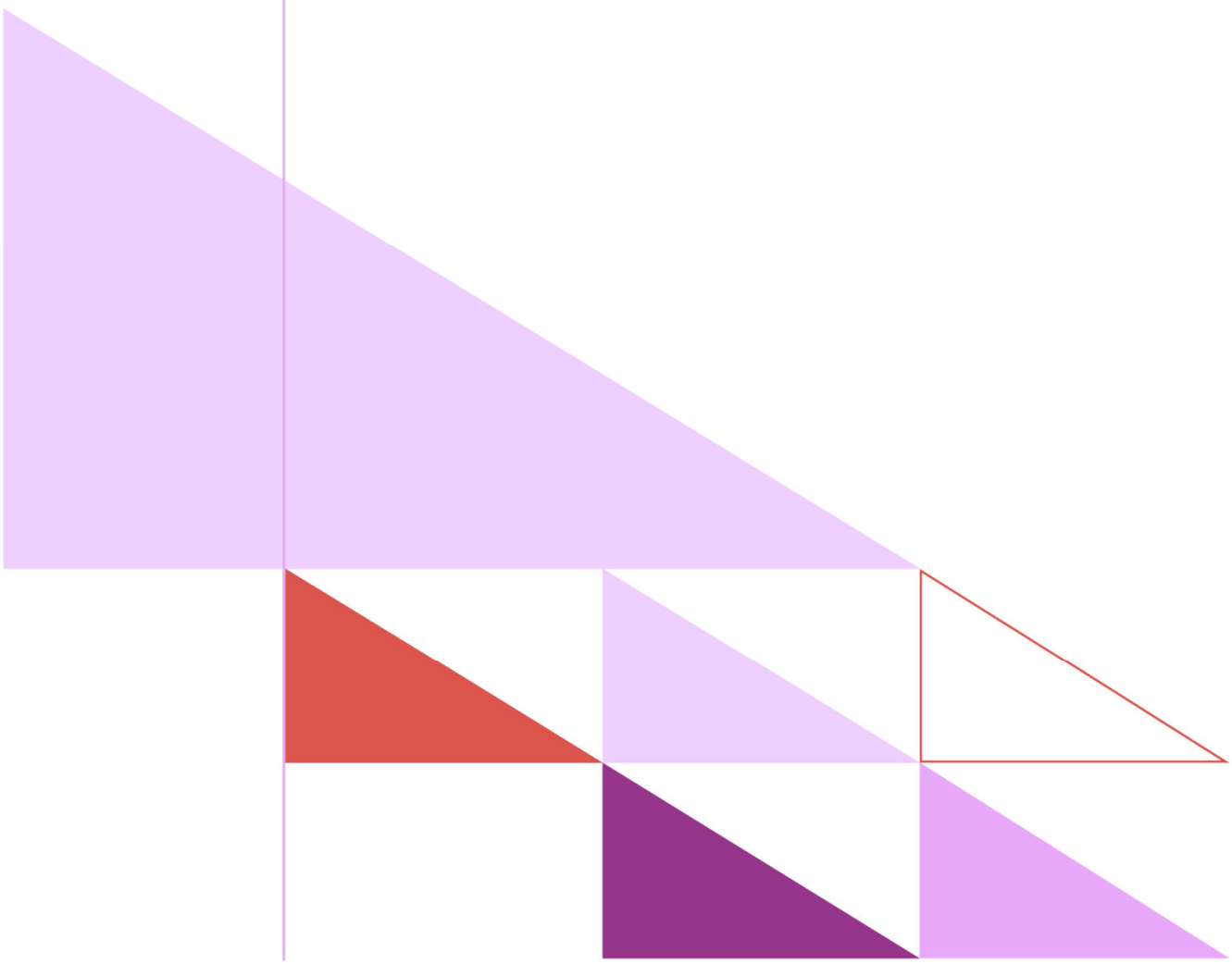
IBAC remains committed to delivering efficiencies and continuously seeks savings to contain costs. IBAC has now embedded a reprioritisation and identification of potential savings process in the annual planning and budgeting process. This demonstrates IBAC's commitment to being a prudent and effective steward of public funds.

Similar to other agencies, IBAC is funded for business-as-usual activities and for new initiatives or cost pressures resulting from unfunded activities, and new functions are subject to the Victorian Government budget bid processes.

While IBAC was able to absorb much of the gap between annual funding escalation and the VPS EBA provisions in 2024/25, through efficiencies and prioritisation, with 79 per cent of the cost base relating to employee and related costs, finding cumulative savings each year remains a significant challenge.

In addition, without ongoing funding, two major legislative reforms, the *Human Source Management Act 2023* (Vic) (Human Source Management Act) and the *Criminal Organisations Control Act* 2012 (Vic), will have significant impact on resources for IBAC to meet its legislative oversight obligation, as the cost cannot be absorbed under the current funding model. IBAC will continue to seek funding supplementation through the existing process to fund these and any other legislative reforms under government consideration.

2 Our core work



2.1 Prevention and education

Preventing and exposing public sector corruption and police misconduct are IBAC's purpose and are critical to improving integrity standards across the public sector and police.

A key part of this work involves educating the public sector, police and community about the risks and impacts of corruption and police misconduct and what can be done to prevent and stop them.

We develop and publish public reports on the outcomes of IBAC's research and investigations. As a result of investigations, reviews, audits and research reports, we make recommendations for Victoria Police and public sector agencies to strengthen their policies and procedures, improve their internal investigations and prevent similar events happening again.

We develop information and resources for the public sector, police and all Victorians to build their awareness of what public sector corruption and police misconduct are, how to report them and, importantly, how to prevent them.

Active engagement with key stakeholders is critical and we use the information we receive to direct our prevention and education functions.

We also provide insights on corruption and police misconduct issues. We analyse internal and external data and use the information received in complaints and uncovered by our investigations to identify broader trends and patterns of corruption and misconduct. This information helps us to plan, manage and deliver research projects.

External Communication and Reporting Framework

In 2024/25, we implemented IBAC's *External Communication and Reporting Framework,* which included the development of new and updated policies, procedures and training to ensure employees understand and operate in line with the framework. Governance arrangements, including the establishment or continuation of operational working groups and steering committees, are embedded in the framework.

The framework is a key deliverable in IBAC's broader frameworks program and sets out how IBAC develops, manages and delivers reports and associated communication products to prevent and expose corruption and police misconduct in line with our functions under the IBAC Act.

Intelligence Framework

In 2024/25, we operationalised IBAC's *Intelligence Framework,* which describes how intelligence is used to enable effective intelligence-led decision making and targeted responses to corruption and misconduct within IBAC's jurisdiction.

As part of operationalising the framework, we developed and refreshed policies, procedures and templates. We also established the Intelligence Management Committee, a cross-divisional committee that facilitates a collaborative approach to discuss, guide and monitor the work of IBAC's three intelligence streams (strategic, operational and tactical), including innovation and improvement projects related to IBAC intelligence more broadly.

Community engagement

This year we launched IBAC's *Community Engagement Strategy 2024–2027*, which sets out what we aim to achieve over three years to help more Victorians understand IBAC's role and how to report corruption and police misconduct. The strategy will strengthen our connection with the Victorian community, with a focus on First Nations people and communities that IBAC has communicated with less effectively. In 2024/25, we began implementing year one of the strategy, with a focus on building IBAC's internal capability to engage with a broad range of Victorians, with a particular focus on First Nations people, to increase awareness of, and trust in, IBAC.

As part of building IBAC's internal capability, IBAC employees participated in cultural awareness training through the Koorie Heritage Trust. The training provided practical strategies for building cultural safety, addressed biases and embedded cultural competency in day-to-day interactions with First Nations people and communities.

In January 2025, we held a stall at Midsumma Carnival to promote who IBAC is and what we do. We informed people about how to report police misconduct and worked to build trust with the Victorian LGBTIQA+ communities at this iconic inclusive festival. We encouraged conversations about fairness, respect and equality – reminding people that speaking up helps protect the rights we all deserve.

2.1.1 Police

Our prevention and education function relating to Victoria Police has a focus on the education of Victoria Police officers and improving police systems and practices to assist in the prevention of police misconduct. We also inform the community about the harmful effects of police misconduct through public reports and strategic communication and engagement.

Campaigns

In March 2025, we relaunched our campaign 'You have the right to not remain silent' in metropolitan Melbourne. Using short videos, audio clips and digital banners, the campaign aimed to raise awareness of IBAC's police oversight role and empower the community to report suspected police misconduct or provide information anonymously.

The campaign supports our strategic focus on high-risk police stations and specialist police teams, and responds to intelligence that shows it is likely that instances of police misconduct go unreported. Guided by our understanding of high-risk police units and local government area population data, the campaign targeted parts of Melbourne, including Brimbank, Casey, Frankston, Greater Dandenong, Hume, Melbourne CBD and Wyndham. The campaign was promoted on social media and digital radio channels, as well as on shopping centre screens.

A key objective of the campaign was to ensure it was accessible to Victorians who are part of culturally diverse communities. The campaign appeared in eight languages – English, Arabic, Cantonese, Dari, Hindi, Karen, Mandarin and Vietnamese – and was broadcast on multicultural radio stations.

The campaign appeared more than 11 million times on social media (including Facebook, Instagram, WeChat, Weibo and YouTube), was heard more than 385,000 times on digital radio, and appeared more than 7.6 million times on shopping centre screens.

Engagement and education activities at Victoria Police

In 2024/25, we commenced the delivery of police misconduct prevention and ethical leadership education for probationary constables and sergeants at Victoria Police Academy. New and refreshed content exploring realistic scenarios combined with practical learnings were delivered to these ranks through regular face-to-face sessions.

This expansion of IBAC's education program to police personnel at a key juncture in their career (having completed 18 months of service) helps consolidate their understanding of what police misconduct is and what constables' obligations are, as well as building confidence to report police misconduct or corruption to IBAC.

IBAC ran 31 new sessions for probationary constables and sergeants during 2024/25 as part of Victoria Police's Taking Charge program. This was in addition to 25 sessions for recruits, four for senior sergeants, four for inspectors and four for police managers under IBAC's standing police education program.

In 2024, IBAC also introduced an integrity-based eLearning module to be completed by all recruits as part of the Victoria Police recruit program.

Preventing police misconduct

Police use of force, including on people at risk, has been a consistent strategic focus for IBAC and remains an ongoing area of concern for the community. A significant amount of work has gone into reviewing and analysing allegations of excessive use of force by police. In addition, work has commenced on risks associated with the use of conducted energy devices, known as tasers. IBAC intends to publish a special report series on the use of force, with the first instalment planned for release during the 2025/26 financial year.

In 2024/25, IBAC commenced desktop and academic research to inform a literature review on our examination of how children and young people are treated in police custody. The IBAC Reviews team continued to review

relevant Victoria Police investigations and identified contemporary investigations that may serve as content for potential prevention resources in the future.

Published works

In April 2025, we released our annual snapshot of IBAC's police oversight role. The snapshot provides an overview of the police misconduct complaints and notifications we received in the 2024 calendar year, as well as information on IBAC's police investigations, reviews, recommendations, compliance audits and prevention initiatives.

The snapshot identified an increased number of complaints and investigations about police misconduct.

2.1.2 Public sector

The focus of our public sector work in 2024/25 continued to be on high-risk agencies, including those managing high-value projects and services.

Investigating allegations of corruption and publishing special reports that outline IBAC's findings is a key part of our role in preventing and exposing corruption in the public sector. Direct engagement with the public sector also remains a priority.

Engagement and education activities

Between July and September 2024, IBAC hosted three forums focused on the unique risks that councils face in an election year, as well as the ongoing corruption risks in local government.

We were joined by local government employees, integrity and governance officers, administration officers and public sector leaders at these events.

There was positive engagement from attendees who had questions on a range of topics, including the use of election materials (particularly on social media), procurement, the model governance rules and the Councillor Code of Conduct.

These events were followed by a series of presentations to local councils during and after the October 2024 elections, as part of IBAC's broader engagement approach to support council staff and newly elected councillors on integrity and leadership.

In November 2024 and May 2025, IBAC hosted two in-person forums in Doncaster and Traralgon about the practical application of the PID Act, including whistleblower protections, a crucial part of Victoria's integrity system.

The interactive, scenarios-based sessions were designed to educate leaders and employees from across the public sector, including Victoria Police, about Victoria's PID scheme and to provide them with the skills to receive, notify and process PIDs.

More than 100 people attended these forums to deepen their understanding of the PID Act. Attendees included PID coordinators, integrity and governance officers, police, leaders in Victorian state government departments, administrative officers and local council members.

Preventing corrupt conduct in the public sector

In 2024/25, we developed an *Organisational Integrity Maturity Framework* to help public sector agencies identify and understand the integrity-related strengths and potential vulnerabilities within their organisations. Building on this framework, IBAC is working towards the development of a tool to support agencies to assess their level of integrity across key areas. In December 2024, Victorian state government departments were invited to pilot a rating tool and dashboard. IBAC will assess the feedback received and use it to inform further development of these resources.

Corrections and youth justice

Due to the unique and inherent corruption risks and vulnerabilities associated with increasing prisoner populations, including outsourced prison management and privately employed custodial and community corrections officers, a new focus area on corrections and youth justice was established in 2024/25.

IBAC conducted preliminary desktop research, analysed IBAC reviews of related investigations and met with stakeholders to explore the education and engagement needs of corrections and youth justice.

Following our engagement with stakeholders, we identified that the general managers of the correctional centres across Victoria are a key audience and cohort for us to engage as they oversee the day-to-day management of the centres and are responsible for key risk areas. This work continues into 2025/26.

Corruption and misconduct allegations dashboard

In December 2024, we launched IBAC's corruption and misconduct allegations dashboard, a publicly accessible, interactive online tool that allows people to view the number and types of corruption and misconduct allegations received by IBAC from across Victoria's public sector. In February 2025, we added allegations data reported to IBAC about Victoria Police.

The dashboard captures de-identified data from 1 July 2018 to 31 December 2023, allowing users to filter information by state government sector, including Victoria Police and local council, and by organisation type and name. It shows the types of alleged corrupt behaviour or police misconduct, and the volume of allegations received for each type of conduct. New data will be added to the dashboard on a regular basis, improving transparency and awareness of current and emerging corruption risks.

Perceptions of Corruption surveys

In October 2024, we released the findings of our 2024 Perceptions of Corruption survey. The survey sought the opinions of state and local government employees, Victoria Police employees, business suppliers to government, and the Victorian community to better understand their knowledge of corruption, perceptions of its prevalence and attitudes towards reporting.

More than 9,000 people responded. The results showed there is widespread opinion that corruption occurs in Victoria and an increasing opinion that it poses a problem in the workplace and when bidding for government contracts. We also identified that breach of professional boundaries, inaction, favouritism and nepotism are behaviours in the workplace most likely to be 'high risk'.

In March 2025, we conducted our Perceptions of Corruption survey of all elected representatives in Victoria. This was the second time that Members of Parliament (MPs) and councillors have participated, the first being in 2023. Findings showed that behaviours considered to be corruption risks have not changed substantially since 2023. The results also indicated that councillors consider that their exposure to corruption behaviour has decreased; and MPs are more likely to perceive corruption vulnerability within State Parliament than councillors do for their council.

A summary of the findings is available on IBAC's website.

Trust in IBAC survey

In June 2025, we commenced our first stand-alone survey exploring the level of trust in IBAC across the public sector and Victoria Police. The information gathered through this survey will help IBAC improve its prevention and education activities, aid our understanding of the drivers of trust in IBAC and whether these vary over time, identify opportunities to build trust in IBAC, and enhance integrity and corruption resistance.

The survey is currently underway, and a summary of the findings will be published on IBAC's website in the 2025/26 financial year.

Published works

In 2024/25, we tabled *Operation Turton special report* and *Operation Leo special report* in Parliament. These reports identified systemic corruption vulnerabilities and included recommendations to address these vulnerabilities.

In June 2025, we released the *Strategic assessment water sector 2023–24 summary report* to educate industry leaders on how to address risks to prevent misconduct and corruption. The report followed a strategic assessment IBAC conducted of the water sector in 2023 and 2024 to identify the sector's corruption risks, drivers and emerging risks.

The strategic assessment sought input from various water sector stakeholders and included a breakdown of six years of IBAC data on water sector complaints and allegations received until June 2024. The resulting report includes recommended corruption prevention measures and controls.

We also published eight new guidance materials in June 2025, targeted at the public sector. These materials, based on key findings of our latest public sector strategic assessment, educate public sector employees and provide a toolkit to build corruption-resistant practices.

IBAC assesses the public sector, to identify trends and emerging issues to inform prevention activities. We focus on areas where research shows there is potential for corrupt conduct to arise, such as procurement and major projects, ethical leadership and the emergence of artificial intelligence, and how to build processes that identify risks early to prevent corruption before it occurs.

In September 2024, we released our second series of sector profiles for five government sectors to help inform them about their specific corruption risks and vulnerabilities and assist in preventing corruption.

The public sector profiles released included:

- construction and manufacturing
- corrections and youth justice
- emergency services
- environment and resource management
- Parliament.

IBAC developed the sector profiles using data collected from allegations, investigations and our corruption prevention work. We also spoke with people working in each sector to better understand the major risks they identified and what information would help them respond better. Work is under way on a third series of public sector risk profiles due to be published in 2025/26.

SPECIAL REPORT

Operation Turton

In September 2024, IBAC tabled a special report on Operation Turton, an investigation into allegations of unauthorised access to and disclosure of information by employees within the emergency services sector.

Operation Turton was prompted by allegations that a network administrator had accessed the email accounts of executives without authorisation.

As a result of Operation Turton, IBAC made four recommendations to address longstanding and systemic corruption risks to improve workplace culture and information security.

The *Operation Turton special report* is available on the IBAC website.[a]

Notes:

[a] Operation Turton special report <www.ibac.vic.gov.au/operation-turton-special-report>.

SPECIAL REPORT

Operation Leo

In October 2024, IBAC tabled a special report on Operation Leo, an investigation into allegations of bribery and misconduct by councillors at a metropolitan local council.

Operation Leo investigated whether some councillors used their positions as elected officials to seek or obtain preferential outcomes for a community group. Operation Leo also examined whether some councillors sought to obtain financial benefits or other inducements in return for favourable votes.

As a result of Operation Leo, IBAC made a further recommendation to the Minister for Local Government, which builds on the recommendations made in IBAC's 2023 *Operation Sandon special report*. The recommendation aims to strengthen obligations on councillors to report suspected corrupt conduct and improve guidance for councillors on how to report.

The *Operation Leo special report* is available on the IBAC website.[a]

Notes:

[a] Operation Leo special report <www.ibac.vic.gov.au/operation-leo-special-report>.

2.2 Complaints and assessment

Anyone can make a complaint about public sector corruption or police misconduct – online, by email, by phone or by mail. People can make complaints and provide information anonymously. People who do not wish to make a formal complaint can provide IBAC with information through our website. The information provided can trigger an investigation or it can help us find ways to prevent corruption.

Our jurisdiction covers the entire Victorian public sector. This means we can receive complaints or information about:

- state and local government departments and agencies
- schools
- Victorian Parliament
- Victoria Police
- hospitals
- the judiciary.

When we receive a complaint, our first step is to consider the information provided and any related information available to IBAC. If we have enough information, we begin the assessment of the complaint. If we need more information, and the complaint was not made anonymously, we contact the complainant to help us better understand the allegations.

We may also conduct a 'preliminary inquiry' to determine whether to refer, investigate or dismiss a complaint. Preliminary inquiry data is found in section 2.3 'Investigations' of this annual report.

We also receive information via PID notifications and PIDs and assess these according to the requirements of the PID Act. The PID Act protects people who report improper conduct and corruption in the Victorian public sector (also known as 'whistleblowers'). If a PID is a 'public interest complaint', the person who made the complaint has certain confidentiality protections, and any investigating body is bound by certain confidentiality obligations under the PID Act.

Following our assessment, the three main actions we can take are to:

- investigate the complaint
- refer the complaint to another agency to investigate
- dismiss the complaint.

As part of the assessment of a complaint or PID, we consider whether the allegations raised should be investigated by IBAC or whether it would be more appropriate for another body to investigate, in which case we refer the complaint to that body.

We handle the information and personal details we receive carefully, in accordance with relevant legislation.

The legislation we operate under does not let us investigate:

- issues arising in other Australian states or territories
- Commonwealth parliamentarians, departments or agencies
- the private sector, unless public officials and/or public authorities are involved or affected. In some circumstances, private contractors and consultants can be considered to be public officers if they are performing public functions.

Sometimes we dismiss a complaint because:

- it does not reach the threshold for further action by IBAC or another body
- the allegations might be about service delivery (for example, rudeness or delays)
- a complaint has already been made to another body
- we are already aware of the issue and are taking steps to investigate or deal with it.

While not all complaints and notifications received lead to an IBAC investigation, the information we receive is valuable and can inform other or future IBAC investigations, as well as our broader work to help prevent corruption and police misconduct.

