

Annual Report

2023-2024

Published by the New South Wales Crime Commission

New South Wales Crime Commission Annual Report 2023-2024

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Other information: *The Crime Commission Act 2012* provides the Minister with authority to give directions on the manner and time in which this Annual Report is prepared. No such directions have been made with respect to this Annual Report. Production of the Annual Report was co-ordinated by the Office of the Commissioner and no external costs were incurred. Following the tabling of this Annual Report in Parliament, it will be available for public access from the Commission's website (www.crimecommission.nsw.gov.au) and OpenGov NSW (www.opengov.nsw.gov.au).

The Hon. Yasmin Catley MP
Minister for Police and Counter Terrorism
52 Martin Place
Sydney NSW 2000

Re: New South Wales Crime Commission Annual Report 2023-2024

Dear Minister

The Management Committee received and noted the Annual Report of the New South Wales Crime Commission 2023-2024. Pursuant to section 82(1) of the *Crime Commission Act 2012* the report is transmitted to you with this letter.

Sincerely



The Hon Carolyn Simpson KC AO
Chairperson
Management Committee

The Hon. Yasmin Catley MP
Minister for Police and Counter Terrorism
52 Martin Place
Sydney NSW 2000

Re: New South Wales Crime Commission Annual Report 2023-2024

Dear Minister

In accordance with the *Government Sector Finance Act 2018 No 55 (GSF Act) Division 7.3*, the *Government Sector Finance Amendment (Annual Reporting Requirements) Regulation 2023* and the *Government Sector Finance Regulation 2024* it is my pleasure to submit to you the New South Wales Crime Commission Annual Report 2023-2024 for tabling before the NSW Parliament. This Annual Report outlines the agency's achievements during the 2023-2024 financial year, which were made possible by the hard work and commitment of New South Wales Crime Commission officers.

In accordance with section 82(1) of the *Crime Commission Act 2012*, the report has been furnished to the New South Wales Crime Commission Management Committee.

Sincerely



Michael Barnes
Commissioner

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Commissioner's Foreword

I am pleased to present the 2023-2024 Annual Report for the NSW Crime Commission (the Commission).

The Commission maintains an unwavering commitment to prevent, disrupt, and reduce the incidence of organised and other serious crime. Our achievements are a testament to the passion and dedication of our people in the pursuit of that mission.

We are guided by our vision to attack crime networks and deprive criminals of the proceeds of crime, which together help to create a safer community. The coercive powers granted to us by the NSW Parliament enable our unique capability for achieving our objectives.

This year, the Commission's leadership team implemented changes to better consolidate operational outcomes and create an ongoing sustainable leadership culture. I thank the Commission's Executive, Assistant Commissioner (Legal) Peter Bodor KC, Mr Darren Bennett, Ms Nicole Lawless and Mr Michael Wilde who have thoughtfully led their respective divisions to champion cultural reform across the organisation.

Because there is more serious and organised crime occurring than the Commission can effectively respond to, it is necessary for us to prioritise targets or offence types that will maximise our impact. We therefore developed a Case Prioritisation process that enables us to select the most appropriate targets on which to deploy our limited resources.

The acquisition of money and the ostentatious display of luxury goods and motor vehicles are primary motivators of organised criminals, many of whom crave the resulting power and status within their milieu. To disrupt these drivers of offending, the Commission has given renewed emphasis to focusing on restraining the wealth and property of suspected criminals.

The Commission continued to collaborate with a range of partners in joint investigations. They include the NSW Police Force (NSWPF), the Australian Federal Police (AFP), the Australian Criminal Intelligence Commission (ACIC), the Australian Security Intelligence Organisation (ASIO), and the Australian Transactions Reports and Analysis Centre (AUSTRAC).

Our complex and highly sensitive work requires governance processes of the highest standard, which are provided by the Commission's Management Committee and Audit and Risk Committee.

The Management Committee continued to oversee the vital role of approving and referring matters for criminal investigation by the Commission. This included the last meeting chaired by Judge Anthony Whealy KC. I thank him for his six years of dedicated service as Chair of the Management Committee. We welcomed The Hon. Carolyn Simpson AO, formerly of the Supreme Court of NSW, who was appointed Chair of the Management Committee from January 2024 for a three-year term.

Management Committee membership consisted of the Commissioner of the New South Wales Police Force, Ms Karen Webb APM, Chair of the Board of the Australian Crime Commission, Reece Kershaw APM and Deputy Secretary Law Reform and Legal Services, Department of Communities and Justice, Mr Paul McKnight (as delegated by the Secretary). The Commission is very fortunate to receive the expert guidance of a committee with such formidable expertise.

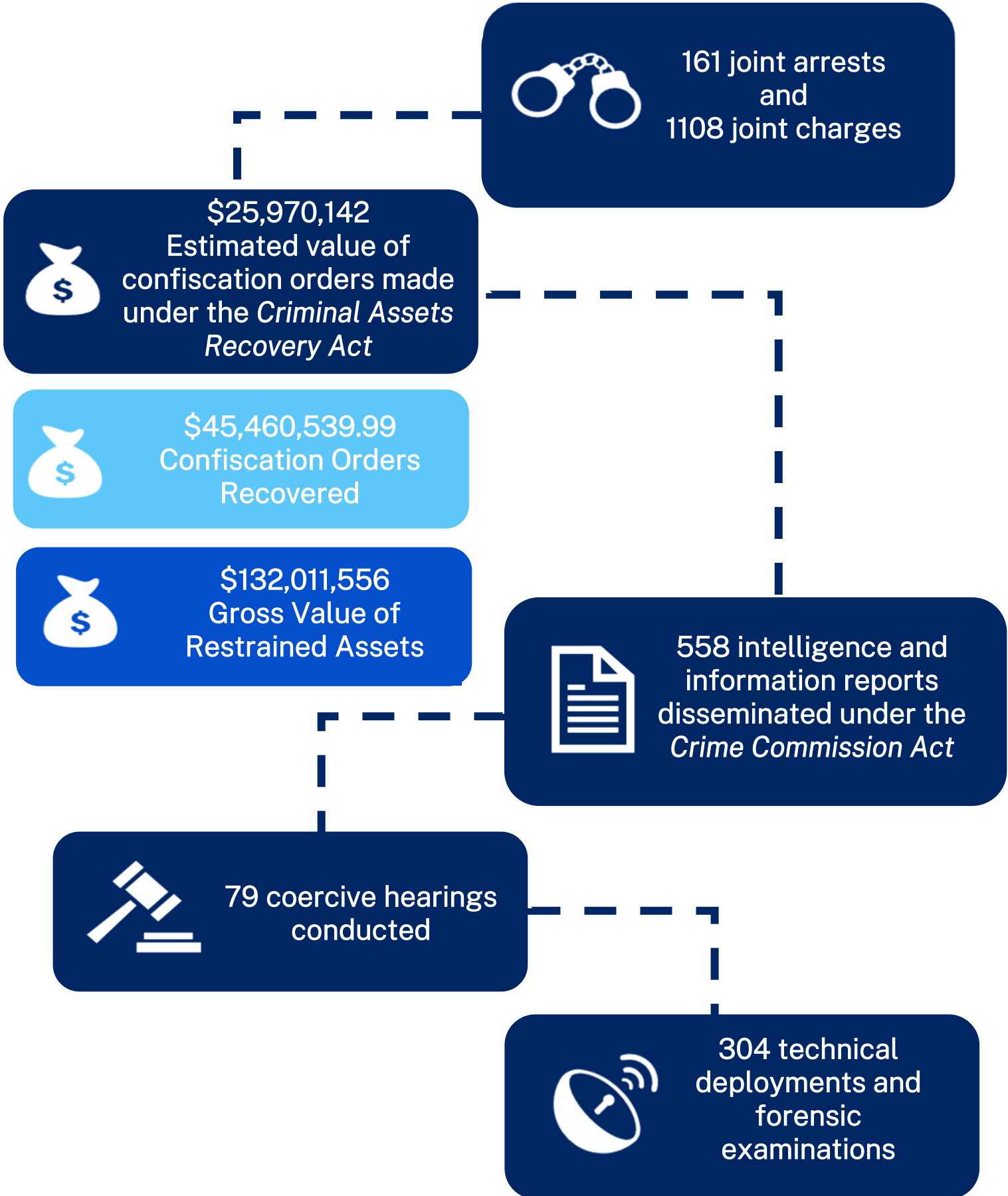
The Audit and Risk Committee Chair, Ms Joan Wilcox and members Mr Paul Crombie and Mr Arthur Diakos, have continued to provide the Commission with valuable technical expertise and practical recommendations that have supported it delivering a range of business priorities.



Michael Barnes
Commissioner



Our Highlights 2023-2024



Chapter One – Overview

The New South Wales Crime Commission (the Commission) is constituted under the *Crime Commission Act 2012* (the CC Act).

The CC Act provides a mandate for the Commission to prevent, disrupt and reduce the incidence of organised and other serious crime for a safer New South Wales (NSW). The Commission also exercises functions under the *Criminal Assets Recovery Act 1990* (the CAR Act) to ensure that persons involved in criminal activity do not retain the proceeds or benefits of their crimes.

To fulfil its functions and objectives, the Commission consists of an Operations Division, Legal and Confiscations Division, and Corporate and Enterprise Services Division. Details on the Commission's functional organisation structure at June 2024 is at Appendix A. The principal functions under the legislation can be found in [Division 2 of the CC Act](#).

Management and structure

Responsible Minister

Administration of the CC Act and the CAR Act was assigned to the Hon. Yasmin Catley MP, Minister for Police and Counter-terrorism.

Commissioner and Assistant Commissioner (Legal)

From 1 July 2023 to 30 June 2024, the head of agency was Michael Barnes, Crime Commissioner and Peter Bodor KC was the Assistant Commissioner (Legal). Further background information about these leadership positions is available on the Commission's website under '[About Us](#)'.

Executive Team

The Commission's Executive Team at 30 June 2024 consisted of the Commissioner, the Assistant Commissioner (Legal), Executive Director Operations, Executive Director Legal and Confiscations and the Chief Operating Officer. This structure is at Appendix B.

Management Committee

The Management Committee is constituted under section 49(1) of the CC Act and its membership is provided by section 50(1). The functions of Management Committee are listed in [section 51 of the CC Act](#).

Membership

- Chairperson, the Hon. Anthony Whealy KC (1 July 2023 – 15 November 2023)
- Chairperson, the Hon Carolyn Simpson KC AO (15 January 2024 – 30 June 2024)
- Commissioner of the NSW Crime Commission, Mr Michael Barnes (1 July 2023 – 30 June 2024)
- Commissioner of the NSW Police Force, Ms Karen Webb APM (1 July 2023 – 30 June 2024)
- Chair of the Board of the Australian Criminal Intelligence Commission and Commissioner of the Australian Federal Police, Mr Reece Kershaw APM (1 July 2023 – 30 June 2024)
- Secretary of the Department of Communities and Justice, delegated to Deputy Secretary, Law Reform and Legal Services, Department of Communities and Justice, Mr Paul McKnight (1 July 2023 – 30 June 2024).

The Chairperson is appointed for a period of up to three years and is eligible for re-appointment after this time. Tenure for members is consistent with the term of appointment for their role.

Management Committee Activities

During 2023-2024, the Management Committee met on a bi-monthly basis to consider and refer matters relating to criminal activities and crime concerns for the Commission to investigate.

Table 1 References Granted/Renewed/Discontinued 2023-2024

Granted	Renewed	Discontinued
14	19	8

Table 2 References granted by subject matter 2023-2024

Number	Subject matter	Number	Subject matter
5	Homicide	1	Drugs & Money laundering
1	Money laundering	2	Unexplained wealth
3	Organised crime	1	Use of surveillance devices
1	Drugs		

Table 3 10(1)(g) Investigations approved 2023-2024

Number of 10(1)(g) Investigations	Subject matter
1	Drugs

In addition, the Commissioner has authority to approve specific investigative activities for the Commission to work in co-operation with NSWPF. The Commissioner reports new authorisations at each Management Committee meeting and during 2023-2024 the following 26 notifications were reported:

Table 4 Commissioner notifications of new investigations by subject matter 2023-2024

Number	Subject matter	Number	Subject matter
6	Drugs & Money laundering	4	Organised crime
6	Money laundering	3	OMCG & OCN
5	Drugs	2	Firearms

Chapter Two - Strategy

Strategic objectives and/or outcomes

The Commission's work and activities of staff are directed towards delivering our statutory mandates of preventing, disrupting and reducing serious and organised crime and confiscating the proceeds of crime.

We collaborate with our law enforcement partners to progress and achieve shared goals by providing our partners with specialised services not otherwise available to them. The Commission delivers superior intelligence analysis to support joint operations.

During the reporting period, the Commission revised its Strategic Plan to ensure our enterprise view of work and priorities remains operationally and tactically aligned and upholds organisational clarity for staff. This review process was led by the Commission's Executive Leadership Team and established eight Guiding Principles:

1. One Commission – a Unity of Purpose
2. Strong leadership culture enabled by collaboration and teamwork
3. Embracing and working to our unique strengths
4. Prioritisation based on strategic needs for maximum impact
5. Maturing our enterprise
6. Providing strategic stewardship
7. Delivering intrinsic value to the public good
8. Being a trusted and respected joint partner.

The Commission's Strategic Plan 2024 – 2029 was formally launched on 1 July 2024 and can be found on the Commission's website under '[Publications](#)'.

Chapter Three – Picture of Organised Crime

Organised crime in NSW

The Commission monitors the serious and organised crime landscape in NSW to develop strategic insights that inform our intelligence priorities and support leadership decisions for maximising agency impact. Currently, the Commission has prioritised the following serious and organised crime (SOC) threats:

1. illicit drugs;
2. organised violence;
3. criminal networks;
4. criminal wealth; and
5. criminal enablers (including professional facilitators and emerging technologies).

These five interlinked threat areas contribute to a complex and evolving SOC landscape, with immense financial profit serving as the key driver and enabler of offending.

Networks leaders are increasingly working with other criminal organisations and groups to maximise their capabilities. These groups work across geographical borders and pose a significant threat to the NSW public. The Commission partners with state, federal and international agencies to combat these threats to support our vision of safer community by disrupting serious and organised crime.

A growing and profitable drug market

SOC networks continue to exploit the higher sale prices of illicit drugs in Australia compared to other countries. This allows them to generate immense profits which get reinvested into larger illicit drugs ventures, fund violence to maintain control over their networks, and fund extravagant lifestyles in Australia and overseas.

The Commission investigates the supply and manufacture of prohibited drugs within NSW. However, investigations commonly highlight the transnational nature of serious and organised crime and the global drug trafficking networks who continue to target Australia. This global picture requires effective innovation and collaboration between state, commonwealth, and international law enforcement agencies to effectively combat the transnational SOC threat.

Despite large quantities of drugs being seized at the Australian border, consumption within the community remains extremely high. This is highlighted by reporting from the ACIC National Wastewater and Drug Monitoring Program. The ACIC report indicates that between August 2022 and August 2023, Australia spent \$12.4 billion on illicit drugs (an increase of more than \$2 billion from the previous period in 2021-2022). Of this, \$10.58 billion was spent on methamphetamines and \$1.31 billion on cocaine. NSW continued to record the highest consumption of almost all illicit substances, and consumed an estimated 3.6 tonnes of methylamphetamine, and 1.9 tonnes of cocaine during this period.¹ Reporting on data collected to February 2024 indicates that drug



Cocaine from failed drug importations washed up on NSW beaches. Source: ABC News.

¹ ACIC National Wastewater Drug Monitoring Program, Report 21.

consumption levels continue to rise, with methamphetamine and cocaine reaching record consumption levels in December 2023.²

The onshore manufacture of prohibited drugs including methylamphetamine and MDMA continues to be investigated by the Commission. In March 2024 during a joint investigation with NSWPF, a drug laboratory believed to have manufactured over 700kg of MDMA was identified and dismantled. Another drug syndicate was also disrupted while attempting to move their speciality manufacturing equipment to another covert location.

The cost of cocaine in NSW and Sydney has stabilised compared to the previous financial year, where prices fluctuated from almost \$500,000 to as low as \$130,000 per kilogram. However, prices remain significantly higher than global averages at around \$180,000 per kilogram. High drug prices make Australia an attractive destination for illicit drug importations, with tonnes of illicit drugs arriving in Australia via air and seaports and being stored in bulk onshore. In early 2024, media reported blocks of cocaine washing up on NSW beaches due to a failed attempted shipment into Australia.

The Commission continued to see the sale and supply of illicit drugs using the darknet. Darknet marketplaces supply significant quantities of multiple drug types to numerous customers and allows buyers and sellers increased anonymity, reducing the likelihood of either party being identified by law enforcement. Despite this, law enforcement actions disrupted several darknet marketplaces during the reporting period.

The Commission has monitored the importation, growth, and sale of illicit tobacco products, including loose tobacco, cigarettes and vapes. Stockpiling, theft, and fight for control of these illicit markets mirrors the tactics utilised in other illicit drug markets. The profits generated by illicit tobacco trade are often used to fund larger drug importations and violent offences including standovers, kidnappings, assaults, and damage to property.

Case Study 1

During the financial year, the Commission progressed confiscation proceedings against an individual charged with drug supply offences. The defendant was identified by NSWPF as transacting on the darknet to supply prohibited drugs, with payment received via cryptocurrency. The defendant utilised various Australia Post Office boxes to deliver prohibited drugs to customers. NSWPF were able to locate various hot and cold cryptocurrency storage wallets, which identified the flow of cryptocurrency and quantified prohibited drug sales. Since May 2023, the Commission has restrained approximately \$4.5 million in net realisable value of this defendant. The financial investigation is ongoing.

