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Fraud and corruption against the Commonwealth 2024–25

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Contents

vi	Acknowledgements	
vii	Abstract	
1	Introduction	
3	Methodology	
3	Definitions	
4	Reporting classification	
5	Census data collection	
6	Additional data collection	
7	Limitations	
8	Fraud and corruption control arrangements	
8	Compliance with the Commonwealth Fraud and Corruption Control Framework	
13	Internal fraud and corruption against the Commonwealth	
13	Allegations received and detected	
15	Internal fraud and corruption investigations and other responses	
15	Investigations and other responses commenced	
17	Investigations and other responses finalised	
20	Findings of investigations and other responses	
25	External fraud against the Commonwealth	
25	Allegations received and detected	
27	External fraud investigations and other responses	
27	Investigations and other responses commenced	
30	Investigations and other responses finalised	
34	Findings of investigations and other responses	
38	Investigating and prosecuting fraud and corruption	
38	AFP investigations	
39	CDPP prosecutions	
41	NACC referrals and investigations	
42	Summary	
42	Areas of risk	
43	Estimated costs of fraud and corruption	
43	Fraud and corruption control	
44	Investigation and prosecution	
45	References	
46	Appendix	

Tables

- 6 Table 1: Size and function of responding entities, 2024–25
- 10 Table 2: Compliance with the Fraud and Corruption Rule by type of entity, 2024–25
- 14 Table 3: Internal fraud and corruption allegations received or detected, by entity size and function, 2024–25
- 16 Table 4: Internal fraud and corruption investigations and other responses commenced, by entity size and function, 2024–25
- 17 Table 5: Mechanisms for investigating internal fraud and corruption allegations, 2024–25
- 18 Table 6: Internal fraud and corruption investigations and other responses finalised, by entity size and function, 2024–25
- 20 Table 7: Findings of internal fraud and corruption investigations and other responses finalised, 2024–25
- 24 Table 8: Internal fraud and corruption losses and recoveries, 2024–25
- 26 Table 9: External fraud allegations received or detected, by entity size and function, 2024–25
- 29 Table 10: External fraud investigations and other responses commenced, by entity size and function, 2024–25
- 30 Table 11: Mechanisms for investigating external fraud allegations, 2024–25
- 31 Table 12: External fraud investigations and other responses finalised, by entity size and function, 2024–25
- 34 Table 13: Findings of external fraud investigations and other responses finalised, 2024–25
- 37 Table 14: External fraud losses and recoveries, 2024–25
- 39 Table 15: Types of offences investigated by the AFP, 2016–17 to 2024–25
- 40 Table 16: Highest penalty for fraud-related matters prosecuted by the CDPP, 2016–17 to 2024–25 (%)
- 41 Table 17: Referrals to and investigations by the NACC, 2024–25
- 46 Table A1: Definitions of functional clusters
- 47 Table A2: Additional information collected by the AFP, CDPP and NACC

Boxes

- 4 Box 1: Reporting classifications for internal fraud and corrupt conduct and external fraud

Case studies

- 19 Case study 1: Tip-off within the entity
- 22 Case study 2: Internal fraud and corruption targeting program information
- 33 Case study 3: Detection of fraudulent claims and billing using an automatic process
- 35 Case study 4: Fraudulent email seeking payments

Figures

- 15 Figure 1: Mechanisms for receiving and detecting internal fraud and corruption allegations, 2024–25
- 19 Figure 2: Principal method of detecting internal fraud and corruption, 2024–25
- 22 Figure 3: Principal targets of internal fraud and corruption, 2024–25
- 27 Figure 4: Mechanisms for receiving and detecting external fraud allegations, 2024–25
- 28 Figure 5: External fraud investigations commenced, 2019–20 to 2024–25
- 32 Figure 6: External fraud investigations finalised, 2019–20 to 2024–25
- 38 Figure 7: Referrals accepted and declined by the AFP, 2016–17 to 2024–25
- 40 Figure 8: Fraud matters referred to and prosecuted by the CDPP, 2016–17 to 2024–25

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Abstract

The Australian Institute of Criminology (AIC) has administered an annual census on fraud against the Commonwealth since 2006. This report presents the results from the 2024–25 census, which collected responses from 162 Australian Government entities.

In 2024–25, 40 percent of entities ($n=64$) received or detected a total of 14,323 allegations of internal fraud and corruption. Program information was the principal target in the cases where an allegation of internal fraud or corruption was substantiated. Monetary losses and recoveries from internal fraud and corruption were approximately \$2.4m and \$600,000 respectively.

Thirty-six percent of entities ($n=58$) received or detected external fraud allegations in 2024–25, reporting a total of 348,072 allegations. Most external frauds where the allegation was substantiated targeted program payments. External fraud losses reported for 2024–25 were \$110.7m and recoveries totalled \$5.8m.

Introduction

Addressing the risks of fraud and corruption against the Commonwealth is crucial to the Australian Government. The consequences of fraud and corruption can be widespread and long-lasting, affecting government entities and broader Australian society. Fraud and corruption can compromise and negatively impact Australian Government entities and their objectives (Attorney-General's Department 2024). The impacts of these risks can permeate all areas of government business such as 'delivery of services and programs, policy-making, regulation, taxation, procurement, grants and internal procedures' (Attorney-General's Department 2024: 6). Early detection of fraud and corruption is therefore critical to future prevention and deterrence.

The Australian Government's response to fraud and corruption is outlined in the Commonwealth Fraud and Corruption Control Framework (Attorney-General's Department 2024; <https://www.counterfraud.gov.au/library/framework-2024>). The Australian Government developed the framework to support Australian Government entities 'to effectively manage the risks of fraud and corruption' (Commonwealth Fraud Prevention Centre 2025: np). It consists of three parts:

- the Fraud and Corruption Rule (s 10 of the *Public Governance, Performance and Accountability Rule 2014*);
- the Fraud and Corruption Policy, which outlines the requirements to establish and maintain appropriate fraud and corruption controls; and
- the Fraud and Corruption Guidance, which provides additional guidance on implementing the Fraud and Corruption Rule and Policy.

The Australian Institute of Criminology (AIC) has administered an annual census on fraud against the Commonwealth since 2006. The census was originally established to quantify the amount and describe the nature of internal and external fraud being committed against Australian Government entities as well as monitor the arrangements these entities have employed to prevent, detect and investigate fraud. In 2025, the scope of the census was expanded to collect information on both fraud and corruption recorded by Australian Government entities, to reflect the updates to the Commonwealth Fraud and Corruption Control Framework.

All non-corporate Commonwealth entities are required under the Fraud and Corruption Policy to collect information on fraud and corruption and complete the AIC census each year. While corporate Commonwealth entities and Commonwealth companies are not obliged to complete the census, the government considers the collection of fraud and corruption information by these entities as best practice. This report presents the census findings for the period 1 July 2024 to 30 June 2025.

Methodology

Definitions

Fraud is defined in the Commonwealth Fraud and Corruption Control Framework as ‘Dishonestly obtaining (including attempting to obtain) a gain or benefit, or causing a loss or risk of loss, by deception or other means’ (Attorney-General’s Department 2024: 41). Fraud against the Commonwealth covers a wide range of conduct and may include, but is not limited to, the intentional misuse of Australian Government information and communications technology, assets, documents or position, corporate information and funds, program payments, revenue, or program information. Fraud can be committed by those employed by the entity (internal fraud) or by external parties (external fraud).

Corruption is broadly defined under the framework as ‘conduct that does or could compromise the integrity, accountability or probity of public administration’ (Attorney-General’s Department 2024: 40). This conduct may be criminal or non-criminal in nature. Consistent with the *National Anti-Corruption Commission Act 2022* (Cth), corruption includes (Attorney-General’s Department 2024: 40):

- any conduct of any person ... that adversely affects, or that could adversely affect, either directly or indirectly:
 - the honest or impartial exercise of any staff member’s powers as a staff member of a Commonwealth agency; or
 - the honest or impartial performance of any public official’s functions or duties as a public official;
- any conduct of a staff member of a Commonwealth agency that constitutes or involves a breach of public trust;
- any conduct of a staff member of a Commonwealth agency that constitutes, involves or is engaged in for the purpose of abuse of the person’s office;
- any conduct of a staff member of a Commonwealth agency, or former staff member of a Commonwealth agency, that constitutes or involves the misuse of information or documents acquired in the person’s capacity as a staff member of a Commonwealth agency.

Reporting classification

The Commonwealth Fraud Prevention Centre’s (2025) *Guide to incorporating corruption control risk into risk management frameworks* developed reporting classifications for identifying and recording allegations and incidents of internal fraud and corrupt conduct and external fraud. These classifications are shown in Box 1 and were used to guide census data collection.

Box 1: Reporting classifications for internal fraud and corrupt conduct and external fraud

Internal fraud and corrupt conduct

This classification relates to matters that constitute internal fraud and corrupt conduct as defined by the framework.

This includes matters that involve:

- internal fraud by a public official of the entity;
- corrupt conduct by a public official of a Commonwealth agency (or former staff member, in some instances); or
- conduct by any person that adversely affects, or could adversely affect, either directly or indirectly:
 - the honest or impartial exercise of any public official’s powers as a public official; or
 - the honest or impartial performance of any public official’s functions or duties as a public official.