We monitor notifications from Victoria Police and public sector agencies daily. By law, IBAC must be notified of:

- potential PID
- allegations of police misconduct by Victoria Police
- suspected corrupt conduct.

We can take immediate action to request more information, actively monitor ongoing Victoria Police investigations, review completed Victoria Police and public sector investigations, or initiate an investigation within our jurisdiction (what we refer to as an own-motion investigation).

Complainant experience

In 2024/25, we continued work on our multi-year complainant experience project, which aims to improve complainants' understanding of IBAC's functions and jurisdiction, as well as what to expect when making a complaint to IBAC. This work included:

- delivering trauma-informed training to IBAC employees
- developing a trauma-informed complaints management guideline
- improving key resources for triage and assessment employees
- implementing enhancements to IBAC's online complaint form to improve the complainant experience and enhance functionality of reporting via our website
- updating letter templates with simplified language and trauma-informed principles to enhance the complaint outcome correspondence
- improving our complaints coordination and triage function by identifying inefficiencies in the management of complaints.

IBAC's website is the first touchpoint for many complainants. In April and May 2025, we ran a seven-week search advertising campaign targeting Victorians in both metropolitan and regional areas. The aim of this campaign was to direct Victorians to our website to learn more about IBAC, make a complaint or provide information.

The campaign brought an estimated 7,450 Victorians to IBAC's website.

2.2.1 Police

In 2024/25, IBAC received 2,513 complaints and notifications related to Victoria Police. Of the complaints and notifications received about Victoria Police, 2,391 were complaints and 122 were notifications. Under the PID Act, 138 of these complaints and notifications were PIDs and PID notifications.

In 2024/25, IBAC assessed 1,602 complaints and notifications about Victoria Police.

As Figure 1 demonstrates, there was a 24 per cent increase in the number of complaints and notifications IBAC received about Victoria Police in 2024/25 compared to the average of the three years prior.

Table 7 shows the number of complaints and notifications received and assessed during 2024/25 that relate to Victoria Police.

Table 8 provides a breakdown of allegations assessed by issue. In 2024/25, most allegations we assessed about Victoria Police related to 'inaction'. Inaction is defined as failure to:

- obey instructions or policies
- properly investigate
- report misconduct or corruption
- take sufficient or appropriate action
- provide adequate care or supervision.

Figure 1. Complaints and notifications received relating to Victoria Police



Table 7. Complaints and notifications – Victoria Police[a]

	2024/25	2023/24	2022/23	2021/22
Received				
Total complaints and notifications received	2,513	1,942	2,162	1,965
• complaints	2,391	1,654	1,909	1,756
• notifications	122	288	253	209
– PID and PID notifications[b]	138	303	242	192
Assessed				
Total complaints and notifications assessed	1,602	1,966	2,084	1,786
• complaints	1,463	1,685	1,840	1,580
• notifications	139	281	244	206
Warrants further action				
Complaints and notifications assessed by IBAC that warrant investigation or further action[c]	290	406	367	505

Notes:

[a] Section 169 notifications are excluded from this data, as they are processed separately.

[b] PID and PID notifications are a subset of complaints and notifications received.

[c] Complaints and notifications that warrant further action are those that we decide to conduct a preliminary inquiry into, investigate or refer to another relevant body.

Table 8. Allegations assessed by issue – Victoria Police (2024/25)

Classification	Proportion of total allegations assessed by IBAC (%)[a]
Inaction	43.4
Breach of professional boundaries	24.4
Force	9.5
Criminal behaviour, drugs and minor offences	4.2
Misuse of resources	4.1
Obstruction of justice	4.1
Favouritism	3.6
Not in jurisdiction	3.0
Collusion	1.8
Fraud, theft, bribery and inducements	1.7
Other	0.2

Note:

[a] Numbers are rounded.

2.2.2 Public sector

In 2024/25, IBAC received 1,590 complaints and notifications relating to the public sector. Of the complaints and notifications received about the public sector, 1,153 were complaints and 437 were notifications. Under the PID Act, 288 of these complaints and notifications were PIDs and PID notifications.

Figure 2 shows there was a nine per cent increase in the number of complaints and notifications IBAC received relating to Victorian public sector agencies and departments in 2024/25 compared to the average of the three years prior.

IBAC assessed 1,260 complaints and notifications relating to the public sector in 2024/25. Of the complaints and notifications assessed about the public sector, 830 were complaints and 430 were notifications. This data is shown in Table 9 provides a breakdown of allegations assessed by issue. In 2024/25, most allegations we assessed about the public sector related to inaction, followed by favouritism and breach of professional boundaries. Favouritism includes:

- failure to manage conflicts of interest
- hiding or failing to disclose conflicts of interest
- seeking or showing preferential treatment.

Breach of professional boundaries includes:

- bullying and harassment
- discrimination
- exceeding delegated powers.

Figure 2. Complaints and notifications received relating to the public sector

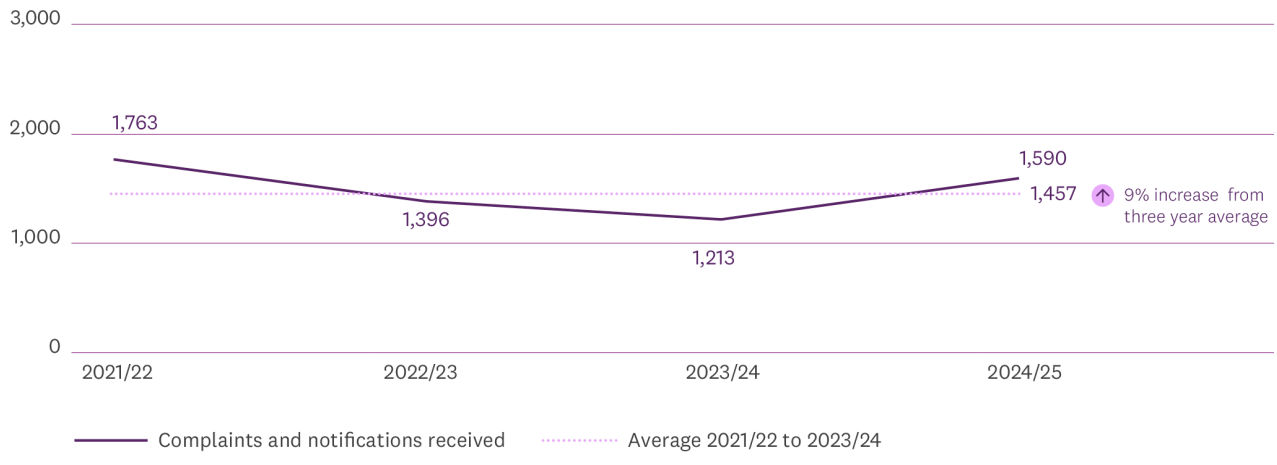


Table 9. Complaints and notifications – public sector[a]

	2024/25	2023/24	2022/23	2021/22
Received				
Total complaints and notifications received	1,590	1,213	1,396	1,763
• complaints	1,153	857	824	1,392
• notifications	437	356	572	371
– PID and PID notifications[b]	288	205	264	197
Assessed				
Total complaints and notifications assessed	1,260	1,329	1,417	1,628
• complaints	830	939	864	1,234
• notifications	430	390	553	394
Warrants further action				
Complaints and notifications assessed by IBAC that warrant investigation or further action[c]	336	331	351	332

Notes:

[a] Section 169 notifications are excluded from this data as they are processed separately.

[b] PID and PID notifications are a subset of complaints and notifications received.

[c] Complaints and notifications that warrant further action are those that we decide to conduct a preliminary inquiry into, investigate or refer to another relevant body.

Table 10. Allegations assessed by issue – public sector (2024/25)

Classification	Proportion of total allegations assessed by IBAC (%)[a]
Inaction	27.2
Favouritism	15.0
Breach of professional boundaries	12.3
Misuse of resources	10.3
Fraud	7.8
Not in jurisdiction	7.3
Collusion	6.0
Bribery and inducements	4.2
Force	2.8
Obstruction of justice	2.3
Criminal behaviour, drugs and minor offences	2.3
Theft	2.2
Other	0.1

Note:

[a] Numbers are rounded.

2.3 Investigations

In deciding which matters to prioritise for investigation, IBAC considers factors such as:

- seriousness of the conduct
- systemic corruption risks
- whether the conduct is still occurring
- our strategic focus areas
- whether the conduct involves someone who is at risk.

We do not need a complaint to start an investigation and can decide to initiate an investigation within our jurisdiction at any time. This is called an own-motion investigation.

Our powers to investigate and prevent public sector corruption and police misconduct are set out in the IBAC Act. Under the IBAC Act and other relevant legislation, when we undertake an investigation, we may:

- issue witness summonses compelling people to answer questions and provide documents or other things to IBAC
- hold public or private examinations
- seek and execute search warrants to enter premises and seize documents and other things
- apply for a warrant to arrest people who fail to comply with a witness summons or prevent a person from leaving Australia to avoid an IBAC examination
- make recommendations to prevent police misconduct or corruption
- publish reports and prevention resources
- bring criminal charges as a result of an investigation or refer matters to the Office of Public Prosecutions.

To ensure we use our powers appropriately, we must apply to courts and tribunals before exercising certain powers. The Public Interest Monitor reviews and makes submissions on our applications for surveillance device warrants and telecommunication interception warrants. We are also subject to scrutiny by various bodies, including Integrity Oversight Victoria and the Victorian Parliamentary Integrity and Oversight Committee (IOC).

As part of an investigation, we may hold private and/or public examinations. Examinations are not trials and do not determine guilt or innocence. They are used as an investigative tool to gather information and support our efforts to prevent and expose corrupt conduct and police misconduct.

IBAC's witness wellbeing measures

IBAC's statutory functions include the exposure and prevention of serious and systemic corrupt conduct and police misconduct. In performing these functions, and given the serious nature of the matters IBAC considers, we recognise that people involved in or subject to our investigations and examinations may experience stress and personal or professional challenges.

We have a range of measures and support services in place that witnesses (which includes people who are the subject of an investigation) can access throughout an investigation, including a dedicated Witness Liaison team. The Witness Liaison team works closely with investigators, lawyers and other IBAC officers to identify, assess and manage risks to the wellbeing of witnesses. Throughout the course of an IBAC investigation, the Witness Liaison team provides support to IBAC officers. The team also ensures regular communication with witnesses, persons of interest and others involved in an investigation and offers information and referrals to external counselling services and resources, but does not provide counselling itself.

Since the team was established in 2023, IBAC has developed a witness wellbeing policy and procedure, and trained officers to identify, assess and better manage wellbeing risks to witnesses.

In May 2025, IBAC coordinated the first Witness Liaison Community of Practice. The broad objective of the community of practice is to enable witness liaison officers from each integrity agency across Australia to come together to share knowledge, experiences and best practice.

2.3.1 Police

IBAC may investigate police personnel misconduct after receiving a complaint, a notification from Victoria Police, or on our own motion.

We also have functions under our legislation to ensure that Victoria Police officers and protective services officers maintain the highest ethical and professional standards and have regard to human rights as set out in the Charter.

Focused Police Complaints team

In December 2024, we published the *Focused Police Complaints Pilot summary report*, summarising the outcomes of IBAC's Focused Police Complaints Pilot (Pilot), which ran from October 2023 to April 2024. The Pilot trialled the establishment of a dedicated team to assess and investigate single-incident complaints about the conduct of Victoria Police personnel affecting people who are at a higher risk of experiencing misconduct.

Building on the effectiveness of the Pilot, in December 2024, we established a permanent Focused Police Complaints team to investigate single-incident complaints about police misconduct. This dedicated, multidisciplinary team delivers timely and independent investigation outcomes to people from communities at a higher risk of experiencing police misconduct.

Investigative activities

Table 11 shows the number of investigations and preliminary inquiries into complaints and notifications about Victoria Police that IBAC commenced and completed in 2024/25.

We completed seven preliminary inquiries and 26 investigations into police misconduct, including allegations of mistaken arrest, excessive use of force, breach of the PID Act and misuse of position. The increase in completed police investigations is due to the ability of our Focused Police Complaints team to conduct additional investigations in a timely manner.

Table 12 shows the number of Victoria Police examination days in 2024/25, which was zero.

Under the IBAC Act, Section 84 directions give IBAC the power to require police to provide information and documents, and answer questions in certain circumstances. Table 13 shows the number of directions served in 2024/25.

Table 14 shows details of prosecution outcomes occurring in 2024/25 as a result of IBAC investigations and prosecutions relating to Victoria Police.

Table 11. Investigations and preliminary inquiries – Victoria Police

	2024/25	2023/24	2022/23
Preliminary inquiries commenced	7	5	10
Investigations commenced	30	32	7
• standard investigations commenced	29	32	2
• complex investigations commenced	1	0	5
Preliminary inquiries completed	7	6	6
Investigations completed[(a)]	26	23	9
• standard investigations completed	25	20	3
• complex investigations completed	1	3	6
Continuing investigations and preliminary inquiries at 30 June 2025	19	15	11

Note:

(a) 'Completed' is defined as when all planned investigation activities have been completed. It does not signal the end of an operation, which may include subsequent activity such as public reporting. IBAC's performance results should not be impacted by factors outside our control, such as a legal challenge to the release of a report. These factors affect timeliness data and do not accurately convey our performance. Data that is more representative of our actual performance helps monitor and inform process improvements.

Table 12. Examinations undertaken as part of IBAC investigations – Victoria Police

	2024/25
Private examination days	0
Public examination days	0

Table 13. Directions to Victoria Police under section 84 of the IBAC Act

	2024/25
Directions served	50

Table 14. Prosecutions resulting from IBAC investigations – Victoria Police

Operation	Date	Result
Indigo	6/12/2024	Diversion with conditions

CASE STUDY

Operation Indigo

In December 2023, IBAC received a notification under section 169 of the *Victoria Police Act 2013* about a complaint made to Victoria Police and commenced Operation Indigo to investigate an alleged assault on a minor during their arrest and whether the search of the premises was legal.

In November 2023, police officers attended a home in regional Victoria to arrest a minor who was wanted for burglary offences. Operation Indigo established that the minor was arrested and handcuffed without incident.

When asked by one officer (the Officer) if there was anyone else in the home, the minor replied that there was not and asked whether the officers had to enter the house, to which the Officer replied they did. The Officer began to walk through the house when the minor commented loudly, 'There's no one there, I just told you that dickhead'.

The Officer then approached the minor and grabbed them by the throat for approximately 15 seconds. The minor's head collided with a screen door and a brick wall. Officers then entered the property and looked for other people.

The minor was refused bail and transferred into youth detention where they complained about their treatment by police during their arrest.

During a voluntary criminal interview by IBAC, the Officer admitted to the unlawful assault. IBAC subsequently charged the Officer with one count of unlawful assault. In December 2024, the Officer acknowledged responsibility for the offence, and received a diversion.

IBAC made recommendations to Victoria Police following Operation Indigo.

CASE STUDY

Operation Navy

In January 2024, IBAC commenced Operation Navy to investigate allegations of an unlawful arrest of a person by Victoria Police.

In October 2023, Victoria Police officers responded to a 000 call regarding a person allegedly committing an offence in a metropolitan alleyway. Officers attended and spoke with the person, who was not carrying identification. Operation Navy revealed that when asked by police, the person spelled their name correctly and offered an alias.

Officers incorrectly identified the person after a search on their device returned a result for another person from the same area, with a similar name and the same date of birth, who had outstanding arrest warrants.

The person was wrongfully arrested and spent five days in custody before Victoria Police identified the mistake and the person was released.

IBAC considers the wrongful arrest of a person, and their subsequent detention for multiple days, exceptionally serious.

IBAC noted that this was not the first time police had mistaken these two people for one another, and that information between their respective records had been cross-contaminated on Victoria Police systems.

IBAC did not substantiate misconduct by the attending officers and Operation Navy concluded in September 2024.

IBAC made recommendations to Victoria Police following Operation Navy.

2.3.2 Public sector

To start an investigation into public sector corruption, IBAC needs to reasonably suspect that 'corrupt conduct' has occurred, which is conduct that constitutes a relevant offence. A relevant offence may be:

- an indictable offence against an Act
- bribery of a public official
- perverting (or attempting to pervert) the course of justice
- misconduct in public office.

We must prioritise allegations about serious or systemic corruption for investigation. However, we are not restricted to serious allegations, and we assess and investigate a broad range of allegations. As mentioned earlier, it is not always possible to report on our work immediately, but we continue to publish information about our investigations as we are able to.

Table 15 shows the number of investigations and preliminary inquiries into the public sector that IBAC commenced and completed in 2024/25. We completed three preliminary inquiries and three investigations into public sector corruption.

As shown in Table 16, there were eight examination days relating to public sector investigations and eight witnesses called in 2024/25.

Table 17 shows details of 2024/25 public sector prosecution outcomes as a result of IBAC investigations.

Table 15. Investigations and preliminary inquiries – public sector[(a)]

	2024/25	2023/24	2022/23
Preliminary inquiries commenced	5	9	8
Investigations commenced	2	4	4
• standard investigations commenced	0	2	3
• complex investigations commenced	2	2	1
Preliminary inquiries completed	3	11	6
Investigations completed[(b)]	3	8	5
• standard investigations completed	0	2	2
• complex investigations completed	3	6	3
Continuing investigations and preliminary inquiries at 30 June 2025	10	9	7

Notes:

(a) The figures in this table include own-motion investigations, where we decide to investigate without a complaint from an individual or a notification from a public sector body.

(b) 'Completed' is defined as when all planned investigation activities have been completed. It does not signal the end of an operation, which may include subsequent activity, such as public reporting. IBAC's performance results should not be impacted by factors outside our control, such as a legal challenge to the release of a report. These factors affect timeliness data and do not accurately reflect our performance. Data that is representative of our actual performance helps monitor and inform process improvements.

Table 16. Examinations undertaken as part of IBAC investigations – public sector

	2024/25
Private examination days	8
Public examination days	0
Witnesses called	8

Table 17. Prosecutions resulting from IBAC investigations – public sector

Operation Esperance was an IBAC investigation into allegations of serious corrupt conduct during the tendering, procurement and subsequent management of major contracts within the public transport sector.

Operation	Date	Result
Esperance	20/09/2024	Convicted and sentenced to a community corrections order of 12 months (comprising 100 hours of community work).

2.4 Oversight

IBAC plays an important and significant role in police and public sector oversight in Victoria. Broadly, our oversight role includes the receipt and assessment of complaints about the conduct of police and public sector personnel, conducting investigations and monitoring compliance with Victorian legislation.

In our investigations and special reports, we periodically make recommendations for specified administrative actions. Investigations and special reports can be found in the resource centre on IBAC's website <www.ibac.vic.gov.au/resource-centre>.

We also make recommendations for changes to Acts or laws in force in Victoria. These recommendations are listed in Appendix C 'Compliance reporting'.

When a complaint or notification is referred to another agency for investigation, we can request that the agency provide us with information on an investigation or actions taken in relation to the complaint or notification. We may conduct a review of the information provided.

Reviews and thematic reviews are undertaken based on IBAC's strategic focus areas and assist in identifying:

- systemic issues
- policy gaps and areas for improvement
- policies and procedures being used ineffectively
- misconduct and corruption risks.

IBAC's legislative powers vary between our police oversight and public sector oversight functions. While there are other avenues for reporting public sector corruption, we are Victoria's peak independent police oversight agency.

2.4.1 Police

As Victoria's independent police oversight agency, we have additional responsibilities to prevent and expose police misconduct and corruption. Our jurisdiction covers police personnel conduct, which includes unlawful conduct and conduct that departs from police standards, policies and procedures.

Police personnel misconduct occurs when Victoria Police personnel behave disgracefully or improperly (on or off duty), bringing Victoria Police into disrepute or diminishing public confidence in the police. It also occurs when a police officer or protective services officer commits an offence punishable by imprisonment.

A strategic focus area for IBAC during this reporting period was police responses to family violence incidents and predatory behaviour perpetrated by police. In 2024/25, we undertook several activities that focused on police-perpetrated family violence (PPFV), including extensive desktop and academic research, submitting further data and information requests to Victoria Police and continuing work to analyse IBAC's intelligence holdings. We also conducted 26 stakeholder consultations between May and August 2024 and IBAC's Reviews team conducted targeted scanning of PPFV investigations, completing more than 50 reviews of related police investigations. This important work continues into 2025/26.

In 2024/25, IBAC concluded an audit examining Victoria Police's handling of civil litigation allegations. In October 2024, IBAC wrote to the Chief Commissioner of Police about our audit findings, which identified several police misconduct vulnerabilities and four opportunities for Victoria Police to mitigate these vulnerabilities. In November 2024, Victoria Police advised that it had commenced or actioned all of IBAC's suggestions.

Reviews

As part of our police oversight role, when IBAC refers a complaint to Victoria Police for investigation, we may review the investigation after it has been completed. This is to assess whether the investigation has been conducted in a way that is thorough, impartial and fair.