Enablers of crime and technological innovation in the criminal landscape

In 2023-2024 the Commission identified professional facilitators across numerous industries, supporting criminal actors to hide their illegal activity from law enforcement. This includes the use of accountants to legitimise proceeds of crime, and the use of real estate agents to secure properties and tip off customers regarding law enforcement attention. Both provide criminal actors an opportunity to introduce tainted funds to the banking sector and begin the process of washing and legitimising their wealth.

² ACIC National Wastewater Drug Monitoring Program, Report 22.

SOC networks exploit advances in technology to avoid law enforcement detection and to enable their criminal activities. Criminals are quick to adopt new methodologies and tools which allow them to commit offences with less risk. Financial technologies, such as electronic real time payments, have significantly increased the speed and ease at which payments can be made and continue to be exploited by SOC actors who facilitate various crime types including fraud, prohibited drug supply, and money laundering.

Case Study 2

The Commission and the NSWPF conducted a joint investigation targeting a “dial-a-dealer” drug supply network. The investigation carried on from a previous NSWPF investigation into a portion of the same network which resulted in the arrest of 41 syndicate members. Both investigations assisted to cause significant disruption to a SOC network operating within NSW.

The network operated falsely subscribed phone numbers offering prohibited drugs for sale. Customers would call, text, or instant message one of 26 ‘drug run’ phones controlled by the syndicate to request prohibited drugs. Some of the proceeds of drug sales were received by PayID transfers to accounts held by runners. In one instance, a bank account receiving PayID transfers was established using the identity of a third party. PayID transfers were likely preferred by the network to resolve customer demand for prohibited drugs at short notice, the declining popularity of cash in the community, and ease of PayID transfers.

In March 2024, 12 additional individuals from the network were charged, including individuals deemed to be high risk threats to the NSW community. The investigation identified more than 50,000 customers being serviced by the network, purchasing a range of illicit drugs through the Sydney region, and has significantly degraded the network’s drug supply activities.

Throughout 2023-2024, the Commission undertook the Project Hakea investigation and published a final report in June 2024. The project highlighted that tracking devices are key enablers of crime and are frequently used by organised crime networks to monitor, locate, and ultimately attack their rivals. They are also used to monitor illicit drug importations and to identify interventions by law enforcement authorities. The investigation referred 391 offenders deemed to be at high risk of reoffending to NSWPF. Numerous offenders are now subject to ongoing criminal investigations.

The sale and use of these devices by criminals is facilitated by limitations in licencing and registration of sellers, and limited record keeping of sales and devices. The report made five recommendations for reform, aimed at reducing access to tracking devices by criminals, strengthening criminal legislation to reflect the seriousness of this type of offending and increasing community safety.

Recommended change by the Hakea Report is reflected in proposed legislative amendment passed by the NSW Government, including changes to the *Crimes (Domestic and Personal Violence) Act 2007* to include the monitoring, or tracking of a person’s activity using technology in the definition of stalking.³

³ Crimes (Domestic and Personal Violence) and Other Legislation Amendment Bill 2024, see <https://www.parliament.nsw.gov.au/bills/Pages/bill-details.aspx?pk=18638>

Offshore influence of Australian Kingpins

Offshore criminal actor ‘Kingpins’ maintain control and lead international criminal networks targeting Australia. Many were based in Australia while building their criminal enterprises, then moved offshore to avoid law enforcement attention or retaliatory violence by other organised crime networks. High level threat actors take advantage of technology and the increasingly connected financial systems to direct onshore criminal activity and receive profits of their offending to fund lavish lifestyles offshore. Crimes have become borderless and disruption of SOC in NSW requires coordinated multi-agency investigations to dismantle organised crime groups.

Case Study 3

The Commission and the NSWPF conducted a joint investigation into a transnational organised crime network whose leaders had accumulated significant wealth. The head of the network was an Australian Kingpin who had relocated offshore and continued to direct the criminal activities of the group. The network was comprised of several syndicates, each involved in illicit drug distribution and/or serious violence offences including drug rips, kidnappings, and murders.

In late 2023 and early 2024, investigators arrested and charged 32 people with a range of offences including drug manufacture, firearms offences, and dealing with the proceeds of crime. Search warrants found more than 25 firearms and other weapons, 75kgs of illicit drugs, \$2 million in cryptocurrency, and 65 Dedicated Encrypted Criminal Communication Devices (DECCD). The investigation also influenced the arrest of several offshore leaders identified to be directing syndicate members onshore. This disruption activity diminished capabilities across the syndicate and reduced the criminal threat to the NSW community.

Money laundering, luxury goods, and flaunting the proceeds of crime

Money laundering syndicates continue to adapt and capitalise on technological innovations in the banking and finance sector. Cryptocurrency use continues to obscure the source and beneficial owner of funds and allows the swift movement of wealth – both offshore and between criminal actors - with minimal oversight. These instantaneous online transactions persistently frustrate law enforcement’s ability to prevent movement of funds offshore and identify the proceeds of crime.

Money laundering networks often exist as specialised groups, which service multiple SOC networks to complete a single element of their offending. The compartmentalisation of criminal activity often frustrates law enforcement’s ability to dismantle entire crime networks.

SOC figures purchase luxury goods to flaunt their wealth and launder the proceeds of crime. Criminals are highly profit-driven and seek to show off their wealth through the purchase of high-value items such as vehicles, jewellery, watches, real estate, as well as novel goods including number plates, shoes, and gold bullion.

Case Study 4

In September 2023, the Commission commenced confiscation action against an individual previously charged with organised violence offences including kidnapping and participating in a criminal group. The individual was suspected to be involved in money laundering and had millions of dollars in luxury assets including real estate, vehicles, handbags, and jewellery. Despite attempts to hide their wealth, the Commission was able to restrain \$8-10 million worth of assets allegedly obtained with proceeds of crime. The financial investigation is ongoing.

Homicides, power struggles and retaliatory violence

Serious violence and homicide permeate criminal networks in NSW. SOC actors use extreme violence to control illicit drugs markets, silence potential witnesses and to seek revenge for past violence and homicides. Retaliatory violence between individuals and criminal groups rose dramatically at the end of the previous financial year and continued during the reporting period; with some public place shootings and homicides believed to be linked to violent events dating back almost ten years.

Many of the organised crime homicides and kidnappings which occurred during 2023-2024 were highly organised and involved considerable preplanning, including physical surveillance, drone surveillance, and the deployment of tracking devices. There was significant use of 'kill cars,' which use cloned number plates and often contain firearms, jerry cans full of accelerant, gloves, balaclavas, and additional clothes. Multiple vehicles are often used for a single homicide, with vehicles being staged before the homicide and utilised for a short time after it before being abandoned and set on fire to destroy evidence.



'Kill cars' have been found left around possible murder victim's homes to facilitate organised crime homicides. Source: NSWPF

In 2023-2024, the Commission assessed 11 homicides and attempted homicides to be organised crime related. These events resulted in the death of five individuals and serious harm and injury to nine others. The Commission is involved in joint investigations of five of these events and 31 offenders have been arrested in relation to these investigations. Further details are in Appendix P.

The Commission is also involved in investigating nine further organised crime related homicides where the deaths occurred before 2023-2024. The Commission works with NSWPF to apply its powers and capabilities to homicide investigations that would otherwise remain unsolved, including six investigations in the reporting year which have not been linked to organised crime.

SOC continues to pose a threat to NSW public safety. The Commission is continuing to work on joint investigations with state, federal and international agencies to maximise the disruption made to SOC networks and to reduce criminal activity in NSW.

Unified agency collaboration utilises the Commission's unique investigative and confiscation powers to dismantle organised crime networks, harden the criminal operating environment, and remove the wealth that serves as a core motivator of criminal offending. The Commission will continue to strategically apply its resources and increase its technological capabilities to maximise its impact on the NSW criminal landscape and reduce the public threat of SOC for a safer community.

Chapter Four - Operations and Performance

Management and activities

Summary review of operations and performance information

Operations Division

The Operations Division is responsible for discharging the Commission's principal functions under the CC Act. The Division is structured into two directorates:

1. **Investigations** is led by Director, Hany Elbatoory and comprised of teams of Intelligence Analysts who manage the intelligence function of joint investigations into organised and other serious crimes including drug trafficking, money laundering, homicide, and other violent offences. Officers of the Investigations Directorate work principally with the NSWPF State Crime Command squads. This includes the Organised Crime Squad, Homicide Squad, Drugs and Firearms Squad and Criminal Groups Squad as well as officers from other parts of the NSWPF. Investigations also work with partner agencies in other jurisdictions.

During the reporting year, a new multidisciplinary Financial Investigations Team was established within the Operations Division and uses traditional criminal investigation and intelligence collection techniques to proactively pursue criminals concealing their wealth. The team works closely with the Legal and Confiscations Division to discharge functions under both the CC Act and CAR Act.

2. **Strategic Intelligence and Capabilities** is led by Director, Tahli Blicblau and includes the Commission's Strategic Intelligence Unit, Human Source Team and technical capabilities teams, including telecommunications interception, technical operations, digital forensics, and data analytics. The Strategic Intelligence Unit undertakes analytical projects and produces products that strategically address crime threats while the capabilities teams support investigations and partner agencies through the provision of electronic, human, and predictive intelligence.

Participation in joint task forces

NSWPF State Crime Command (SCC)

The Commission cooperates with various squads within the SCC to investigate high-level organised and serious crime in NSW. The Commission provides intelligence services, financial analytics, technical and linguistic support, and facilitates hearings for the compulsory examinations of witnesses.

Joint Counter Terrorism Team (JCTT)

The JCTT comprises officers from the Commission, NSWPF, AFP and ASIO. Counter terrorism investigations are led by the AFP or NSWPF. The Commission provides on-site technical, analytical, and linguistic services, operational support, and facilitates hearings for the compulsory examinations of witnesses.

Operations Coordination Group (OCG)

The Commission currently chairs the OCG, comprised of leadership representatives from the NSWPF SCC, AFP, ACIC, Australian Border Force, Department of Home Affairs (Home Affairs) and AUSTRAC. The OCG meets monthly to oversee joint investigations and identify opportunities for collaboration between agencies.

Joint Analyst Group (JAG)

The JAG is led by the ACIC and comprises intelligence analysts from the Commission, NSWPF, AUSTRAC, Home Affairs and Australian Taxation Office (ATO). The JAG gathers intelligence to identify and profile regional priority organised crime targets and prepares thematic and strategic intelligence reports which are informed by collective agency holdings. This year, the Commission led a review of the JAG and made recommendations for improved outcomes.

Fintel Alliance Task Force

Led by AUSTRAC, the Fintel Alliance is a public/private partnership between 28 agencies, including law enforcement and intelligence agencies, government departments and financial institutions. The purpose of the task force is to investigate terrorism financing and money laundering. The Commission provides the Fintel Alliance with criminal and financial analytical services.

Task Force Magnus

Task Force Magnus was established in July 2023 to disrupt organised crime networks engaged in murders, kidnappings, shootings, and other extreme violence occurring since March 2023. The Commission worked collaboratively with the NSWPF providing analytical and technical resources and using its coercive powers to progress investigations.

Task forces to combat crime in regional NSW

The Commission supported multiagency operations in Griffith, Kempsey, Tamworth, Batemans Bay, Dubbo, and Albury to disrupt serious crime in regional NSW.

Use of statutory powers

The Commission exercises its powers under the CC Act and the CAR Act to discharge its functions. The powers conferred by the CC Act are utilised to support the Commission's investigations and evidence gathering for criminal prosecutions and proceedings under the CAR Act.

Details about the use of the CC Act are at Appendix M and details regarding the use of the CAR Act are under the Legal and Confiscations Division heading.

The Commission also uses the following principal statutes for investigative purposes:

- *Law Enforcement (Controlled Operations) Act 1997* (NSW) (LECO Act)
- *Law Enforcement (Powers and Responsibilities) Act 2002* (NSW) (LEPR Act)
- *Law Enforcement and National Security (Assumed Identities) Act 2010* (NSW) (LENSAI Act)
- *Telecommunications (Interception and Access) Act 1979* (Cth) (TIA Act)
- *Surveillance Devices Act 2007* (NSW) (SD Act)

Statistics for the use of the TIA Act can be found at Appendix K, with statistics for the use of the SD Act at Appendix L.

Extent to which investigations have resulted in the prosecution of persons for offences

Analysis of investigation results

The Commission does not arrest or charge offenders. Commission officers collect intelligence for joint investigations, provide analytical and technological services and use the Commission's unique powers and capabilities to achieve shared investigative objectives and to support prosecutions. Commission officers contributed to the arrests and charges noted below via their involvement in joint investigations.

Joint arrests and charges

In 2023-2024, there were 161 joint arrests and 1108 joint charges. This reflects the highest number of charges, and second highest number of arrests on record. The number of arrests was over 25% higher than the previous 10-year average, and the number of charges was around 45% higher.

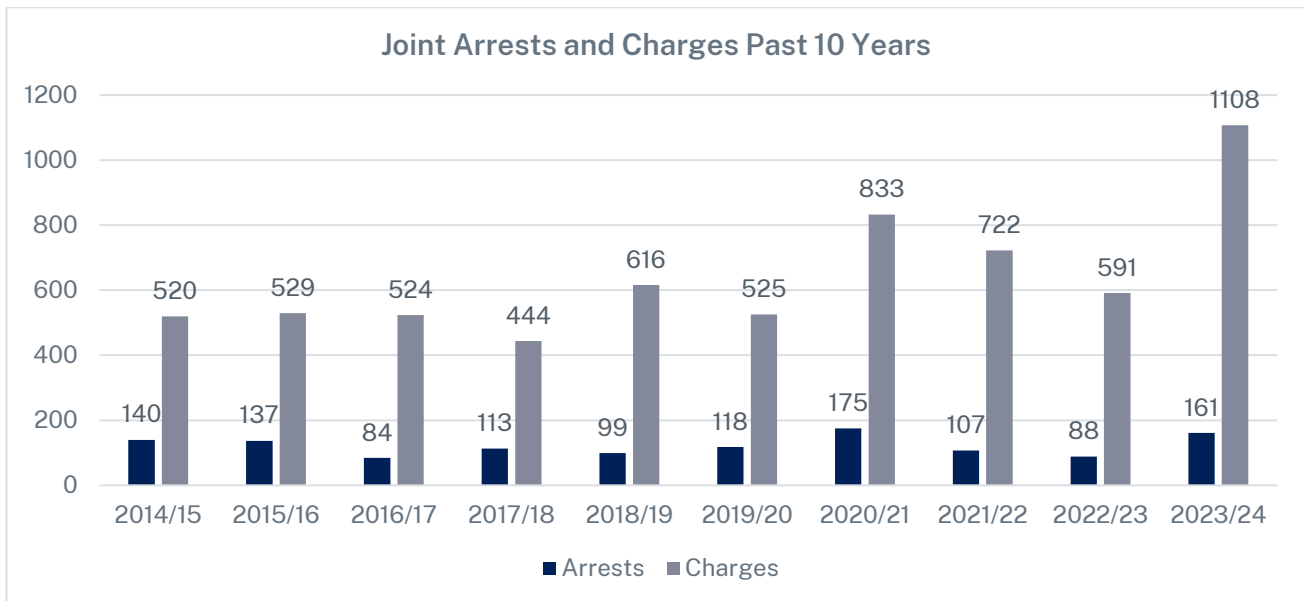


Figure 1 Joint arrests and charges over the past ten years.

While arrest and charge numbers indicate outcomes following Commission investigations targeting serious and organised crime, these raw figures are limited in their ability to demonstrate the impact of law enforcement intervention on organised crime networks in NSW. A qualitative assessment of the *impact* of arrests and charges on the criminal landscape is more compelling than a purely quantitative assessment. In the reporting year, the Commission contributed to the highest number of charges on record and collectively assesses that these have either dismantled or caused significant disruptions to several SOC networks.

The substantial increase in arrests and charges is partly attributed to the Commission’s involvement in, and the resolution of, several complex joint investigations into significant SOC networks. Strike Force Tromperie, conducted jointly with the NSWPF Organised Crime Squad, resulted in 32 arrests and 272 charges for a wide range of offences. The high number of arrests and charges from this investigation are assessed to have had a significant impact on the SOC landscape - obliterating several SOC syndicates and severely disrupting a Transnational SOC network (including through the arrests of Kingpins based offshore and the seizure of their assets).

Strike Force Wessex, conducted jointly with the NSWPF Criminal Groups Squad, resulted in 12 arrests and 162 charges. This had a substantial disruptive impact on a high-profile SOC group, including the methodologies they and other SOC groups employ to facilitate their illegal activities.

The Commission also contributed to Task Force Magnus, a joint operation encompassing 10 Police Strike Forces into several public place shootings and four homicides. Within the reporting period, there were 27 arrests and 132 charges laid. Task Force Magnus has dismantled significant criminal networks and is assessed to have prevented further SOC murders and escalations of violence.