This classification includes, but is not limited to, matters that have been referred to, or are being investigated by, the National Anti-Corruption Commission (NACC).

This classification does not include:

- external fraud, ie fraud against the entity by someone who is not a staff member of the entity; or
- other forms of misconduct that do not meet the definition of corrupt conduct.

External fraud

This classification relates to fraud committed against a Commonwealth entity by an external party and the allegation/incident constitutes fraud as defined by the framework.

An external party includes anyone who is not a staff member of the entity as defined by s 12 of the *National Anti-Corruption Commission Act 2022*.

This classification includes, but is not limited to, matters relating to the entity that have been reported to and accepted by the Australian Federal Police (AFP) for further investigation.

This classification does not include:

- corrupt conduct, including:
 - conduct by an external party that has the potential to cause a public official to behave dishonestly or in a partial way;
 - internal fraud by a staff member of the entity; or
- non-compliance, including any failure to meet obligations under applicable laws, regulations, agreements, contracts or other requirements. This includes intentional, reckless, negligent, and unintentional acts that do not meet the definition of fraud.

Source: Adapted from Commonwealth Fraud Prevention Centre (2025): 7

Census data collection

The 2024–25 census comprised 44 questions about the following aspects of fraud and corruption:

- control arrangements;
- training in and awareness of control arrangements;
- allegations and potential detections in 2024–25;
- investigations and other responses commenced in 2024–25;
- investigations and other responses finalised in 2024–25;
- targets and methods; and
- financial losses and recoveries.

Census responses were collected from 162 Australian Government entities between 25 August and 28 November 2025. This included 98 non-corporate entities who are required to respond to the census, 56 corporate Commonwealth entities and eight Commonwealth companies.

Table 1 shows a breakdown of these entities by size (based on full-time equivalent staff in 2024–25) and function. Approximately one-quarter of responses each came from large (25%, $n=41$) and medium (23%, $n=37$) entities and approximately one-fifth of responses each came from extra-small (22%, $n=36$) and small (20%, $n=32$) entities. The largest proportion of responding entities perform a specialist function (34%, $n=55$), followed by entities who perform a regulatory (14%, $n=22$) or policy (10%, $n=16$) function. Table A1 in the *Appendix* outlines the different entity functions.

Table 1: Size and function of responding entities, 2024–25

	<i>n</i>	%
Entity size (number of employees)^a		
Micro (<20)	8	5
Extra-small (20–100)	36	22
Small (101–250)	32	20
Medium (251–1,000)	37	23
Large (1,001–10,000)	41	25
Extra-large (>10,000)	7	4
Function^b		
Policy	16	10
Small operational	15	9
Larger operational	15	9
Regulatory	22	14
Specialist	55	34
National Cultural Institution	9	6
Other	30	19
Total^c	162	

a: Number of employees calculated using full-time equivalency staffing numbers. See Australian Public Service Commission (APSC) 2025 for size classification

b: Australian Public Service agencies are grouped into categories, also known as ‘functional clusters’, to allow comparisons between agencies with similar primary functions. Function allocation is based on entity responses and, where possible, cross-referenced against the functions outlined by the APSC (2025). See Table A1 in the *Appendix* for definitions

c: Includes one entity whose size was not available

Note: Percentages do not total 100 due to rounding

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

Additional data collection

In accordance with the new Commonwealth Fraud and Corruption Control Framework, the AFP, NACC and Commonwealth Director of Public Prosecutions (CDPP) are also required to provide the AIC with additional information on fraud and corruption matters they received and dealt with during the relevant financial year. Details of the additional data are listed in Table A2 of the *Appendix*.

Limitations

The data provided to the census may be affected by resources, definitional variation, entity-specific limitations on recording and reporting fraud and corruption allegations and investigations and other responses, and information on outcomes being held by another agency. Further, this is the first time entities have provided information on corruption to the census since the release of the new framework in mid-2024, which may have affected the completeness of the data that was recorded for the 2024–25 period.

The nature of the census restricts the type of analysis that can be undertaken. Census content is reviewed and revised each year in consultation with the Commonwealth Fraud Prevention Centre, and this can limit the collection and analysis of trend data. In addition, the structure of specific questions, developed to simplify the collation of information by responding entities, prevents disaggregation of responses. This limitation affects data about substantiated allegations, primary detection method, target and method of committing the fraud or corruption, and outcomes of cases and whether cases were investigated or dealt with by another response.

Similarly, a small number of data items are affected by some entities not being able to classify their response against the categories listed in the census question. In this case, these data were excluded from the analysis.

Fraud and corruption control arrangements

Compliance with the Commonwealth Fraud and Corruption Control Framework

The *Public Governance, Performance and Accountability Rule 2014* (Cth) states that ‘a Commonwealth entity must take reasonable measures to prevent, detect and respond to fraud ... relating to the entity’ (s 10). The types of reasonable measures are listed in Table 2.

There are two types of risk assessments entities can undertake—an enterprise level fraud and corruption risk assessment and a targeted fraud and corruption risk assessment. An enterprise level risk assessment is defined in the framework as a ‘high-level risk assessment of an entire entity’s exposure to fraud and corruption’ (Attorney-General’s Department 2024: 40). Targeted risk assessments have a narrower focus and are used to ‘assess fraud and corruption risks for specific activities, functions and programs within an entity’ (Attorney-General’s Department 2024: 41).

Most responding entities (91%, $n=147$) had undertaken an enterprise level risk assessment in the last two years. This included 94 percent ($n=92$) of non-corporate Commonwealth entities and 88 percent ($n=49$) of corporate Commonwealth entities. Of the 147 entities that had undertaken an enterprise level risk assessment, 93 percent ($n=137$) had assessed both fraud and corruption risks, whereas seven percent ($n=10$) had only assessed fraud risks. Targeted fraud and corruption risk assessments were undertaken in 2024–25 by less than half of responding entities (44%, $n=71$). A higher proportion of corporate Commonwealth entities than non-corporate Commonwealth entities had undertaken this type of risk assessment in the reporting period (46%, $n=26$ vs 42%, $n=41$).

Fraud and corruption control plans are one of the measures outlined in the Fraud and Corruption Rule. These plans help entities to document, communicate, manage and monitor any current or planned measures, such as processes, policy, devices, systems and practices, intended to reduce fraud and corruption risks (Attorney-General's Department 2024). Control plans document existing preventative, detective and corrective controls; treatments that are to be implemented to address identified risks; and the owner(s) of controls and treatments (Attorney-General's Department 2024). The Fraud and Corruption Policy specifies that control plans must be reviewed and monitored periodically 'to ensure they remain relevant and proportionate to risks identified in risk assessments' (Attorney-General's Department 2024: 11).

Most responding entities had reviewed their fraud and/or corruption control plans in the reporting period (74%, $n=120$). Most non-corporate Commonwealth entities (73%, $n=72$) had reviewed their plan in 2024–25 and 26 percent ($n=25$) had done so in the previous financial year. Similarly, 75 percent ($n=42$) of corporate Commonwealth entities had reviewed their plan in the last 12 months while 23 percent ($n=13$) did so in 2023–24. Fraud and corruption control plans may be reviewed periodically or a review may be triggered following a specific outcome from a risk assessment. Eighty-seven percent ($n=141$) of all responding entities reported reviewing their plans at scheduled intervals. Almost two-fifths (39%, $n=63$) reported reviewing their plan after conducting a risk assessment and approximately one-third (31%, $n=50$) reported reviewing the plan when control testing or investigation results determined risk treatment is required. Sixteen percent ($n=26$) of entities reviewed the plan after an entity or program was first established.

Testing countermeasures helps entities to measure the effectiveness of their fraud and corruption controls (Attorney-General's Department 2024). While testing of these controls can be undertaken at any time, it is especially important when the control is critical, the risk tolerance of an entity is low, and when there are significant changes to the entity, such as when entities are restructured, develop new programs, or implement new processes or technologies (Commonwealth Fraud Prevention Centre 2026). Entities were asked whether they had ever tested the effectiveness of their fraud and corruption controls and, if so, when this last occurred. Approximately half (48%, $n=78$) of all responding entities reported testing the effectiveness of their fraud and/or corruption controls in 2024–25: 44 percent ($n=43$) of non-corporate Commonwealth entities and 54 percent ($n=30$) of corporate Commonwealth entities. Forty-one percent ($n=66$) reported they had never tested the effectiveness of their fraud and corruption controls.

Entities were also asked about their compliance with Fraud and Corruption Rule requirements. As shown in Table 2, most non-corporate and corporate entities and Commonwealth companies reported that they were fully compliant with the Fraud and Corruption Rule in 2024–25. Depending on the measure, between 71 percent ($n=70$) and 96 percent ($n=94$) of non-corporate entities reported they had achieved full compliance with the requirements, as did 73 percent ($n=41$) to 95 percent ($n=53$) of corporate Commonwealth entities.