Working with Victoria Police, we look to improve key Victoria Police policies to reduce police misconduct and drive procedural and system improvements.

In addition, our role includes:

- assessing notifications received from Victoria Police under sections 169 and 170 of the *Victoria Police Act 2013* (Vic) to consider whether they require review, active monitoring or another response by IBAC
- assessing notifications received from Victoria Police about serious incidents or deaths associated with police contact to consider whether they require review, active monitoring or another response by IBAC
- actively monitoring investigations conducted by Victoria Police while they are ongoing.

In 2024/25, 221 Victoria Police investigations were reviewed or actively monitored. Our reviews of Victoria Police investigations focused primarily on the use of force, non-fatal police shootings, family violence incidents and predatory behaviour perpetrated by police. Where relevant, for particularly concerning matters, we also reviewed body-worn camera footage.

Recommendations

Under section 159 of the IBAC Act, IBAC can make recommendations at any time in relation to a matter arising out of an investigation about any action IBAC considers should be taken. Recommendations are one of IBAC's most powerful tools to address and prevent police misconduct and corruption.

In 2024/25, we made 30 recommendations to Victoria Police under section 159 of the IBAC Act.

There are limits to IBAC's recommendation powers under section 159 of the IBAC Act. Unless a section 159 recommendation is contained in a special or annual report, it must be made in private.

Table 18. IBAC Act section 159 recommendations made to Victoria Police

Type of recommendation	Number
Section 159 recommendations	30

External Oversight Unit

The External Oversight Unit (EOU) is responsible for performing IBAC's external oversight functions under relevant legislation.

This includes monitoring compliance by Victoria Police and reviewing certain decisions made under the following legislation:

- *Crimes Act 1958* (Vic) (Crimes Act) – IBAC monitors compliance by the Chief Commissioner of Police (Chief Commissioner) and other members of Victoria Police personnel when taking DNA profile samples, including records of authorisations for taking samples and other record keeping and reporting requirements.
- *Drugs, Poisons and Controlled Substances Act 1981* (Vic) – IBAC inspects the certificates of health and safety destruction or disposal of substances and items found on public or private land.
- *Firearms Act 1996* (Vic) (Firearms Act) – IBAC monitors compliance in relation to powers exercised in the use of firearm prohibition orders (FPOs) and service direction determinations (SDDs). IBAC also reviews a portion of FPOs and SDDs made each quarter to determine whether they should have been made.
- Human Source Management Act – IBAC monitors compliance by the Chief Commissioner and other members of Victoria Police personnel with the human source management framework.
- *Sex Offenders Registration Act 2004* (Vic) (Registration Act) – IBAC monitors compliance with requirements in relation to keeping a Sex Offenders Register.
- *Witness Protection Act 1991* (Vic) (Witness Protection Act) – IBAC monitors the keeping of records in relation to managing protected witnesses and exercising powers.

To perform these functions, the EOU conducts inspections, reviews administrative decisions, prepares reports, makes recommendations and engages with relevant stakeholders.

In 2024/25, we recruited and trained three new members of EOU to enable enhanced oversight of our new Victoria Police powers under the Human Source Management Act. Work was undertaken to understand Victoria Police systems and processes, to inform the development of inspection requirements and procedures. This work also led to the acquittal of IBAC's responsibility under recommendation 59 of the Royal Commission into the Management of Police Informants, regarding the implementation of appropriate security protocols to securely receive, share, store and dispose of sensitive human source information. Our inspection and reporting schedules were also updated to take into account these new oversight powers.

***Crimes Act 1958* (Vic)**

In July 2024, IBAC conducted an inspection of Victoria Police's records under the Crimes Act for the period 1 January 2023 to 31 December 2023. IBAC will report to the Attorney-General by end of 2025 regarding our findings from this inspection.

***Drugs, Poisons and Controlled Substances Act 1981* (Vic)**

In October 2024, our officers conducted an inspection of Victoria Police's records relating to the destruction of drugs, poisons, controlled substances, items and equipment. The inspection covered the period from 1 July 2023 to 30 June 2024. IBAC reported to the Minister for Police on this inspection in February 2025.

***Firearms Act 1996* (Vic)**

In May 2025, IBAC provided the Minister for Police with the *Firearm Prohibition Order Biennial Ministerial Report* on the Chief Commissioner's compliance with Parts 4A and 10A of the Firearms Act. The report covered the inspection period from 1 January 2021 to 31 December 2022. Under the Firearms Act, IBAC must make recommendations in private. IBAC made six recommendations to the Chief Commissioner in private. Three-and-a-half recommendations were accepted.

In the 2024/25 financial year, IBAC officers conducted four quarterly reviews of representative samples of FPOs made by Victoria Police. In total, IBAC reviewed the making of 45 FPOs. IBAC determined that Victoria Police should review three FPOs to determine whether they should be revoked. Upon review, Victoria Police advised that revocation was warranted for two of the three FPOs.

***Sex Offenders Registration Act 2004* (Vic)**

In May 2025, our officers conducted an inspection of Victoria Police records, reports and access to the Sex Offenders Register to monitor Victoria Police's compliance with Parts 3 and 4 of the Registration Act for the period from 1 January 2023 to 31 December 2024. IBAC will report to the Minister for Police by end of 2025/26 financial year regarding findings from this inspection.

***Witness Protection Act 1991* (Vic)**

In March 2025, IBAC officers conducted an inspection of Victoria Police's witness protection records pursuant to section 20E of the Witness Protection Act.

On 26 June 2025, IBAC provided a report to the Minister for Police pursuant to section 20G of the Witness Protection Act outlining the results of this inspection. We made no recommendations to Victoria Police within the report.

2.4.2 Public sector

Our oversight of public sector corrupt conduct includes reviewing investigations conducted by public sector agencies where a decision has been made to review the completed investigation. Reviews can help identify corruption risks, including systemic and organisational issues.

Corruption includes a public officer or body dishonestly performing their duties or misusing their public position for personal gain or for the improper gain of others. Examples include public officers taking or offering bribes, awarding contracts to family or friends and misusing information gained through their position for personal benefit or the benefit of friends or family.

A large part of our public sector work focuses on developing prevention and education initiatives that assist departments and agencies to perform their duties fairly and honestly.

Reviews

In 2024/25, we completed seven reviews of public sector investigations by different departments and councils. Topics covered in our reviews included:

- falsification of documents by private entities attempting to obtain money under government grant schemes
- breaches of professional boundaries, inappropriate access to information and use of force by specialist emergency response teams on prisoners in adult corrections facilities
- use of force on children and young people in youth justice facilities.

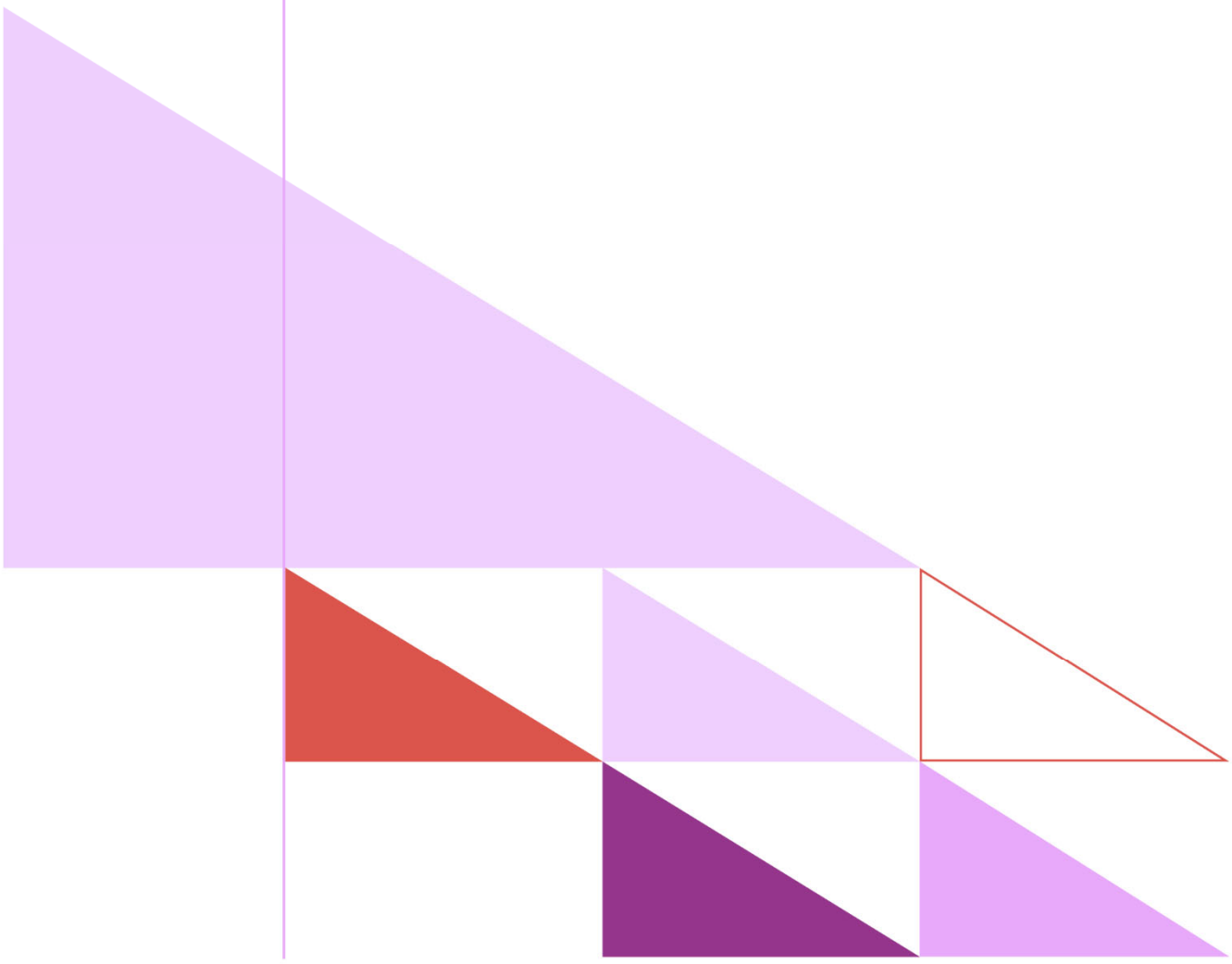
Recommendations

In 2024/25, we made 10 recommendations to public sector agencies under section 159 of the IBAC Act. Under section 159 of the IBAC Act, IBAC can make recommendations at any time in relation to a matter arising out of an investigation about any action IBAC considers should be taken. There are limits to IBAC's recommendation powers under section 159 of the IBAC Act. Unless a section 159 recommendation is contained in a special or annual report, it must be made in private.

Table 19. Recommendations made to the public sector under section 159 of the IBAC Act

Sector	Recommendations made by IBAC
Public sector agencies	10
Local government	0

3 Our people and organisation



3.1 Our people

We are a connected, inclusive and flexible organisation. We encourage a safe environment that empowers our people to be and do their best. We do this by investing in training, systems, processes, data and IT infrastructure that are fit for purpose, and support our people to be leaders and pursue interesting career pathways.

Training

In 2024/25, we continued to promote a more inclusive and connected workplace with the delivery of training programs to our employees. Training focused on building a shared understanding of our IBAC values, broadening cultural understanding and supporting the development of our people.

In July 2024, May 2025 and June 2025, employees participated in face-to-face workshops about appropriate behaviours in the workplace, strategies to continue creating a speak-up culture and building a safe and inclusive environment for everyone.

In June 2025, as part of our IBAC Reconciliation Action Plan, employees participated in the First Peoples' Cultural Competency program through Museums Victoria. This training was in addition to the training provided through the Koorie Heritage Trust and is part of IBAC's commitment to building a culturally safe and respectful environment to support Aboriginal and Torres Strait Islander employees and communities.

Leadership initiatives

In 2024/25, we continued our significant investment in leadership, with a further 29 leaders undertaking the Life Styles Inventory and leadership training to deepen self-awareness, gain 360-degree feedback and learn how to strengthen their impact.

Our leaders also participated in senior leadership workshops and people-leader forums to learn and develop as IBAC leaders, share ideas for improvement and growth and support each other.

Health and wellbeing

IBAC has a duty and responsibility to provide and maintain a safe and healthy workplace. As part of our ongoing commitment to building a strong health and safety culture at IBAC, in 2024/25 we provided a range of health and wellbeing services and resources to IBAC employees, including:

- team-specific wellbeing training (including training to help teams manage complex situations and the impacts of vicarious trauma)
- employee assistance program (EAP), available to employees 24 hours a day, seven days a week
- onsite EAP sessions and consultations
- first aid officer training
- health and safety representative training
- ergonomic assessments
- onsite health checks
- flu vaccinations.

We also acknowledged and promoted several important dates:

- Harmony Week
- International Day Against LGBTIQA+ Discrimination
- International Women's Day
- Men's Health Week
- National NAIDOC Week
- National Reconciliation Week
- Wear It Purple Day.

Our Health and Safety Committee met quarterly to monitor incidents raised, progress health, safety and wellbeing issues and report back to the Executive.

In 2024/25, we developed IBAC's Health, Safety and Wellbeing Plan 2025–28 (the Plan), which aims to ensure that IBAC achieves and maintains the highest standards of health and safety management, a positive safety culture and adherence to current legislative and safety system accreditation requirements.

The Plan incorporates IBAC's Mental Health Framework and Accessibility Action Plan and will be delivered across a three-year period.

IBAC's occupational health and safety data can be found in A.1 'Occupational health and safety' of this annual report.

Continuing work

Two 2024/25 annual plan actions previously committed to (an organisation-wide technical needs analysis and a succession planning program) were deferred to future years, as resources were directed to other projects. These projects included the continuation of IBAC's leadership development program, delivery of training programs and internal development opportunities, and supporting the implementation of a new learning management system.

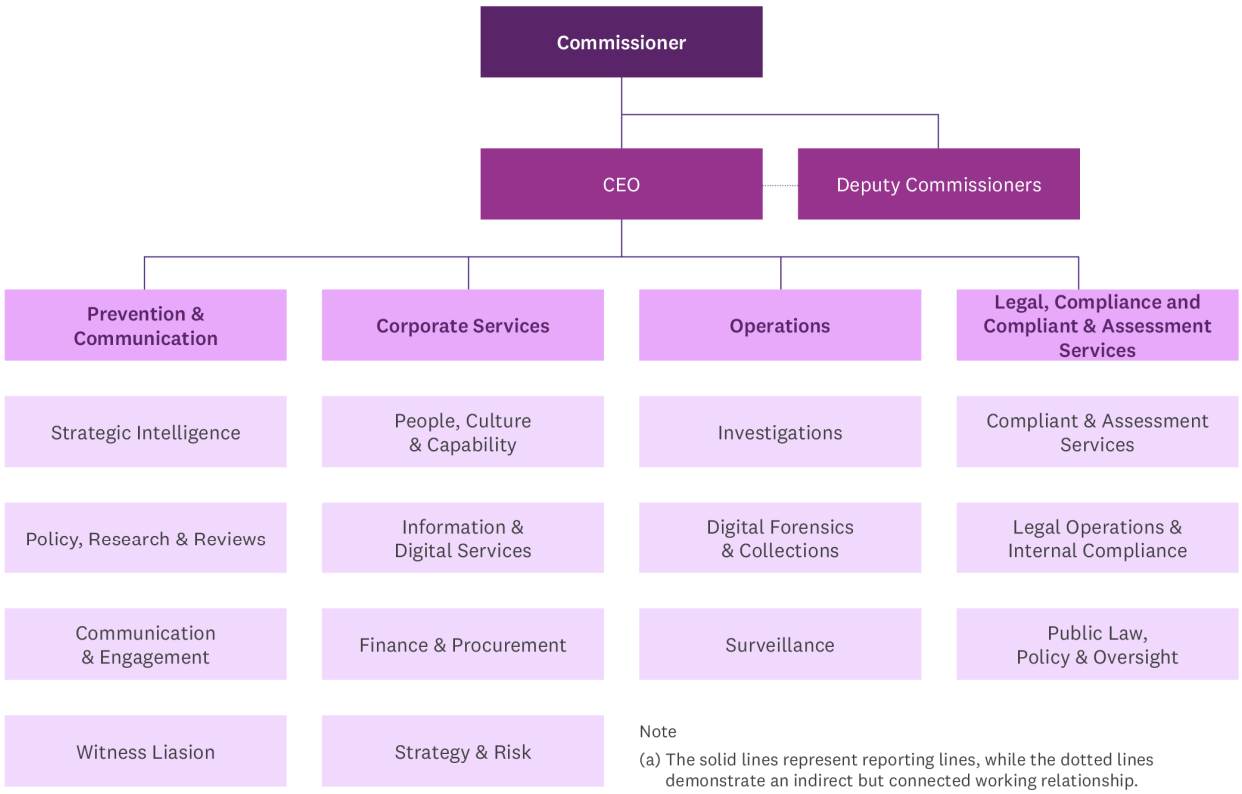
3.2 Data governance maturity

In 2024/25, we commenced work on a multi-year project to modernise the quality, security, availability and usability of our data assets to continue improving our data governance maturity. This included creating a centralised repository for IBAC's data that will provide additional analytics, reporting and dashboard outputs from IBAC's case management system and associated systems.

We also delivered enhancements to our case management system to improve our efficiency and accuracy in the work that we do. Work on these projects will continue in 2025/26.

3.3 Organisational structure

Figure 3. IBAC's Organisational structure[(a)] at 30 June 2025



Note

(a) The solid lines represent reporting lines, while the dotted lines demonstrate an indirect but connected working relationship.

3.3.1 Ministers

The Attorney-General of Victoria is the responsible minister for IBAC and is supported by the Department of Justice and Community Safety (DJCS).

However, IBAC is not subject to the direction or control of the Attorney-General in the performance of our duties and functions or the exercise of our powers.

The Attorney-General receives reports on IBAC's:

- telecommunications interception warrants
- surveillance device warrants
- assumed identities.

The Honourable Sonya Kilkenny MP was appointed as the Attorney-General in December 2024.

3.3.2 Executive team

IBAC's Executive team provides leadership and strategic direction to IBAC and makes sure that we meet our goals and legislative responsibilities in an accountable and responsible way.

IBAC Commissioner

IBAC's Commissioner is an independent officer of Victorian Parliament and drives our strategic leadership.

Victoria Elliott rejoined IBAC in December 2023. Commissioner Elliott is an integrity specialist and lawyer with more than 25 years' experience in the management of legal, investigations, compliance and integrity frameworks. From 2016 to 2023, she was the Deputy Public Interest Monitor, representing the public interest in terrorism and witness protection matters, and applications for specialist covert warrants and orders. Prior to this, Commissioner Elliott established IBAC's Legal and Compliance division and led the Legal and Compliance team at the former Office of Police Integrity, pioneering the agency's first public hearings. Among other roles, she worked at the Royal Commission into the Building and Construction Industry and the former National Crime Authority.

Commissioner Elliott holds a Master of Criminology, Bachelor of Arts and Bachelor of Laws (with Honours).

Chief Executive Officer

IBAC's CEO is responsible for the general conduct and the effective, efficient and economical management of IBAC's functions and activities.

Alison Byrne joined IBAC in August 2024. Ms Byrne has over 25 years' experience in criminal law and regulation and was previously the Chief Executive Officer of the County Court of Victoria. Having started her career at the New South Wales Crime Commission, Ms Byrne joined the Office of the Director of Public Prosecutions (NSW) where she spent several years in the Special Crime Unit prosecuting serious offences including police and public office corruption and gang-related crimes. She has considerable experience leading regulatory agencies across diverse policy areas, including in building and trades regulation and approvals, elections and campaign finance and professional standards for police and veterinarians.

Ms Byrne holds a Master of Business Administration, Bachelor of Laws and Bachelor of Social Science majoring in criminology.

Dr Linda Timothy was IBAC's Acting CEO from March to August 2024.

Deputy Commissioners

IBAC's Deputy Commissioners assist the Commissioner, performing duties and functions under the IBAC Act.

Stephen Farrow joined IBAC in July 2021. Mr Farrow is a respected public sector leader with a broad range of experience and expertise in public law and policy. He began his career as a solicitor and prior to joining IBAC was the Deputy Chairperson of the Adult Parole Board, where he was the first non-judicial officer in the Board's 68-year history. Mr Farrow was also CEO of the Sentencing Advisory Council and has held several senior roles in the DJCS, focusing on terrorism and criminal law reform.

Liana Buchanan joined IBAC in March 2025. Ms Buchanan is a distinguished lawyer, advocate and regulator. Prior to joining IBAC, she served as Victoria's Principal Commissioner for Children and Young People for nine years. Ms Buchanan was also a part-time Commissioner for the Victorian Law Reform Commission and has previously held other senior roles in and outside government, including leading the Federation of Community Legal Centres and as Director of the corrections oversight unit at the Department of Justice, the Office of Correctional Services Review.