Charges by offence type

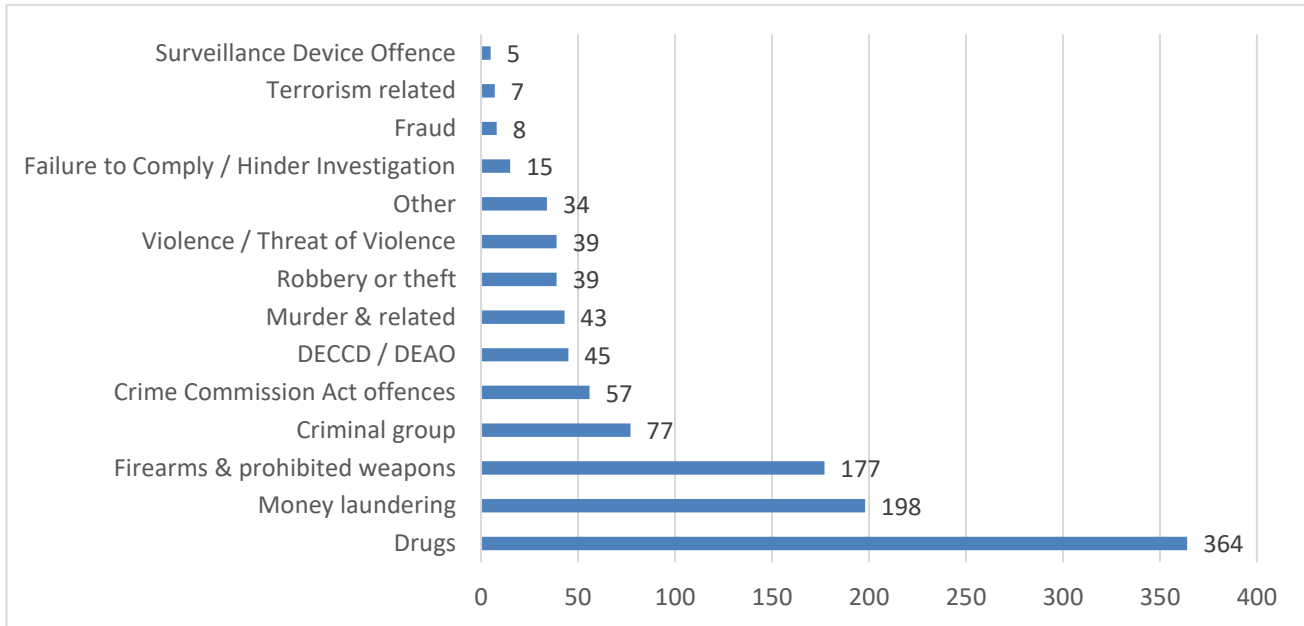


Figure 2 Charges by offence type

*DECCD / DEAO (Digital Evidence Access Order) refers to charges for possess DECCD and fail to comply or give false information in relation to a DEAO.

Most joint arrests and charges relate to the Commission’s intelligence priority areas – illicit drugs, criminal groups, criminal wealth (shown through money laundering charges), organised violence (shown through murder, firearms, prohibited weapons, and other violent offences) and enablers (including DECCD and surveillance devices) - all of which have had a notable increase on previous years. These categories of offences reflect the most significant SOC threats to NSW, and the arrests and charges demonstrate that the Commission continues to strategically allocate its resources to target the most prolific threats, to achieve maximum impact on the SOC environment.

Joint investigations resulted in 45 charges under the amended *Crimes Act 1900* (NSW) to target the use of DECCD. Although there has been a continued decline in the use of traditional DECCD and an increase in the use of encrypted messaging applications on ‘hardened’ handsets by SOC actors, these charges under the offences of the *Crimes Act 1900* are reflective of an on-going effort by law enforcement to target and disrupt the enablers of organised crime including DECCD.

Offences under the Crime Commission Act 2012

The Commission uses its special powers to advance investigations beyond what could be achieved by traditional law enforcement methods. Charges were laid against eight offenders for 57 offences under the CC Act, giving false or misleading evidence, demonstrating that the Commission takes seriously its responsibility to use coercive powers effectively to advance criminal investigations.

Table 5 Breakdown of offences under the *Crime Commission Act 2012*

Charge	Number
Knowingly give false or misleading evidence at hearing (section 27)	55
Make publication in contravention of direction (section 45)	1
Disclose information and prejudice investigation (section 81)	1
Total charges	57

Intelligence Disseminations

Throughout the reporting period, the Commission disseminated information and intelligence to its partner agencies and others pursuant to the CC Act, the SD Act, and the TIA Act. Details regarding 'Disseminations According to Section of Legislation' is at Appendix N and 'Disseminations by Recipient' at Appendix O.

Dissemination is not required where information or intelligence is communicated from one staff member to another. Because the Commission conducts much of its work pursuant to task force arrangements (in which police and other law enforcement officers serve as staff), the dissemination figures do not include a significant amount of intelligence product produced.

Legal and Confiscations Division

The Legal and Confiscations Division was established in April 2024, by merging the Financial Investigations Divisions and Legal Services team into one division. Led by Executive Director Nicole Lawless, the Legal and Confiscations Division is focused on supporting and enabling operations by providing high quality legal and confiscation activities. This is delivered by the following workstreams:

1. **Legal Services** is led by Director, Penny Csenderits. The Legal Services Team's core function is providing legal services (including legal advice, litigation services and transactional legal work) to the Commission. Significant aspects of the work include conducting litigation, supporting the Commission's criminal and financial investigations and confiscations, advising on legal compliance, and preparing and making applications for statutory warrants on behalf of the Commission.
2. **Confiscations** (previously known as the Financial Investigations Division) is led by Director, Mark Pulvirenti. The team's forensic accountants and financial analysts primarily support the discharge of confiscating the proceeds of crime under the CAR Act. This includes suing people in the NSW Supreme Court to recover proceeds of crime derived from their criminal activity. The Confiscations Team specialises in tracing proceeds of crime and identifying assets held by, or on behalf of, people suspected of criminal misconduct, including proceeds and assets subjected to money laundering and other efforts to hide them. Confiscations comprises an Assessments Team, a Forensic Accounting Team, along with Litigation and Post-litigation Support and Enforcement Teams.

Financial inquiries are a valuable aid in criminal investigations and are sometimes deployed as the leading investigative strategy, given organised criminal groups are primarily motivated by money. As authorised by section 11 of the CC Act, the Operations Division gathers intelligence and evidence during its investigations for the Legal and Confiscations Division to use in its confiscation actions. The Commission has protocols in place to ensure a proper separation of these two roles. In particular, the Commission does not trade information and intelligence for leniency in confiscation.

Legal costs

The Commission resolves most proceedings by way of negotiated settlement, making it rare for an order to be made that the Commission pay the defendant's costs for proceedings or that the defendant pay the Commission's costs for proceedings.

Within proceedings, the Commission will defend applications (made by a person whose interest in property is affected by a restraining order) under section 10C of the CAR Act. Such applications allow the Court to set aside restraining orders if it believes the Commission has failed to satisfy the Court that there are reasonable grounds for the relevant suspicion, or for living or legal expenses. Although an order for the payment of costs may be made in such matters, whether the amount is actually paid will depend on the outcome of the substantive proceedings.

The Commission employs legal staff who work on confiscation litigation. In complex cases, the Commission may brief counsel to apply for restraining and consent orders. During the reporting period, external barristers were briefed to conduct examinations of defendants and to appear for the Commission when matters were prepared for final hearing. The Commission will also, from time to time, brief the Crown Solicitors Office or a private law firm, for the purposes of providing advice or representation.

Table 6 Breakdown of legal costs for 2023-2024

Legal costs	Legal expenses
Number of cost orders in favour of the Commission	1
Number of cost orders in favour of the defendant	0
Fees relating to CAR Act proceedings	\$193,976.37
Other external legal fees	\$14,941.21
Total cost of briefing outside counsel*	\$208,917.58 (excl. GST)

*The Commission bears the full cost of counsel fees. The full amount realised from confiscation orders goes to the Treasury.

Case Study 5

In September 2023, confiscation proceedings were commenced against a defendant charged by NSWPF with money laundering. The charge related to the defendant's receipt of damaged Australian currency (coins) that had been shipped offshore for destruction and/or recycling by the Australian Mint. The damaged coins were intercepted and stolen by unknown persons, then couriered back to the defendant's business address in Sydney.

The coins were deposited to the bank accounts of the defendant's co-accused via deposits at smart automated teller machines (ATMs). The NSWPF investigation identified \$782,618.65 being deposited by the defendant to the accounts of their co-accused between late May of 2023 and mid-August of 2023.

The matter was resolved by the defendant agreeing to pay an unexplained wealth order of \$782,618.65 (the entire proceeds derived from the offending). The financial investigation revealed no evidence of any other proceeds from the offending. The confiscation proceedings were finalised prior to the criminal proceedings.

This matter illustrates that cooperation between the Commission and the NSWPF can allow for unusual offending to be identified for confiscation action.

Use of statutory information gathering powers

The Commission uses a range of statutory provisions to gather information, material, and evidence in confiscation matters. The number of notices issued under these provisions during the reporting period was 787.

Use of CAR Act provisions

The CAR Act enables the Commission to apply to the NSW Supreme Court for the issuing of various orders and warrants to gather evidence in confiscation proceedings. These include orders for compulsory examination of persons under oath in Court, orders for the defendant to provide a sworn statement of financial particulars, and orders to produce documents and search warrants.

Table 7 Use of the CAR Act provisions 2023-2024

Orders	Granted
Examination orders (section 12 & 31D)	68
Statement of affairs order (section 12)	43
Statement of affairs order (s31D)	0
Production orders (section 33)	1
Search warrants (section 38)	0
Search warrants (sections 44 and 45)	3
Monitoring orders (section 48)	0

Referrals

The Commission receives referrals for consideration of confiscation proceedings from a variety of sources, including other business units of the Commission and external partner agencies.

Table 8 Referrals received in the past three years

Referrals received	2023-2024	2022-2023	2021-2022
Person subject of a referral and assessment	482	728	581
Defendants (proceeding commenced against)	57	110	91

Confiscation and restraining orders

In 2023-2024 there were 53 confiscation cases commenced against 57 defendants. Most applications for Proceed Assessment Orders (PAOs) and Unexplained Wealth Orders (UWOs) involved concurrent applications for both orders against the defendant.

Table 9 Breakdown of applications made for confiscation orders

Outcome	By consent
Assets Forfeiture Order (AFO)	79
Unexplained Wealth Order (UWO)	57
Proceeds Assessment Order (PAO)	53
Total number of confiscation orders	189

Administrative Forfeiture of property via Assets Forfeiture Notice (AFN)

The CAR Act was amended to include Part 3, [Division 1A](#), which came into effect on 1 February 2023. This amendment introduced the administrative forfeiture of certain property, whereby the Commission may issue an AFN under section 21C. By issuing an AFN, the Commission provides written notice of its intention to forfeit certain property to the Crown on relevant grounds. This process saves court time and the resources of the Commission while still providing claimants with a right to contest forfeiture before the NSW Supreme Court if they so wish. The following table shows Commission use of AFNs during 2023-2024.

Table 10 Administrative Forfeiture Notices

Outcome	Total
Number of AFNs issued	18
Estimated amount subject to AFNs issued	\$6,892,844
Number of dispute claims made	2
Number of dispute claims determined	0
Number of court proceedings in relation to AFNs	0
Number of AFNs finalised	16
Amount realised by AFNs	\$5,841,750

Performance Measures

During 2023-2024, proceedings against 46 defendants were finalised.

Table 11 Total number of confiscation orders and AFNs finalised

Outcome	Total
Assets Forfeiture Orders (AFOs)	28
Assets Forfeiture Notices (AFNs)	16
Unexplained Wealth Orders (UWOs)	24
Proceeds Assessment Orders (PAOs)	1
Total number of confiscation orders and AFNs finalised	69

During the reporting period all finalised proceedings were the result of a negotiated settlement rather than a contested hearing.

Each year a number of proceedings are finalised, usually by consent, with no confiscation order being made against the defendant. During the reporting period, proceedings against eight defendants were finalised without a confiscation order being made.

Table 12 Key figures compared with the previous two years

Outcome	2023-2024	2022-2023	2021-2022
CAR Act restraining orders	57	110	91
Confiscation orders sought without a restraining order	0	0	0
AFOs made	28	51	57
Estimated realisable value of AFOs	\$11,705,404	\$23,005,607	\$17,451,569
PAOs made	1	5	2
Estimated realisable value of PAOs	\$32,322	\$1,025,000	\$665,000
UWOs made	24	28	36
Estimated realisable value of UWOs	\$8,390,666	\$13,973,403	\$11,882,480
Orders for Breach of Warranty (BOWs)	0	0	0
Estimated realisable value of BOWs	\$0	\$0	\$0
Number of AFNs finalised	16	4	NA
Amount realised by AFNs	\$5,841,750	\$3,326,270	NA
Order for Compensation of victims (COVs)	0	0	2*
Estimated realisable value of COVs	\$0	\$0	\$143,610
Total number of confiscation orders, AFNs finalised and COVs	69	88	97
Total estimated realisable value of confiscation orders, AFNs finalised & COVs	\$25,970,142	\$41,330,280	\$30,142,659
Production Orders (CAR Act)	2	2	13
Search warrants (CAR Act)	3	3	1
Monitoring orders (CAR Act)	0	0	0

*One of these orders was to compensate the victim of fraud offences, the other was the recovery of the outstanding balance of a confiscation order made under the provisions of *Confiscation of Proceeds of Crime Act 1989* that was likely to have otherwise remained unpaid.

Estimated Realisable Value of Confiscation Orders

Two principal objects of the CAR Act are to recover proceeds of illegal activity and recover unlawfully obtained wealth.

The following figures represent the value of property and goods over which the Commission has been granted a restraining order by the NSW Supreme Court pursuant to the CAR Act. This does not reflect the actual value that has been returned to the State, as it can take months or years for the recovery action to be finalised by negotiation or litigation to turn the 'frozen' assets over to the State. Even if the figures are not directly indicative of the amount that will eventually be paid to the State, all law enforcement action that restrains property provides an immediate benefit to public safety in NSW as criminal networks cannot use or reinvest the property for further offending. This is a significant factor in the Commission's pursuit to disrupt, reduce and prevent the incidence of organised and other serious crime in NSW.

Table 13 Estimated value of confiscation orders over the last three years

Outcome	2023-2024	2022-2023	2021-2022
Estimated realisable value of confiscation orders and finalised AFNs*	\$25,970,142	\$41,330,280	\$30,142,659
Net estimated value of property subject of proceedings and AFNs**	\$84,855,899	\$101,084,341	\$90,090,286
Gross value of restrained assets of conventional CARA proceedings and AFNs***	\$132,001,556	\$147,587,360	n/a (only captured from FY23)

*This is the measure of what the Commission estimates will be recovered at the time the proceedings have been finalised, either by way of the Court making a confiscation order by consent or as a result of a contested hearing. The estimated realisable value of a confiscation order is based on a range of factors depending on the type of confiscation order sought and the nature of the interest in the property.

In the case of AFOs and AFNs in respect of cash, the estimated realisable value is usually the same as the amount of money. In the case of interests in property that are forfeited and then sold (with the proceeds then going to the Treasury), the estimate is less certain. The asset is taken into the control of the NSW Trustee and Guardian for disposal (for example, by auction) and not only is an estimate less likely to be accurate, but the delay between the making of the estimate and the disposal of the asset can affect the accuracy of the estimate.

In PAOs and UWOs, the first component is the amount specified in the Court's orders. If the defendant is estimated to have sufficient property interests that are liquid or can be liquidated, then the estimate equals the Court's order, and it is likely that the amount will be realised. If it does not appear that the defendant has sufficient property interests to cover the debt, then the Commission's estimate of the realisable value of the order is its estimate of the realisable value of the available property interests (this estimate being necessarily somewhat less certain).

**This is estimated value of property subject of the proceedings. This is the estimated value of all the interests in property of the defendant that would be available to satisfy any confiscation order that may be made against the defendant. In calculating this value only the interest of the defendant is estimated in, for example, real estate and other assets that are held jointly with another person. Similarly, the value is estimated after deducting the value of any debt that is secured over the relevant interest in property such as, for example, a loan secured by registered mortgage over real estate.

This measure is important because it estimates the maximum that the Commission could expect to realise from the proceedings. It does not necessarily reflect what is actually realised from the proceedings.

*** This is the gross value of restrained assets subject of the proceedings. This is the estimated value of all property that has been restrained at the commencement of proceedings. This has been calculated using the full value of the asset, even if that full value will not be available to the defendant to satisfy any potential order. This is not illustrative of the full amount that could be returned to the State because it does not include, for example, a reduction for a loan secured by registered mortgage over real estate.

This measure is important because it shows disruptive impact. When assets are restrained by law enforcement, they are not available to criminal networks to utilise to facilitate further offending.

Table 14 Number of confiscation orders and their estimated realisable value by referral agency, 2023-2024

Source of referral	Orders	Value (\$)
Operations Division	6	1,288,082
Legal & Confiscation Division	10	2,053,025
Asset Confiscation Unit (ACU) - NSWPF	4	2,171,995
NSWPF	49	20,457,040
Total	69	25,970,142

The value of confiscation orders recovered is not the ideal measure of success in any reporting year since it is unlikely that a confiscation order will be recovered in the same year it is made (and may not be recovered for several years). This therefore makes useful comparisons between years difficult.

However, the Commission is responsible for collecting and monitoring all PAOs and AFOs that have been made and monitors the recovery, by the NSW Trustee and Guardian, of all interests in property that are the subject of AFOs and AFNs.

Despite potential significant delay between the making of a confiscation order and its eventual recovery, the proceeds of all confiscation orders are ultimately deposited to the Confiscated Proceeds Account (CPA) operated by the NSW Treasury.

During 2023-2024, \$45,460,539.99 was deposited into the CPA.

Sharing with other Jurisdictions

The National Cooperative Scheme on Unexplained Wealth is an agreement between the Commonwealth and participating States and Territories (including NSW) to strengthen national collaboration for targeting and preventing organised crime. Under the National Scheme the proceeds of confiscated unexplained wealth (and other proceeds of crime) are shared between jurisdictions that contributed to joint investigations.