Table 2: Compliance with the Fraud and Corruption Rule by type of entity, 2024–25 (n)

	Non-corporate			Corporate			Commonwealth company		
	Non-compliant	Partially	Fully	Non-compliant	Partially	Fully	Non-compliant	Partially	Fully
Conducting assessments of fraud and corruption risk regularly	1	8	89	0	6	50	0	2	5
Conducting assessments of fraud and corruption risk when there is a substantial change in the structure, functions or activities of the entity	3	13	64	2	4	41	0	1	5
Developing and implementing control plans to deal with fraud and corruption risks and updating plans as soon as practicable after conducting a risk assessment	2	13	83	1	5	50	0	1	6
Conducting periodic reviews of the effectiveness of the entity's fraud and corruption controls	9	19	70	3	12	41	0	1	6
Having governance structures and processes to effectively oversee and manage risks of fraud and corruption	0	4	94	1	4	51	0	0	7
Having officials responsible for managing risks of fraud and corruption	0	6	92	1	3	52	0	1	6
Keeping records identifying those structures, processes and officials	0	7	91	1	2	53	0	1	6
Having an appropriate mechanism for preventing fraud and corruption, including by ensuring that officials in the entity are made aware of what constitutes fraud and corruption	0	4	94	0	5	51	0	2	5
Ensuring that the risk of fraud and corruption are taken into account in planning and conducting the activities of the entity	0	21	77	1	10	45	0	0	7

Table 2: Compliance with the Fraud and Corruption Rule by type of entity, 2024–25 (n) (cont.)

	Non-corporate			Corporate			Commonwealth company		
	Non-compliant	Partially	Fully	Non-compliant	Partially	Fully	Non-compliant	Partially	Fully
Having an appropriate mechanism for detecting fraud and corruption, including processes for officials of the entity and other persons to report suspected fraud or corruption confidentially	0	7	91	0	7	49	0	1	6
Having an appropriate mechanism for investigating or otherwise responding to fraud or corruption or suspected fraud or corruption	0	4	94	0	4	52	0	1	6
Having an appropriate mechanism for recording and reporting incidents of fraud or corruption or suspected fraud or corruption	1	5	92	0	5	51	0	1	6

Note: Excludes entities who provided a 'not applicable' response to the requirement

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

Preventing, detecting and investigating fraud and corruption: Innovations and limitations

Adapting fraud and corruption control measures to appropriately address emerging risks is an important part of preventing and responding to fraud and corruption for Australian Government entities. The census asked entities to summarise new or revised measures implemented during 2024–25 to prevent, detect or respond to fraud and corruption.

Sixty-seven percent ($n=108$) of responding entities implemented new measures or revised current practices in 2024–25. Almost half of these entities (46%, $n=50$) cited multiple new or revised measures. The average number of new or revised measures implemented by the latter group of entities in 2024–25 was two (range=2–5).

Over half of the responding entities reported having reviewed existing policies or procedures (56% $n=61$), around one-third (34%, $n=37$) reported improving or increasing staff training and awareness (eg participation in awareness campaigns, new e-learning modules) and one-fifth each (20%, $n=22$) introduced new policies or procedures or implemented new or updated existing information and communication technology. Ten percent ($n=11$) introduced new roles or teams to address fraud and corruption risks and nine percent ($n=10$) undertook fraud or integrity risk assessments. Seventeen percent ($n=18$) implemented new or revised other measures (eg revising internal surveys to ask about fraud and corruption).

Entities were also asked about the factors that limited their innovation of fraud and corruption control measures. Sixty-five percent of entities ($n=70$) who had implemented new or revised fraud and corruption control practices reported constraints on their ability to innovate. Over half of entities (52%, $n=56$) cited staffing constraints as limiting innovation. Two-fifths each (40%, $n=43$) reported financial constraints and technological limitations, and over one-third (37%, $n=40$) cited operational priorities. Eighty-one percent ($n=57$) of entities that implemented new measures or revised current ones cited multiple barriers to innovation. Thirty-five percent ($n=38$) of entities reported no limitations.

Of those entities that did not implement new measures or revise current ones ($n=54$) in 2024–25, 41 percent ($n=22$) cited staffing constraints as a reason for not doing so, approximately one-third (30%, $n=16$) cited operational priorities and over one-fifth (22%, $n=12$) cited financial limitations. One-fifth of entities (20%, $n=11$) reported that new strategies were not warranted.

Internal fraud and corruption against the Commonwealth

Allegations received and detected

Internal fraud and corruption allegations can be detected by the entity—through processes such as software flags, alerts, operational processes or data analytics—or received by the entity, through means such as tip-off lines or referrals from other agencies. Forty percent ($n=64$) of responding entities received or detected internal fraud and corruption allegations in 2024–25. A total of 14,323 allegations of internal fraud and corruption were received or detected by responding entities in the reporting period. In 2024–25, almost all (95%, $n=13,602$) internal fraud and corruption allegations were received or detected by extra-large entities (see Table 3). Entities whose primary function was larger operational accounted for 96 percent ($n=13,733$) of internal fraud and corruption allegations.

Most allegations were detected by the entity (81%, $n=11,633$) while 19 percent ($n=2,690$) were received. Entities whose primary function was larger operational accounted for almost all internal fraud and corruption allegations detected (99%, $n=11,516$) and most of those received (82%, $n=2,217$).

Table 3: Internal fraud and corruption allegations received or detected, by entity size and function, 2024–25 (n)

	Number of allegations	Number of entities
Entity size (number of staff)^a		
Micro (<20)	0	0
Extra-small (20–100)	1	1
Small (101–250)	32	9
Medium (251–1,000)	63	20
Large (1,001–10,000)	621	27
Extra-large (>10,000)	13,602	6
Function^b		
Policy	381	12
Small operational	14	5
Larger operational	13,733	10
Regulatory	58	12
Specialist	93	16
National Cultural Institution	3	3
Other	41	6
Total^c	14,323	64

a: Number of employees calculated using full-time equivalency staffing numbers. See APSC (2025) for size classification

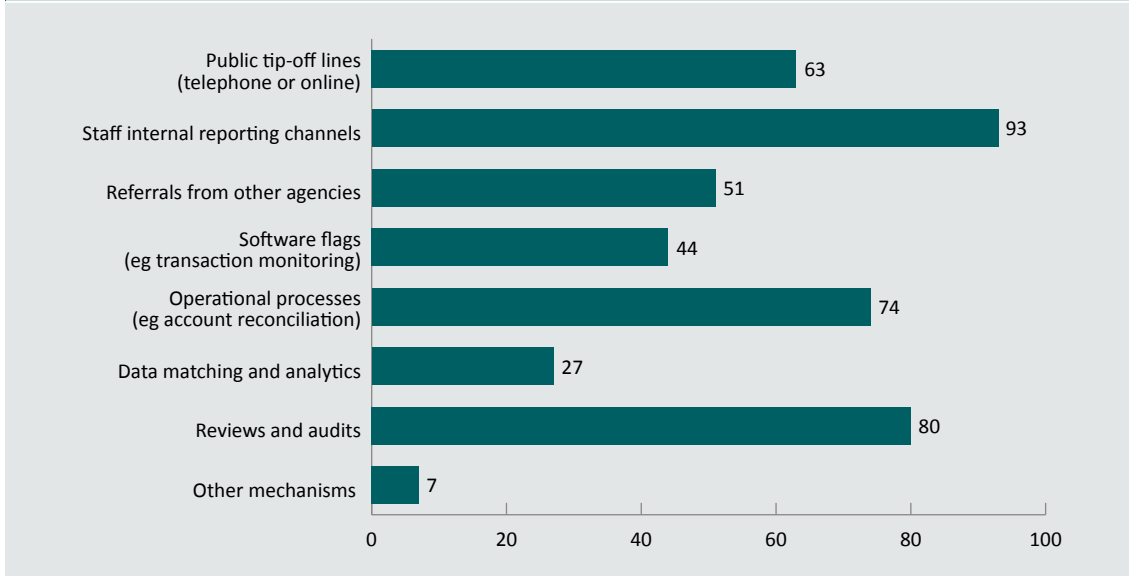
b: Australian Public Service agencies are grouped into categories, also known as ‘functional clusters’, to allow comparisons between agencies with similar primary functions. Function allocation is based on entity responses and, where possible, cross-referenced against the functions outlined by the APSC (2025). See Table A1 in the *Appendix* for definitions

c: Includes entities whose size was not available

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

A new question in the 2024–25 census asked entities about the types of mechanisms in place to detect or receive allegations of internal fraud and corruption. Most responding entities (93%, $n=151$) reported staff internal reporting channels (see Figure 1). Eighty percent ($n=129$) used reviews and audits, and 74 percent ($n=120$) used operational processes such as account reconciliation. The average number of mechanisms in place was four (range=0–7).

Figure 1: Mechanisms for receiving and detecting internal fraud and corruption allegations, 2024–25 (%)



Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

Internal fraud and corruption investigations and other responses

Investigations and other responses commenced

Entities were asked about internal fraud and corruption investigations and other responses commenced in 2024–25. An investigation was ‘commenced’ when the entity determined that the allegation met the threshold for investigation. Other responses were commenced if the allegation met the definition of internal fraud or corruption but did not meet an entity’s threshold for investigation. An investigation or other response commenced in 2024–25 may relate to an allegation received or detected during this 12-month period or an allegation from a previous year.