Colleen Bell joined IBAC in May 2025. Ms Bell is a skilled administrative decision maker and criminal lawyer with more than 20 years' experience working across several of Victoria's court jurisdictions and in both pre- and post-sentence jurisdictions. Prior to joining IBAC, Ms Bell sat on the Adult Parole Board where she was a full-time member across all divisions of the Board, including the General Offender Division, the Serious Violent Offenders and Sexual Offenders Division, the Time to Count Division, the Review Board and the Interview Board. Ms Bell has previously held roles in and outside the public sector, including at the Office of Public Prosecutions, the Supreme Court of Victoria and in commercial law.

David Wolf was Deputy Commissioner from January 2020 to December 2024.

Executive directors

Prevention & Communication

Dr Linda Timothy joined IBAC in February 2022. Dr Timothy leads IBAC's Strategic Intelligence, Policy Research & Reviews, Communication and Engagement teams. She commenced her career as a researcher in the United Kingdom, where she published several peer-reviewed research papers. She is an experienced leader with significant experience across public policy, stakeholder engagement, marketing and communications, as well as delivering organisational and legislative reform.

Dr Timothy holds a Bachelor of Science, a PhD in Life Sciences and has completed the prestigious Williamson Community Leadership Program.

Corporate Services

Anna Higgs joined IBAC in September 2023. She currently leads IBAC's Finance & Procurement, Information & Digital Services, Strategy & Risk (including corporate strategic planning) and People, Culture & Capability teams. She has experience across a broad range of functions and disciplines, including finance and procurement, project management, governance, strategy and audit. Prior to joining IBAC, Ms Higgs worked as an executive at the Labour Hire Authority, the DJCS, and the Victorian Auditor-General's Office. Ms Higgs holds a Master of Business Administration, is a Graduate Member of the Australian Institute of Company Directors and a Fellow Certified Practising Accountant.

Operations

Leo Lahey joined IBAC in November 2024. He leads IBAC's Investigations, Surveillance, and Digital Forensics & Collections teams. Mr Lahey has previously held senior positions at Services Australia, Australian Border Force and the Australian Commission for Law Enforcement Integrity. Prior to that, he worked for 17 years as a police officer with the Northern Territory Police Force and the Queensland Police Service, with significant experience as an investigator at both organisations.

Peter Morris was the Executive Director Operations from October 2021 to July 2024.

Legal, Compliance and Complaint & Assessment Services

Justine Halloran joined IBAC in January 2025. She leads IBAC's Legal, Compliance and Complaint & Assessment Services teams. Ms Halloran is an experienced general counsel, executive leader and company director with a strong track record in developing high-performing teams across sectors, including retail, oil and gas, health and the public sector. After an initial period in private practice, Ms Halloran moved her career in-house and has held a range of roles, including General Counsel at Medibank Private, General Counsel Retail Brands at Coles Myer and Managing Counsel and Head of Legal AsPac Fuels at BP Australia.

Stacey Killackey was the Executive Director Legal, Compliance and Complaint & Assessment Services from May 2021 to January 2025.

3.4 Governance and committees

Governance refers to the ways in which IBAC is directed, controlled and held to account, both internally and externally. IBAC's internal governance includes:

- internal accountability structures (organisational structure and committees)
- delegations and authorisations
- policies and procedures
- risk and compliance management
- strategy and performance management
- culture (leadership and behaviours)
- assurance mechanisms.

External governance includes the roles, relationships and distribution of powers, accountabilities and responsibilities between Victorian Parliament, the IOC, Integrity Oversight Victoria, the Attorney-General, DJCS, Office of the Victorian Information Commissioner (OVIC) and the Victorian public sector.

Table 20 outlines the functions of bodies that have oversight of IBAC.

IBAC's governance arrangements are described in detail in our *Governance Charter*, which is available on the IBAC website <www.ibac.vic.gov.au/governance-charter>.

Table 20. Bodies and their roles in overseeing IBAC

Body	Role
Victorian Parliamentary IOC	• Monitors and reviews the performance of IBAC • Examines published IBAC reports
Integrity Oversight Victoria	• Monitors IBAC compliance with the IBAC Act and other laws • Oversees IBAC's performance of its functions under the PID Act • Receives and investigates complaints about IBAC
Attorney-General of Victoria	Receives IBAC reports on: • telecommunications interception warrants • surveillance device warrants • assumed identities
Victorian Public Interest Monitor	Reviews IBAC applications for surveillance device and telecommunications interception warrants
Supreme Court of Victoria and Magistrates' Court of Victoria (presiding judge or magistrate)	Receives IBAC reports on surveillance device warrants
Commonwealth Ombudsman	Inspects IBAC's use of stored communications warrants and telecommunications data authorisations
Australian Government Department of Home Affairs	Receives IBAC reports on: • telecommunications interception warrants • telecommunications data authorisations • stored communications warrants

Audit and Risk Management Committee

The Audit and Risk Management Committee provides independent assurance and advice on the effectiveness of IBAC's internal controls, risk management and compliance frameworks, and its financial statement responsibilities.

The committee met four times in 2024/25 and provided advice to the IBAC Commissioner and CEO on:

- the effectiveness of our systems and controls for financial and organisational risk management
- our annual financial statements
- our internal audit function
- recommendations made by internal and external auditors
- actions in response to the audit effectiveness of our compliance-management processes and remedial actions to remedy deficiencies in compliance with the FMA and Standing Directions 2018 (Standing Directions).

Membership

In 2024/25, the Audit and Risk Management Committee comprised four external, independent members, with one member appointed as Chair.

Marcia Doheny (Chair from November 2024)

Ms Doheny is an experienced non-executive director and commenced as Chair of the Audit and Risk Management Committee in November 2024. She has extensive skills in law, governance and public administration, having worked as a senior executive in state and local government and as a lawyer in private practice. Ms Doheny has degrees in arts and law and is a Graduate Member of the Australian Institute of Company Directors.

Geoff Harry was the Chair until September 2024.

Jennifer Johanson

Ms Johanson is an experienced non-executive director in financial services, education and the not-for-profit sector. Her deep capability in governance and risk management is supported by strong communication and negotiation skills, and a background in audit, risk and information technology. Ms Johanson is a chartered accountant and a certified information systems auditor with a Bachelor of Commerce and is a Graduate Member of the Australian Institute of Company Directors.

Ian Sargent

Mr Sargent is a retired experienced executive director and has worked in the private and public sectors. He has extensive skills in finance, accounting, governance and public administration, having worked as a senior executive and Chief Financial Officer in several large state government entities. Mr Sargent has a degree in Business Administration (Accounting), a master's degree in Applied Finance and is a Certified Practising Accountant.

Chris Sheehan

Mr Sheehan is a senior executive at the National Australia Bank with almost 30 years' international and domestic law enforcement experience in national security, organised crime and crisis management. Mr Sheehan has deep knowledge of investigative management. He specialises in financial management, corporate governance and formulating policy, building trust with all stakeholders to make sure information flows freely.

3.5 Workforce inclusion policy

We are committed to continuing to provide an inclusive workplace that values diversity. In line with our corporate values, we strive to lead by example in providing equal opportunities and showing respect. Activities completed previously to support this commitment include inclusive recruitment training across the organisation for policy owners and project managers and Gender Equity Action Plan reporting.

We acknowledge that employees may choose not to disclose information about gender identity, due to historic and current barriers to disclosure of non-binary gender identities. As a result, targets or quotas are not currently a useful way to promote opportunities for gender diverse employees at all levels.

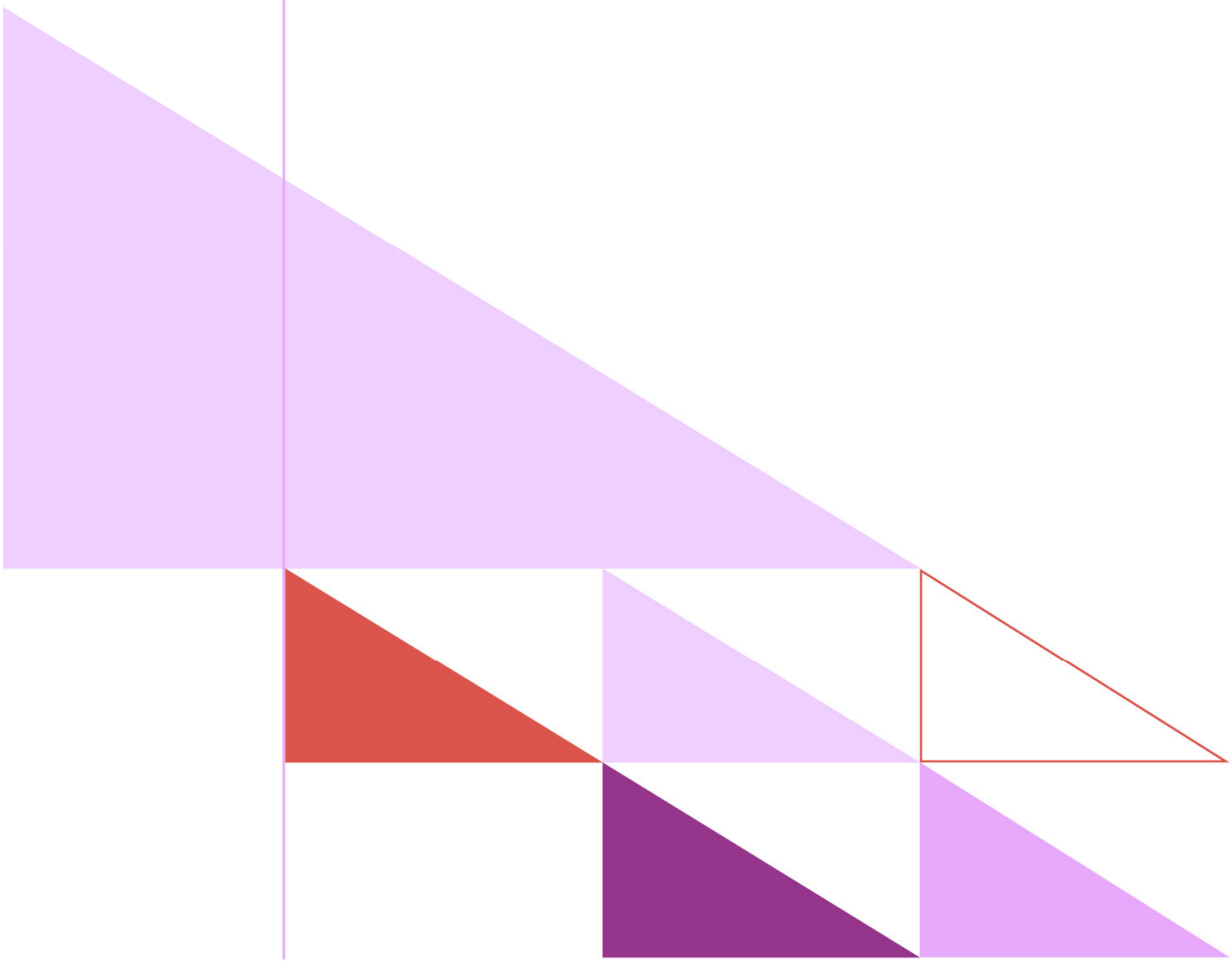
3.6 Employment and conduct principles

Our policies and practices are consistent with the Victorian Public Sector Commission's employment standards, and provide for fair treatment, career opportunities and the early resolution of workplace issues.

We are committed to applying merit and equity principles when appointing employees. The selection processes make sure that applicants are assessed and evaluated fairly and equitably on key selection criteria and other accountabilities without discrimination. Employees have been correctly classified in workforce data collections. See Appendix A 'Workforce data' for details.

We advise employees on how to avoid conflicts of interest, how to respond to offers of gifts and how we deal with misconduct.

4 Financial report



Contents

Declaration in the financial statements 58

Independent auditor's report 59

Financial statements 61

Notes to the financial statements 65

1. About this report 65
2. Funding delivery for our services 67
3. The cost of delivering services 69
4. Key assets available to support output delivery 72
5. Other assets and liabilities 79
6. Financing our operations 81
7. Risks, contingencies and valuation judgements 85
8. Other disclosures 88
9. Style conventions 91

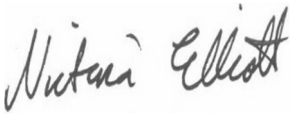
Declaration in the financial statements

The attached financial statements for the Independent Broad-based Anti-corruption Commission have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer 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, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2025 and financial position of IBAC at 30 June 2025.

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

We authorise the attached financial statements for issue on 11 September 2025.



Victoria Elliott
Commissioner
IBAC

Melbourne
11 September 2025



Alison Byrne
Chief Executive Officer
IBAC

Melbourne
11 September 2025



Prem Sharma
Director Finance and Procurement
IBAC

Melbourne
11 September 2025

Independent auditor's report

VAGO
Victorian Auditor-General's Office

Independent Auditor's Report

To the Commissioner of the Independent Broad-based Anti-corruption Commission

Opinion

I have audited the financial report of the Independent Broad-based Anti-corruption Commission (the commission) which comprises the:

- balance sheet as at 30 June 2025
- 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 the commission as at 30 June 2025 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 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 the commission 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.

Commissioner's responsibilities for the financial report

The Commissioner of the commission are 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 Commissioner 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 Commissioner are responsible for assessing the commission'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.

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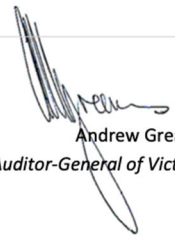
Auditor's responsibilities for the audit of the financial report

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 the commission's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioner
- conclude on the appropriateness of the Commissioner's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the commission'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 the commission 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 Commissioner 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
15 September 2025

Andrew Greaves
Auditor-General of Victoria

Financial statements

Comprehensive operating statement

For the financial year ended 30 June 2025[a]

	Notes	2025 ($'000)	2024 ($'000)
Income from transactions			
Output appropriation	2.1	66,918	63,161
Interest Income		23	–
Total income from transactions		**66,941**	**63,161**
Expenses from transactions			
Employee expenses	3.1.1	48,824	44,324
Depreciation and amortisation	4.1.2	4,741	4,778
Interest expense	6.1.2	308	327
Other operating expenses	3.2	13,068	13,732
Total expenses from transactions		**66,941**	**63,161**
Net result from transactions (net operating balance)		**–**	**–**
Other economic flows included in net result			
Other gains/(losses) from other economic flows	8.2	206	195
Total other economic flows included in net result		**206**	**195**
Net result		**206**	**195**
Comprehensive result		**206**	**195**

The accompanying notes form part of these financial statements.

Note:

[a] The format of this statement is aligned to AASB 1049 *Whole of Government and General Government Sector Financial Reporting* (AASB 1049).

Balance sheet

As at 30 June 2025[a]

	Notes	2025 ($'000)	2024 ($'000)
Assets			
Financial assets			
Cash and cash equivalents	6.2	401	386
Receivables	5.1	24,373	20,046
Total financial assets		**24,774**	**20,432**
Non-financial assets			
Non-financial physical assets held for sale	8.3	–	71
Property, plant and equipment	4.1	7,880	11,740
Intangible assets	4.2	1,006	–
Other non-financial assets	5.3	1,704	2,532
Total non-financial assets		**10,590**	**14,343**
Total assets		**35,364**	**34,775**
Liabilities			
Payables	5.2	2,759	1,912
Borrowings	6.1, 6.1.3	5,104	8,500
Employee-related provisions	3.1.2	10,706	9,257
Other provisions	5.4	1,000	121
Total liabilities		**19,569**	**19,790**
Net assets		**15,795**	**14,985**
Equity			
Accumulated surplus		8,471	8,265
Contributed capital		7,324	6,720
Net worth		**15,795**	**14,985**

The accompanying notes form part of these financial statements.

Note:

[a] The format of this statement is aligned to AASB 1049.

Cash flow statement

For the financial year ended 30 June 2025[a]

	Notes	2025 ($'000)	2024 ($'000)
Cash flows from operating activities			
Receipts and payments			
Appropriations from government		62,612	62,085
Goods and services tax (GST) from the Australian Taxation Office (ATO)[b]		1,476	1,705
Total receipts		**64,088**	**63,789**
Payments to suppliers and employees		(59,624)	(59,100)
Interest paid		(308)	(327)
Total payments		**(59,932)**	**(59,427)**
Net cash flows from/(used in) operating activities		**4,156**	**4,363**
Cash flows from investing activities			
Purchases of non-financial assets		(1,465)	(1,392)
Proceeds from disposal of leased assets		471	485
Net cash flows from/(used in) investing activities		**(994)**	**(908)**
Cash flows from financing activities			
Repayment of principal portion of lease liabilities		(3,751)	(3,553)
Owner contributions by state government appropriation for capital expenditure purposes		604	168
Net cash flows from/(used in) financing activities		**(3,147)**	**(3,385)**
Net increase/(decrease) in cash and cash equivalents		15	**70**
Cash and cash equivalents as at beginning of financial year		386	316
Cash and cash equivalents as at end of financial year	6.2	**401**	**386**

The accompanying notes form part of these financial statements.

Notes:

[a] The format of this statement is aligned to AASB 1049.

[b] GST recovered from the ATO is presented on a net basis.

Statement of changes in equity

For the financial year ended 30 June 2025[a]

	Accumulated surplus ($'000)	Contributed capital ($'000)	Total ($'000)
Balance as at 30 June 2023	**8,070**	**6,552**	**14,622**
Net result for the year	195	–	195
Capital appropriations	–	168	168
Balance as at 30 June 2024	**8,265**	**6,720**	**14,985**
Net result for the year	206	–	206
Capital appropriations	–	604	604
Balance as at 30 June 2025	**8,471**	**7,324**	**15,795**

The accompanying notes form part of these financial statements.

Note:

[a] The format of this statement is aligned to AASB 1049.

Notes to the financial statements

1. About this report

This annual financial report represents the audited general purpose financial report for IBAC for the year ended 30 June 2025. The purpose of this report is to provide users with information about IBAC's stewardship of resources entrusted to it.

The financial report covers the controlled operations of IBAC as a reporting entity.

IBAC is constituted by the IBAC Act. Our principal address is Level 1, North Tower, 459 Collins Street, Melbourne VIC 3000.

A description of the nature of IBAC's operations and its principal activities is included in the report of operations, which does not form part of these financial statements.

1.1 Basis of preparation

These financial statements are Tier 2 general purpose financial statements prepared in accordance with Australian Accounting Standards Board (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).

IBAC is a Tier 2 entity in accordance with FRD 101. These financial statements are the first general purpose financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. IBAC's prior year financial statements were general purpose financial statements prepared in accordance with Australian Accounting Standards (Tier 1). As IBAC is not a 'significant entity' as defined in FRD 101, it was required to change from Tier 1 to Tier 2 reporting effective from 1 July 2024.

These financial statements:

- are presented in Australian dollars
- are rounded to the nearest $1,000 unless otherwise stated
- are prepared in accordance with the historical cost convention unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis
- apply the accrual basis of accounting, 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 the AASB 1004 *Contributions* (AASB 1004), 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 IBAC.

Capital grants which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of distributions to or contributions by owners have also been designated as contributions by owners.

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 also in future periods that are affected by the revision. Judgements and assumptions made by management in applying the Australian Accounting Standards (AAS) that have significant effects on the financial statements and estimates are disclosed in the notes under the heading 'Significant judgement or estimates'.

1.2 Compliance information

This general purpose financial report has been prepared in accordance with the FMA and applicable AAS, which include interpretations issued by AASB.

Where appropriate, those AAS paragraphs applicable to not-for-profit entities have been applied. Accounting policies are selected and applied in a manner which ensures 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 for our services

The primary purpose of IBAC is to strengthen the integrity of the Victorian public sector and police, and to enhance community confidence in public sector accountability and police conduct.

2.1 Appropriation

	2025 ($'000)	2024 ($'000)
Output appropriation	66,918	63,161
Total income from appropriation	**66,918**	**63,161**

Once annual parliamentary appropriations are applied by the Treasurer, they become controlled by IBAC and are recognised as income when applied for the purposes defined under the relevant Appropriations Act.

Output appropriations: Income from the output appropriation is recognised when the outputs have been delivered and the Assistant Treasurer or the Treasurer has certified delivery of the outputs in accordance with specified performance criteria, as outlined in the Department of Treasury and Finance budget papers.