Table 15 Matters NSW agreed to be shared during 2023-2024

Number of matters	Shared with
3	Commonwealth

Table 16 Matters agreed to be shared with NSW during 2023-2024

Number of matters	Received from
2	Commonwealth

Table 17 Payments of matters shared by NSW during 2023-2024

Defendants	Shared with	Total
10	Commonwealth	\$7,270,257.69

Table 18 Payments of matters shared with NSW during 2023-2024

Number of matters	Received from	Total
3	Commonwealth	\$1,846,248.81

Freezing Notices

During 2023-2024, 15 freezing notices were issued to financial institutions by the Commissioner pursuant to section 48A of the CAR Act. These notices were issued where there was a reasonable suspicion that the funds held would be disposed of prior to the Commission making an application for a restraining order or prior to the NSW Supreme Court determining that application.

Case Study 6

Strike Force Mindarie was a two-year investigation into distribution of illegally obtained tobacco, supply of prohibited drugs, and dealing in proceeds of crime by an organised criminal syndicate operating between mainland China and Sydney.

Over the course of the investigation, it is alleged that the syndicate dealt with over 180,000 packets of illicit cigarettes. The total duty avoided is estimated to be over \$2 million. Resolution of the matter resulted in \$5.4 million of cash being seized and charges laid against numerous persons of interest, four of whom the Commission commenced asset confiscation proceedings against. The Commission was later notified that the charges laid against all persons of interest in the Strike Force were withdrawn by the Office of the Director of Public Prosecutions due to tainted evidence casting a doubt over the Commission’s prospects of continuing to restrain the seized cash as well as continuing its asset confiscation proceedings against the targets.

However, an investigation conducted by the Commission into the financial affairs of the four persons of interest identified they likely engaged in obtaining financial advantage through deception. The Commission utilised a reasonable suspicion of these new offences, without the defendants being charged, to continue its confiscation proceedings. So far proceedings have resulted in forfeiture of \$5.4 million cash and unexplained wealth orders of a combined \$1.75 million to date with a further imminent finalisation of \$750,000.

Corporate and Enterprise Services Division

The Corporate and Enterprise Services Division is led by the Chief Operating Officer, Mike Wilde, who oversaw delivery and compliance of a range of organisation requirements.

Complaint Handling

The Commission is committed to dealing with complaints made about the agency and/or its staff in a professional and timely manner. Ongoing improvements were made to the *Complaints Handling Policy and Procedures*, including internal complaint assessment forms usability. Changes to the Commission’s online complaint submission form addressed compliance obligations and simplified the customer experience. A variety of new internal controls better supported the overall complaint management process, including promotion of the *Internal Reporting Policy and Procedures* to Commission staff.

The Commission's complaints processes and systems are audited by the Law Enforcement Conduct Commission (LECC) annually. The most recent audit occurred in March 2024. Complaints about the Commission can be made directly to the Commission or to the LECC. If a complaint is made to the Commission and is assessed as a 'notifiable' complaint, the Commission must refer it to the LECC under the section 14 of the *Law Enforcement Conduct Commission Act 2016* (NSW) (LECC Act). Details for how an individual can make a complaint are published on the Commission's website under '[Complaints](#)'.

During the reporting period, the Commission received 29 complaints. Of these complaints:

- Nine related to the Commission or Commission staff and were referred to the LECC.
- Twelve related to the NSWPF and/or NSWPF officers. Seven of these were of a notifiable nature under section 33 of the LECC Act. The remaining five complaints were either referred to NSWPF or to the LECC for information and/or action.
- Eight related to other Commonwealth/State agencies, non-government organisations or individuals and were directed to the relevant agency.

A summary of the complaints received over the past three years is at Appendix C.

In accordance with guidelines issued under section 14 of the LECC Act, the Commission is required to notify the LECC of any proceedings which names the Commission as a defendant, and makes allegations of serious misconduct against the Commission. In 2023-2024, one notification was made in accordance with this requirement.

Proactive information disclosure and statutory reporting

Due to the nature of its functions, the Commission publishes limited information on its website. In accordance with section 7(3) of the *Government Information (Public Access) Act 2009* (GIPA Act), the Commission continued to review its policies and procedures for proactive release and made these available online.

The Commission's Annual Report on its obligations under the GIPA Act (pursuant to section 125 of that legislation) is included at Appendix D.

The Commission continued to meet its obligations in relation to other statutory reporting, including providing reports and information required by State and Commonwealth legislation. These include the Commission's Annual Report pursuant to section 78 of the *Public Interest Disclosures Act 2022* (NSW) (PID Act) at Appendix E, the Commission's Annual Report pursuant to section 45(1) of the SD Act at Appendix F and the Commission's Annual Report pursuant section 242A of the LEPR Act at Appendix G.

Audit and Risk Committee (ARC)

The ARC met quarterly to discharge its obligations under its charter with a fully independent membership as required by the NSW Treasury Policy Paper TPP20-08 *Internal Audit and Risk Management Policy for the General Government Sector*. The Committee supported and oversaw the internal audit function by overseeing development and execution of the 2023-2024 Internal Audit Plan and by monitoring implementation of associated audit recommendations.

External oversight of the Commission

In line with governance arrangements and responsibilities, the Commission was subject to the following external oversight:

Law Enforcement Conduct Commission

The LECC had oversight over the Commission and its staff during the reporting period and conducted its annual audit in March 2024.

Under the LECC Act, a person may make a complaint to the LECC about a matter that involves or may involve misconduct of a Commission officer, which the LECC may investigate. Under the LECC Act, the Commission is required to notify the LECC of any possible misconduct by an officer of the Commission. The LECC can oversee any complaint investigation carried out by the Commission.

Commonwealth Ombudsman

The Commonwealth Ombudsman audits the Commission's compliance with requirements contained in the TIA Act and the SD Act and reports the results to Parliament. The Commonwealth Ombudsman's inspections cover the Commission's use of:

- telecommunications data
- surveillance device warrants
- stored communications warrants
- relevant policies, procedures, and instruments of authorisations.

On 16-17 May 2024, the Commonwealth Ombudsman conducted an inspection of the Commission's telecommunications data and stored communications for the period 1 July 2022 to 30 June 2023.

Parliamentary Joint Committee

The Commission is subject to oversight of the Committee on the Ombudsman, the Law Enforcement Conduct Commission and the Crime Commission (Parliamentary Joint Committee). The Parliamentary Joint Committee tabled its review of the Commission's 2022-2023 Annual Report on 15 August 2024. There were no recommendations for change made by the Committee.

The functions of the Parliamentary Joint Committee are conferred by [section 71](#) of the CC Act.

The Office of the Inspector of the Law Enforcement Conduct Commission (OILECC)

The OILECC is an independent statutory office that has powers and responsibilities to conduct inspections or audits of the Commission's records and operations pursuant to:

- [section 11\(1\)](#) of the *Telecommunications (Interception and Access) Act 1987* (NSW)
- [section 242\(3\)](#) of the LEPR Act (annual reports are publicly available through the OILECC website)
- [section 49\(1\)](#) of the SD Act (bi-annual reports are publicly available through the OILECC website)
- [section 22](#) and [section 23\(2\)](#) of the LECO Act (annual reports are publicly available through the OILECC website).

The OILECC inspected the Commission's telecommunications interception records on 21 November 2023 and 30 April 2024 during the reporting period. No major issues were identified. The inspection report confirms the Commission is maintaining compliance with statutory requirements.

Audit Office of NSW

The Audit Office of NSW provides reasonable assurance that the Commission's financial statements give a true and fair view of the financial position, financial performance, and cash flows of the Commission in accordance with Australian Accounting Standards and are in accordance with [section 7.6 of the Government Sector Finance Act 2018 and the Government Sector Finance Regulation 2018](#).

The Commission's audited financial statements for the 2023-2024 reporting period are listed by Chapter Seven and provided at page 68.

Chapter Five - Management and Accountability

Number and remuneration of senior executives

In 2023-2024 the Commission had two Statutory Officers, the Commissioner, and the Assistant Commissioner (Legal).

Table 19 Number of senior executives by band level and gender

Band level	2023-2024		2022-2023	
	Male	Female	Male	Female
Statutory officers	2	0	2	0
PSSE 3	0	0	0	0
PSSE 2	2	1	3	0
PSSE 1	3	2	2	2

Table 20 Average remuneration packages (inclusive of salaries, superannuation and allowances) for the Commission's Statutory Officers & Public Sector Senior Executive (PSSE) at 30 June 2024 in comparison with the 2022-2023 financial year

Band level	2023-2024	2022-2023
Statutory officers	\$532,254.39	\$530,148.00
PSSE 3	-	-
PSSE 2	\$327,653.87	\$362,371.00
PSSE 1	\$267,574.00	\$247,301.00

The total remuneration paid to Statutory Officers formed 6% of total employee related expenditure, down from 7% in 2022-2023. PSSE remuneration formed 10% of employee related expenditure, compared to 11% in 2022-2023.

Human Resources

Table 21 Number of officers and employees by category compared to the previous year

Personnel category	2023-2024	2022-2023
Statutory officers	2	2
GSE Act (PSSE)	8	7
GSE Act (permanent)	123	121
GSE Act (casual)	0	2
GSE Act (fixed term)	1	1

Personnel category	2023-2024	2022-2023
Total	134	133

Consultants

Table 22 Cost of consulting services engaged during the reporting period

Supplier	Services	Amount (excl. GST)
KPMG	Analytical tool and capability review for the Operations Division	\$136,700
Total		\$136,700

Asset Acquisition

Table 23 Summary of asset acquisition

Assets	Cost (\$,000)
Information and communication (ICT) hardware	167
Plant and equipment	233
Operational systems	379
Total	779

Requirements arising from employment arrangements

The Commission, as a reporting entity, comprises of itself and the NSW Crime Commission Staff Agency. The Staff Agency is a special purpose entity with the sole intention of providing personnel services to the Commission.

Risk management and insurance activities

The Commission maintained a consolidated enterprise risk register which covered Executive, Divisional and Fraud and Corruption risks. The Commission's Risk Management Framework, overseen by the ARC, was consistent with ISO 31000:2018 standards.

Through the Treasury Managed Fund, the Commission insures against a range of risks including workers compensation, public liability, motor vehicle and property damage. In 2023-2024, the Commission made two minor insurance claims related to general liability matters.

Privacy and Personal Information Protection Act 1998 Compliance

The Commission manages personal and health information in accordance with its Privacy Management Plan. The Commission's Privacy Management Plan was revised during 2023-2024.

The Commission's Privacy Officer is appointed to receive complaints and deal with privacy related issues. There were no privacy-related complaints received by the Commission in 2023-2024 about its compliance with the *Privacy and Personal Information Protection Act 1998* (NSW).

The Commission engaged Salinger Privacy to conduct an external review of its adherence to the *Privacy and Personal Information Protection Act 1998* (NSW). The review made several recommendations which the Commission is in the process of implementing.

The Commission published its Data Breach Policy (on the Commission website) in accordance with the Mandatory Notification of Data Breach Scheme.

Chapter Six – Sustainability

Modern Slavery Act 2018 (NSW) statement

Under the *Modern Slavery Act 2018 (NSW)*, the Commission is required to prepare and publish an annual statement outlining the steps taken to identify and address the risk of modern slavery in its operations and supply chains.

The Commission is committed to respecting and promoting human rights and taking action to identify and address the risks of modern slavery in its operations and procurement. The Commission undertakes most procurement through the engagement of suppliers endorsed by NSW Procurement, who undertake risk assessments across the supply chain and ensure ethical buying practices are followed.

Work Health and Safety (WHS)

The Commission has a suite of WHS policies. These include the WHS Policy and Procedures, Bullying, Harassment and Discrimination Policy and Procedures, and Work-Related Grievance Handling Policy and Procedures. A WHS Checklist for home-based work sites was introduced and requires completion and approval before staff can work remotely.

The Commission continued to review and improve its WHS risks and mitigation strategies. The Commission is committed to addressing WHS issues proactively and, in consultation with the Staff Consultative Committee, rolled out the Workplace Health & Safety Plan 2024-2049.

Members of the Emergency Response Team are provided with regular training and the Commission undertook mandatory evacuation drills at its office premises.

The Commission continues to promote the Employee Assistance Program to staff and have a dedicated provider for staff to engage for support when needed. Monthly wellbeing newsletters were also provided to all employees.

The Commission facilitated a WHS Committee who met regularly to review all WHS issues and practices. Quarterly Hazard Assessment Check Sheet reports were completed in addition to a comprehensive annual WHS risk and site assessment.

There have been no workers compensation claims and no prosecutions under the *Work Health and Safety Act 2011 (NSW)* since the last triennial report contained in the [2020-2021 Annual Report](#).

Workforce diversity

The Commission remains committed to promoting cultural and social diversity through fostering a workplace supportive of workforce diversity principles. The Commission's [Multicultural Plan 2021-2026](#) ensures that diversity and inclusivity remain at the forefront of Commission approaches to activities through initiatives such as:

- making translator and interpreter services available for operational activities
- using annual equal employment opportunity (EEO) data, workforce profile data and People Management Employment Survey data to support planning and delivery of diversity and inclusivity outcomes
- ensure that staff are aware of the different ways to raise issues relating to cultural diversity and inclusivity.

The Commission participates in an annual internship program led by the Public Service Commission with CareerTrackers to provide opportunities for pre-professional First Nations university students.

The Commission continues to promote International Women’s Day, Harmony Week, NAIDOC Week, Department of Communities and Justice Pride Community and Sydney World Pride by various means and channels.

The strategies outlined in the Commission’s Multicultural Plan and EEO Management Plan support the Commission’s continued commitment to workforce diversity.

Table 24 Size of agency over the past three years

Size of agency	% change 2023 to 2024	2024	2023	2022
Headcount	2.3%	134	131	116

Table 25 Commission staff at 30 June 2024 (excluding statutory officers)

Size of agency	Headcount	FTE
Headcount – Women	80	74.02
Headcount – Men	52	51.50
Total	132	125.52

Table 26 Commission staff by grade and gender at 30 June 2024

Grade**	Female	Male
Grade 1/2	4	1
Grade 3/4	14	8
Grade 5/6	18	7
Grade 7/8	19	10
Grade 9/10	6	9
Grade 11/12	16	12
PSSE 1	2	3
PSSE 2	1	2
SOORT	0	2
Total	80	54

Table 27 Trends in the representation of workforce diversity groups

Workforce diversity group	Benchmark	2024	2023	2022
Headcount – Women	50%	60%	61.5%	59.1%
Aboriginal and Torres Strait Islander People	3%	0%	0.0%	0.0%
People whose first language spoken as a child was not English	23%	28%	31.4%	30.7%
People with a disability	6%	4%	5.0%	4.9%
People with a disability requiring work-related adjustment	N/A	1%	0.8%	0.0%

Table 28 Data representing females in senior leadership roles

Female senior leaders	Sector target	2024	2023	2022
Women in senior leadership roles - %	50%	30%	22.2%	33.3%
Women in senior leadership roles - headcount	N/A	3	3	2

Disability Inclusion Action Plan

The Commission’s 2020-2024 Disability Inclusion Action Plan (DIAP) was developed in accordance with the provisions of relevant legislation, including the *Disability Discrimination Act 1992* (Cth), the *Anti-Discrimination Act 1977* (NSW) and the *Disability Inclusion Act 2014* (NSW).

The Commission continues to be committed to providing the necessary resources to treat staff and members of the public in an inclusive, equitable, professional, and compassionate manner concerning their disabilities. The DIAP is monitored annually against stated outcomes with a review report prepared for the Commissioner. An updated Disability Inclusion Action Plan 2024-2028 was developed and published on the Commission’s [website](#).

During the reporting period:

- All new Commission employees were given access to and confirmed in writing that they had read and understood the DIAP.
- Additional emergency evacuation warning systems and processes were installed to ensure hearing impaired employees and visitors are aware of emergency office evacuation situations.
- Auto captions introduced for hearing impaired employees incorporated into all Microsoft Teams presentations and conversations.
- Local practice introduced to support a hearing-impaired person on Teams conference calls requiring all attendees to be visible to all participants.

There were no complaints made to the Commission about access to the Commission premises, information, or job opportunities for people with disabilities.

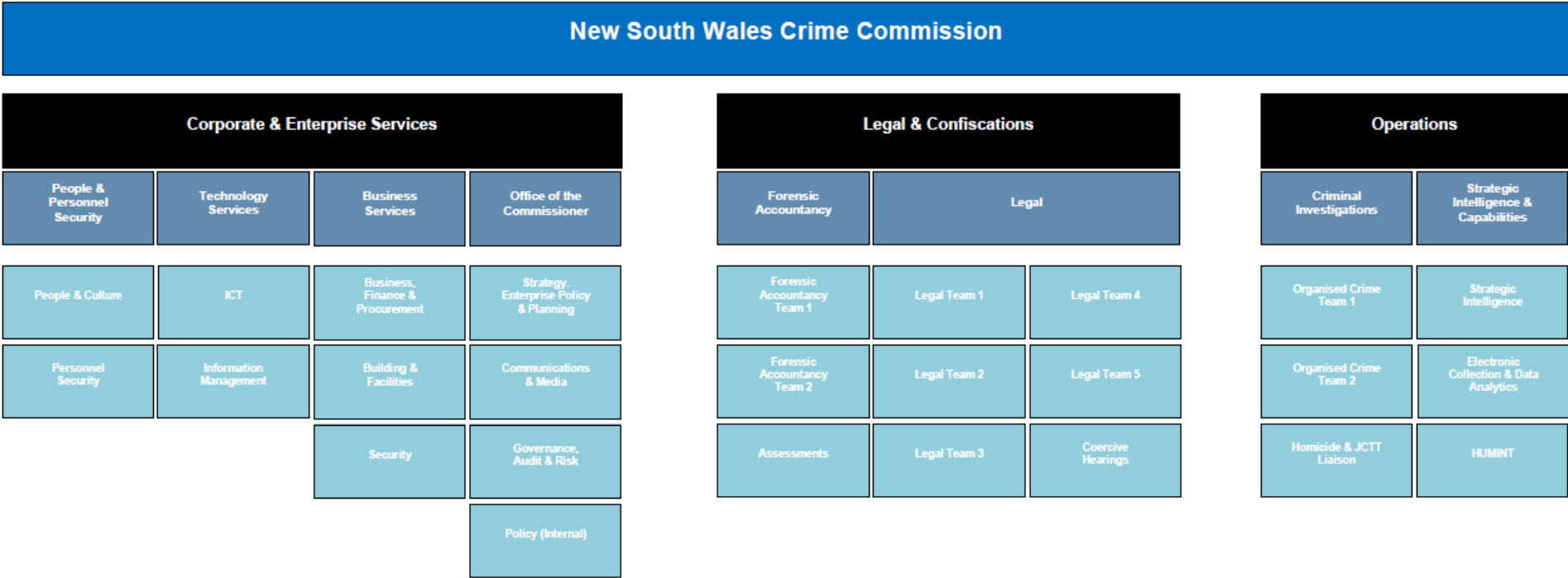
Chapter Seven - Financial Performance

Financial statements

Audited financial statements are supplied from page 68.