In 2024–25, 2,525 investigations and other responses to allegations of internal fraud and corruption were commenced, spread across 55 entities (34%). Of these, 1,324 were investigations, undertaken by 26 percent ($n=42$) of responding entities, and 1,201 were other responses, commenced by 17 percent of entities ($n=28$). Of the 55 entities that commenced an investigation or other response in 2024–25, 49 percent ($n=27$) commenced investigations only, 24 percent ($n=13$) commenced other responses only and 27 percent ($n=15$) commenced both investigations and other responses.

Investigations and other responses during 2024–25 were commenced by entities of various sizes. Most investigations (76%, $n=1,010$) were commenced by extra-large entities, as were the majority of other responses (89%, $n=1,071$; see Table 4). Of the extra-large entities, similar proportions of investigations and other responses were commenced (49%, $n=1,010$ vs 51%, $n=1,071$) whereas large entities primarily commenced investigations (74%, $n=295$).

With respect to entity function, most investigations (81%, $n=1,076$) and other responses (89%, $n=1,067$) were commenced by entities with a larger operational function. Among these entities, half of the allegations resulted in an investigation and half were other responses.

Table 4: Internal fraud and corruption investigations and other responses commenced, by entity size and function, 2024–25

	Investigations commenced		Other responses commenced	
	<i>n</i>	%	<i>n</i>	%
Entity size (number of staff)^a				
Micro (<20)	0	0	0	0
Extra-small (20–100)	0	0	0	0
Small (101–250)	6	<1	13	1
Medium (251–1,000)	12	1	13	1
Large (1,001–10,000)	295	22	104	9
Extra-large (>10,000)	1,010	76	1,071	89
Function^b				
Policy	195	15	78	6
Small operational	2	<1	1	<1
Larger operational	1,076	81	1,067	89
Regulatory	23	2	6	<1
Specialist	16	1	33	3
National Cultural Institution	0	0	2	<1
Other	12	1	14	1
Total^c	1,324		1,201	

a: Number of employees calculated using full-time equivalency staffing numbers. See APSC (2025) for size classification

b: Australian Public Service agencies are grouped into categories, also known as ‘functional clusters’, to allow comparisons between agencies with similar primary functions. Function allocation is based on entity responses and, where possible, cross-referenced against the functions outlined by the APSC (2025). See Table A1 in the *Appendix* for definitions

c: Includes entities whose size was not available

Note: Percentages may not total 100 due to rounding

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

Entities were asked about the mechanisms or processes in place to investigate or otherwise respond to internal fraud and corruption (see Table 5). The same number of entities (83%, $n=135$) reported that they had response plans in place and processes to refer matters to the AFP or the NACC to investigate or respond to allegations. About two-thirds of entities reported taking all reasonable measures to recover any financial losses (66%, $n=107$) and giving regard to the Australian Government Investigations Standard in conducting investigations (64%, $n=104$). The average number of mechanisms in place for investigating or otherwise responding to internal fraud and corruption allegations was five (range=0–8).

Table 5: Mechanisms for investigating internal fraud and corruption allegations, 2024–25

Mechanism	<i>n</i>	%
Response plans, including protocols for decision making, communication, engagement, and referrals	135	83
Referral processes to report instances of potential serious or complex fraud offences to the AFP and suspected serious or systemic corrupt conduct to the NACC	135	83
Regard given to the Australian Government Investigations Standard in conducting investigations	104	64
Appropriately qualified investigators (internal or external) that meet competency requirements as set out in the Australian Government Investigations Standard	92	57
Standard operating procedures for investigations with evidence to substantiate a criminal charge referred to the CDPP	68	42
Consultation with other entities where a potential incident impacts on the responsibilities of the other entity	90	56
Taking all reasonable measures to recover financial losses	107	66
Other mechanisms	20	12

Note: AFP=Australian Federal Police; CDPP=Commonwealth Director of Public Prosecutions; NACC=National Anti-Corruption Commission

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

Investigations and other responses finalised

An internal fraud and/or corruption investigation is finalised when one of the following has occurred:

- the entity’s investigation of the allegations has concluded;
- the allegations have been referred to a law enforcement or prosecution entity for further action;
- debts or liabilities arising from the investigation have been written off as unrecoverable; or
- the individual who was the subject of allegations has died.

Another response is finalised when one of the following has occurred:

- the entity’s response to the allegations has concluded;
- the allegations have been referred to a law enforcement or prosecution entity for further action;
- debts or liabilities arising from the response have been written off as unrecoverable; or
- the individual who was the subject of allegations has died.

An investigation or other response may be finalised in the same year it commenced or in a subsequent year.

Fifty-three entities finalised internal fraud and corruption investigations and other responses in 2024–25. A total of 2,118 internal fraud and/or corruption investigations and other responses were finalised during this 12-month period (see Table 6). Around half of finalised cases were investigations (52%, $n=1,097$) and around half were other responses (48%, $n=1,021$). Investigations were finalised by 37 entities, 70 percent of which ($n=768$) were finalised by seven extra-large entities. Other responses were finalised by 26 entities, also largely by extra-large entities (91%, $n=930$).

The median number of internal fraud and corruption investigations finalised was two, as was the median number of other responses finalised.

Table 6: Internal fraud and corruption investigations and other responses finalised, by entity size and function, 2024–25

	Investigations finalised		Other responses finalised	
	<i>n</i>	%	<i>n</i>	%
Entity size (number of staff)^a				
Micro (<20)	0	0	0	0
Extra-small (20–100)	0	0	0	0
Small (101–250)	3	<1	13	1
Medium (251–1,000)	17	2	12	1
Large (1,001–10,000)	308	28	66	6
Extra-large (>10,000)	768	70	930	91
Function^b				
Policy	196	18	57	6
Small operational	0	0	2	<1
Larger operational	845	77	928	91
Regulatory	25	2	14	1
Specialist	21	2	13	1
National Cultural Institution	0	0	2	<1
Other	10	1	5	<1
Total^c	1,097		1,021	

a: Number of employees calculated using full-time equivalency staffing numbers. See APSC (2025) for size classification

b: Australian Public Service agencies are grouped into categories, also known as ‘functional clusters’, to allow comparisons between agencies with similar primary functions. Function allocation is based on entity responses and, where possible, cross-referenced against the functions outlined by the APSC (2025). See Table A1 in the *Appendix* for definitions

c: Includes entities whose size was not available

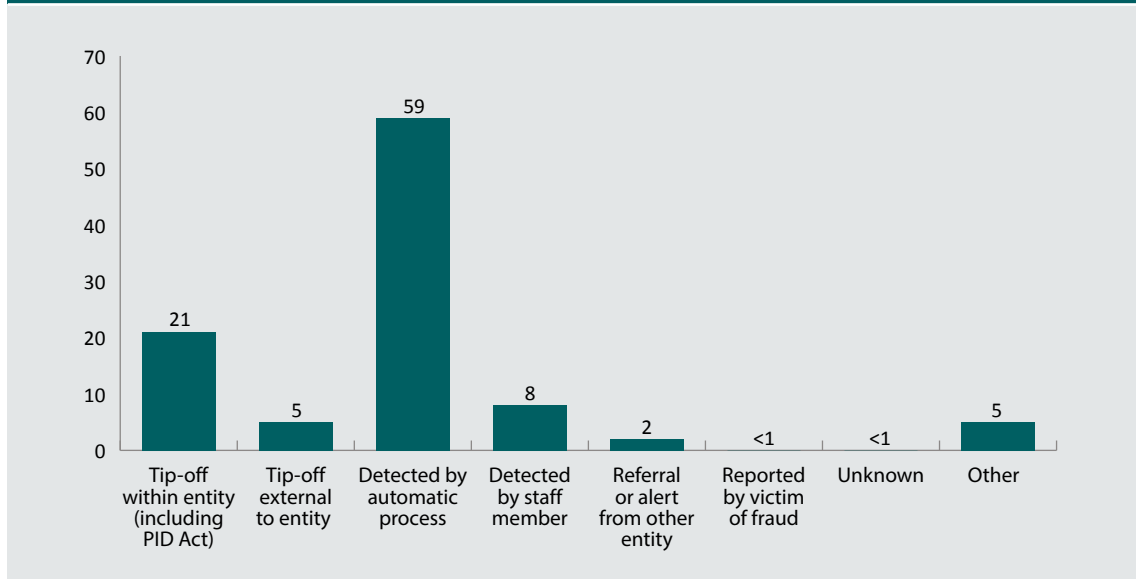
Note: Percentages may not total 100 due to rounding

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

Method of detection

Internal fraud and corruption was most commonly detected in 2024–25 via automatic processes (59%, $n=1,242$), followed by a tip-off within the entity (21%, $n=451$) and detection by a staff member (8%, $n=173$; see Figure 2).

Figure 2: Principal method of detecting internal fraud and corruption, 2024–25 (%)



Note: PID Act=Public Interest Disclosure Act 2013. Percentages do not total 100 due to rounding
 Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

Case study 1: Tip-off within the entity

In 2023, an entity received a tip-off from a staff member alleging that another staff member had been misusing Commonwealth credit cards to make private purchases. An investigation into this allegation identified unauthorised transactions valued at over \$40,000 and numerous false acquittals were made to conceal this conduct.

A search warrant executed on the staff member’s private residence found the fraudulently purchased items. The staff member was charged and convicted of various offences in relation to the fraudulent conduct, sentenced to imprisonment and ordered to repay the value of the fraudulent transactions.