2.2 Summary of compliance with annual parliamentary and special appropriations

	Appropriations Act		Financial Management Act				
	Annual appropriation ($'000)	Advance from Treasurer ($'000)	Section 30 ($'000)	Section 32 ($'000)	Total parliamentary authority ($'000)	Appropriations applied ($'000)	Variance ($'000)
2025							
Controlled							
Provision of outputs	63,575	3,343	–	–	66,918	66,918	–
Additions to net asset base	–	604	–	–	604	604	–
Total	**63,575**	**3,947**	**–**	**–**	**67,522**	**67,522**	**–**
2024							
Controlled							
Provision of outputs	61,672	1,177	312	–	63,161	63,161	–
Additions to net asset base	–	–	(312)	480	168	168	–
Total	**61,672**	**1,177**	**–**	**480**	**63,329**	**63,329**	**–**

2.3 Administered items (non-controlled)

In accordance with IBAC's powers set out in the IBAC Act and other relevant legislations, IBAC may seek and execute search warrants and seize documents and other things including monies or assets. As part of this process, while IBAC is accountable for the seized monies or assets, it does not gain control over assets arising from seized monies or have the discretion to deploy the resources for its own benefit or for the achievement of its objectives.

Accordingly, transactions and balances relating to these resources are not recognised as IBAC's income, expenses, assets or liabilities within the body of the financial statements but are disclosed separately in this note. For IBAC, administered items include seized monies or assets.

Except as otherwise disclosed, administered resources are accounted for on an accrual basis using the same accounting policies adopted for recognition of the IBAC items in the financial statements.

Both controlled and administered items of IBAC are consolidated into the financial statements of the State.

In 2024/25 IBAC seized monies as part of its investigative functions. At this time, the amount cannot be disclosed for operational reasons and due to the ongoing nature of relevant court proceedings. IBAC will disclose the amount of seized monies as administered items once it gains control of the seized monies and it is disbursed in accordance with appropriate court orders.

3. The cost of delivering services

This section provides an account of the expenses incurred by IBAC in delivering services and outputs. In Note 2, the funds that enable the provision of services were disclosed and, in this note, the costs associated with provision of services are recorded.

3.1 Expenses incurred in the delivery of services

	Notes	2025 ($'000)	2024 ($'000)
Employee expenses	3.1.1	48,824	44,324
Other operating expenses	3.2	13,068	13,732
Total expenses		**61,892**	**58,056**

3.1.1 Employee benefits in the comprehensive operating statement

	2025 ($'000)	2024 ($'000)
Salaries, wages and leave expenses	44,355	40,399
Defined contribution superannuation expense	4,409	3,823
Defined benefit superannuation expense	5	17
Termination benefits	55	86
Total employee expenses	**48,824**	**44,324**

Employee expenses include all costs related to employment, including wages and salaries, superannuation, fringe benefits and payroll tax, leave entitlements, termination payments and WorkCover premiums. Employee expenses are recognised in the period in which the employee expenses are incurred.

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.

Termination benefits are payable when employment is terminated before the normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when IBAC is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy.

3.1.2 Employee-related provisions

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave (LSL) for services rendered to the reporting date and recorded as an expense during the period the services are delivered. Assumptions for employee benefit provisions are made based on likely tenure of existing staff, patterns of leave claims, future salary movements and future discount rates.

	2025 ($'000)	2024 ($'000)
Current provisions		
Annual leave	3,083	2,644
Long service leave	4,744	3,869
Provisions for on-costs	1,535	1,255
Total current provisions	**9,362**	**7,768**
Non-current provisions		
Employee benefits	1,122	1,248
On-costs	222	242
Total non-current provisions	**1,344**	**1,489**
Total provisions	**10,706**	**9,257**

Wages and salaries, annual leave and sick leave

Liabilities for wages and salaries (including non-monetary benefits, and annual leave and on-costs) are recognised as part of the employee benefit provision as current liabilities because IBAC does not have an unconditional right to defer settlements of these liabilities.

The liabilities for salaries and wages are recognised in the balance sheet at remuneration rates which are current as at the reporting date. As IBAC expects the liabilities to be wholly settled within 12 months of the reporting date, they are measured at undiscounted amounts.

The annual leave liability is classified as a current liability and measured at the undiscounted amount expected to be paid as IBAC does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

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 Statement of Comprehensive Income as it is taken.

Employment on-costs, such as payroll tax, workers compensation and superannuation, are not employee benefits. They are disclosed separately as components of the provision for employee benefits when the employment to which they relate has occurred.

Unconditional LSL is disclosed as a current liability, even where IBAC 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.

The components of this current LSL liability are measured at:

- undiscounted value – if IBAC expects to wholly settle within 12 months
- present value – if IBAC does not expect to wholly settle within 12 months.

Conditional LSL 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 LSL liability is measured at present value.

Any gain or loss following revaluation of the present value of non-current LSL 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

	2025 ($'000)	2024 ($'000)
Contractors and professional services	3,584	5,242
Technology service	3,772	3,934
Accommodation and property	2,067	1,840
Make-good provision	879	–
Other	769	1,003
Training and development	728	835
Communications and office related	515	288
Travel and transport	463	365
Preparation, publication and communication of IBAC reports	291	226
Total other operating expenses	**13,068**	**13,732**

Other operating expenses, which generally represent the day-to-day running costs incurred in normal operations, are recognised as an expense in the reporting period in which they are incurred.

4. Key assets available to support output delivery

IBAC controls assets that are used to fulfil its objectives and conduct its activities. They represent the key resources that have been entrusted to IBAC to be used for the delivery of those outputs.

4.1 Total key assets

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2025 ($'000)	2024 ($'000)	2025 ($'000)	2024 ($'000)	2025 ($'000)	2024 ($'000)
Buildings at fair value	20,837	20,837	17,677	14,656	3,160	6,182
Leasehold improvements at fair value	12,103	12,103	11,826	11,451	277	652
Capital work in progress at cost	293	630	–	–	293	630
Computer and communication equipment at fair value	8,046	7,358	5,931	5,083	2,115	2,276
Plant and equipment at fair value	3,753	3,700	3,185	3,034	568	666
Motor vehicles at fair value	1,990	1,844	524	509	1,466	1,336
Total	**47,022**	**46,472**	**39,143**	**34,732**	**7,880**	**11,740**

Items of property, plant and equipment are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project, and an appropriate proportion of variable and fixed overheads.

The following tables are right-of-use assets included in the total asset balance, presented by subsets of buildings, and plant and equipment.

4.1.1 Total right-of-use assets: buildings and motor vehicles

The following table is a subset of total key assets by right-of-use assets.

	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2025 ($'000)	2024 ($'000)	2025 ($'000)	2024 ($'000)	2025 ($'000)	2024 ($'000)
Buildings at fair value	20,837	20,837	17,677	14,656	3,160	6,182
Motor vehicles at fair value	1,944	1,799	478	463	1,466	1,336
Total	**22,781**	**22,636**	**18,155**	**15,119**	**4,626**	**7,517**

	Buildings at fair value ($'000)	Motor vehicles at fair value ($'000)
Opening balance – 1 July 2024	**6,182**	**1,336**
Additions	–	687
Disposals	–	(266)
Depreciation	(3,022)	(289)
Transfers to asset held for sale	–	–
Closing balance – 30 June 2025	**3,160**	**1,466**

Right-of-use asset acquired as lessee – initial management

IBAC 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
- 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.

Subsequent measurement

Property, plant and equipment, as well as right-of-use assets under leases, are subsequently measured at fair value less accumulated depreciation and impairment.

IBAC 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 right-of-use asset or the end of the lease term. Right-of-use assets are also subject to revaluation.

In addition, right-of-use assets are periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

Impairment – property, plant and equipment

The recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under AASB 13 *Fair Value Measurement*, with the consequence that AASB 136 does not apply to such assets that are regularly revalued.

4.1.2 Depreciation and amortisation

All property, plant and equipment, and other non-financial physical assets that have finite useful lives, are depreciated. The exceptions to this rule include items under assets held for sale.

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. The following are typical estimated useful lives for the different asset classes for current and prior years.

	2025 ($'000)	2024 ($'000)
Buildings – right of use	3,022	2,983
Leasehold improvements	375	368
Computer and communication equipment	904	878
Plant and equipment	151	163
Motor vehicles	289	283
Intangible assets	–	103
Total depreciation and amortisation	**4,741**	**4,778**

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 IBAC obtains ownership of the underlying leased asset, or if the cost of the right-of-use asset reflects that IBAC will exercise a purchase option, IBAC 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 amount of key assets

	Buildings – right of use at fair value	Leasehold improvements at fair value	Capital work in progress at cost	Computer and communication equipment at fair value
	2025 ($'000)	2025 ($'000)	2025 ($'000)	2025 ($'000)
Opening balance	**6,181**	**652**	**629**	**2,278**
Additions	–	–	294	–
Disposals	–	–	–	(55)
Adjustment/reclassification	–	–	(129)	–
Capitalisation from capital work in progress	–	–	(501)	741
Depreciation	(3,022)	(375)	–	(848)
Transfers to asset held for sale	–	–	–	–
Closing balance	**3,160**	**277**	**293**	**2,115**

Plant and equipment at fair value	Motor vehicles at fair value	Total
2025 ($'000)	2025 ($'000)	2025 ($'000)
666	**1,336**	**11,741**
–	687	980
–	(266)	(321)
–	–	(129)
54	–	294
(151)	(289)	(4,685)
–	–	–
568	**1,466**	**7,880**

4.2 Intangible assets

	Intangible assets	Capital work in progress at cost	Total
	2025 ($'000)	2025 ($'000)	2025 ($'000)
Gross carrying amount			
Opening balance	1,938	–	1,938
Additions	–	1,006	1,006
Adjustment/reclassification[(a)]	–	–	–
Capitalisation from capital work in progress	–	–	–
Closing balance	1,938	1,006	2,944
Accumulated amortisation and impairment			
Opening balance	(1,938)	–	(1,938)
Amortisation	–	–	–
Closing balance	**(1,938)**	**–**	**(1,938)**
Net book value as at end of financial year	**–**	**1,006**	**1,006**

Notes:

(a) The consumption of intangible produced assets is included in the 'depreciation and amortisation' line item, where the consumption of the intangible non-produced asset is included in 'net gain/(loss) in financial assets' line item on the comprehensive operating statement.

Initial recognition

Purchased intangible assets are initially recognised at cost. When the recognition criteria in AASB 138 *Intangible Assets* is met, internally generated intangible assets are 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 asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated, including:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale
- an intention to complete the intangible asset and use or sell it
- the ability to use or sell the intangible asset
- the intangible asset will generate probable future economic benefits
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Subsequent measurement

Intangible produced assets with finite useful lives are amortised as an 'expense from transactions' on a straight-line basis over their useful lives. Produced intangible assets have useful lives of three to six years.

Intangible non-produced assets with finite lives are amortised as an 'other economic flow' on a straight-line basis over their useful lives. The amortisation period is three to six years.

Impairment of intangible assets

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

Significant intangible assets

During the year, IBAC commenced enhancement and modification of its case management system. The carrying amount of the case management system work in progress was $1,006,000.

5. Other assets and liabilities

This section sets out the assets and liabilities that arose from IBAC's controlled operations.

5.1 Receivables

	2025 ($'000)	2024 ($'000)
Contractual		
Other receivables	18	19
Statutory		
Amount owing from government	24,355	20,027
Total receivables	**24,373**	**20,046**
Represented by:		
Current receivables	23,029	18,557
Non-current receivables	1,344	1,489

Contractual receivables are classified as financial instruments and categorised as 'financial assets at amortised costs'. They 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.

Statutory receivables do not arise from contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments for disclosure purposes. IBAC applies AASB 9 *Financial Instruments* for initial measurement of the statutory receivables and, as a result, statutory receivables are initially recognised at fair value plus any directly attributable transaction costs. Amounts recognised from the Victorian Government represent funding for all commitments incurred and are drawn from the Consolidated Fund as the commitments fall due.

5.2 Payables

	2025 ($'000)	2024 ($'000)
Contractual		
Supplies and services	2,722	1,888
Statutory		
Fringe benefits tax (FBT) payable	37	24
Total payables	**2,759**	**1,912**

All payables are current.

Contractual payables are classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to IBAC 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 contracts.

Payables for supplies and services have an average credit period of 30 days and are paid within credit terms. IBAC is required to pay invoices with a contract value of less than three million dollars in 10 business days as per the Victorian Government Fair Payments Policy from 1 January 2021. There are no material payables that are determined to be impaired.

The terms and conditions of amounts payable to the government and agencies vary according to the particular agreements, and, as they are not legislative payables, they are not classified as financial instruments.

5.3 Other non-financial assets

	2025 ($'000)	2024 ($'000)
Current other assets		
Prepayments	1,583	1,887
Total current other assets	**1,583**	**1,887**
Non-current other assets		
Prepayments	121	645
Total non-current other assets	**121**	**645**
Total other non-financial assets	**1,704**	**2,532**

Other non-financial assets include prepayments, which represent payments in advance of receipt of goods or services, or the payments made for services covering a term extending beyond the reporting period.

5.4 Other provisions

Other provisions consist of a make-good provision relating to IBAC-specific building modification.

In previous years, IBAC recognised a make-good provision where an obligation existed under the relevant lease agreement. A contingency make-good obligation was also disclosed for potential make-good obligations where the requirement was uncertain.

During 2024/25, IBAC has obtained formal advice confirming it is almost certain that IBAC will be required to undertake make-good work at the conclusion of the lease that was previously recognised as a contingent make-good liability. As a result, the make-good provision has been revised to reflect the estimated cost of all potential obligations and contingency liability has been removed.

At 30 June 2025, the make-good provision classified as current is $1 million (2024: $121,000).

Other provisions are recognised when IBAC 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 the reporting date, taking into account the risks and uncertainties surrounding the obligation.

Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows, using discount rates that reflect the time, value of money and risks specific to the provision.

6. Financing our operations

This section provides information on the sources of finance used by IBAC during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of IBAC.

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Notes 7.1 and 7.3 provide additional, specific financial instrument disclosures.

6.1 Borrowings

	2025 ($'000)	2024 ($'000)
Current borrowings		
Lease liabilities[(a)]	941	2,667
Total current borrowings	**941**	**2,667**
Non-current borrowings		
Lease liabilities[(a)]	4,163	5,833
Total non-current borrowings	4,163	**5,833**
Total borrowings	**5,104**	**8,500**

Note:

(a) These are secured by assets leased. Lease liabilities are effectively secured, as the rights to the leased assets revert to the lessor in the event of default.

IBAC's borrowings consist of leases. Borrowings are classified as financial instruments and interest-bearing liabilities are measured at amortised cost.

Terms and conditions of borrowings

				Maturity dates			
	Weighted average interest rate (%)	Carrying amount ($'000)	Nominal amount ($'000)	Less than 1 month ($'000)	1–3 months ($'000)	3 months to 1 year ($'000)	1–5 years ($'000)
2025							
Lease liabilities	3.43	5,104	5,456	425	711	1,950	2,370
Total		**5,104**	**5,456**	**425**	**711**	**1,950**	**2,370**
2024							
Lease liabilities	2.35	8,500	9,069	620	670	3,003	4,777
Total		**8,500**	**9,069**	**620**	**670**	**3,003**	**4,777**

Leases

Information about leases for which IBAC is a lessee is presented below.

IBAC's leasing activities

IBAC leases its office premises and motor vehicles. The lease contracts are typically made for fixed periods of three to 13 years with an option to renew the lease after that date. Lease payments for premises are renegotiated every five years to reflect market rentals.

During the financial year, IBAC entered into a lease agreement for new office premises and car park spaces, for a period of 10 years, with an option to extend for two further terms of three years each. IBAC is eligible for a lease incentive totalling $17.8 million, towards fit-out contribution and any unused fit-out incentive will be used towards rental incentives over the period of the lease.

The leases will commence on 1 February 2026, resulting in recognition of right-of-use assets of $25.2 million and leasehold improvement of $14.4 million and corresponding lease liabilities of $39.6 million, upon commencement. The approximate amounts disclosed above have been determined based on incremental borrowing rates as at 30 June 2025 and will be reassessed at the commencement of the lease.

6.1.1 Right-of-use assets

Right-of-use assets are presented in Note 4.1.1.

6.1.2 Amounts recognised in the comprehensive operating statement

The following table shows the amounts that are recognised in the comprehensive operating statement as relating to leases.

	2025 ($'000)	2024 ($'000)
Interest expense on lease liabilities	308	327
Total amount recognised in the comprehensive operating statement	**308**	**327**

Recognition and measurement of lease liability as a lessee

For any new contracts entered into, IBAC considers whether a 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, IBAC 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 IBAC, and for which the supplier does not have substantive substitution rights
- whether IBAC 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 IBAC has the right to direct the use of the identified asset throughout the period of use
- whether IBAC has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

Lease liability – initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or IBAC's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise 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 at the commencement date
- amounts expected to be payable under a residual value guarantee
- payments arising from purchase and termination options 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 to 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 is reduced to zero.

Presentation of right-of-use assets and lease liabilities

IBAC 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.

6.1.3 Future lease payments

	Minimum future lease payments[(a)]	
	2025 ($'000)	2024 ($'000)
No longer than 1 year	3,086	4,292
Longer than 1 year but not longer than 5 years	2,370	4,777
Longer than 5 years	–	–
Minimum future lease payments	**5,456**	**9,069**
Less future finance charges	(352)	(569)
Present value of minimum lease payments	**5,104**	**8,500**

Note:

[(a)] Minimum future lease payments include the aggregate of all base payments and any guaranteed residual.

6.2 Cash flow information and balances

Cash and cash equivalents comprise cash on hand and cash at bank

	2025 ($'000)	2024 ($'000)
Cash and cash equivalents	401	386
Balance as per cash flow statement	**401**	**386**

6.3 Commitments for expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are disclosed at their nominal value and exclusive of the GST payable. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

Total commitments payable

	Less than 1 year ($'000)	1–5 years ($'000)	More than 5 years ($'000)	Total ($'000)
2025				
Commitments				
Capital commitments	428	73	–	501
Other commitments	1,730	1,434	250	3,414
Total commitments (exclusive of GST)	**2,158**	**1,507**	**250**	**3,915**
2024				
Commitments				
Commitments	1,889	1,305	101	3,295
Total commitments (exclusive of GST)	**1,889**	**1,305**	**101**	**3,295**

7. Risks, contingencies and valuation judgements

IBAC 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 IBAC, related mainly to fair value determination.

7.1 Financial instruments specific disclosures

Financial instruments arise out of contractual agreements 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 IBAC's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example, taxes, fines and penalties). Such financial assets and financial liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*.

7.1.1 Categories of financial instruments

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by IBAC to collect the contractual cash flows
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interest.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method, less any impairment.

IBAC recognises the following assets in this category:

- cash and cash equivalents
- receivables (excluding statutory receivables).

Derecognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- the rights to receive cash flows from the asset have expired, or
- IBAC has transferred its rights to receive cash flows from the asset and either:
  - has transferred substantially all the risks and rewards of the asset, or
  - has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Where IBAC has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of IBAC's continuing involvement in the asset.

Financial liabilities at amortised cost

Financial liabilities at amortised cost are initially recognised on the date they originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost, with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest-bearing liability, using the effective interest method.

IBAC recognises the following liabilities in this category:

- payables (excluding statutory payables)
- borrowings (including lease liabilities).

Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expires.

7.1.2 Financial instruments: net holding gain/(loss) on financial instruments by category

	Total interest income/(expense) ($'000)	Total ($'000)
2025		
Contractual financial liabilities		
Financial liabilities at amortised cost	(308)	(308)
Total contractual financial liabilities	**(308)**	**(308)**
2024		
Contractual financial liabilities		
Financial liabilities at amortised cost	(327)	(327)
Total contractual financial liabilities	**(327)**	**(327)**

7.2 Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the balance sheet, but are disclosed by way of a note and, if quantifiable, measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

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.

During 2024/25, IBAC was awarded legal costs related to four proceedings. All four proceedings are subject to agreement, and it is not possible to reliably measure the legal cost owed to IBAC (2024: 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
- 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
  - the amount of the obligations cannot be measured with sufficient reliability.

Quantifiable contingent liabilities

Following confirmation of IBAC's make-good obligation, the estimated amount has been recognised in the make-good provision and the contingent liability has been accordingly removed. Refer to Note 5.4 'Provisions' for details. There was no quantifiable contingent liability for the reporting period (2024: $740,000).

7.2.3 Non-quantifiable contingent liabilities

A number of potential obligations are non-quantifiable at this time, arising from:

- indemnities provided in relation to transactions, including financial arrangements and consultancy services, as well as for directors and administrators
- deeds in respect of certain obligations.

For the reporting period 2024/25, IBAC was involved in a legal proceeding and the other party was awarded court costs. However, due to the uncertainty over the legal costs of the opposing party and pending agreement, IBAC is unable to reliably estimate the potential liabilities owed by IBAC.

7.3 Fair value determination

This section sets out information on how IBAC determines fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Land, buildings, plant and equipment are carried at fair value.

7.3.1 Fair value hierarchy

In determining fair values, a number of inputs are used.

The levels are as follows:

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

IBAC only uses Level 3 unobservable inputs for all assets, with the exception of right-of-use assets. Significant unobservable inputs have remained unchanged for 2024/25.