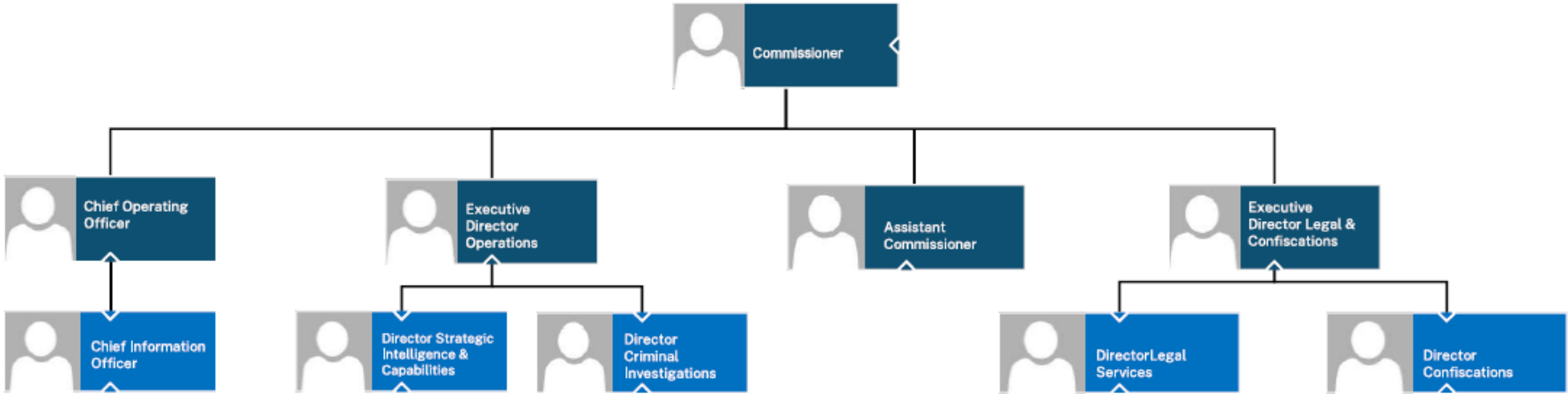
Appendices

Appendix A: Commission’s functional organisational structure



Crime Commission Functional Structure June 2024

Appendix B: Executive structure



Crime Commission Executive Structure June 2024

Appendix C: Complaint handling 3-year summary

TABLE 1

Breakdown of Complaints Received			
	2023-24 FY	2022-23 FY	2021-22 FY
NSWCC complaints	9	9	5
NSWPF complaints	12	13	8
Other complaints	8	4	3
TOTAL	29	26	16

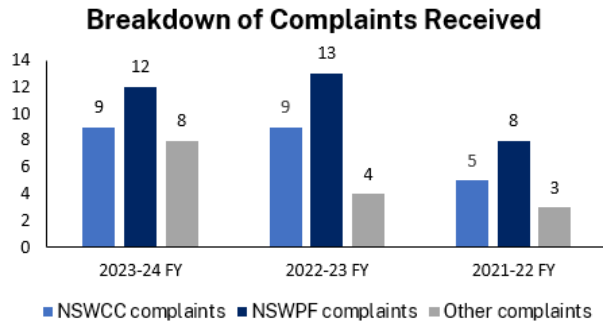


TABLE 2

Sources of Complaints			
	2023-2024 FY	2022-23 FY	2021-22 FY
Externally received	21	20	12
Internally received	8	6	4
TOTAL	29	26	16

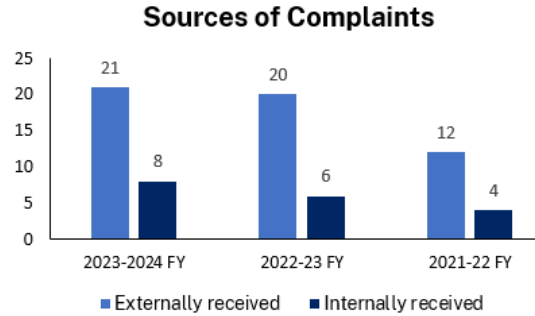
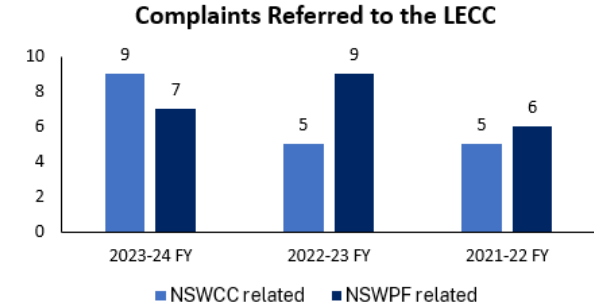


TABLE 3

Complaints Referred to the LECC			
	2023-24 FY	2022-23 FY	2021-22 FY
NSWCC related	9	5	5
NSWPF related	7	9	5
TOTAL	16	14	11





Government Information (Public Access) Act 2009 (NSW)

Section 125

ANNUAL REPORT BY THE NEW SOUTH WALES CRIME COMMISSION

1 July 2023 – 30 June 2024

Section 125 of the *Government Information (Public Access) Act 2009* ('the Act') requires the New South Wales Crime Commission ('the Commission') (being an agency within the meaning of the Act), within 4 months after the end of each reporting year, to prepare an annual report on its obligations under the Act (the annual GIPA Report). The report is to be submitted to the Minister and a copy is to be provided to the Information Commissioner.

The Commission's reporting, as required under subsection 125(1) of the Act, was submitted to the Information and Privacy Commission ('IPC') on 25 September 2024 through the IPC online 'GIPA Tool' reporting application.

The *Government Information (Public Access) Regulation 2018* ('the Regulation') makes provision for the information to be included in the annual GIPA report and the form in which the annual GIPA report is to be prepared.

1. Subsection 7(3) of the Act - Review

Subclause 8(a) of the Regulation requires the annual GIPA report to specify the details of the review carried out by the Commission under subsection 7(3) of the Act during the reporting year and the details of any information made publicly available by the Commission as a result of the review.

Subsection 7(3) of the Act provides that agencies must, at intervals of not more than 12 months, review its program for the release of government information under section 7 of the Act to identify the kinds of government information held by the agency that should in the public interest be made publicly available and that can be made publicly available without imposing unreasonable additional costs on the agency.

The Commission continually evaluated possibilities for the proactive release of information. In addition to the upload to the Commission website of documents identified as suitable for release in the previous reporting period, additional information was reviewed when documents were created during the 2023-24 period and where possible were also proactively released by publication on the Commission website. In

the 2023-2024 period the Commission published the final report of Project Hakea into the criminal use of tracking devices.

2. Number of Access Applications

Subclause 8(b) of the Regulation provides that the annual GIPA report must include the total number of access applications received by the agency during the reporting year (including withdrawn applications but not including invalid applications).

During the 2023–24 reporting year, the Commission received 3 access applications. One of these applications was partially valid, one was withdrawn, and one was transferred to another agency.

3. Number of Applications Refused

Subclause 8(c) of the Regulation provides that the annual GIPA report must include the total number of access applications received by the agency during the reporting year that the agency refused, either wholly or partly, because the application was for the disclosure of information referred to in Schedule 1 of the Act (information for which there is conclusive presumption of overriding public interest against disclosure).

During the 2023-24 reporting year, one access application was partially refused with reference to Schedule 1 of the Act by the Commission.

4. Statistical Information About Access Applications

Subclause 8 (d) of the Regulation requires an agency’s annual GIPA report to set out statistical information in the form required by Schedule 2 to the Regulation, relating to the access applications (if any) made to the agency during the reporting year.

Schedule 2 prescribes tables to be included in the annual GIPA report relating to statistical information about access applications. The tables on the following pages detail the statistical information of the Commission during the 2023–24 reporting year.

Table A: Number of applications by type of applicant and outcome*								
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/ deny whether information is held	Application withdrawn
Media	0	0	0	0	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0
Private sector business	0	0	0	0	0	0	0	0
Not for profit organisations or community groups	0	0	0	0	0	0	0	0
Members of the public (application by legal representative)	0	1	0	0	0	0	0	0
Members of the public (other)	0	0	0	1	0	0	0	1

*More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

Table B: Number of applications by type of application and outcome								
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Personal information applications*	0	1	0	0	0	0	0	0
Access applications (other than personal information applications)	0	0	0	1	0	0	0	1
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0

*A personal information application is an access application for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

Table C: Invalid applications	
Reason for invalidity	Number of applications
Application does not comply with formal requirements (section 41 of the Act)	0
Application is for excluded information of the agency (section 43 of the Act)	1
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	1
Invalid applications that subsequently became valid applications	0

One application was partially invalid because it sought excluded information but the part of the application that remained valid was processed to completion.

Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of the Act	
	Number of times consideration used*
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0
Information about complaints to Judicial Commission	0
Information about authorised transactions under <i>Electricity Network Assets (Authorised Transactions) Act 2015</i>	0
Information about authorised transaction under <i>Land and Property Information NSW (Authorised Transaction) Act 2016</i>	0

*More than one public interest consideration may apply in relation to a particular access application and, if so, each such consideration is to be recorded (but only once per application). This also applies in relation to Table E.

Table E: Other public interest considerations against disclosure: matters listed in table to section 14 of the Act	
	Number of occasions when application not successful
Responsible and effective government	0
Law enforcement and security	0
Individual rights, judicial processes and natural justice	0
Business interests of agencies and other persons	0
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0

Table F: Timeliness	
	Number of applications
Decided within the statutory timeframe (20 days plus any extensions)	3
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	0
Total	0

Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)			
	Decision varied	Decision upheld	Total
Internal review	0	0	0
Review by Information Commissioner*	0	0	0
Internal review following recommendation under section 93 of Act	0	0	0
Review by NCAT	0	1	1
Total	0	1	1

*The Information Commissioner does not have the authority to vary decisions, but can make recommendation to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made.

One application, in relation to which two decisions were made (one that the application was partially invalid and one that no information was held) was the subject of internal review within the Commission as well as by the IPC. The initial decisions were upheld on internal review, and the internal review decisions were upheld on review by the Information Commissioner.

Table H: Applications for review under Part 5 of the Act (by type of applicant)	
	Number of applications for review
Applications by access applicants	0
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0

See the narrative for Table G.

Table I: Applications transferred to other agencies under Division 2 of Part 4 of the Act (by type of transfer)	
	Number of applications transferred
Agency-initiated transfers	1
Applicant-initiated transfers	0

Public Interest Disclosures Act 2022 (NSW)

Section 78

REPORT BY THE

NEW SOUTH WALES CRIME COMMISSION

1 October 2023 – 30 June 2024

Section 78 (1) of the *Public Interest Disclosures Act 2002 (NSW)* agencies including the New South Wales Crime Commission (“the Commission”) agencies must provide the Ombudsman with an annual return. The period which is to be reported upon (the return period) is the 12 months to 30 June. This means that usually, the return period will be 1 July to 30 June. In 2024, the return period will be 1 October 2023 to 30 June 2024, as the PID Act commenced on 1 October 2023.

The Commission submitted its annual return via the New South Wales Ombudsman online portal on 29 July 2024.

Statistics

Clause 5 of the *Public Interest Disclosures Regulation 2022 (Regulation)* provides detailed information about the information that is to be provided in the annual return.

During the reporting period:

- No voluntary Public Interest Disclosures were received by the agency
- No purported Public Interest Disclosures were received by the agency
- There were no outstanding Public Interest Disclosures carried over from the prior reporting period.

Further information

During the reporting period, did the Commission have a public interest disclosures policy in place?

The Commission had a public interest disclosures policy, titled ‘Internal Reporting Policy’, in place throughout the reporting period.

Pursuant to the Government Information (Public Access) Act 2009 (NSW), the Commission's Internal Reporting Policy is publicly available, free of charge, on the Commission's external website (www.crimecommission.nsw.gov.au).

For staff of the Commission, the Internal Reporting Policy is easily accessible on the Commission's Intranet.

Have all managers received training on the agency's PID policy and on their responsibilities under the PID Act 2022?

Mandatory training has been rolled out to all People Managers.

What measures has the Commission taken to promote a 'speak up' culture among public officials associated with the Commission?

The Commission's Strategic Plan promotes the following organisational values:

- Unity
- Integrity
- Trust
- Accountability
- Service.

Development of the Strategic Plan was informed by a range of Guiding Principles which included 'Collaborative leadership culture' by the executive leadership group.

All new staff have two one on one meetings with the Commissioner as head of agency (at week 1 and month 3 stages). During these meetings the Commissioner emphasises the high integrity standards required by all Commission staff and offers a direct line of contact for issues and concerns to be raised.

Staff training opportunities and regular staff communications (such as Executive updates and Divisional newsletter) include relevant awareness and information for staff.

Surveillance Devices Act 2007
Subsection 45 (3)

**ANNUAL REPORT BY THE
NEW SOUTH WALES CRIME COMMISSION**

1 July 2023 – 30 June 2024

Pursuant to subsection 45 (1) of the *Surveillance Devices Act 2007* ('the Act'), the Attorney General is to prepare a report as soon as practicable after the end of each financial year, and in any event within 3 months after the end of the financial year, that includes the information sought in paragraphs 45 (1) (a)-(c) of the Act.

Subsection 45 (3) of the Act provides that the Attorney General may require the chief officer of a law enforcement agency, including the New South Wales Crime Commission ('the Commission'), to furnish such information relating to the use of surveillance devices by law enforcement officers of the agency as is necessary to enable the Attorney General to prepare the report.

1. Applications for Warrants

Paragraph 45 (1) (a) of the Act provides that the annual report is to include the number of applications for warrants by, and the number of warrants issued to, law enforcement officers during the financial year concerned.

The Commission did not make any applications seeking the issue of warrants to law enforcement officers under the Act in 2023-2024. This information has been presented in Table 1 below.

2. Applications for Emergency Authorisations

Paragraph 45 (1) (b) of the Act provides that the annual report is to also include the number of applications for emergency authorisations by, and the number of emergency authorisations given to, law enforcement officers during the financial year concerned.

The Commission did not make any emergency authorisation applications in 2023-2024. This information has been presented in Table 2 below.

3. Remote Applications

Paragraph 45 (1) (b1) of the Act provides that the annual report is to specify the number of remote applications made by law enforcement officers during the financial year concerned for surveillance device warrants to be issued in this jurisdiction and executed in a participating jurisdiction.

The Commission did not make any such remote applications in 2023-2024. This information has been presented in Table 3 below.

4. Refused applications for surveillance device warrants to be issued in this jurisdiction and executed in a participating jurisdiction

Paragraph 45 (1) (b2) of the Act provides that the annual report is to specify the number of applications made by law enforcement officers for surveillance device warrants to be issued in this jurisdiction and executed in a participating jurisdiction that were refused during the financial year concerned and the reasons for refusal.

The Commission did not make any such applications in 2023-2024 and as such no applications were refused, so there are no reasons for refusal to particularise. This information has been presented in Table 4 below.

5. Applications for Extensions of Surveillance Device Warrants Issued in this Jurisdiction and Executed in a Participating Jurisdiction

Paragraph 45 (1) (b3) of the Act provides that the annual report is to specify the number of applications for extensions of surveillance device warrants issued in this jurisdiction and executed in a participating jurisdiction, made by law enforcement officers during the financial year concerned, the number of extensions granted or refused and the reason why they were granted or refused.

The Commission did not make any such applications in 2023-2024 and as such no applications were granted or refused, so there are no reasons for the granting or refusal to particularise. This information has been presented in Table 5 below.

6. Number of Arrests

Paragraph 45 (1) (b4) of the Act provides that the annual report is to specify the number of arrests made by law enforcement officers during the financial year concerned on the basis (wholly or partly) of information obtained by the use of a surveillance device under a surveillance device warrant or emergency authorisation issued in this jurisdiction and executed in a participating jurisdiction.

There were no such arrests in 2023-2024.

7. Number of Prosecutions

Paragraph 45 (1) (b5) of the Act provides that the annual report is to specify the number of prosecutions that were commenced in this jurisdiction during the financial year concerned in which information obtained by the use of a surveillance device under a surveillance device warrant or emergency authorisation issued in this jurisdiction and executed in a participating jurisdiction was given in evidence, and the number of those prosecutions in which a person was found guilty.

To the best of the Commission's knowledge, no such prosecutions were commenced in 2023-2024.

8. Other Information

Paragraph 45 (1) (c) of the Act provides that the annual report is to specify any other information relating to the use of surveillance devices and the administration of the Act that the Attorney General considers appropriate.

The Commission did not receive any request for other information from the Attorney General that is considered appropriate to specify in 2023-2024.