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

Method of investigation

Entities were asked if internal fraud and corruption investigations and/or other responses finalised in 2024–25 were investigated internally, externally or both. Entities could select multiple options, so the total number of investigative types exceeds the total number of entities that finalised an internal or external fraud investigation and/or other response.

Seventy-nine percent ($n=42$) of entities that finalised internal fraud and corruption investigations or other responses conducted the response internally. Thirty percent of entities undertook a mix of internal and external investigations or other responses ($n=16$) and the remaining 13 percent were externally investigated or otherwise responded to ($n=7$).

Findings of investigations and other responses

Thirty-four of the 53 entities (64%) that finalised an internal fraud and corruption investigation or other response in 2024–25 substantiated an allegation of fraud and corruption, either in full or in part. An allegation was substantiated where there was sufficient evidence or proof to confirm the claim of fraud and corruption.

Internal fraud and corruption allegations were substantiated in 37 percent ($n=779$) of finalised investigations and/or other responses in 2024–25 (see Table 7). Most substantiated allegations were reported by extra-large entities (85%, $n=663$) and by entities whose primary function is larger operational (88%, $n=685$). Among extra-large entities that finalised an investigation or other response in 2024–25, two-fifths of the allegations were substantiated in full or in part (39%, $n=663$). Similarly, two-fifths of entities whose primary function is larger operational substantiated allegations of internal fraud or corruption in full or in part (39%, $n=685$).

Table 7: Findings of internal fraud and corruption investigations and other responses finalised, 2024–25

	<i>n</i>	%
Allegations substantiated in full or in part	779	37
Allegations not substantiated	343	16
Allegations referred to other agency and outcome unknown	62	3
No outcome—investigation discontinued	119	6
Other	831	39
Unknown	0	0
Total finalised	2,118	

Note: Percentages do not total 100 because one entity had multiple findings for one finalised investigation and/or other response

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

Sixteen percent ($n=343$) of allegations of internal fraud and corruption in which an investigation and/or other response was finalised in 2024–25 were not substantiated. Of these, 61 percent ($n=208$) were reported by extra-large entities and 70 percent ($n=240$) by entities whose primary function is larger operational. However, when looking at findings by entity size, three-quarters (75%, $n=12$) of allegations from investigations or other responses finalised by small entities were not substantiated compared with one in three (29%, $n=113$) among large entities. Entities whose primary function is regulatory similarly had a higher proportion of allegations not substantiated (67%, $n=26$) compared with entities with other primary functions.

Three percent ($n=62$) of allegations in which an investigation and/or other responses was finalised in 2024–25 were referred to another agency and the outcome was unknown. Almost all referrals (92%, $n=57$) were reported by large entities, and 63 percent ($n=39$) by entities whose primary function is policy. When looking at referrals by entity size, referral to another agency did not account for the highest proportion of outcomes for any entity size. Referrals accounted for 15 percent of outcomes for large entities ($n=57$), the highest proportion for any entity size category. Referral to another agency was the most common outcome for entities with a specialist primary function (38%, $n=19$).

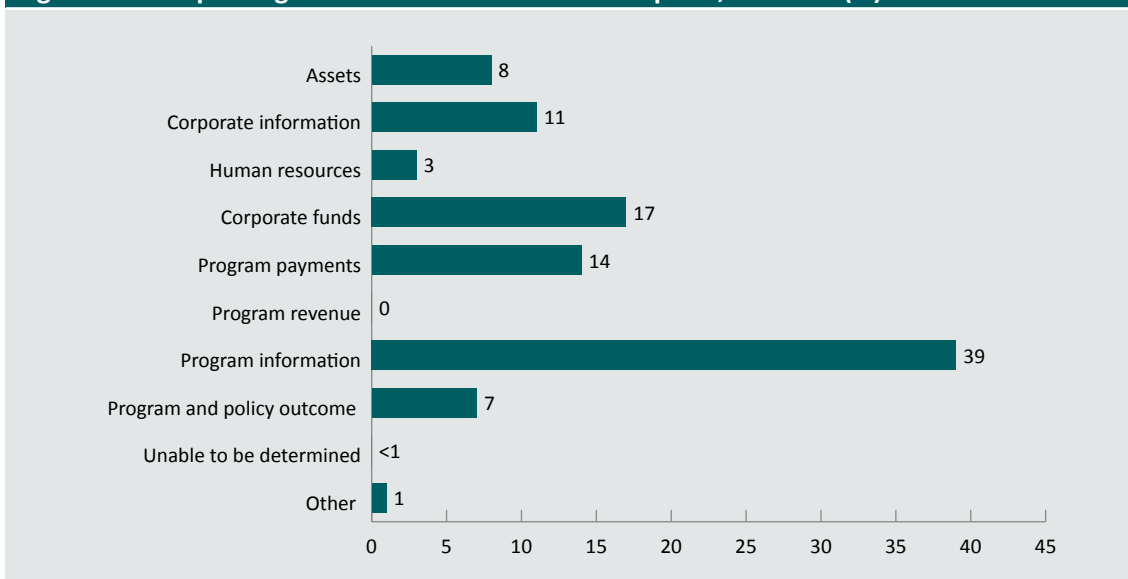
Six percent ($n=119$) of allegations had no outcome because the investigation and/or other response was discontinued. Most of these were reported by large entities (88%, $n=105$), and two-thirds by entities whose primary function is policy (66%, $n=79$). Turning to entity size, 31 percent ($n=9$) of investigations or other responses by medium-size entities were discontinued, as were 27 percent ($n=105$) by large entities. One in three (31%, $n=79$) investigations or other responses finalised in 2024–25 by entities with a policy function were discontinued.

Almost two-fifths of internal fraud and corruption allegations where an investigation and/or other response was finalised in 2024–25 had an ‘other’ finding (39%, $n=831$). Almost all were reported by extra-large entities (99%, $n=820$) and entities whose primary function is larger operational (99%, $n=820$). Among extra-large entities, 48 percent of allegations had an ‘other’ finding ($n=820$). Similarly, 46 percent ($n=820$) of entities whose primary function is larger operational had a finding of ‘other’.

Targets of internal fraud and corruption

Program information was the principal target in 39 percent ($n=303$) of internal fraud and corruption cases where an investigation or other response was finalised and the allegations substantiated. This was followed by corporate funds (17%, $n=135$), program payments (14%, $n=106$) and corporate information (11%, $n=85$; see Figure 3).

Figure 3: Principal targets of internal fraud and corruption, 2024–25 (%)



Note: Includes only cases where an investigation or other response was finalised and the allegations substantiated. Percentages do not total 100 due to rounding and because one case had multiple principal targets

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

Case study 2: Internal fraud and corruption targeting program information

An entity undertook a multi-disciplinary investigation after receiving numerous tip-offs alleging fraudulent conduct by a staff member. An investigation into the staff member found that they had misused access to program information, which was subsequently recorded and sent to unauthorised third parties external to the entity. The staff member was arrested and charged and their employment terminated immediately. A co-offender was also arrested and charged.

The former staff member pled guilty to the unauthorised use or disclosure of entity information and abuse of public office and their accomplice pled guilty to soliciting disclosure of entity information. Both their sentences were to be served by way of an intensive correction order, community service and monetary fines.

This matter constituted a serious data breach. Letters were sent to affected participants and a dedicated phone line was set up for those with concerns. The entity took several steps to reduce the likelihood of such an event occurring again. This included revising their systems to reduce advanced search functionality, implementing new automated systems to detect suspicious or irregular activities, updating the conflict of interest policy, creating a new data breach response policy and expanding the internal fraud team.

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

Methods used to commit internal fraud and corruption

The misuse of information, digital and communication technologies was identified as the principal method used to commit 56 percent ($n=433$) of internal fraud and corruption cases substantiated by investigation or other response in 2024–25. This misuse includes actions such as accessing programs and systems without authorisation, falsifying information, misusing email and committing cyber attacks. The misuse of documents (eg creating or using false or altered documents, concealing or failing to provide documents and misusing entity credentials) was identified as the primary method for 12 percent ($n=96$) of cases, and asset misappropriation as the primary method for 11 percent ($n=88$).

Outcomes and other responses

Internal disciplinary action was the principal outcome for just over half (51%, $n=405$) of the internal fraud and corruption allegations substantiated in 2024–25. This was followed by termination of employment or contract by dismissal (16%, $n=123$), and resignation of the official involved (9%, $n=69$). Five percent were referred to police (state or federal) or another agency ($n=43$). Allegations referred to police or another agency may include cases where the fraudulent or corrupt conduct was found to have been against an entity other than the Commonwealth.

Amounts lost and recovered

Entities were asked to provide the total amount lost in internal fraud and corruption cases where investigations or other responses were finalised in 2024–25 and the allegations were substantiated in full or in part. Similarly, entities were asked to provide the total amount of internal fraud and corruption losses recovered during the reporting period, regardless of when the fraud or corruption was committed, when the losses were incurred or when the investigation or other response was completed.

Not all entities who experience financial losses as a result of internal fraudulent or corrupt conduct or who recover amounts lost are aware of or able to quantify these amounts. There can be several factors that make quantifying losses and recoveries difficult. These can include software or system limitations, external agencies conducting investigations and the losses or recoveries being unknown or confidential settlements. As a result, the total losses and recoveries experienced by an entity may not be accurately captured in census reporting.