7.3.2 How this section is structured

For those assets and liabilities for which fair values are determined, the disclosures that are provided are:

- valuation techniques
- details of significant assumptions used in the fair value determination.

7.3.3 Fair value determination: non-financial physical assets

Valuation techniques and significant assumptions of non-financial physical assets measured at fair value

AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* amended AASB 13 *Fair Value Measurement* by adding Appendix F 'Australian implementation guidance for not-for-profit public sector entities'. Appendix F explains and illustrates the application of the principles in AASB 13 on developing unobservable inputs and the application of the cost approach.

For all assets measured at fair value, IBAC considers the current use is the highest and best use.

The fair value of non-financial physical assets (plant, equipment and vehicles) is normally determined by reference to the asset's current replacement cost. Existing depreciated historical cost is generally a reasonable proxy for depreciated replacement cost, because of the short lives of the assets concerned.

IBAC applies only Level 3 valuation techniques, using significant unobservable inputs, such as useful life, depreciation method and cost per unit, to determine the fair values of its non-financial physical assets. There have been no transfers between levels and no changes in significant unobservable inputs during the period.

The fair value of right-of-use assets is linked to the lease payments. IBAC assesses the current lease payments under the lease contract to approximate current market rentals, in comparison to equivalent properties that would be paid in the current market. The fair value of the leased assets is determined with reference to the amounts that will have to be paid to replace the current service capacity of the asset.

8. Other disclosures

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

8.1 Ex gratia expenses

Ex gratia expenses are the voluntary payments of money or other non-monetary benefits (for example, a write-off) that are not made either to acquire goods, services or other benefits for the entity or to meet a legal liability or settle or resolve a possible legal liability of, or claim against, the entity.

There were no ex gratia expenses for the reporting period.

8.2 Other economic flows included in net result

Other economic flows are changes in volume or value of assets or liabilities that do not result from transactions.

Other gains/(losses) from other economic flows

	2025 ($'000)	2024 ($'000)
Net gain/(loss) arising from revaluation of annual and long service leave liability	32	29
Net gain/(loss) from disposal of property, plant and equipment	174	167
Total other gains/(losses) from other economic flows	**206**	**195**

8.3 Non-financial physical assets held for sale

	2025 ($'000)	2024 ($'000)
Motor vehicles under finance leases held for sale	–	71
Total non-financial physical assets held for sale	**–**	**71**

Non-financial physical assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use.

This condition is regarded as met only when:

- the asset is available for immediate use in its current condition
- the sale is highly probable, and the asset's sale is expected to be completed in 12 months from the date of classification.

These non-financial physical assets, related liabilities and financial assets are measured at the lower of the carrying amount and fair value less costs of disposal and are not subject to depreciation or amortisation.

8.4 Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the FMA, the following disclosures are made regarding responsible persons for the reporting period.

Names

The persons who held the positions of Minister, responsible person and accountable officer in IBAC are as follows:

Position title	Name	Start date	End date
Attorney-General	The Hon Jaclyn Symes, MP	1 July 2024	18 December 2024
	The Hon Sonya Kilkenny, MP	19 December 2024	30 June 2025
Acting Attorney-General	The Hon Enver Erdogan, MP	1 November 2024	5 November 2024
Commissioner	Victoria Elliott	1 July 2024	30 June 2025
Acting Commissioner	Stephen Farrow	27 December 2024	17 January 2025
Chief Executive Officer	Alison Byrne	19 August 2024	30 June 2025
Acting Chief Executive Officer	Linda Timothy	1 July 2024	18 August 2024
Acting Chief Executive Officer	Linda Timothy	27 December 2024	4 January 2025

Remuneration of responsible persons and accountable officers

Income band	2025	2024
$30,000–$39,999	1	–
$50,000–$59,999	1	–
$110,000–$119,999	–	1
$230,000–$239,999	–	1
$280,000–$289,999	–	1
$340,000–$349,999	–	1
$420,000–$429,999	1	–
$530,000–$539,999	1	–
Total number of responsible persons[(a)]	**4**	**4**

Note:

(a) The total number of responsible persons includes the IBAC Commissioner, Chief Executive Officer and acting officers during the financial year. The number and amount received or receivable by the responsible person and accountable officer is based on FRD 21 *Disclosures of Responsible Persons and Executive Officers in the Financial Report*. The total number of responsible persons includes persons who meet the definition of key management personnel of the entity under AASB 124 *Related Party Disclosures* and are also reported in the related parties disclosure (Note 8.6).

8.5 Remuneration of executives and other personnel

The number of executive officers other than ministers, responsible persons and accountable officers and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents (AEE) provide a measure of full-time equivalent (FTE) 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. Accordingly, remuneration is determined on an accrual basis.

Several factors affected total remuneration payable to executives over the year. A number of employment contracts were completed and renegotiated and a number of senior executive service members retired, resigned or were retrenched in the past year.

	2025 ($'000)	2024 ($'000)
Total remuneration[(a)]	**4,686**	**4,109**
Total number of executives	**22**	**20**
Total annualised employee equivalents (AEE)[(b)]	**17.2**	**15.7**

Notes:

(a) The total number of executives includes all executives other than ministers, responsible persons and accountable officers employed during the year, including those who have left during the year. It includes persons who meet the definition of key management personnel of the entity under AASB 124 *Related Party Disclosures* and are also reported in the related parties disclosure (Note 8.6).

(b) AEE is based on paid working hours of 38 ordinary hours per week over 52 weeks for a reporting period.

8.6 Related parties

IBAC is a wholly owned and controlled entity of the state of Victoria. Related parties of IBAC 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)
- Cabinet ministers and their close family members
- 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.

Significant transactions with government-related entities

IBAC received output appropriation funding from the Department of Treasury and Finance of $63.918 million (2024: $63.161 million).

Key management personnel of IBAC include the Attorney-General, the Commissioner and the CEO. The compensation detailed in the following table excludes the salaries and benefits the Attorney-General receives. The Attorney-General's remuneration and allowances are set by the *Parliamentary Salaries, Allowances and Superannuation Act 1968* (Vic) and information is reported in the state's annual financial report.

Compensation of key management personnel

	2025 ($'000)	2024 ($'000)
Total remuneration[(a)]	**1,046**	**974**

Note:

(a) Key management personnel are also reported in the disclosure of remuneration of responsible persons and accountable officers (Note 8.4).

Transactions with key management personnel 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 (for example, by paying stamp duty and other government fees and charges).

Further employment processes in the Victorian public sector occur on terms and conditions consistent with the *Public Administration Act 2004* (Vic) and codes of conduct and standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with Victorian Government Purchasing Board requirements.

Outside normal citizen-type transactions with IBAC, there were no related party transactions that involved key management personnel, their close family members or their personal business interests.

No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

8.7 Remuneration of auditors

	2025 ($'000)	2024 ($'000)
Victorian Auditor-General's Office[a]		
Audit of the financial statements	56	47
Total remuneration of auditors	**56**	**47**

Note:

[a] The Victorian Auditor-General's Office is prohibited from providing non-audit services.

8.8 Subsequent events

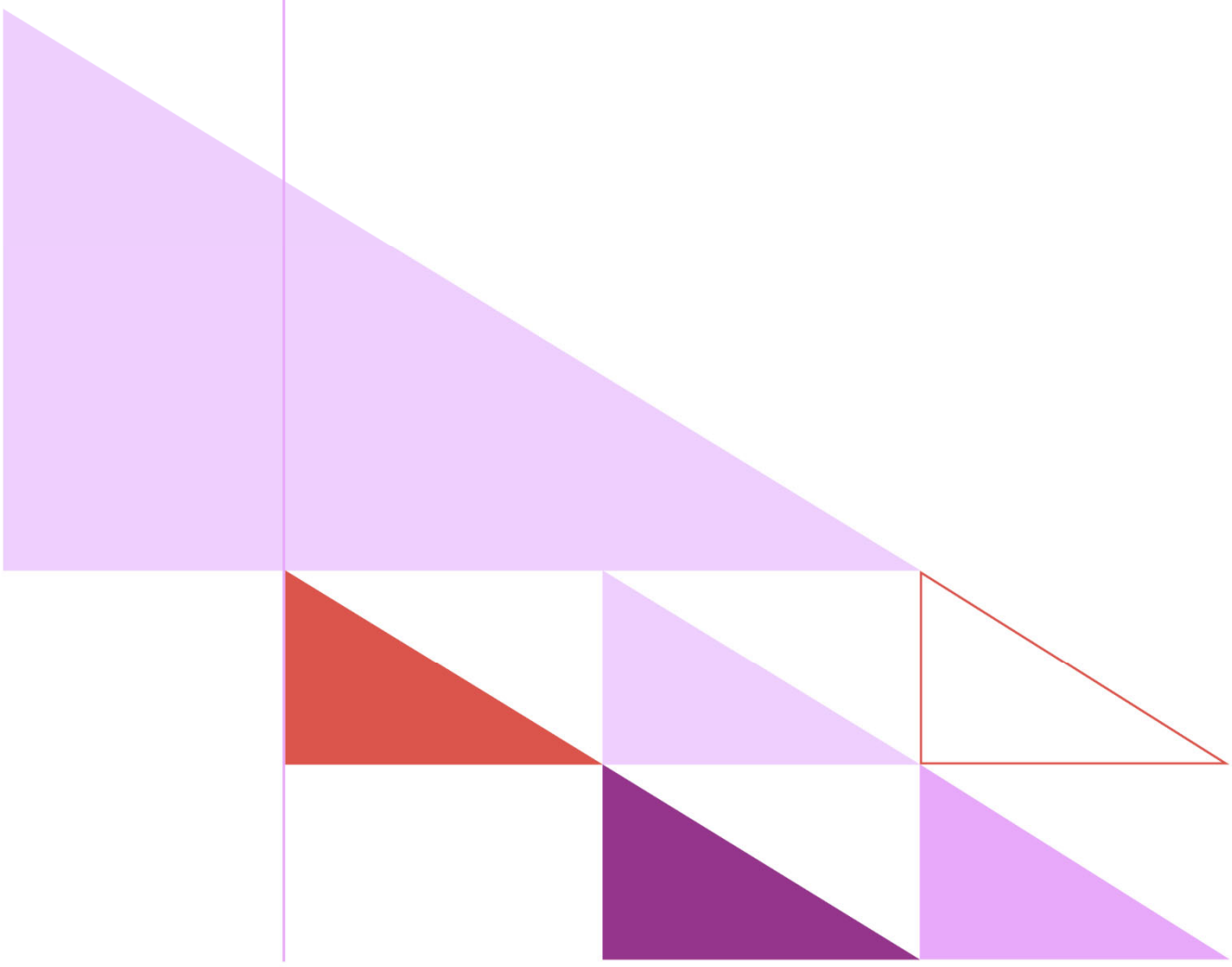
No matters or circumstances have arisen since 30 June 2025 that significantly affect the information disclosed in the 2024/25 financial statements.

9. Style conventions

Figures in the tables and in the text have been rounded. Discrepancies in tables between totals and sums of components reflect rounding.

–	zero, or rounded to zero
(xxx.xx)	negative numbers
20xx	year period
20xx/xx	year period

A Workforce data



A.1 Occupational health and safety

Table 21. Performance against occupational health and safety (OHS) management measures

		2024/25[a]	2023/24	2022/23
Incidents	Number of incidents	24	35	64
	Rate per 100 full-time equivalent (FTE)	9.21%	12.2%	22.5%
	Number of incidents requiring first aid and/or further medical treatment	2	8	1
Claims[b]	Standard claims	3	2	2
	Rate per 100 FTE	1.15%	0.7%	0.7%
	Number of lost-time claims	1	3	1
	Rate per 100 FTE	0.4%	1.0%	0.4%
	Number of claims exceeding 13 weeks	0	2	1
	Rate per 100 FTE	0%	0.7%	0.4%
Fatalities	Fatality claims	0	–	–
Claim costs[c]	Average cost per standard claim	$14,377	$157,224	$60,016
Return to work (RTW)	Percentage of claims with RTW plan < 30 days	100%	100%	50%
Management commitment	Evidence of OHS policy statement, OHS objectives, regular reporting to senior management of OHS	Completed	Completed	Completed
	Evidence of OHS criteria in purchasing guidelines (including goods, services and personnel)	Completed	Completed	Completed
Consultation and participation	Evidence of agreed structure of designated workgroups, health and safety representatives (HSRs) and issue resolution procedures (IRPs)	Completed	Completed	Completed
	Compliance with agreed structure on designated workgroups, HSRs and IRPs	Completed	Completed	Completed
	Number of quarterly OHS committee meetings	4	4	4
Risk management	Percentage of internal audits/inspections conducted as planned	100%	75%	40%
	Number of improvement notices issued by WorkSafe inspector	0	0	0
	Percentage of issues identified and actioned arising from:			
	• internal audits	100%	100%	100%
	• HSR provisional improvement notices	–	–	–
	• WorkSafe Victoria notices	–	–	–

		2024/25[a]	2023/24	2022/23
Training	Percentage of managers and employees who have received OHS training:			
	• employee training	89%	88%	69%
	• management training	92%	100%	78%
	• contractors and temporary employees	100%	–	–
	Percentage of HSRs trained:			
	• on acceptance of role (initial training)	100%	100%	–
	• retraining (annual refresher)	100%	25%	100%

Notes:

[a] Numbers are rounded.

[b] Data sourced from IBAC's WorkSafe Victoria agent. Data for standard claims, claims for time lost and fatality claims is at 30 June for the year shown. Standard claims are those that have exceeded the employer excess threshold (for medical and like expenses) and/or liability of 10 working days of time lost.

[c] The average cost per claim is reported based on actual costs and excludes estimated future costs that contribute to IBAC's premium.

A.2 Comparative workforce data

Table 22. Details of employment levels in June 2025 and June 2024

	June 2025[a]						
	All employees		Ongoing			Fixed term/casual	
	Number/ headcount	FTE	Full-time headcount	Part-time headcount	FTE	Headcount	FTE
Gender							
Male	120	118.9	110	6	114.9	4	4
Female	152	146.1	111	22	128	19	18.1
Self-described	–	–	–	–	–	–	–
Age							
15–24	2	2	2	–	2	–	–
25–34	73	71	60	7	65.4	6	5.6
35–44	91	87.9	72	13	82	6	5.9
45–54	76	74.4	58	7	63.8	11	10.6
55–64	27	26.7	26	1	26.7	–	–
65+	3	3	3	–	3	–	–
Classification							
VPS 2	–	–	–	–	–	–	–
VPS 3	42	41.1	36	4	39.1	2	2
VPS 4	73	71.3	64	6	68.5	3	2.8
VPS 5	95	92	76	11	84.3	8	7.7
VPS 6	60	58.6	44	7	50	9	8.6
STS	2	2	1	–	1	1	1
Total	**272**	**265**	**221**	**28**	**242.9**	**23**	**22.1**

June 2024						
All employees		Ongoing			Fixed term/casual	
Number/ headcount	FTE	Full-time headcount	Part-time headcount	FTE	Headcount	FTE
126	125.7	117	1	117.8	8	7.9
143	137.0	113	23	130.5	7	6.5
1	1	1	–	1	–	–
2	2	2	–	2	–	–
81	79.5	73	3	75.1	5	4.4
85	81.5	67	14	77.5	4	4
70	69.1	60	6	65.1	4	4
30	29.7	27	1	27.7	2	2
2	2	2	–	2	–	–
–	–	–	–	–	–	–
41	39.9	35	5	38.9	1	1
70	69.2	63	3	65.2	4	4
96	92.6	80	11	88.2	5	4.4
60	59	51	5	55	4	4
3	3	2	–	2	1	1
270	**263.7**	**231**	**24**	**249.3**	**15**	**14.4**

Note:

[a] Numbers are rounded

Table 23. Annualised total salary, by $20,000 bands, for executives and other senior non-executive employees[(a)]

Income band (salary)	Executives	STSs	Principal scientists	Senior medical advisors	Senior regulatory analysts	Other
< $160,000						
$160,000–$179,999						
$180,000–$199,999						
$200,000–$219,999	9	1				
$220,000–$239,999	5	1				
$240,000–$259,999						
$260,000–$279,999						
$280,000–$299,999	2					
$300,000–$319,999						
$320,000–$339,999	1					
$340,000–$359,999	1					
$360,000–$379,999						
$380,000–$399,999						
$400,000–$419,999						
$420,000–$439,999						
$440,000–$459,999						
$460,000–$479,999						
$480,000–$499,999						
Total	**18**	**2**	**–**	**–**	**–**	**–**

Note:

[(a)] The salaries reported are for the full financial year, at a 1-FTE rate, and exclude superannuation.

A.3 Executive data

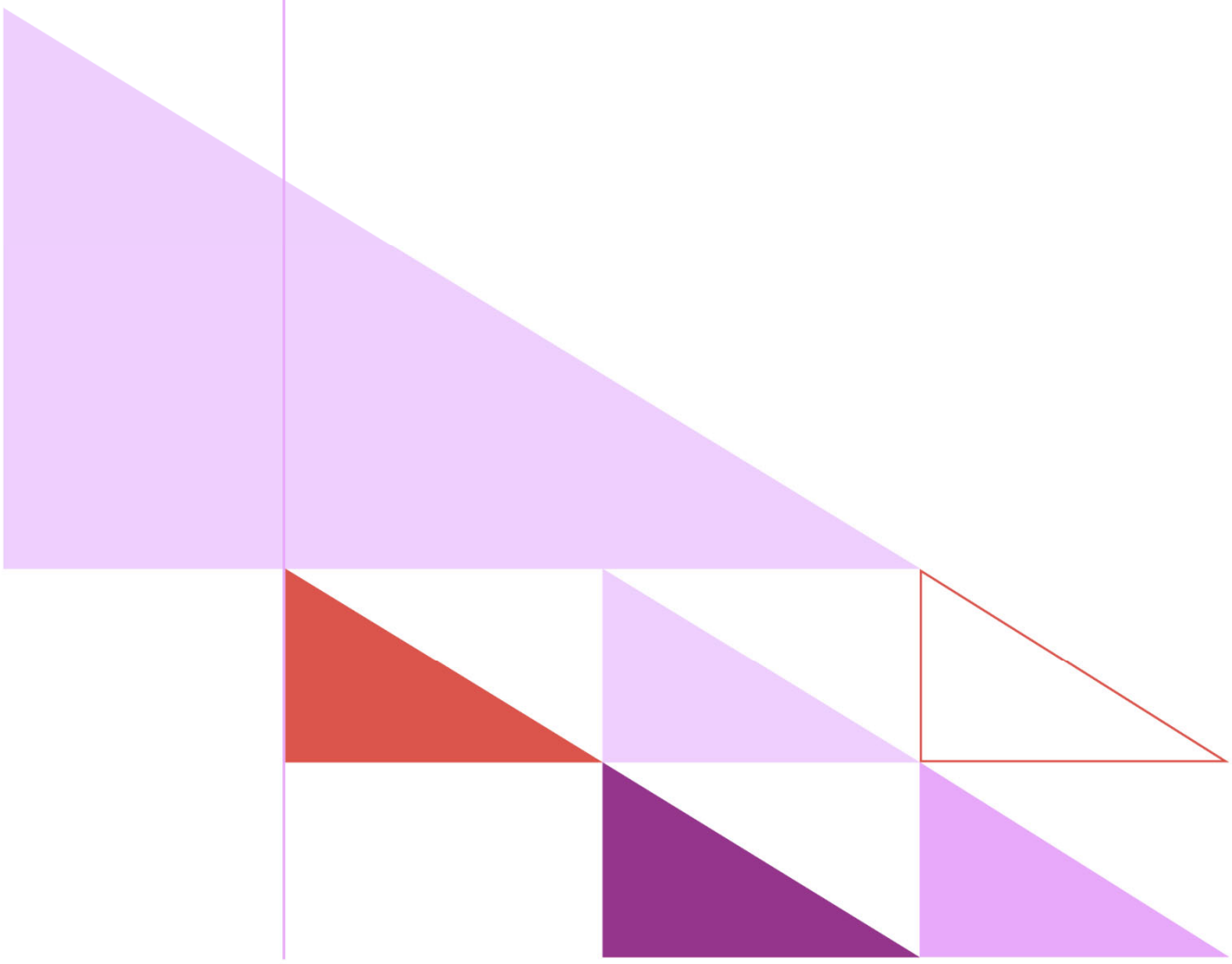
Table 24. Total number of senior executive service (SES) for IBAC, by gender

Class	All		Women		Men		Self-described	
	No.	Var.	No.	Var.	No.	Var.	No.	Var.
SES-3	–	–	–	–	–	–	–	–
SES-2	4	–	3	–	1	–	–	–
SES-1	14	0	6	-2	8	2	–	–
Total	**18**	**0**	**9**	**-2**	**9**	**2**	–	–

Table 25. Reconciliation of executive numbers

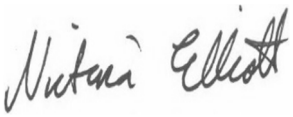
		2024/25	2023/24
	Executives (Financial statement Note 8.5)	18	17
	Accountable Officer (CEO)	1	1
Less	Separations	4	2
Add	Recruitment	4	1
	Total executive numbers at 30 June	**19**	**17**

B Financial disclosures



B.1 Attestation for financial management compliance with Standing Direction 5.1.4

I, Victoria Elliott, on behalf of the Independent Broad-based Anti-corruption Commission (IBAC), certify that IBAC has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* (Vic) and Instructions.