9. Warrants Issued and Emergency Authorisations Given by Device Type

Subsection 45 (2) of the Act requires that the information mentioned in paragraphs 45 (1) (a) - (b3) of the Act must be presented in such a way as to identify the number of warrants issued and emergency authorisations given in respect of each different kind of surveillance device.

This information has been presented in Table 1, Table 2, Table 3, Table 4 and Table 5 below.

Table 1. Devices authorised by warrant, by device type

Number of devices by device type							
Number of applications	Number of warrants issued	Listening devices	Optical surveillance devices	Tracking devices	Data surveillance devices	Combination listening/tracking devices	Combination listening/optical surveillance devices
0	0	0	0	0	0	0	0

Table 2. Devices authorised by an emergency approval, by device type

Number of devices by device type							
Number of applications	Number of warrants issued	Listening devices	Optical surveillance devices	Tracking devices	Data surveillance devices	Combination listening/tracking devices	Combination listening/optical surveillance devices
0	0	0	0	0	0	0	0

Table 3. Devices authorised by remote applications for warrants to be issued in this jurisdiction and executed in a participating jurisdiction, by device type

Number of devices by device type							
Number of applications	Number of warrants issued	Listening devices	Optical surveillance devices	Tracking devices	Data surveillance devices	Combination listening/tracking devices	Combination listening/optical surveillance devices
0	0	0	0	0	0	0	0

Table 4. Refusals of applications for warrants to be issued in this jurisdiction and executed in a participating jurisdiction, by device type

Number of devices by device type							
Number of applications	Number of warrants issued	Listening devices	Optical surveillance devices	Tracking devices	Data surveillance devices	Combination listening/tracking devices	Combination listening/optical surveillance devices
0	0	0	0	0	0	0	0

Table 5. Refusals of applications for extensions of warrants to be issued in this jurisdiction and executed in a participating jurisdiction, by device type

Number of devices by device type							
Number of applications	Number of warrants issued	Listening devices	Optical surveillance devices	Tracking devices	Data surveillance devices	Combination listening/tracking devices	Combination listening/optical surveillance devices
0	0	0	0	0	0	0	0



 Michael Barnes
 Commissioner
 Date: 31/07/2024

Law Enforcement (Powers and Responsibilities) Act 2002

Section 242A

**ANNUAL REPORT BY THE
NEW SOUTH WALES CRIME COMMISSION**

1 July 2023 – 30 June 2024

Section 242A of the *Law Enforcement (Powers and Responsibilities) Act 2002* ('the Act') requires the Commissioner for the New South Wales Crime Commission ('the Commission') to report annually on the exercise of powers under Part 5 of the Act with respect to covert search warrants by staff members of the Commission. The report is to be provided, within 4 months after each 30 June, to the Minister for Police and the Attorney General and is to be tabled in each House of Parliament as soon as practicable after it is received by the Attorney General.

1. Applications for Covert Search Warrants

Paragraph 242A (3) (a) of the Act provides that the report is to specify the number of applications for covert search warrants made under Part 5 of the Act and the number of those applications that were granted.

The Commission made no such applications in 2023–2024.

2. Applications for Telephone Covert Search Warrants

Paragraph 242A (3) (b) of the Act provides that the report is to specify the number of applications for telephone covert search warrants and the number of those applications that were granted.

The Commission made no such applications in 2023–2024.

3. Covert Search Warrants Executed

Paragraph 242A (3) (c) of the Act provides that the report is to specify the number of covert search warrants executed.

The Commission did not execute any covert search warrants under the Act in 2023–2024.

4. Seizures

Paragraph 242A (3) (d) of the Act provides that the report is to specify the number of covert search warrants under which any things were seized.

The Commission did not seize any things under a covert search warrant under the Act in 2023–2024.

5. Substitution of Things

Paragraph 242A (3) (e) of the Act provides that the report is to specify the number of covert search warrants under which any things were placed in substitution for seized things.

The Commission did not place any things in substitution for things seized under a covert search warrant under the Act in 2023–2024.

6. Return or Retrieval of Things

Paragraph 242A (3) (f) of the Act provides that the report is to specify the number of covert search warrants under which any things were returned or retrieved.

The Commission did not return or retrieve any things under a covert search warrant under the Act in 2023–2024.

7. Sections 75A and 75B Powers

Paragraph 242A (3) (g) of the Act provides that the report is to specify the number of covert search warrants under which the powers referred to in sections 75A and 75B of the Act were exercised.

The Commission did not exercise the powers mentioned in sections 75A and 75B under a covert search warrant under the Act in 2023–2024.

8. Things Tested

Paragraph 242A (3) (h) of the Act provides that the report is to specify the number of covert search warrants under which any things were tested.

The Commission did not test any things under a covert search warrant under the Act in 2023–2024.

9. Arrests

Paragraph 242A (3) (i) of the Act provides that the report is to specify the number of arrests made in connection with searchable offences in respect of which covert search warrants were executed and the number of those arrests that have led to the laying of charges in relation to the searchable offences concerned.

There have been no such arrests, and there have been no arrests that have led to the laying of charges in relation to searchable offences, in 2023–2024.

10. Complaints

Paragraph 242A (3) (j) of the Act requires the Commission to specify the number of complaints that were made under any Act about conduct relating to the execution of a covert search warrant by an executing officer and the number of those complaints that are, or have been, the subject of an investigation under any Act.

No such complaints were made, and no complaints are or have been the subject of an investigation under any Act, in 2023–2024.

11. Other Matters

Paragraph 242A (3) (k) of the Act requires the Commission to specify any other matters requested by the Minister for Police or the Attorney General.

The Commission has received no requests made under this provision in 2023–2024.



Michael Barnes
Commissioner

Date: 31/07/2024

Law Enforcement and National Security (Assumed Identities) Act 2010

Section 35

**ANNUAL REPORT BY THE
NEW SOUTH WALES CRIME COMMISSION**

1 July 2023 to 30 June 2024

Section 35 of the *Law Enforcement and National Security (Assumed Identities) Act 2010* ('the Act') requires the Commissioner for the New South Wales Crime Commission ('the Commission') to report annually on authorities for assumed identities. The report is to be provided to the Minister as soon as practicable after the end of each financial year.

1. Authorities Granted and Authorities Cancelled

Paragraph 35(1)(a) of the Act provides that the report is to specify the number of authorities granted, and the number of authorities cancelled, during the year.

The Commission did not grant or cancel any authorities under the Act in 2023-2024.

2. Description of Activities Undertaken

Paragraph 35(1)(b) of the Act provides that the report is to contain a general description of the activities undertaken by authorised persons when using assumed identities under the Act during the year.

The general nature of the activities undertaken by the Commission's assumed identities is to support the covert activities of the Commission in relation to its criminal investigations. This includes the operation of covert bank accounts and covert vehicles.

3. Applications Refused

Paragraph 35(1)(c) of the Act provides that the report is to specify the number of applications for authorities that were refused during the year.

The Commission refused no applications under the Act in 2023-2024.

4. Fraud or Unlawful Activity

Paragraph 35(1)(d) of the Act provides that the report is to contain a statement as to whether or not any fraud or other unlawful activity was identified by an audit conducted under section 37 of the Act during the year.

Under section 37 of the Act the Commission's internal audit function conducted an audit of the Commission's use of assumed identities during 2023-2024. The audit did not identify any instances of fraud or unlawful activity.

5. Other Information

Paragraph 35(1)(e) of the Act requires the Commission to specify any other information relating to authorities and assumed identities and the administration of the Act that the Minister considers appropriate.

The Commission has no other information to report pursuant to this provision in 2023-2024.



Michael Barnes
Commissioner
Date: 27/09/2024

Appendix I: Cyber Security Annual Attestation Statement



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30 August 2024

Mr Andrew Karvinen
A/Government Chief Cyber Security Officer
Chief Cyber Security NSW
Department of Customer Service

Dear Mr Karvinen

Cyber Security Annual Attestation Statement for the 2023-24 Financial Year for the New South Wales Crime Commission

I, Michael Barnes, am of the opinion that the New South Wales Crime Commission (the Commission) has managed cyber security risks in a manner consistent with the Mandatory Requirements set out in the NSW Government Cyber Security Policy.

Risks to the information and systems of the Commission have been assessed and are managed in accordance with the Commission's Risk Management Framework, which incorporates the risk assessment and management techniques outlined in the global standard ISO 27005. An Information Security Risk Management Plan has been implemented, and the Commission undertakes a monthly risk review in accordance with that plan.

Governance is in place to manage the cyber-security maturity and initiatives of the Commission. A Security Steering Committee was established in 2018, and broadened to incorporate a holistic management of risk for a wider range of corporate and enterprise services, and renamed the Business Operations Committee in 2019. The management of cyber security maturity and initiatives of the Commission is one of the responsibilities of that committee. In 2018, the Commission created a new role of ICT Compliance Manager, and the occupant of this position is responsible for coordinating and managing all activities relating to governance and compliance requirements.

The Commission's cyber incident response plan is incorporated within the Information Security Management System (ISMS) and Business Continuity Management Framework.

The Commission's ISMS has been certified since 2018 as ISO 27001 compliant. In August 2023, the Commission successfully transitioned to the new ISO 27001 2022 standard, which includes cyber security and privacy protection controls. Additionally, the Commission has identified and implemented ISO 27701 privacy controls that support the Privacy and Personal Information Protection Act's twelve Information Protection Principles, ensuring the Commission meets its legal obligations.

An independent review/audit of the Commission's ISMS or effectiveness of controls or reporting against the mandatory requirements of the NSW Cyber Security Policy was undertaken and found to be appropriate or being properly addressed in a timely manner.

The Commission's assessment, which is supported by an external review against all mandatory requirements in the NSW Cyber Security Policy for the previous financial year, including a maturity assessment against the New South Wales Crime Commission Annual Report 2023-2024

Australian Cyber Security Centre (ACSC) Essential 8 requirements is attached, noting there has been an improvement in maturity overall.

For further information about this matter please contact Mike Wilde, Chief Operating Officer on 02 9269 9888 or at mwilde@crimecommission.nsw.gov.au

Yours sincerely

A handwritten signature in black ink, appearing to read 'Barnes', written in a cursive style.

Michael Barnes
Commissioner

Appendix J: Internal Audit and Risk Management Attestation

New South Wales Crime Commission



Internal Audit and Risk Management Attestation Statement for the 2023-24 Financial Year for the New South Wales Crime Commission

I, Michael Barnes, am of the opinion that the NSW Crime Commission has internal audit and risk management processes in operation that are, excluding the exemptions or transitional arrangements described below, compliant with the seven (7) Core Requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*, specifically:

Core Requirements

For each requirement, please specify whether compliant, non-compliant, or in transition

Risk Management Framework

- | | | |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 1.1 | The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency. | Compliant |
| 1.2 | The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018. | Compliant |

Internal Audit Function

- | | | |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 2.1 | The Accountable Authority shall establish and maintain an internal audit function that is appropriate for the agency and fit for purpose. | Compliant |
| 2.2 | The Accountable Authority shall ensure the internal audit function operates consistent with the International Standards for Professional Practice for Internal Auditing. | Compliant |
| 2.3 | The Accountable Authority shall ensure the agency has an Internal Audit Charter that is consistent with the content of the 'model charter'. | Compliant |

Audit and Risk Committee

- | | | |
|-----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 3.1 | The Accountable Authority shall establish and maintain efficient and effective arrangements for independent Audit and Risk Committee oversight to provide advice and guidance to the Accountable Authority on the agency's governance processes, risk management and control frameworks, and its external accountability obligations. | Compliant |
| 3.2 | The Accountable Authority shall ensure the Audit and Risk Committee has a Charter that is consistent with the content of the 'model charter'. | Compliant |

Membership

The chair and members of the Audit and Risk Committee are:

- Independent Chair, **Joan Wilcox:**
 - Initial term: 1 October 2019 – 30 September 2023 (four year term).
 - Re-appointment: 1 October 2023 – 30 September 2024 (one year term).
- Independent Member, **Arthur Diakos:**
 - Initial term: 1 October 2021 – 30 September 2024 (three year term).
- Independent Member, **Paul Crombie:**
 - Initial term: 1 July 2016 – 30 June 2019 (three year term).
 - Interim Chair: 1 July 2019 – 30 September 2019 (three month term).
 - Second term: 1 October 2019 – 30 June 2021 (one year nine months term).
 - Third term: 1 July 2021 – 30 June 2022 (one year term).
 - Fourth term: 1 July 2022 – 30 June 2024 (two year term).



Michael Barnes
Commissioner
Date: 09/10/2024

Contact Officer: Kelly Roberts
Associate Director, Strategy & Governance
E: kroberts@crimecommission.nsw.gov.au
T: 9269 3780

Appendix K: Telecommunications (Interception and Access) Act 1979 Statistics

Applications/Warrants (and section of the Act)	2023-2024
Applications for A-party service warrants (section 46(1)(d)(i))	10
Applications for A-party service warrants withdrawn	0
A-party service warrants refused	0
Total A-party service warrants issued	10
Applications for B-party service warrants (section 46(1)(d)(ii))	0
Applications for B-party service warrants withdrawn	0
B-party service warrants refused	0
Total B-party service warrants issued	0
Applications for named person warrants (section 46A)	0
Applications for named person warrants withdrawn	0
Named person warrants refused	0
Total named person warrants issued	0
Applications for stored communications warrants (section 116)	0
Applications for stored communications warrants withdrawn	0
Stored communications warrants refused	0
Total stored communications warrants issued	0
Applications for entry warrants (section 48)	0
Applications for entry warrants withdrawn	0
Total entry warrants issued	0
Total all warrants	10

Applications/Warrants (and section of the Act)	Total
Destructions of intercepted material	-
Destructions of stored communications	-
Existing data authorisations (section 178)	2104
Prospective data authorisations (section 180)	1300

Appendix L: Use of Legislation (*Surveillance Devices Act 2007*)

Use of the Legislation	Total
Applications made	0
Warrants sought in those applications	0
Warrants granted	0
Warrants refused	0
Emergency authorisations sought	0
Emergency authorisations approved	0

Appendix M: Use of Legislation (*Crime Commission Act 2012*)

Use of legislation (and section of Act)	Operations	Confiscations	Total
Applications for search warrants (section 17)	11	0	11
Search warrants granted	9	0	9
Summonses to appear at hearings (section 24)	74	0	74
Notices to State public agencies (section 28)	26	18	44
Notices to produce (section 29)	325	759	1084
Arrest warrants (section 36)	0	0	0
Hearings conducted	79	0	79
Applications to the Supreme Court (section 33)	0	0	0
Other court proceedings (section 35A)	3	0	3

Appendix N: Disseminations According to Section of Legislation (CC Act, TIA Act, SD Act)

Act	Disseminations
CC Act section 13	484
TIA Act section 68	5
TIA Act section 139(2)	0
TIA Act section 67	69
SD Act section 40(4)	0
SD Act section 40(5)	0
Total	558

Appendix O: Disseminations by Recipient

Recipient	Instances
Attorney General's Department	1
Australian Border Police	10
Australian Crime Commission	3
Australian Criminal Intelligence Commission	70
Australian Federal Police	60
Australian Taxation Office	4
Australian Transaction Reports and Analysis Centre	10
Commonwealth Department of Public Prosecutions	5
Corrective Services NSW	6
Court	9
Crime and Corruption Commission Qld	1
Defence / Defendant	19
Department of Home Affairs (AU)	19
Law Enforcement Corruption Commission	2
Joint Counter Terrorism Team	1
Northern Territory Police	1
NSW Office of the Department of Public Prosecutions	21
NSW Police	264
NSW Police - Commissioner	1
Queensland Police Service	5
Victoria Police	13
Western Australia Police	4
Other - Australian Government Solicitor (AGS)	1
Other - Corrections Victoria Intelligence Unit	1
Other - Department of Communities and Justice	2

Recipient	Instances
Other - Foreign Law Enforcement - Lebanon / Turkey	1
Other - HCCC - Health Care Complaints Commission	1
Other - Maddocks Lawyers	2
Other - NDIA - National Disability Insurance Agency	1
Other - New Zealand Police	4
Other - NQ&SC - NDIS Quality and Safeguards Commission	1
Other - QCCC - Queensland Crime and Corruption Commission	1
Other - Special Commission of Inquiry into LGBTIQ+ hate crimes	14
Total	558

Appendix P: Organised crime linked homicides and attempted homicides which the Commission has been involved in investigating during 2023-2024

Date	Victim	Event	Updates
07/07/2023	William Siale	Non-fatal shooting	Two alleged offenders have been charged with shoot with intent to murder and participate criminal group. One alleged offender has been charged with participate criminal group.
07/07/2023	Etuate 'Eric' Siale	Non-fatal shooting	
23/07/2023	Ahmad AL-AZAM	Homicide	Three alleged offenders have been charged with murder. One alleged offender has been charged as an accessory before the fact to murder. One alleged offender has been charged as an accessory before the fact to murder.
23/07/2023	Kasif RICHARDS	Non-fatal shooting	
23/07/2023	Archiraya JANTHARAT	Non-fatal shooting	
26/07/2023	Mahmoud Abbas	Non-fatal shooting	Investigation is ongoing.
27/07/2023	Ferenc 'David' Stemler	Homicide	Three alleged offenders have been charged with murder.
24/02/2024	Jamie Leigh Goodworth	Homicide	Investigation is ongoing.