In 2024–25, 13 entities quantified internal fraud and corruption losses and 11 reported quantifiable recoveries (see Table 8). Internal fraud and corruption losses reported in 2024–25 totalled \$2,408,859. The median amount lost was \$20,707. As these figures include losses attributable to internal fraud and/or corruption, they cannot be compared with losses reported in previous years, which related to internal fraud only.

Internal fraud and corruption recoveries during 2024–25 totalled \$599,009. It should be noted that due to the length of time investigations can take, reported recoveries may include financial amounts recovered from fraud and corruption experienced in previous years. The median amount recovered was \$27,219 for the reporting period.

Several entities also reported zero monetary losses and recoveries as a result of internal fraud and corruption. When including these entities in the analysis, the median amounts lost and recovered in 2024–25 were \$622 and \$41 respectively.

Table 8: Internal fraud and corruption losses and recoveries, 2024–25

	Total (\$)	Average per entity (\$)	Median per entity (\$)	Number of entities
Losses	2,408,859	185,298	20,707	13
Recoveries	599,009	54,455	27,219	11

Note: Excludes entities that reported losses or recoveries equal to zero

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

External fraud against the Commonwealth

Allegations received and detected

Entities can become aware of external fraud allegations through detections (eg by a staff member incidentally or via data analytics) or by being notified (eg tip-offs, reports from the victim or referrals from another entity). Thirty-six percent ($n=58$) of responding entities received or detected external fraud allegations in 2024–25, reporting a total of 348,072 allegations. Almost all external fraud allegations in 2024–25 were received or detected by six extra-large entities (99%, $n=343,564$; see Table 9). Similarly, almost all external fraud allegations were received or detected by 11 entities whose primary function is ‘larger operational’ (99%, $n=344,181$).

The total number of external fraud allegations received or detected by responding entities increased by 27 percent between 2023–24 and 2024–25, from 274,991 to 348,072. Fifty-seven percent ($n=198,925$) of external fraud allegations in 2024–25 were detected by the entity and 43 percent ($n=149,147$) were received. The proportion of allegations detected in 2024–25 decreased from 68 percent in 2023–24, while the proportion received increased from 32 percent.

Table 9: External fraud allegations received or detected, by entity size and function, 2024–25 (n)

	Number of allegations	Number of entities
Entity size (number of staff)^a		
Micro (<20)	1	1
Extra-small (20–100)	9	4
Small (101–250)	11	6
Medium (251–1,000)	956	14
Large (1,001–10,000)	3,531	27
Extra-large (>10,000)	343,564	6
Function^b		
Policy	2,703	10
Small operational	33	4
Larger operational	344,181	11
Regulatory	622	10
Specialist	163	11
National Cultural Institution	4	3
Other	366	9
Total^c	348,072	58

a: Number of employees calculated using full-time equivalency staffing numbers. See APSC (2025) for size classification

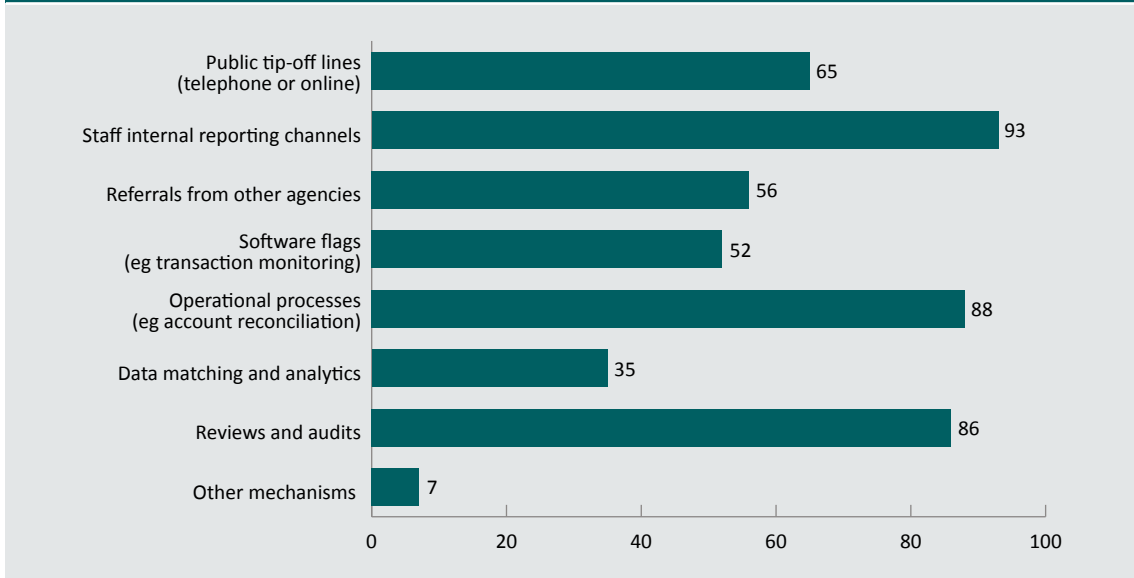
b: Australian Public Service agencies are grouped into categories, also known as ‘functional clusters’, to allow comparisons between agencies with similar primary functions. Function allocation is based on entity responses and, where possible, cross-referenced against the functions outlined by the APSC (2025). See Table A1 in the *Appendix* for definitions

c: Includes entities whose size was not available

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

A new question included in the 2024–25 census asked entities about the types of mechanisms in place to detect or receive allegations of external fraud. High proportions of responding entities reported having internal reporting channels for staff (93%, $n=151$; see Figure 4), operational processes (such as account reconciliation; 88%, $n=143$) and/or reviews and audits (86%, $n=139$) in place to detect or receive allegations. The average number of mechanisms in place was five (range=0–8).

Figure 4: Mechanisms for receiving and detecting external fraud allegations, 2024–25 (%)



Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

External fraud investigations and other responses

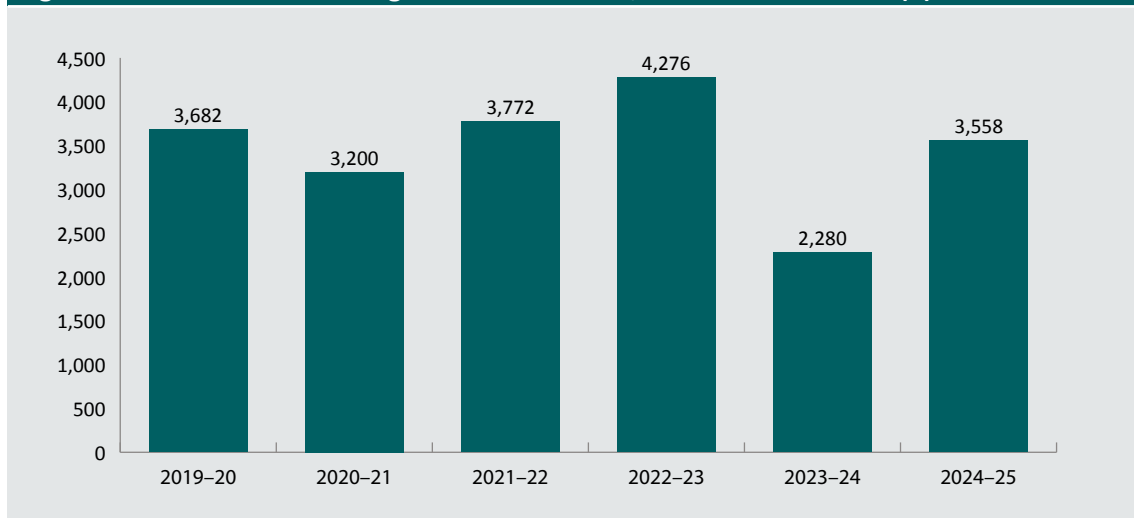
Investigations and other responses commenced

Entities were asked about external fraud investigations and other responses commenced in 2024–25. An investigation was commenced when the entity determined that the allegation of external fraud met the threshold for investigation. Other responses were commenced if the allegation met the definition of fraud but did not meet an entity’s threshold for investigation. An investigation or other response commenced in 2024–25 may relate to an allegation received or detected during this 12-month period or an allegation from a previous year.

Thirty-three percent ($n=54$) of responding entities commenced an external fraud investigation and/or other response in 2024–25. This is higher than the proportion reported in 2023–24 (28%, $n=44$). Twenty-five percent of entities ($n=40$) commenced an external fraud investigation and 18 percent ($n=29$) commenced another response. Of the 54 entities, 46 percent ($n=25$) commenced investigations only, 26 percent ($n=14$) commenced other responses only and 28 percent ($n=15$) commenced both investigations and other responses.

A total of 44,700 external fraud investigations and other responses were commenced in 2024–25, of which 3,558 were investigations and 41,142 were other responses. This reflects an increase from the number of investigations ($n=2,280$) and other responses ($n=25,979$) commenced in the previous year. However, the number of investigations commenced has been variable over the past six years (see Figure 5), ranging from 2,280 in 2023–24 to 4,276 in 2022–23 (average=3,461).