Victoria Elliott

Commissioner
Independent Broad-based Anti-corruption Commission

11 September 2025

B.2 Expenditures

Government advertising expenditure

IBAC ran advertising campaigns with a total media expenditure of $126,178 (excluding GST) during 2024/25.

Table 26. Government advertising expenditure (excluding GST)

Name of campaign	Campaign summary	Start and end dates	Advertising (media) expenditure ($)[a]	Creative and campaign development expenditure ($)	Research and evaluation expenditure ($)	Print and collateral expenditure ($)	Other campaign expenditure ($)	Total ($)[a]
Police oversight campaign	Encourage Victorians to speak out against police misconduct. Using short videos, audio clips and digital banners, the campaign raised awareness of IBAC's police oversight role and aimed to empower the community to report suspected police misconduct or provide information anonymously. The campaign had a particular focus on communities at a higher risk of experiencing police misconduct.	18 March 2025 – 11 May 2025	99,909	–	–	–	–	99,909
Always-on search engine marketing	Use search advertising to reach more Victorians, providing information about our role and encouraging reporting of public sector corruption and police misconduct.	9 April 2025 – 30 April 2025	26,270	–	–	–	–	26,270
Total			**126,179**	**–**	**–**	**–**	**–**	**126,179**

Note:

[a] Numbers are rounded.

Consultancy expenditure

Consultancies over $10,000

IBAC contracted six consultancies at a total expenditure of $621,915 (excluding GST). Details of individual consultancies over $10,000 are provided in Table 27.

Table 27. Consultancies over $10,000 (excluding GST)

Name of campaign	Summary	Start date	End date	Total approved project fee for 2024/25 ($)	Expenditure in 2024/25 ($)	Future expenditure ($)
EY	Undertake research design, data collection, data analysis and reporting of the Perceptions of Corruption survey for Members of Parliament and councillors.	Jan-25	Jun-25	59,502	59,502	–
Nous Group	Fifth strategic assessment of the Victorian public sector and local government (excluding police) including identifying the emerging and enduring corruption risks in the sector. (Total approved project fee $370,000, carry-over from 2023/24)	Feb-24	Oct-24	136,000	136,000	–
Cube Group Management Consulting	Development of a strategic framework informed by an updated environmental scan and evaluation of strategy implementation.	Sep-24	Jun-25	165,000	165,000	–
Worklogic Pty Ltd	Development of a communication and engagement plan.	Dec-24	Mar-25	27,496	27,496	–
JWS Research	Provision for research, design, data collection, data analysis and reporting of a stand-alone trust survey.	Apr-25	Sep-25	129,600	84,000	45,600
KPMG	Review of structure, processes, systems and complainant experience process.	Sep-24	Feb-25	149,917	149,917	–
Total				**667,515**	**621,915**	**45,600**

Consultancies under $10,000

IBAC engaged no consultants in 2024/25 where the total fees payable to the individual consultancy were less than $10,000.

Reviews and studies expenditure

During 2024/25, there were no reviews or studies undertaken.

Information and Communications Technology expenditure

In 2024/25, IBAC's total ICT expenditure was $10.5 million, a decrease of $0.275 million or three per cent compared to 2023/24.

Table 28. ICT expenditure (excluding GST)

	$m
Business-as-usual (BAU) ICT expenditure	**9.2**
Total non-BAU ICT expenditure	**1.3**
Operational non-BAU expenditure	0.3
Capital non-BAU expenditure	1.0

Disclosure of major contracts

IBAC did not award any major contracts greater than $10 million during 2024/25.

Disclosure of emergency procurement

In 2024/25, no new contracts were awarded in connection with an emergency.

Disclosure of procurement complaints

IBAC received no formal complaints through its procurement complaints management system in 2024/25.

B.3 Local jobs first

IBAC did not commence or complete any projects in 2024/25 in which a Victorian Industry Participation Policy Plan, Local Industry Development Plan or Major Projects Skills Guarantee were required.

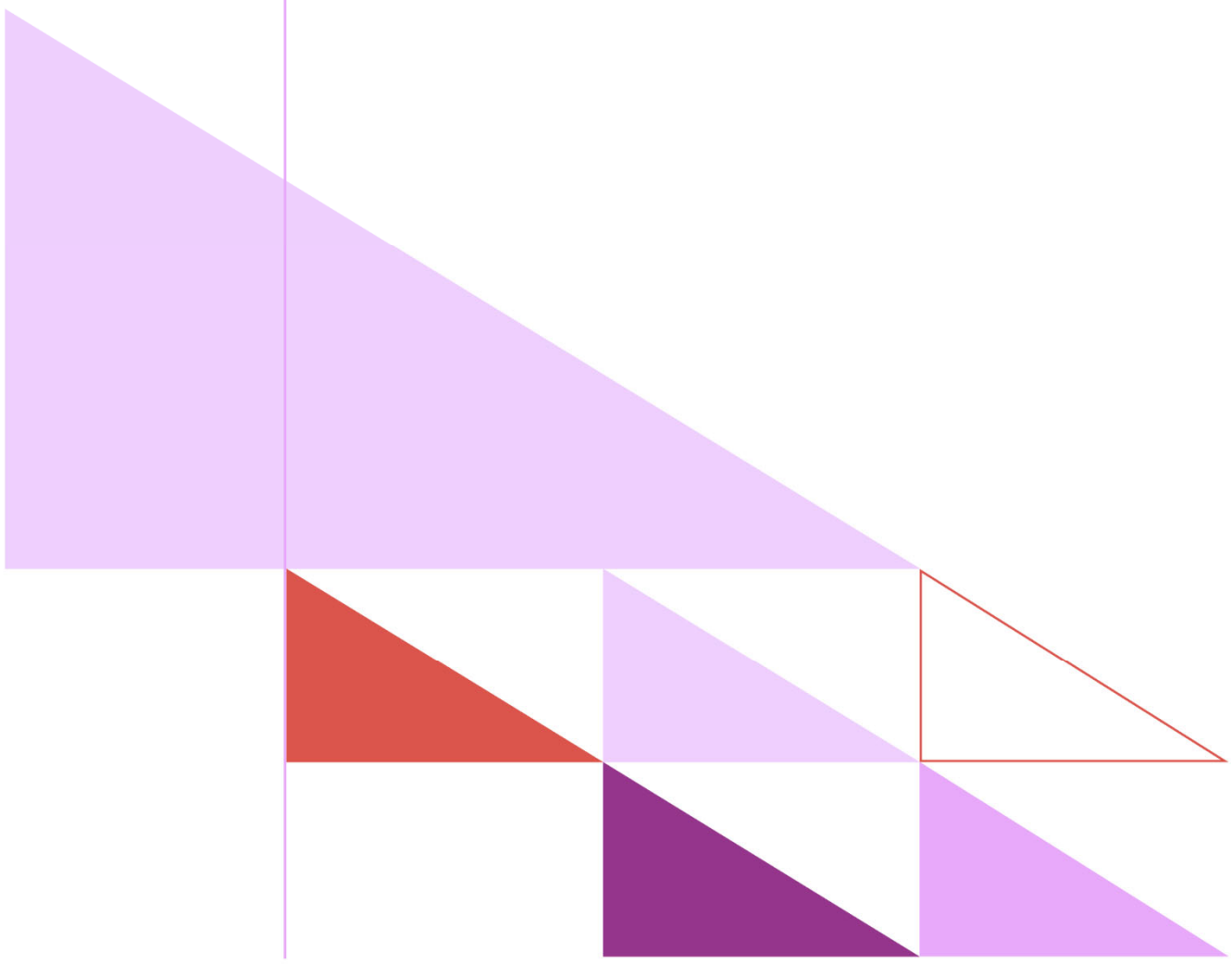
B.4 Disclosure of social procurement activities under the Social Procurement Framework

IBAC is committed to achieving the principles of the Social Procurement Framework, including positive environmental and social outcomes, through its procurement practices. These outcomes are based on a scalable approach linked to the nature of the procurement activity and expenditure.

Social procurement achievements

During 2024/25, IBAC prioritised social enterprises when purchasing catering.

C Compliance reporting



Competitive neutrality policy

IBAC is compliant with the National Competition Policy, including the requirements of the Department of Treasury and Finance's Competitive Neutrality Policy.

Compliance with the *Public Interest Disclosures Act 2012* (Vic)

The PID Act provides a framework to protect people who make disclosures of improper conduct and detrimental action by public officers and public bodies. The PID Act also establishes a system for the matters disclosed to be investigated and regulates how certain information can be used.

IBAC is responsible for assessing most PIDs to determine whether they meet the requirements for a public interest complaint under the PID Act. IBAC also stewards Victoria's PID scheme and publishes guidelines and procedures relating to the scheme. Among other things, IBAC is responsible for:

- educating the broader public sector on the operation of the PID Scheme
- promoting the purposes of the PID Act
- reviewing the PID procedures established by public sector bodies.

Information about reporting disclosures of improper conduct or detrimental action to IBAC, including the guidelines issued and procedures established by IBAC in relation to the PID Scheme, are available on the IBAC website <www.ibac.vic.gov.au>.

Disclosures of improper conduct or detrimental action by IBAC or any of IBAC's employees may be made to:

Integrity Oversight Victoria
PO Box 617
Collins Street West
Melbourne VIC 8007

Phone: (03) 8614 3225
Email: info@integrityoversight.vic.gov.au
Website: www.integrityoversight.vic.gov.au

Information about assessable disclosures made to Integrity Oversight Victoria can be found on the Integrity Oversight Victoria website and in its annual report.

Table 29 sets out the data that IBAC is required to report under section 67 of the PID Act.

Table 29. IBAC's reporting requirements under the PID Act

Reporting requirement	Data for 2024/25
Number and type of assessable disclosures made directly to IBAC	84
Number and type of disclosures notified to IBAC under sections 21 and 22	343
Number and type of allegation assessments made by IBAC under section 26 to determine whether a disclosure is a public interest complaint	220
Number and type of public interest complaints that, under the IBAC Act, have been decided for:	
• investigation by IBAC	3
• referred by IBAC to another investigating entity	202
• dismissed by IBAC	15
Number of applications for an injunction made by IBAC under section 50 during the financial year	0

Recommendations under section 61 of the PID Act

In March 2025, IBAC made three recommendations to the DJCS under section 61 of the PID Act. These recommendations and the actions taken by DJCS are listed in Table 30.

Table 30. Recommendations under section 61 of the PID Act

#	Recommendation	Action
1.	That DJCS procedures clearly define the following terms: • public interest complaint • detrimental action • improper conduct • corrupt conduct • specified conduct • public body • public officer • serious professional misconduct.	DJCS has confirmed that it has implemented this recommendation.
2.	That the Department's procedures clearly reference and explain: • the protections provided to disclosers under Part 6 of the PID Act, as well as the limits on those protections • the confidentiality requirements in Part 7 of the PID Act, including the exceptions to the confidentiality requirements set out in section 54 of the PID Act • information regarding the opt-out provision in section 19 of the PID Act and the consequences of opting out of the PID Scheme to ensure the disclosers better understand their choices • the penalty provisions in the PID Act, as well as section 184 of the IBAC Act • section 78 of the PID Act, which states that *the Freedom of Information Act 1982* (Vic) does not apply to a document that relates to a PID, an assessable disclosure, or is likely to lead to the identification of a discloser.	DJCS has confirmed that it has implemented this recommendation.
3.	That: • a copy of DJCS procedures be made available on the DJCS public website • DJCS consider including a copy of the table at page 5 of the IBAC PID guidelines, which explains where to make disclosures about specific public bodies or officers.	DJCS has confirmed that it has made its procedures available on the DJCS public website, and that it is considering opportunities to incorporate the table when it next updates its PID information.

Compliance with the *Carers Recognition Act 2012* (Vic)

IBAC operates a hybrid working model and continues to offer a range of work and flexible leave options to help our employees balance the demands of work with personal and carer commitments.

Compliance with the *Disability Act 2006* (Vic)

IBAC has complied with its obligations under the *Disability Act 2006* (Vic). In 2024/25 IBAC developed a new Accessibility Action Plan. The Accessibility Action Plan will support the organisation to continue to reduce barriers to people with disabilities from obtaining and maintaining employment and promoting inclusion and participation in the community. The plan will also support tangible changes in attitudes and practices that discriminate against people with a disability. Also see ‘Health and wellbeing’ in section 3.1, section 3.5 ‘Workforce inclusion policy’ and section A.1 ‘Occupational health and safety’ of this annual report.

Compliance with the IBAC Act, section 165

Section 165(1)(b) of the IBAC Act requires IBAC to include in this report any recommendations for changes to any Act or law in force in Victoria or for specified administrative actions to be taken that IBAC considers necessary as a result of the performance of its duties and functions.

In our investigations and special reports, we periodically make recommendations for specified administrative actions. Copies of our investigations and special reports can be found in the resource centre on the IBAC website <www.ibac.vic.gov.au/resource-centre>.

During 2024/25, IBAC made one recommendation for changes to an Act or law in force in Victoria or for specified administrative actions to be taken. This recommendation is listed in Table 31.

Table 31. IBAC's reporting requirements under the IBAC Act, section 165

Report	Recommendation
Operation Leo	Recommendation 1 IBAC recommends that the Minister for Local Government ensures that Local Government Victoria includes in the Model Code of Conduct for Councillors a clear expectation that councillors report suspected corrupt conduct. The Model Code should include guidance on how councillors should report such conduct, including how to ensure compliance with the PID Act.

Compliance with the *Firearms Act 1996* (Vic), section 172

Under section 172(2) of the Firearms Act, IBAC is required to include in this annual report:

- the number of FPOs, the making of which IBAC has reviewed
- the number of review cases for which IBAC has made recommendations and the number of those recommendations that the Chief Commissioner of Victoria Police has accepted
- the prescribed particulars relating to the IBAC review of any matters referred to in section 173(3).

IBAC's acquittal of its reporting obligations under section 172(2) of the Firearms Act can be found in section 2.4 'Oversight' of this annual report.

Compliance with the *Building Act 1993* (Vic)

IBAC does not own or control any government buildings and consequently is exempt from notifying its compliance with the building and maintenance provisions of the *Building Act 1993* (Vic).

Office-based environmental impacts

IBAC minimises its use of electricity and water by:

- washing IBAC fleet vehicles on an as-needed basis only
- using energy-efficient office equipment, such as printers and photocopiers
- implementing pool printing and power-saving measures on all computers
- using highly energy efficient lighting with motion detection to automatically switch off in unstaffed areas.

Additionally, IBAC uses 100 per cent recycled paper produced from sustainable sources in all photocopiers. We provide paper-recycling bins throughout office areas, and we recycle all ink cartridges.

IBAC is a Tier 4 entity under the FRD 24. Inclusion of indicators was determined by and aligned with the requirements for this tier as per the updated directive. Indicator T2 is excluded due to the nature of IBAC's operations.

Table 32. Energy use data[a]

Indicator	2024/25	2023/24	2022/23
EL1. Total electricity consumption segmented by source (MWh)	**569**	**598**	**607**
Electricity (MJ) – excluding green power	2,049,210	2,151,513	2,186,682
Natural gas (MJ)	–	–	–
Green power (MJ)	–	–	–
LPG (MJ)	–	–	–
EL4. Total electricity offsets segmented by offset type	**–**	**–**	**–**

Note:
[a] Numbers are rounded.

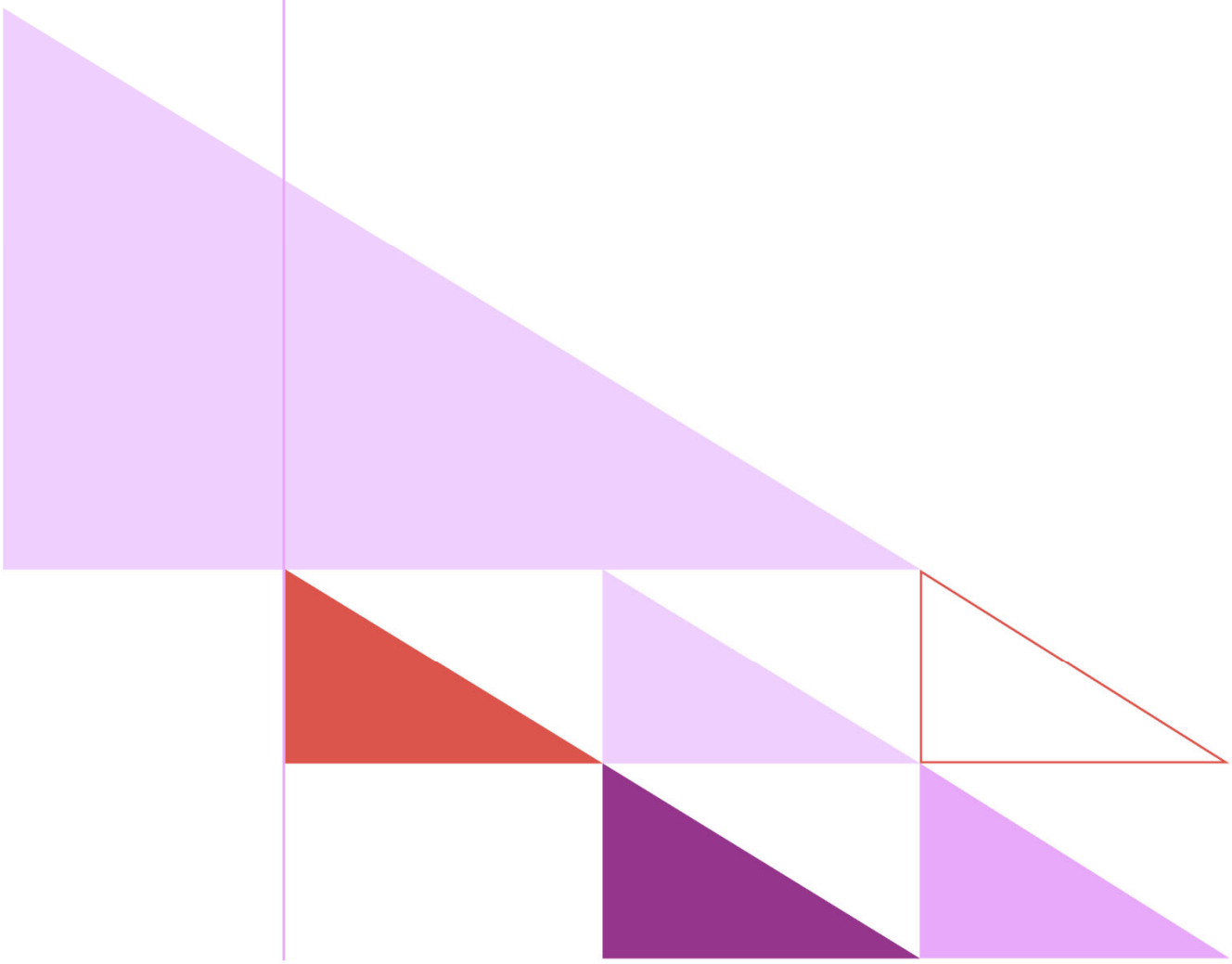
As shown in Table 33, IBAC's National Australian Built Environment Rating System (NABERS) water rating was five stars for the 2023/24 financial year. The data for 2024/25 was not available in time to be included in this report, so it is reported in arrears.

Table 33. NABERS water energy ratings[a]

Indicator	2023/24	2022/23
Total water consumption	1,768 kL	5,684 kL
Water consumption per m²	0.278 kL/m²	0.195 kL/m²
Normalised water consumption	0.278 kL/m²	0.195 kL/m²

Note:
[a] Numbers are rounded.

D Other disclosures



D.1 Freedom of information

The *Freedom of Information Act 1982* (Vic) (FOI Act) creates a right of the public to access certain documents held by public sector agencies, including IBAC.

Section 194 of the IBAC Act exempts certain classes of documents held by IBAC from access through the FOI Act. Specifically, the FOI Act does not apply to a document held by IBAC to the extent to which the document discloses information that relates to any of the following:

- a recommendation made by IBAC under the IBAC Act
- an investigation conducted under the IBAC Act
- a report, including a draft report, on an investigation conducted under the IBAC Act
- a complaint made to IBAC
- information received by IBAC under section 56 of the IBAC Act
- a notification made to IBAC under a mandatory notification provision; or
- a preliminary inquiry.