Glossary and Abbreviations

Term	Definition
ACIC	Australian Criminal Intelligence Commission
ACU	Asset Confiscation Unit (ACU)
AFO	Assets Forfeiture Order
AFN	Assets Forfeiture Notice
AFP	Australian Federal Police
ARC	Audit and Risk Committee
ASIO	Australian Security Intelligence Organisation
ATO	Australian Taxation Office
AUSTRAC	Australian Transaction Reports and Analysis Centre
ATM	Automated Teller Machine
BOW	Breach of Warranty
CAR Act	Criminal Assets Recovery Act 1990 (NSW)
CC Act	Crime Commission Act 2012 (NSW)
COV	Compensation of Victim
CPA	Confiscated Proceeds Account
Cth	Commonwealth
DEAO	Digital Evidence Access Order
DECCD	Dedicated Encrypted Criminal Communication Device
DIAP	Disability Inclusion Action Plan
EEO	Equal Employment Opportunity
GIPA Act	Government Information (Public Access) Act 2009 (NSW)
GSE Act	Government Sector Employment Act 2013 (NSW)
GSF Act	Government Sector Finance Act 2018 (NSW)
JAG	Joint Analyst Group
JCTT	Joint Counter Terrorism Team

Term	Definition
LECC	Law Enforcement Conduct Commission
LECC Act	Law Enforcement Conduct Commission Act 2016 (NSW)
LECO Act	Law Enforcement (Controlled Operations) Act 1997 (NSW)
LENSAI Act	Law Enforcement and National Security (Assumed Identities) Act 2010 (NSW)
LEPR Act	Law Enforcement (Powers and Responsibilities) Act 2002 (NSW)
MDMA	Methylenedioxyamphetamine
NSW	New South Wales
NSWPF	NSW Police Force
OCG	Operations Coordination Group
OCN	Organised Crime Network
OMCG	Outlaw Motorcycle Gang
OILECC	Office of the Inspector of the Law Enforcement Conduct Commission
PAO	Proceeds Assessment Order
PID Act	Public Interest Disclosures Act 2022 (NSW)
PSSE	Public Service Senior Executive
Reporting Period	1 July 2023 to 30 June 2024
SCC	State Crime Command
SD Act	Surveillance Devices Act 2007 (NSW)
SOC	Serious and organised crime
TIA Act	Telecommunications (Interception and Access) Act 1979 (Cth)
The Commission	NSW Crime Commission
The Court	Supreme Court of NSW
Treasury	NSW Treasury
UWO	Unexplained Wealth Order
WHS	Work Health and Safety

Compliance Index

The Commission includes certain information specified in the *Government Sector Finance Act 2018 (GSF Act)*, the CC Act and Treasury circulars in its Annual Report. The specified information categories and the locations within this report where the information may be found are as follows:

Requirement	Page(s)/Comment
Acknowledgement of Country	i
Aims and objectives and charter	3
Amount realised by forfeitures (AFNs under the CAR Act 1990)	18
Application for extension of time	Not applicable
Applications to the Supreme Court under section 33 CC Act and other Court proceedings	59
Assets Forfeiture Notices issued and finalised (under the CAR Act)	18
Audited financial statements (annual GSF financial statements)	From page 68
Consultants	26
Court proceedings involving the Commission (in relation to forfeitures)	18
Cyber security annual attestation	52-53
Disability inclusion action plans	30
Disseminations (Information furnished to investigative agencies)	15, 60-61
Dispute claims made (under the CAR Act)	18
Economic or other factors	Not applicable
Events arising after the end of the annual reporting period	Not applicable
Exemptions	Not applicable
Freezing notices	22
Government Information (Public Access) Act 2009	23, 36-40
Human resources	25
Implementation of price determination	Not applicable
Internal audit and risk management attestation	54-55
Investment and Liability Management performance	Not applicable
Land disposal	Not applicable

Requirement	Page(s)/Comment
Legal change	Not applicable
Letters of submission	ii, iii
Management and activities	3-4
<i>Modern Slavery Act 2018</i> (NSW) reporting	28
(Description of) Matters referred for investigation	4, 11-12
Numbers and remuneration of senior executives	25
Other information	i
Patterns and trends in the nature and scope of organised crime (Picture of Organised Crime)	6-10
Performance information	12-24
<i>Privacy and Personal Information Protection Act 1998</i> Compliance	27
Promotion	Not applicable
Prosecutions resulting from investigations	13-14
Public Interest Disclosures (PID)	41-42
Recommendations for changes in laws or for administrative action	Not applicable
Requirements arising from employment arrangements	26
Research and development	Not applicable
Risk management and insurance activities	26
Strategic objectives and outcomes	3, 5
Summary review of operations	11-24
Warrants issued under section 36 CC Act 2012	59
Work health & safety	28
Work-force diversity	28-30

Audited Financial Statements

The independent auditor's report and audited financial statements commence on the next page.



INDEPENDENT AUDITOR'S REPORT

New South Wales Crime Commission

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of New South Wales Crime Commission (the Commission), which comprise the Statement by the Accountable Authority, the Statement(s) of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a Statement of Material Accounting Policies and other explanatory information of the Commission and the consolidated entity. The consolidated entity comprises the Commission and the entities it controlled at the year's end or from time to time during the financial year.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2024* (GSF Regulation) and the Treasurer's Directions
- presents fairly the financial position, financial performance and cash flows of the Commission and the consolidated entity

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Commission and the consolidated entity in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

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

Commissioner's Responsibilities for the Financial Statements

The Commissioner is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the GSF Act, GSF Regulation and Treasurer's Directions. The Commissioner's responsibility also includes such internal control as the Commissioner determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Commissioner is responsible for assessing the ability of the Commission and the consolidated entity to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar3.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Commission and the consolidated entity carried out their activities effectively, efficiently and economically
- about the assumptions used in formulating the budget figures disclosed in the financial statements
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Sue Prichard
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

19 September 2024
SYDNEY

**NEW SOUTH WALES CRIME COMMISSION
CONSOLIDATED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

New South Wales Crime Commission

Financial Statements for the year ended 30 June 2024

STATEMENT BY COMMISSIONER

Pursuant to section 7.6 of the *Government Sector Finance Act 2018*, I state that:

- (a) The accompanying financial statements and notes have been prepared in accordance with:
- applicable Australian Accounting Standards (which include Australian Accounting Interpretations)
 - the requirements of the *Government Sector Finance Act 2018*, *Government Sector Financial Regulation 2018* and Treasurer's Directions.
- (b) The statements present a true and fair view of the financial position as at 30 June 2024, financial performance of the Commission for the year then ended, and cash flows.
- (c) There are no circumstances that would render any particulars included in the Financial Statements misleading or inaccurate.



Michael Barnes
Commissioner

Dated: 19 September 2024

Start of audited financial statements.

NEW SOUTH WALES CRIME COMMISSION

Statement of Comprehensive Income for the year ended 30 June 2024

	Notes	Consolidated			Statutory Corporation	
		Actual	Budget	Actual	Actual	Actual
		2024	2024	2023	2024	2023
		\$'000	\$'000	\$'000	\$'000	\$'000
Expenses excluding losses						
Employee-related expenses	2(a)	21,093	21,317	19,414	-	-
Operating expenses	2(b)	12,293	12,654	10,862	12,293	10,862
Personnel services	2(c)	-	-	-	21,093	19,414
Depreciation and amortisation	2(d)	1,130	1,140	1,225	1,130	1,225
Total expenses excluding losses		34,516	35,111	31,501	34,516	31,501
Revenue						
Grants and contributions	3(a)	33,159	33,866	30,178	33,654	30,861
Acceptance by the Crown in right of the State of New South Wales of employee benefits and other liabilities	3(b)	495	845	683	-	-
Other income		3	63	523	3	523
Total revenue		33,657	34,774	31,384	33,657	31,384
Operating result		(859)	(337)	(117)	(859)	(117)
Gains / (losses) on disposal		(27)	-	(53)	(27)	(53)
Net result		(886)	(337)	(170)	(886)	(170)
TOTAL COMPREHENSIVE INCOME		(886)	(337)	(170)	(886)	(170)

The accompanying notes form part of these financial statements.

NEW SOUTH WALES CRIME COMMISSION

Statement of Financial Position as at 30 June 2024

	Notes	Consolidated			Statutory Corporation	
		Actual	Budget	Actual	Actual	Actual
		2024	2024	2023	2024	2023
		\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS						
Current Assets						
Cash and cash equivalents	4	1,636	1,895	1,871	1,636	1,871
Receivables	5	1,457	1,148	1,149	1,457	1,149
Total Current Assets		3,093	3,043	3,020	3,093	3,020
Non-Current Assets						
Property, plant and equipment	6					
Plant and equipment		2,147	1,830	2,092	2,147	2,092
Intangible assets		258	592	691	258	691
Total Non-Current Assets		2,405	2,422	2,783	2,405	2,783
Total Assets		5,498	5,465	5,803	5,498	5,803
LIABILITIES						
Current Liabilities						
Payables	7	2,033	1,704	1,704	1,217	949
Provisions	8	2,377	2,130	2,130	3,256	2,943
Total Current Liabilities		4,410	3,834	3,834	4,473	3,892
Non-Current Liabilities						
Provisions	9	63	58	58	-	-
Total Non-Current Liabilities		63	58	58	-	-
Total Liabilities		4,473	3,892	3,892	4,473	3,892
Net Assets		1,025	1,573	1,911	1,025	1,911
EQUITY						
Accumulated funds	10	1,025	1,573	1,911	1,025	1,911
Total Equity		1,025	1,573	1,911	1,025	1,911

The accompanying notes form part of these financial statements.

NEW SOUTH WALES CRIME COMMISSION

Statement of Changes in Equity for the year ended 30 June 2024

	Accumulated	
	Funds	Total
	\$'000	\$'000
Balance at 1 July 2023	1,911	1,911
Net result for the year	(886)	(886)
Total comprehensive income for the year	(886)	(886)
Balance at 30 June 2024	1,025	1,025
Balance at 1 July 2022	2,081	2,081
Net result for the year	(170)	(170)
Total comprehensive income for the year	(170)	(170)
Balance at 30 June 2023	1,911	1,911

The above Statement of Changes in Equity refers to the Consolidated Entity and the Statutory Corporation as the figures are the same in both instances.

The accompanying notes form part of these financial statements.

NEW SOUTH WALES CRIME COMMISSION

Statement of Cash Flows for the year ended 30 June 2024

	Notes	Consolidated		Statutory Corporation		
		Actual	Budget	Actual	Actual	Actual
		2024	2024	2023	2024	2023
		\$'000	\$'000	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee related		(20,283)	(20,472)	(18,343)	-	-
Personnel services		-	-	-	(20,283)	(18,343)
Other		(13,672)	(12,655)	(12,487)	(13,672)	(12,487)
Total Payments		(33,955)	(33,127)	(30,830)	(33,955)	(30,830)
Receipts						
Grants and contributions		33,159	33,866	30,178	33,159	30,178
Other		1,340	63	2,336	1,340	2,336
Total Receipts		34,499	33,929	32,514	34,499	32,514
NET CASH FLOWS FROM OPERATING ACTIVITIES	13	544	802	1,684	544	1,684
CASH FLOWS USED IN INVESTING ACTIVITIES						
Proceeds from sale of property, plant and equipment		-	-	70	-	70
Purchase of property, plant and equipment		(779)	(678)	(284)	(779)	(284)
Purchase of intangibles		-	(100)	(403)	-	(403)
NET CASH FLOWS USED IN INVESTING ACTIVITIES		(779)	(778)	(617)	(779)	(617)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS						
		(235)	24	1,067	(235)	1,067
Opening cash and cash equivalents		1,871	1,871	804	1,871	804
CLOSING CASH AND CASH EQUIVALENTS	4	1,636	1,895	1,871	1,636	1,871

The accompanying notes form part of these financial statements.

1. Statement of Material Accounting Policies

(a) Reporting entity

The New South Wales Crime Commission (the Commission), is a NSW government entity and is controlled by the State of New South Wales, which is the ultimate parent. The Commission is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units.

The New South Wales Crime Commission, as a reporting entity, comprises of itself and one other entity under its control, the New South Wales Crime Commission Staff Agency.

In the process of preparing the consolidated financial statements for the economic entity, consisting of the controlling and controlled entities, all inter-entity transactions and balances have been eliminated, and like transactions and other events are accounted for using uniform accounting policies.

These consolidated financial statements for the year ended 30 June 2024 have been authorised for issue by the Commissioner on 19 September 2024.

(b) Basis of preparation

The Commission's financial statements are general purpose financial statements which have been prepared on an accruals basis and in accordance with:

- applicable Australian Accounting Standards (AAS) (which include Australian Accounting Interpretations)
- the requirements of the *Government Sector Finance Act 2018* (GSF Act) and
- Treasurer's Directions issued under the GSF Act.

Historical cost is used as the measurement basis in this financial report except for the following:

- Provisions expected to be settled 12 or more months after reporting date which are measured at their present value.

Judgements, key assumptions and estimations management has made are disclosed in the relevant notes to the financial statements.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency, which is the Commission's presentation and functional currency.

The financial statements have been prepared on a going concern basis as management believe this to be appropriate as the Commission is a government agency, funded by the NSW Treasury. Note 3(a), Grants without sufficiently specific performance obligations, outlines the Commission's source of funding.

(c) Statement of compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

(d) Administered activities

The Commission administers, but does not control, certain activities on behalf of the Crown. This includes monies recovered through consent orders issued by the NSW Supreme Court under the *Criminal Assets Recovery Act 1990*. It is accountable for the transactions relating to those administered activities but does not have the discretion to deploy the resources for the achievement of the Commission's own objectives.

1. Statement of Material Accounting Policies (continued)

Transactions and balances relating to the administered activities are not recognised as the Commission's income and expenses, but are disclosed in the accompanying schedules as 'Administered Items'.

The accrual basis of accounting and applicable accounting standards have been adopted.

(e) Accounting for the Goods and Services Tax

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

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

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

(f) Comparative information

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

(g) Changes in accounting policies, including new or revised AAS

(i) Effective for the first time in financial year 2023-24

No new accounting standards or interpretations that applied to the Commission for the first time in 2023-24 had any material impact on the recognition and measurement of financial statement transactions and balances.

AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates is effective for the first time in financial year 2023-24. Accordingly, the Commission has revised financial statement information to disclose only material policy information.

(ii) Issued but not yet effective

NSW public sector entities are not permitted to early adopt new AAS, unless the NSW Treasury determines otherwise. AAS that have not been applied and are not yet effective are not expected to materially impact the financial statements in future reporting periods.

(h) Impact of Climate-related matters on Financial Reporting 2023-24

No adjustments to the carrying value of assets or liabilities were recognised during the financial year as a result of climate-related risks impacting current accounting estimates and judgments. No other transactions have been recognised during the financial year specifically due to climate-related risks impacting the Commission.

2. Expenses Excluding Losses

	Consolidated		Statutory Corporation	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
(a) Employee related expenses				
Salaries and wages (including annual leave)	17,307	15,757	-	-
Superannuation - defined benefit plans	31	33	-	-
Superannuation - defined contribution plans	1,700	1,495	-	-
Long service leave	447	697	-	-
Workers' compensation insurance	88	92	-	-
Payroll tax and fringe benefit tax	978	923	-	-
Other	542	417	-	-
	<u>21,093</u>	<u>19,414</u>	-	-

Refer to Notes 8 & 9 Current and Non Current Liabilities – Provisions for the recognition and measurement policy of employee benefits and related on-costs.

(b) Other operating expenses				
Auditor's remuneration				
- audit of the financial statements	56	54	56	54
Building occupancy agreement expense*	2,933	2,930	2,933	2,930
Maintenance**	129	234	129	234
Insurance premium	57	49	57	49
Building restoration costs (insurance claim)	-	192	-	192
Office utilities	188	184	188	184
Office supplies	323	214	323	214
Computer services	4,698	3,700	4,698	3,700
Travel expenses	132	107	132	107
Motor vehicle expenses	23	43	23	43
Service and legal fees	1,359	1,156	1,359	1,156
Telecommunications	788	478	788	478
Maintenance agreements	1,579	1,500	1,579	1,500
Other	28	21	28	21
	<u>12,293</u>	<u>10,862</u>	<u>12,293</u>	<u>10,862</u>

Refer to Note 7 Current Liabilities – Payables for the recognition and measurement policy of goods and services payables and associated expenses. Invoices paid in advance for these expenses are recognised as prepayments and disclosed in Note 5 Current Assets – Receivables.

* Payments for office accommodation under the NSW Government office accommodation program arise from occupancy arrangements with Property NSW who has substantive substitution rights over the assets used under this agreement. Payments are expensed as incurred and categorised within the building occupancy arrangement expense line item.

2. Expenses Excluding Losses (continued)

	Consolidated		Statutory Corporation	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
**Reconciliation - Total Maintenance				
Maintenance expense - contracted labour and other (non-employee related), as above	129	234	129	234
Employee related maintenance expense included in Note 2(a)	62	60	-	-
Total maintenance expenses included in Note 2(a) and 2(b)	191	294	129	234
(c) Personnel services				
New South Wales Crime Commission Staff Agency	-	-	21,093	19,414
	-	-	21,093	19,414
(d) Depreciation and amortisation expense				
Depreciation				
Plant and equipment	397	389	397	389
Computer equipment	294	429	294	429
Motor vehicles	7	16	7	16
Amortisation	432	391	432	391
	1,130	1,225	1,130	1,225

Refer to Note 6 for recognition and measurement policies on depreciation.

3. Revenue

(a) Grants without sufficiently specific performance obligations				
Recurrent grants	32,381	29,496	32,381	29,496
Capital grants	778	682	778	682
Personnel services benefits and liabilities provided free of charge by NSW Crime Commission Staff Agency	-	-	495	683
	33,159	30,178	33,654	30,861

Recognition and Measurement

Grant funding is received from the NSW Department of Communities and Justice for Commission operational purposes. This income is recognised under AASB 1058 as these grants do not have sufficiently specific performance obligations. Accordingly, the Commission recognises this funding when it obtains control over the granted assets (e.g. cash).

- (b) Acceptance by the Crown of employee benefits and other liabilities.