Figure 5: External fraud investigations commenced, 2019–20 to 2024–25 (n)



Source: AIC Fraud and Corruption Against the Commonwealth census 2019–2025 [computer file]

The majority of investigations and other responses to external fraud were commenced by extra-large entities (72%, $n=2,575$ and 98%, $n=40,433$ respectively; see Table 10). Extra-large (94%, $n=40,433$) and medium-size (91%, $n=646$) entities primarily commenced other responses, whereas large entities (94%, $n=916$) primarily commenced investigations. Most external fraud investigations were commenced by entities with a larger operational function (73%, $n=2,603$), followed by those with a policy function (24%, $n=846$). Almost all other responses were undertaken by larger operational entities (97%, $n=39,865$). Over half of entities with a policy function (58%, $n=846$) commenced an investigation, whereas entities with regulatory, specialist and other functions primarily commenced other responses (see Table 10).

Table 10: External fraud investigations and other responses commenced, by entity size and function, 2024–25

	Investigations commenced		Other responses commenced	
	<i>n</i>	%	<i>n</i>	%
Entity size (number of staff)^a				
Micro (<20)	0	0	1	<1
Extra-small (20–100)	0	0	5	<1
Small (101–250)	6	<1	1	<1
Medium (251–1,000)	61	2	646	2
Large (1,001–10,000)	916	26	56	<1
Extra-large (>10,000)	2,575	72	40,433	98
Function^b				
Policy	846	24	605	1
Small operational	8	<1	2	<1
Larger operational	2,603	73	39,865	97
Regulatory	46	1	313	1
Specialist	11	<1	35	<1
National Cultural Institution	1	<1	1	<1
Other	43	1	321	1
Total^c	3,558		41,142	

a: Number of employees calculated using full-time equivalency staffing numbers. See APSC (2025) for size classification

b: Australian Public Service agencies are grouped into categories, also known as ‘functional clusters’, to allow comparisons between agencies with similar primary functions. Function allocation is based on entity responses and, where possible, cross-referenced against the functions outlined by the APSC (2025). See Table A1 in the *Appendix* for definitions

c: Includes entities whose size was not available

Note: Percentages may not total 100 due to rounding

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

Entities were also asked about the mechanisms or processes in place to investigate or otherwise respond to external fraud (see Table 11). Most entities reported that they had referral processes to report instances of potential serious or complex fraud offences to the AFP and suspected serious or systemic corrupt conduct to the NACC (84%, *n*=136). A similar proportion reported having in place response plans, including protocols for decision making, communication, engagement and referrals (82%, *n*=133). Seventy percent of entities (*n*=114) reported taking all reasonable measures to recover any financial losses. The average number of mechanisms in place for investigating or otherwise responding to external fraud allegations was five (range=0–8).

Mechanism	<i>n</i>	%
Response plans, including protocols for decision making, communication, engagement, and referrals	133	82
Referral processes to report instances of potential serious or complex fraud offences to the AFP and suspected serious or systemic corrupt conduct to the NACC	136	84
Regard given to the Australian Government Investigations Standard in conducting investigations	102	63
Appropriately qualified investigators (internal or external) that meet competency requirements as set out in the Australian Government Investigations Standard	90	56
Standard operating procedures for investigations with evidence to substantiate a criminal charge referred to the CDPP	72	44
Consultation with other entities where a potential incident impacts on the responsibilities of the other entity	86	53
Taking all reasonable measures to recover financial losses	114	70
Other mechanisms	22	14

Note: AFP=Australian Federal Police; CDPP=Commonwealth Director of Public Prosecutions; NACC=National Anti-Corruption Commission

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

Investigations and other responses finalised

An external fraud investigation is finalised when one of the following has occurred:

- the entity’s investigation of the allegations has concluded;
- the allegations have been referred to a law enforcement or prosecution entity for further action;
- debts or liabilities arising from the investigation have been written off as unrecoverable; or
- the individual who was the subject of allegations has died.

Another response is finalised when one of the following has occurred:

- the entity’s response to the allegations has concluded;
- the allegations have been referred to a law enforcement or prosecution entity for further action;
- debts or liabilities arising from the response have been written off as unrecoverable; or
- the individual who was the subject of allegations has died.

An investigation or other response may be finalised in the same year it commenced or in a following year.

Fifty entities (31%) finalised an external fraud investigation and/or other response in 2024–25, an increase from 2023–24 (27%, *n*=43). Thirty-four entities (21%) reported finalising an investigation and 25 entities (15%) reported finalising another response.

A total of 43,847 external fraud investigations and/or other responses were finalised in 2024–25. Of these, seven percent ($n=3,280$) were investigations and 93 percent ($n=40,567$) were other responses (see Table 12). Most investigations and other responses were finalised by extra-large entities (96%, $n=42,192$) and entities classified as larger operational (96%, $n=42,128$).

Table 12: External fraud investigations and other responses finalised, by entity size and function, 2024–25				
	Investigations finalised		Other responses finalised	
	<i>n</i>	%	<i>n</i>	%
Entity size (number of staff)^a				
Micro (<20)	0	0	1	<1
Extra-small (20–100)	0	0	5	<1
Small (101–250)	2	<1	1	<1
Medium (251–1,000)	60	2	611	2
Large (1,001–10,000)	856	26	119	<1
Extra-large (>10,000)	2,362	72	39,830	98
Function^b				
Policy	852	26	54	<1
Small operational	3	<1	1	<1
Larger operational	2,333	71	39,795	98
Regulatory	47	1	364	1
Specialist	10	<1	31	<1
National Cultural Institution	1	<1	1	<1
Other	34	1	321	1
Total^c	3,280		40,567	

a: Number of employees calculated using full-time equivalency staffing numbers. See APSC (2025) for size classification

b: Australian Public Service agencies are grouped into categories, also known as ‘functional clusters’, to allow comparisons between agencies with similar primary functions. Function allocation is based on entity responses and, where possible, cross-referenced against the functions outlined by the APSC (2025). See Table A1 in the *Appendix* for definitions

c: Includes entities whose size was not available

Note: Percentages may not total 100 due to rounding

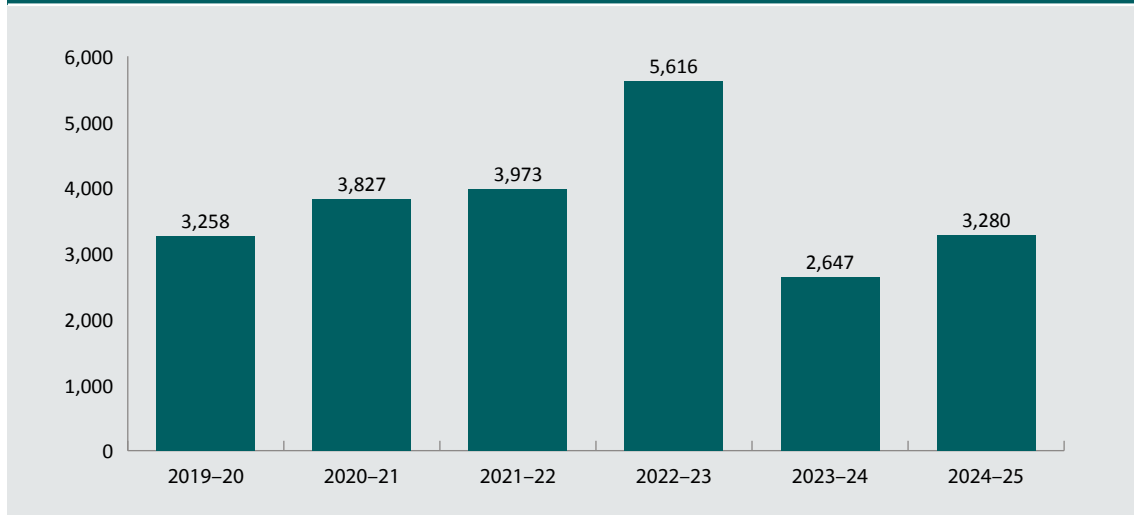
Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

A larger number of external fraud investigations were finalised in 2024–25 compared with 2023–24 (3,280 vs 2,647; see Figure 6). A median of six investigations were finalised by the 34 entities who finalised an external fraud investigation in 2024–25, less than the median in 2023–24 ($n=9$).

Due to the length of time investigations can take, not all investigations finalised in the reporting period relate to allegations detected or investigations commenced in the same financial year. Thus, variation in the number of investigations finalised each year is not uncommon.

The number of other responses finalised increased by over 50 percent between 2023–24 ($n=24,742$) and 2024–25 ($n=40,567$). The median number of other responses finalised in 2024–25 was two. As with investigations, not all other responses finalised in the reporting period relate to fraud allegations detected or other responses commenced in the same financial year.

Figure 6: External fraud investigations finalised, 2019–20 to 2024–25 (n)



Source: AIC Fraud and Corruption Against the Commonwealth census 2019–2025 [computer file]

Method of detection

As in previous years, most (91%, $n=40,117$) external fraud cases in which an investigation was finalised during the reporting period were detected by automatic processes (eg software flags or alerts). Extra-large entities were responsible for almost all cases detected this way (99%, $n=40,034$).