In 2024/25, IBAC received 19 requests for access to documents. All requests were from members of the public. The FOI Act did not apply to these 19 requests for the following reasons:

- Seven requests related to information concerning IBAC investigations, complaints or inquiries, which were exempt from the FOI Act under section 194 of the IBAC Act. Of these seven, one request was transferred to IBAC from another agency.
- Four requests were submitted without payment of the application fee and, subsequently, were not processed.
- One request was deemed invalid under section 17(2) of the FOI Act and was not processed as it did not contain sufficient information to enable the documents to be identified.
- Seven requests were processed under the *Privacy and Data Protection Act 2014* (Vic) as the requests related to the applicant's personal information.

There were no requests to review any of these 19 decisions. IBAC received nine requests from other agencies seeking advice on the application of IBAC-related exemptions.

Table 34. FOI applications

	2024/25
Total number of applications finalised	**19**
Applications excluded by section 194 of the IBAC Act	7
Applications granted in part	0
Applications granted in full	0
Applications resulting in disclosures outside the FOI Act	7
Application fee was not paid	4
Applications deemed invalid	1
Applications withdrawn	0
Applications awaiting determination	0
Applications reviewed	0
Applications appealed	0
Complaints to the OVIC	0

Further information

Further information regarding the operation and scope of FOI can be obtained from the FOI Act, regulations made under the FOI Act and from the OVIC website <ovic.vic.gov.au>.

D.2 Additional information available on request

Subject to the provisions of the FOI Act, information that shall be retained by the Accountable Officer shall include:

- a statement that declarations of pecuniary interests have been 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 the entity about itself and how these can be obtained
- details of changes in prices, fees, charges, rates and levies charged by the entity
- details of any major external reviews carried out on the entity
- details of major research and development activities undertaken by the entity
- details of overseas visits undertaken, including a summary of the objectives and outcomes of each visit
- details of major promotional, public relations and marketing activities undertaken by the entity to develop community awareness of the entity and its services
- details of assessments and measures undertaken to improve the OHS of employees
- a general statement on industrial relations within the entity and details of time lost through industrial accidents and disputes
- a list of major committees sponsored by the entity, the purposes of each committee and the extent to which the purposes have been achieved
- details of all consultancies and contractors, including:
  - consultants/contractors engaged
  - services provided
  - expenditure committed to for each engagement.

The information is available on request from:

Executive Director Corporate Services
Independent Broad-based Anti-corruption Commission
GPO Box 24234
Melbourne VIC 3001

E Natural justice

Where an adverse comment or opinion has been made about any person or public body identified in this report, that person or public body has been given the opportunity to respond to those comments or opinions by being shown a draft version of the relevant extract of the report.

Where IBAC received a response to a draft version of this report, material changes have been made to the body of this report as a result of the response.

F Disclosure index

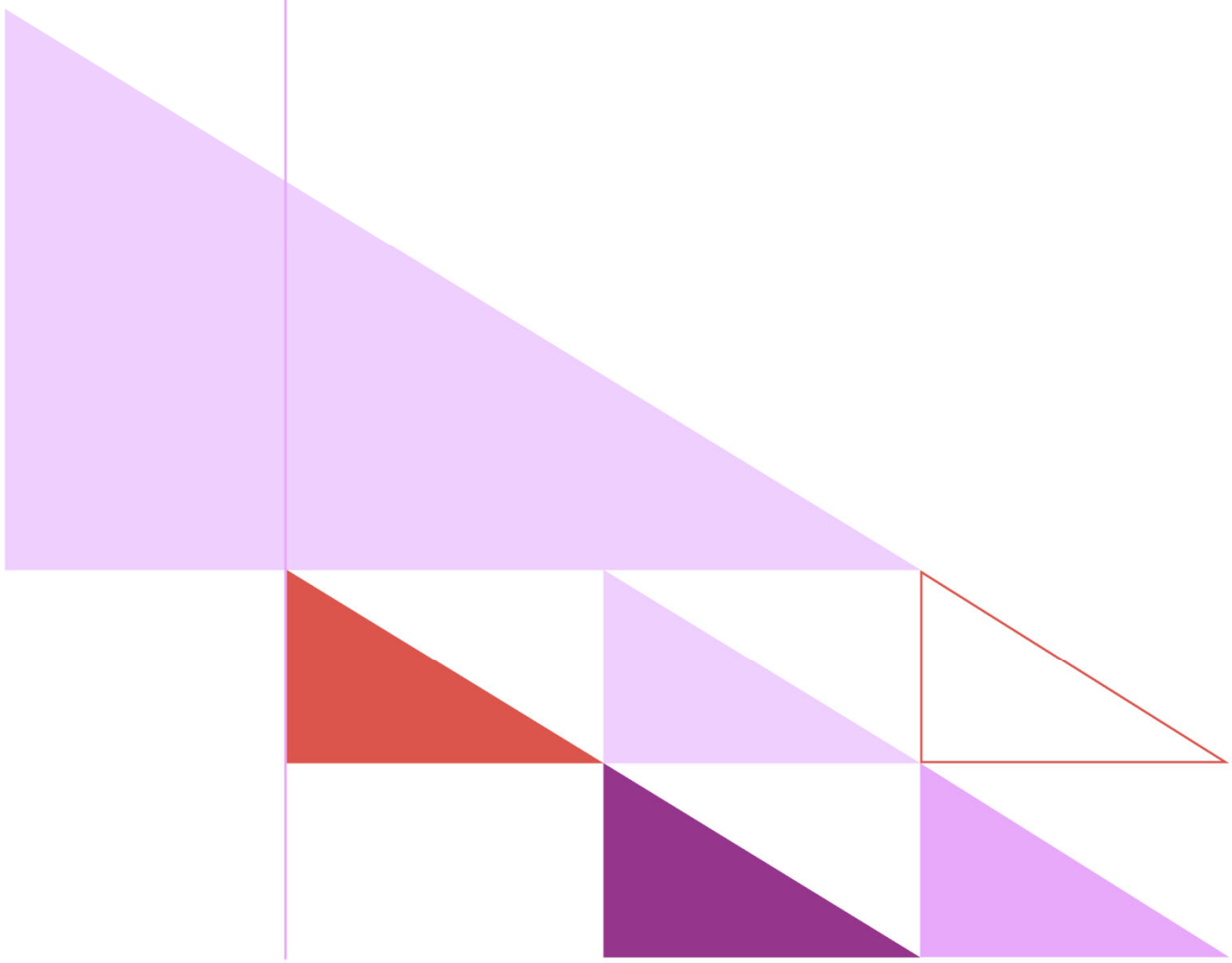


Table 35. Standing Directions and Financial Reporting Directions

Legislation	Requirement	Page
Report of operations		
Charter and purpose		
FRD 22	Manner of establishment and the relevant ministers	2, 3, 50, 53
FRD 22	Purpose, functions, powers and duties	2, 3, 24, 30, 31, 36, 43–45
FRD 8	Objectives, indicators and outputs	2, 3, 14–19,
FRD 22	Key initiatives and projects	14, 15, 24–46
FRD 22	Nature and range of services provided	3, 9–12, 14–19, 24–46
Management and structure		
FRD 22	Organisational structure	50–52
Financial and other information		
FRD 8	Performance against output performance measures	17
FRD 8	Budget portfolio outcomes	N/A
FRD 10	Disclosure index	116, 117
FRD 12	Disclosure of major contracts	103
FRD 15	Executive officer disclosures	89, 97, 98
FRD 22	Employment and conduct principles	55
FRD 22	Occupational health and safety policy	48, 49
FRD 22	Summary of the financial results for the year	20–22
FRD 22	Significant changes in financial position during the year	20–21
FRD 22	Major changes or factors affecting performance	20–21
FRD 22	Subsequent events	91
FRD 22	Application and operation of the *Freedom of Information Act 1982* (Vic)	111, 112
FRD 22	Compliance with building and maintenance provisions of the *Building Act 1993* (Vic)	108
FRD 22	Statement on National Competition Policy	106
FRD 22	Application and operation of the *Public Interest Disclosures Act 2012* (Vic)	3, 106
FRD 22	Application and operation of the *Carers Recognition Act 2012* (Vic)	107
FRD 22	Details of consultancies over $10,000	102
FRD 22	Details of consultancies under $10,000	103
FRD 22	Disclosure of government advertising expenditure	101
FRD 22	Disclosure of ICT expenditure	103
FRD 22	Statement of availability of other information	112
FRD 22	Disclosure of emergency procurement	103
FRD 22	Disclosure of social procurement activities under the Social Procurement Framework	104

Legislation	Requirement	Page
FRD 22	Disclosure of procurement complaints	103
FRD 24	Reporting of office-based environmental impacts	108, 109
FRD 25	Local jobs first	104
FRD 29	Workforce data disclosures	95–98
SD 5.2	Specific requirements under Standing Direction 5.2	2, 58
Compliance attestation and declaration		
SD 5.4.1	Attestation for compliance with Ministerial Standing Direction	100
SD 5.2.3	Declaration in report of operations	2
Financial statements		
Declaration		
SD 5.2.2	Declaration in the financial statements	58
Other requirements under Standing Direction 5.2[(a)]		
SD 5.2.1	Compliance with Australian Accounting Standards and other authoritative pronouncements	58–60, 65, 66
SD 5.2.1	Compliance with Standing Directions	58
SD 5.2.1	Compliance with Model Financial Report	N/A
Other disclosures as required by FRDs in notes to the financial statements		
FRD 9	Departmental disclosure of administered assets and liabilities by activity	N/A
FRD 11	Disclosure of ex gratia expenses	88
FRD 13	Disclosure of parliamentary appropriations	67
FRD 21	Disclosures of responsible persons, executive officers and other personnel (contractors with significant management responsibilities) in the financial report	89, 90
FRD 103	Non-financial physical assets	62, 73, 74, 87, 88
FRD 110	Cash flow statements	21, 63, 82–84
FRD 112	Defined benefit superannuation obligations	69
FRD 114	Financial instruments – general government entities and public non-financial corporations	85, 86

Note:

[(a)] References to FRDs have been removed from the Disclosure Index if the specific FRDs do not contain requirements that are of the nature of disclosure.

G Legislation

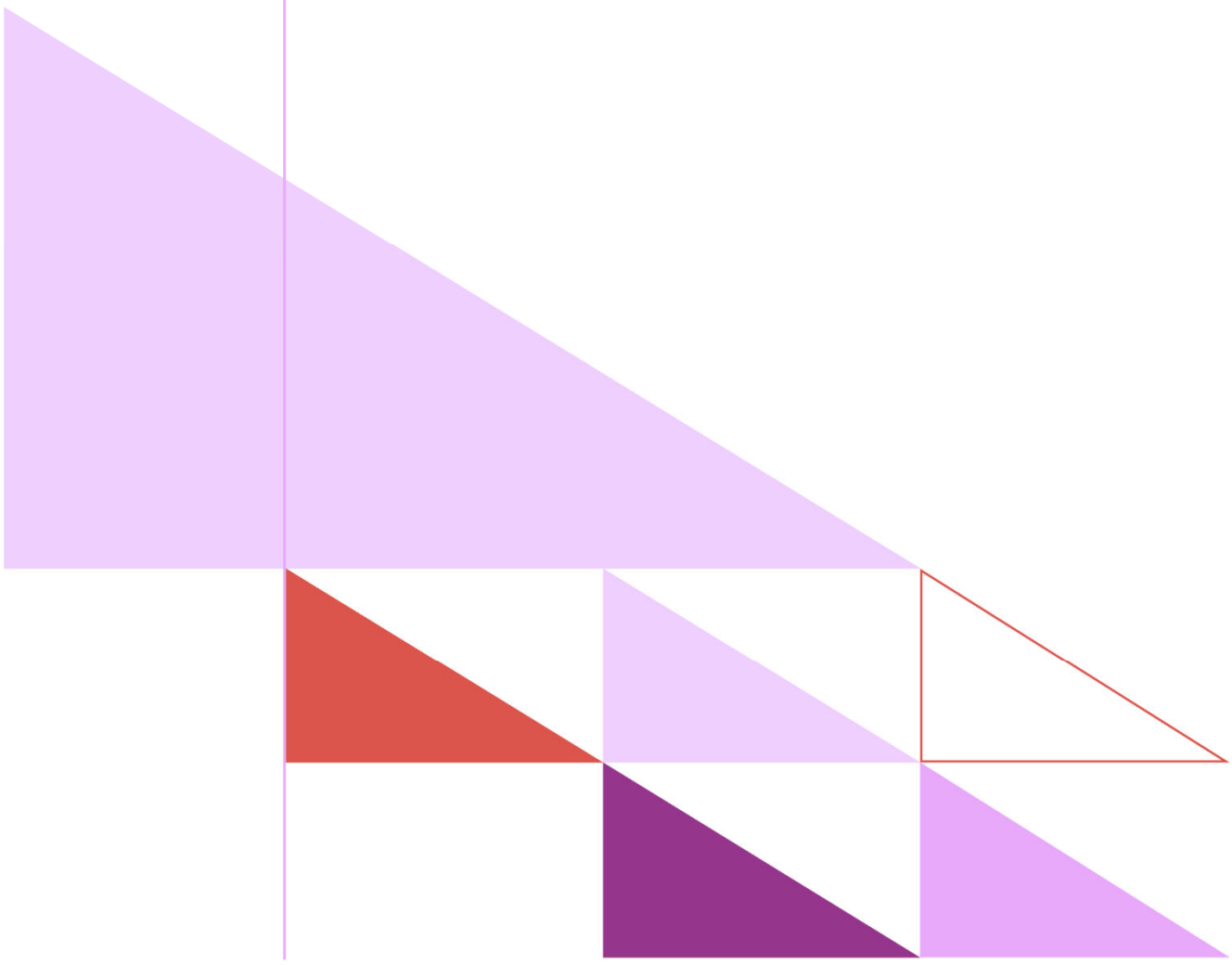
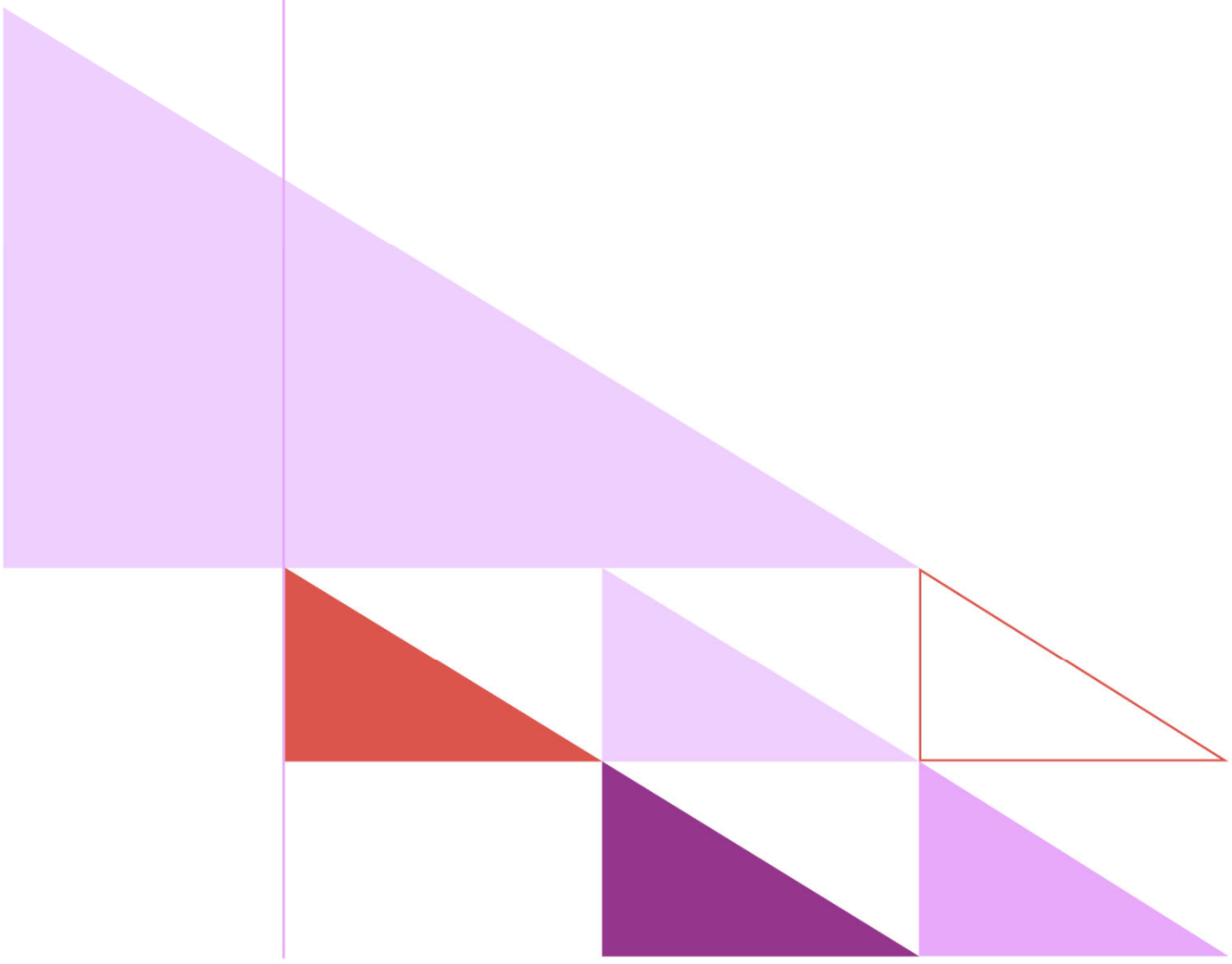


Table 36. Legislation

Legislation	Page
Audit Act 1994 (Vic)	59, 60
Building Act 1993 (Vic)	108, 116
Carers Recognition Act 2012 (Vic)	107, 116
Charter of Human Rights and Responsibilities Act 2006 (Vic)	3, 16, 37
Constitution Act 1975 (Vic)	59
Crimes Act 1958 (Vic)	44, 45
Criminal Organisations Control Act 2012 (Vic)	22
Disability Act 2006 (Vic)	107
Drugs, Poisons and Controlled Substances Act 1981 (Vic)	44, 45
Financial Management Act 1994 (Vic)	2, 54, 59, 66, 67, 89, 100, 121
Firearms Act 1996 (Vic)	44, 45, 108
Firearms (Amendment) Act 1969 (Vic)	20
Freedom of Information Act 1982 (Vic)	107, 111, 112, 116, 121
Human Source Management Act 2023 (Vic)	22, 44, 45
Independent Broad-based Anti-corruption Commission Act 2011 (Vic)	2, 3, 16, 18, 24, 36, 38, 44, 46, 51, 53, 65, 68, 106, 107, 108, 111, 121
Parliamentary Salaries, Allowances and Superannuation Act 1968 (Vic)	90
Privacy and Data Protection Act 2014 (Vic)	111
Public Administration Act 2004 (Vic)	91
Public Interest Disclosures Act 2012 (Vic)	2, 3, 16, 26, 30, 32, 34, 37, 53, 106, 107, 108, 116, 121
Sex Offenders Registration Act 2004 (Vic)	44, 45
Victims' Charter Act 2006 (Vic)	3
Victoria Police Act 2013 (Vic)	39, 44
Witness Protection Act 1991 (Vic)	44, 45

H Glossary



AAS	Australian Accounting Standards
AASB	Australian Accounting Standards Board
AEE	annualised employee equivalents
ATO	Australian Taxation Office
BAU	business-as-usual
BP3	*Budget Paper No. 3*
CEO	chief executive officer
DJCS	Department of Justice and Community Safety
DNA	deoxyribonucleic acid
EAP	employee assistance program
EOU	External Oversight Unit
FBT	fringe benefits tax
FMA	*Financial Management Act 1994* (Vic)
FOI	freedom of information
FOI Act	*Freedom of Information Act 1982* (Vic)
FPO	firearm prohibition order
FRD	Financial Reporting Direction
FTE	full-time equivalent
GST	goods and services tax
HSR	health and safety representative
IBAC	Independent Broad-based Anti-corruption Commission
IBAC Act	*Independent Broad-based Anti-corruption Commission Act 2011* (Vic)
ICT	information and communications technology
IOC	Integrity and Oversight Committee
IRP	issue resolution procedure
LGBTIQA+	lesbian, gay, bisexual, transgender, queer, intersex, asexual and/or aromantic, and other identities
LPG	liquid petroleum gas
LSL	long service leave
MJ	megajoule
MWh	megawatt hour
NABERS	National Australian Built Environment Rating System
NAIDOC	National Aborigines and Islanders Day Observance Committee
OHS	occupational health and safety
OVIC	Office of the Victorian Information Commissioner
PID	public interest disclosure
PID Act	*Public Interest Disclosures Act 2012* (Vic)
PPFV	police-perpetrated family violence
RTW	return to work
SES	senior executive service
STS	senior technical specialist

var.	variance
VPS	Victorian Public Sector
VPS	Victorian Public Service (acronym used only to express employment grades)
VPS EBA 2024	Victorian Public Service Enterprise Bargaining Agreement 2024

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