The following liabilities and/or expenses have been assumed by the Crown or other entities:

Superannuation - defined benefit	31	32	-	-
Long service leave	462	649	-	-
Payroll tax	2	2	-	-
	495	683	-	-

3. Revenue (continued)

(c) Deemed appropriations

The Commission receives funding from the Department of Communities and Justice who receives appropriations from the Consolidated Fund. Appropriations for each financial year are set out in the Appropriation Act for the year.

The *Appropriation Act 2023* (Appropriation Act) appropriates the sum of \$19,552m to the Attorney General out of the Consolidated Fund for the services of the Department of Communities and Justice for the year 2023-24. The spending authority of the Minister from the Appropriation Act has been delegated or subdelegated to officers of the Department of Communities and Justice and entities that it is administratively responsible for, including the Commission.

The lead Minister for the Commission, being the Minister for Police and Counter-terrorism and Minister for the Hunter, is taken to have been given an appropriation out of the Consolidated Fund under the authority section 4.7 of the GSF Act, at the time the Commission receives or recovers any deemed appropriation money, for an amount equivalent to the money that is received or recovered by the Commission. These deemed appropriations are taken to have been given for the services of the Department of Communities and Justice.

A summary of compliance is disclosed in the financial statements of the Annual Report of the Department of Communities and Justice. It has been prepared by aggregating the spending authorities of the Minister for Police and Counter-terrorism and Minister for the Hunter for the services of the Department of Communities and Justice. It reflects the status at the point in time this disclosure statement is being made. The Commission's spending authority and expenditure is included in the summary of compliance.

The delegation/sub-delegations authorising officers of the Commission to spend Consolidated Fund money impose an overall spending limit of \$35.111m (2023: \$31.305m). Total expenditure incurred is \$34.516m (2023: \$31.501m).

4. Current Assets - Cash and Cash Equivalents

	Consolidated		Statutory Corporation	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Cash at bank and on hand	1,636	1,871	1,636	1,871
	1,636	1,871	1,636	1,871

For the purposes of the Statement of Cash Flows, cash and cash equivalents include cash at bank and cash on hand.

Cash and cash equivalent assets recognised in the Statement of Financial Position are reconciled at the end of the financial year to the Statement of Cash Flows as follows:

Cash and cash equivalents (per Statement of Financial Position)	1,636	1,871	1,636	1,871
Closing cash and cash equivalents (per Statement of Cash Flows)	1,636	1,871	1,636	1,871

Refer to Note 15 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

5. Current Assets - Receivables

	Consolidated		Statutory Corporation	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Operational expenses to be recouped	48	40	48	40
Other debtors	377	374	377	374
Prepayments	1,032	735	1,032	735
	<u>1,457</u>	<u>1,149</u>	<u>1,457</u>	<u>1,149</u>

Details regarding credit risk of trade debtors that are neither past due nor impaired, are disclosed in Note 15.

6. Non-Current Assets - Property, Plant and Equipment

	Consolidated			Statutory Corporation		
	Land and buildings	Plant and equipment	Total	Land and buildings	Plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At 1 July 2022 - fair value						
Gross carrying amount	111	7,540	7,651	111	7,540	7,651
Accumulated depreciation	-	(4,886)	(4,886)	-	(4,886)	(4,886)
Net carrying amount	<u>111</u>	<u>2,654</u>	<u>2,765</u>	<u>111</u>	<u>2,654</u>	<u>2,765</u>
Year ended 30 June 2023						
Net carrying amount at beginning of year	111	2,654	2,765	111	2,654	2,765
Additions	-	284	284	-	284	284
Disposals	(111)	(12)	(123)	(111)	(12)	(123)
Depreciation expense	-	(834)	(834)	-	(834)	(834)
Net carrying amount at end of year	<u>-</u>	<u>2,092</u>	<u>2,092</u>	<u>-</u>	<u>2,092</u>	<u>2,092</u>
At 1 July 2023 - fair value						
Gross carrying amount	-	7,265	7,265	-	7,265	7,265
Accumulated depreciation	-	(5,173)	(5,173)	-	(5,173)	(5,173)
Net carrying amount	<u>-</u>	<u>2,092</u>	<u>2,092</u>	<u>-</u>	<u>2,092</u>	<u>2,092</u>
Year ended 30 June 2024						
Net carrying amount at beginning of year	-	2,092	2,092	-	2,092	2,092
Additions	-	779	779	-	779	779
Disposals	-	(27)	(27)	-	(27)	(27)
Depreciation expense	-	(697)	(697)	-	(697)	(697)
Net carrying amount at end of year	<u>-</u>	<u>2,147</u>	<u>2,147</u>	<u>-</u>	<u>2,147</u>	<u>2,147</u>

6. Non-Current Assets - Property, Plant and Equipment (continued)

	Consolidated			Statutory Corporation		
	Land and buildings	Plant and equipment	Total	Land and buildings	Plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At 30 June 2024 - fair value						
Gross carrying amount	-	7,544	7,544	-	7,544	7,544
Accumulated depreciation	-	(5,397)	(5,397)	-	(5,397)	(5,397)
Net carrying amount	-	2,147	2,147	-	2,147	2,147

Recognition and Measurement

Acquisition of property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other AAS.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Capitalisation thresholds

Property, plant and equipment and intangible assets costing \$5,000 and above individually (or forming part of a network costing more than \$5,000) are capitalised.

Depreciation of property, plant and equipment

Except for certain non-depreciable assets, depreciation is provided for on a straight-line basis so as to write off the depreciable amount of each asset as it is consumed over its useful life to the Commission.

All material identifiable components of assets are depreciated separately over their useful lives.

Depreciation asset category	Rate (%)
Computer equipment	20 - 33
Plant and equipment	10 - 50
Motor vehicles	15

At 30 June, the Commission had PP&E with gross value of \$3.759m (2023: \$3.141m) that are fully depreciated, but still in use.

Revaluation of property, plant and equipment

The majority of the Commission's assets are non-specialised with short useful lives and therefore measured at depreciated historical cost, as an approximation of fair value.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at each financial year end.

Impairment of property, plant and equipment

As a not-for-profit entity with no cash generating units, impairment under AASB 136 *Impairment of Assets* is unlikely to arise. Since property, plant and equipment is carried at fair value or an amount that approximates fair value, impairment can only arise in rare circumstances such as where the costs of disposal are material.

6. Non-Current Assets - Property, Plant and Equipment (continued)

As a not-for-profit entity, an impairment loss is recognised in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

After an impairment loss has been recognised, it is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount.

7. Current Liabilities - Payables

	Consolidated		Statutory Corporation	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Accrued salaries, wages and on-costs	816	755	-	-
Creditors	736	251	736	251
Accrued other operating expenses	481	698	481	698
	<u>2,033</u>	<u>1,704</u>	<u>1,217</u>	<u>949</u>

Details regarding liquidity risk, including a maturity analysis of the above payables, are disclosed in Note 15.

Recognition and measurement

Payables represent liabilities for goods and services provided to the Commission and other amounts. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

Payables are financial liabilities at amortised cost, initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in the net result when the liabilities are derecognised as well as through the amortisation process.

8. Current Liabilities - Provisions

Employee benefits and related on-costs

Provision for personnel services	-	-	3,256	2,943
Annual leave	1,635	1,543	-	-
Long service leave on-costs	568	587	-	-
Parental Leave	174	-	-	-
Total Provisions	<u>2,377</u>	<u>2,130</u>	<u>3,256</u>	<u>2,943</u>
Current annual leave obligations expected to be settled after 12 months	786	387	-	-
Current long service leave obligations expected to be settled after 12 months	543	528	-	-
	<u>1,329</u>	<u>915</u>	-	-

9. Non-Current Liabilities - Provisions

	Consolidated		Statutory Corporation	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Employee benefits and related on-costs				
Long service leave on-costs	63	58	-	-
Total provisions	63	58	-	-
Aggregate employee benefits and related on-costs				
Provisions - current	2,377	2,130	-	-
Provisions - non-current	63	58	-	-
Accrued salaries, wages and on-costs (Note 7)	816	755	-	-
	3,256	2,943	-	-

Recognition and Measurement

Employee benefits and related on-costs

Salaries and wages, annual leave, sick leave and parental leave

Salaries and wages (including non-monetary benefits) and paid sick leave that are expected to be settled wholly within 12 months after the end of the period in which the employees render the service are recognised and measured at the undiscounted amounts of the benefits.

Annual leave is not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service. As such, it is required to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short-cut methods are permitted).

Actuarial advice obtained by Treasury has confirmed that using the nominal annual leave balance plus the annual leave entitlements accrued while taking annual leave (calculated using 9.88% of the nominal value of annual leave) can be used to approximate the present value of the annual leave liability. The Commission has assessed the actuarial advice based on the Commission's circumstances and has determined that the effect of discounting is immaterial to annual leave. All annual leave is classified as a current liability even where the Commission does not expect to settle the liability within 12 months as the Commission does not have an unconditional right to defer settlement.

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

The Commission has measured and recognised a provision for parental leave as per AASB 119 *Employee Benefits*. The provision has been calculated on the relevant industrial relations legislation, awards and materiality.

Long service leave and superannuation

The Commission's liabilities for long service leave and defined benefit superannuation are assumed by the Crown. The Commission accounts for the liability as having been extinguished, resulting in the amount assumed being shown as part of the non-monetary revenue item described as 'Acceptance by the Crown of employee benefits and other liabilities'.

Long service leave is measured at the present value of expected future payments to be made in respect of services provided up to the reporting date. Consideration is given to certain factors based on actuarial review, including expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using Commonwealth government bond rate at the reporting date.

9. Non-Current Liabilities - Provisions (continued)

The superannuation expense for the financial year is determined by using the formulae specified in the Treasurers' Directions. The expense for certain superannuation schemes (i.e. Basic Benefit and Aware Super) is calculated as a percentage of the employees' salary. For other superannuation schemes (i.e. State Superannuation Scheme and State Authorities Superannuation Scheme), the expense is calculated as a multiple of the employees' superannuation contributions.

Consequential on-costs

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of payroll tax, workers' compensation insurance premiums and fringe benefits tax.

10. Equity

Accumulated Funds

The category 'Accumulated Funds' includes all current and prior period retained funds.

11. Contingent Liabilities and Contingent Assets

Contingent Liabilities

The Commission has three contingent liabilities. The first contingent liability is subject to legal restrictions and a non-disclosure order. The second contingent liability is a recent civil matter in which the Commission has been named as a defendant. The third contingent liability is a recent matter which relates to the Commission's operational functions and to date the Commission has not been named as a defendant. All three contingent liabilities are being actively managed through the Crown Solicitor's Office and covered by the Commission's insurance policy.

12. Budget Review

The budgeted amounts are drawn from the original budgeted financial statements presented to Parliament in respect of the reporting period. Subsequent amendments to the original budget (e.g. adjustment for transfer of functions between entities as a result of Administrative Arrangements Orders) are not reflected in the budgeted amounts. Major variances between the original budgeted amounts and the actual amounts disclosed in the financial statements are explained below.

Net Result

The actual net result as at 30 June was lower than the budget by \$0.549m, primarily due to;

Total revenue being \$1.117m under budget mainly due to a reduced grant drawdown. Total expenses were under budget by \$0.595m which was a result of vacant positions and ongoing recruitment activities. Other operating expenses were also under budget due to delays in implementing the new Criminal Assets Confiscations Team functions.

12. Budget Review (continued)

Assets and Liabilities

The total value of net assets was \$0.548m under the budget due to increased current liabilities which is a result of higher employee related and operating accruals and the introduction of a paid parental leave provision.

Cash Flows

Net cash flows from operating activities was also under budget by \$0.258m due to lower grants and contributions.

13. Reconciliation of Cash Flows from Operating Activities to Net Result

Reconciliation of cash flows from operating activities to the net result as reported in the Statement of Comprehensive Income as follows:

	Consolidated		Statutory Corporation	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Net cash used on operating activities	544	1,684	544	1,684
Depreciation & amortisation	(1,130)	(1,225)	(1,130)	(1,225)
Decrease / (increase) in provisions	(252)	63	(313)	(387)
Increase / (decrease) in prepayments and other assets	308	(1,146)	308	(1,146)
Decrease / (increase) in payables	(329)	507	(268)	957
Net gain / (loss) on sale of plant and equipment	(27)	(53)	(27)	(53)
Net result	(886)	(170)	(886)	(170)

14. Administered Assets

During the reporting period the Commission receipted monies which were recovered through consent orders issued through the NSW Supreme Court under the *Criminal Assets Recovery Act 1990*. These monies were transferred per consent order instructions to the eligible beneficiaries. Beneficiaries included NSW Treasury (Confiscated Proceeds Account), the NSW Trustee & Guardian and/or other accounts (for example legal counsel). The monies transferred in and out are accounted for in a clearing account with transfers occurring weekly, the balance payable at the reporting date is included in Creditors (see note 7). This income is administered on behalf of the Crown and not controlled by the NSW Crime Commission.

	Consolidated	
	2024	2023
	\$'000	\$'000
Opening balance of clearing account	116	10
Transfers In	21,963	20,704
Transfers Out	(22,065)	(20,598)
Closing balance of clearing account for transfer at the reporting date	14	116

14. Administered Assets (continued)

As part of a previous operational practice during the course of criminal investigations, the Commission seized funds under various legislative powers, which were not a result of confiscations under the *Criminal Assets Recovery Act 1990*. These funds were received following activities such as search warrants, notices to produce and other activities. In some cases this included funds with no clear position as to its title or disposition. The funds were paid into an escrow account pending determination of such issues. The account is interest bearing and it is reconciled as to principal and interest on a regular basis. The balance is not treated as an asset of the Commission. These funds are administered by the New South Wales Trustee and Guardian. An amount of \$99k was being held on behalf of the Commission as at 30 June 2024 (\$95k as at 30 June 2023).

The NSW Crime Commission does not benefit from the assets held for transfer, nor does it have the capacity to deny or regulate the access of eligible beneficiaries to those assets.

15. Financial Instruments

The Commission's principal financial instruments are outlined below. These financial instruments arise directly from the Commission's operations or are required to finance the Commission's operations. The Commission does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The Commission's main risks arising from financial instruments are outlined below, together with the Commission's objectives, policies and processes for measuring and managing risk. Further quantitative and qualitative disclosures are included throughout these Financial Statements.

The Commissioner has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Compliance with these policies is regularly reviewed by the Audit and Risk Committee and NSW Treasury, including whole of government cash management policies.

(a) Financial instrument categories

Financial Assets	Note	Category	Carrying Amount	
			2024	2023
Class:			\$'000	\$'000
Cash and cash equivalents	4	N/A	1,636	1,871
Receivables ¹	5	Amortised Cost	48	40
Financial Liabilities	Note	Category	Carrying Amount	
			2024	2023
Class:			\$'000	\$'000
Payables ²	7	Financial liabilities measured at amortised cost	1,954	1,699

Notes:

1. Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7).
2. Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7).

The Commission determines the classification of its financial assets and liabilities after initial recognition and, when allowed and appropriate, re-evaluates that at each year end.

15. Financial Instruments (continued)

(b) Derecognition of financial assets and financial liabilities

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 contractual rights to the cash flows from the financial assets expire.

A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled or expires.

(c) Financial risks

i. Credit Risk

Credit risk arises when there is the possibility that the counterparty will default on their contractual obligations, resulting in a financial loss to the Commission. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for credit losses or allowance for impairment).

Cash and cash equivalents

Cash comprises of cash on hand and bank balances within the New South Wales Treasury Banking System.

Receivables - trade receivables

Collectability of trade receivables is reviewed on an ongoing basis. Procedures as established in the Treasurers' Directions are followed to recover outstanding amounts, including letters of demand.

The Commission applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables.

Trade debtors are limited to other NSW Government Agencies / Counterparties all of which have a 'AAA' credit rating.

ii. Liquidity risk

Liquidity risk is the risk that the Commission will be unable to meet its payment obligations when they fall due. The Commission continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high quality liquid assets.

During the current and prior year, there were no borrowings. No assets have been pledged as collateral. The Commission's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in TC11-12. For small business suppliers, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. For small business suppliers where payment is not made within the specified time period, simple interest must be paid automatically unless an existing contract specifies otherwise.

The Commission's financial liabilities comprise of payables that are non-interest bearing that will be settled within 12 months.

iii. Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Commission's exposures to market risk are primarily through interest rate risk on the Commission's cash and cash equivalents where the risk is minimal. The Commission has no exposure to foreign currency risk and does not enter into commodity contracts.

16. Related Party Disclosures

The Commission's key management personnel compensation is as follows:

	Consolidated	
	2024	2023
	\$'000	\$'000
Salaries	2,762	2,055
Post-employment benefits	198	101
Total remuneration	2,960	2,156

The Commission's key management personnel are listed below:

- Commissioner
- Assistant Commissioner
- Executive Director x 2
- Chief Operating Officer
- Chief Information Officer *
- Director x 5 *

*Added to KMP for the first time 2023-24.

The Statutory Corporation received \$2.960m in respect of key management personnel services provided by the NSW Crime Commission Staff Agency.

The Commission did not enter into any transactions including any at arm's length terms and conditions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

The Commission entered into transactions with other entities that are controlled/ jointly controlled/ significantly influenced by NSW Government. These transactions are a significant portion of the Commission's rendering of services.

Income		
NSW Department of Communities and Justice	33,159	30,178
NSW Treasury Managed Fund	-	106
Expenditure		
Property and Development NSW	2,933	2,930
Law Enforcement Conduct Commission	656	400
NSW Police Force	325	434
NSW Treasury Managed Fund	151	146
Audit Office of NSW	65	51
NSW Crown Solicitor's Office	15	166

17. Events after the Reporting Period

There have been no significant events after the reporting period which would materially affect these financial statements.

End of audited financial statements.