The remaining 3,730 cases were detected using various methods. Four percent ($n=1,852$) were reported by the victim of the fraud, two percent ($n=924$) were detected by a staff member and one percent each were from an ‘other’ type of detection ($n=330$), a tip-off within the entity ($n=280$) or a tip-off external to the entity ($n=264$).

Case study 3: Detection of fraudulent claims and billing using an automatic process

A data analytics detection program brought a healthcare provider to an entity’s attention. The program identified suspected fraud and non-compliant behaviour by analysing retrospective billing and claiming data. The billing data identified that, between 2020 and 2024, the provider had submitted over 25,000 claims for treatment services, resulting in payments totalling over \$1.8m.

The provider was referred for a criminal investigation in 2023. During the investigation, the provider was found to be practising from an unknown location—a breach of requirements for allied health professionals. Efforts to contact the provider to establish their practice location were unsuccessful. The investigation obtained formal statements from clients affected. All clients attested to not receiving any treatment services from the provider between the dates in question. In total, the provider fraudulently submitted over 4,000 claims to the entity resulting in over \$275,000 being directed to bank accounts held and operated by the provider.

In 2025, the entity referred a brief of evidence to the CDPP alleging 11 indictable counts of dishonesty causing a loss of \$276,743.25 to the Commonwealth contrary to s 135.1(5) of the *Criminal Code* (Cth). The entity engaged in deconfliction activity alongside another agency that was also impacted by fraudulent activity from the provider. Under information-sharing provisions, the entities shared relevant material to support the investigation. At the time of reporting, the partner agency was referring a brief of evidence to the CDPP to be assessed concurrently with the original entity’s brief of evidence.

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

Method of investigation

External fraud cases can be complex and entities often use a mix of internal and external approaches to investigating or otherwise responding. When asked about the methods of investigation, entities could select multiple options.

Seventy-two percent ($n=36$) of entities that finalised external fraud investigations or other responses in 2024–25 conducted the response internally. Half (50%, $n=25$) used a combination of internal and external responses. Eight percent of entities reported that investigations or other responses were carried out externally ($n=4$). As in previous years, financial institutions, other government agencies and law enforcement were the external agencies that most commonly contributed to fraud investigations in 2024–25.

Findings of investigations and other responses

In 2024–25, 40 of the 50 entities (80%) that finalised an external fraud investigation or other response substantiated the allegation of fraud in full or in part. An allegation was substantiated where there was sufficient evidence or proof to confirm the claim of fraud.

	<i>n</i>	%
Allegations substantiated in full or in part	40,805	93
Allegations not substantiated	2,414	6
Allegations referred to other agency and outcome unknown	93	<1
No outcome—investigation discontinued	405	1
Other	85	<1
Unknown	45	<1
Total finalised	43,847	

Note: Percentages do not total 100 due to rounding

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

External fraud allegations were substantiated in 93 percent ($n=40,805$; see Table 13) of finalised external fraud investigations or other responses—the same proportion as in 2023–24 ($n=25,442$). Almost all substantiated allegations were reported by extra-large entities (99%, $n=40,255$) and entities whose primary function is larger operational (99%, $n=40,247$). Allegations were substantiated by extra-large entities in 95 percent ($n=40,255$) of their investigations and other responses finalised. In comparison, 42 percent ($n=280$) of medium-size entities and 27 percent ($n=267$) of large entities substantiated allegations. Among entities with a larger operational function, almost all external fraud investigations and other responses finalised were substantiated (96%, $n=40,247$), while entities with a regulatory function substantiated two-thirds of allegations finalised (67%, $n=274$).

Six percent ($n=2,414$) of allegations in which the investigation or other response was finalised were not substantiated. Extra-large entities and entities whose primary function is larger operational accounted for three-quarters of these findings each (75%, $n=1,806$ and 73%, $n=1,761$ respectively). Over half of the investigations and other responses finalised by large entities were not substantiated (56%, $n=542$)—the largest proportion when analysing substantiations by entity size. Allegations not substantiated accounted for 10 percent ($n=64$) of all findings for medium-size entities and four percent ($n=1,806$) for extra-large entities. More than half of allegations were not substantiated for entities with a policy (64%, $n=25$) and specialist (54%, $n=22$) function.

Less than one percent ($n=93$) of allegations were referred to another agency. Over half of these were reported by extra-large entities (56%, $n=52$) and entities with a larger operational function (55%, $n=51$). Allegations being referred to another agency accounted for four percent of the findings ($n=36$) for entities with a policy function and less than one percent for entities with a larger operational function.

For one percent ($n=405$) of allegations in which the investigation or other response was finalised, there was no outcome as the investigation or other response was discontinued. This finding was mainly reported by medium-size entities (80%, $n=326$) and entities with an 'other' function (79%, $n=318$). The principal finding was 'no outcome' in 49 percent ($n=326$) of the allegations in which an investigation or other response was finalised for medium-size entities and five percent ($n=45$) for large entities. 'No outcome' accounted for six percent ($n=55$) of all findings for entities with a policy function and less than one percent for entities with a larger operational function ($n=24$).

There were 85 allegations that had another finding (eg allegations referred internally; <1%). Almost all were reported by large entities (99%, $n=84$) and entities with a regulatory function (91%, $n=77$). These 'other' findings accounted for approximately one in 10 of all findings for large entities (9%, $n=84$) and one-fifth of all findings for entities with a regulatory function (19%, $n=77$).

There were 45 allegations (<1%) where the finding of the finalised investigation and/or other response was unknown as system limitations prevented further disaggregation of cases.

Targets of external fraud

Program payments were the principal target in 99 percent of external frauds in which the investigation or other response was finalised and the allegations substantiated ($n=40,298$). The principal target in the remaining cases included assets (1%, $n=253$), 'other' targets (eg a combination of targets and/or services; <1%, $n=159$), and program information (<1%, $n=25$).

Case study 4: Fraudulent email seeking payments

An entity received a falsified invoice for around \$57,500. This invoice was attached to a detailed fabricated email chain, sent to the finance section of an entity by an external party for payment. The finance section immediately identified the request as suspicious. This email was deemed suspicious as the email address in the chain did not match that of the employee the sender had supposedly been communicating with and there was no related and approved contract in the entity's system. A check of this communication with the employee confirmed the finance section's suspicion that the request was fraudulent. This email was reported to the Fraud Officer and the request was ignored.

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

Methods used to commit external fraud

In almost all external fraud cases in which the investigation or other response was finalised and the allegation substantiated, the methods used were unable to be determined (98%, $n=40,044$). In the remaining two percent, the methods used to commit the fraud included the misuse of information, digital and communication technology (1%, $n=334$); misuse of personal information (<1%, $n=148$); and the misuse of documents (<1%, $n=109$).

Outcomes and other responses

Ninety percent ($n=36,923$) of external fraud allegations substantiated in finalised investigations or other responses resulted in an 'other' outcome, which can include the issuing of infringement notices or warning letters and reimbursement of the affected entity. The principal outcome in another eight percent ($n=3,063$) of cases was the claim or benefit being withdrawn or terminated. One percent ($n=503$) of external fraud cases resulted in administrative sanctions.

Amounts lost and recovered

Entities were asked to provide the total amount lost in cases where investigations or other responses were finalised in 2024–25 and the allegations were substantiated in full or in part. Similarly, entities were asked to provide the total amount of fraud losses recovered during the reporting period, regardless of when the fraud was committed, when the losses were incurred or when the investigation or other response was completed.

Losses and recoveries may be difficult for entities to quantify for several reasons, including software or system limitations, external agencies conducting investigations and the losses or recoveries being unknown or confidential settlements. Therefore, not all entities who experience financial losses as a result of fraudulent conduct or who recover amounts lost are aware of or able to quantify these amounts. This may impact the total losses and recoveries reported by the census.

In 2024–25, 20 entities quantified external fraud losses and 21 reported quantifiable recoveries from external fraud (see Table 14). External fraud losses amounted to \$110,695,167 in 2024–25, an increase from the previous year (\$104,518,392). Further, year-to-year changes may result from variation in the number of entities able to quantify their losses compared with the previous year, improvements in fraud prevention and detection measures, or changes in the amount of fraudulent activity that leads to financial losses.

The median amount lost to external fraud increased from \$10,859 in 2023–24 to \$37,805 in 2024–25. Several entities reported zero monetary losses as a result of external fraud. When including these entities in the analysis, the median amount lost to external fraud in 2024–25 decreases to \$11,135.

External fraud recoveries in 2024–25 were similar to those reported in 2023–24 (\$5,806,701 and \$5,789,115 respectively). Due to the length of time investigations can take, reported recoveries may include amounts recovered from frauds experienced in previous years.

The median amount recovered for external fraud was less in 2024–25 (\$10,000) than the median amount reported in 2023–24 (\$10,846). Several entities also reported zero monetary recoveries as a result of external fraud. When including these entities in the analysis, the median amount recovered in 2024–25 decreases to \$7,410.

Table 14: External fraud losses and recoveries, 2024–25

	Total (\$)	Average per entity (\$)	Median per entity (\$)	Number of entities
Losses	110,695,167	5,534,758	37,805	20
Recoveries	5,806,701	276,510	10,000	21

Note: Excludes entities that reported losses or recoveries equal to zero

Source: AIC Fraud and Corruption Against the Commonwealth census 2024–25 [computer file]

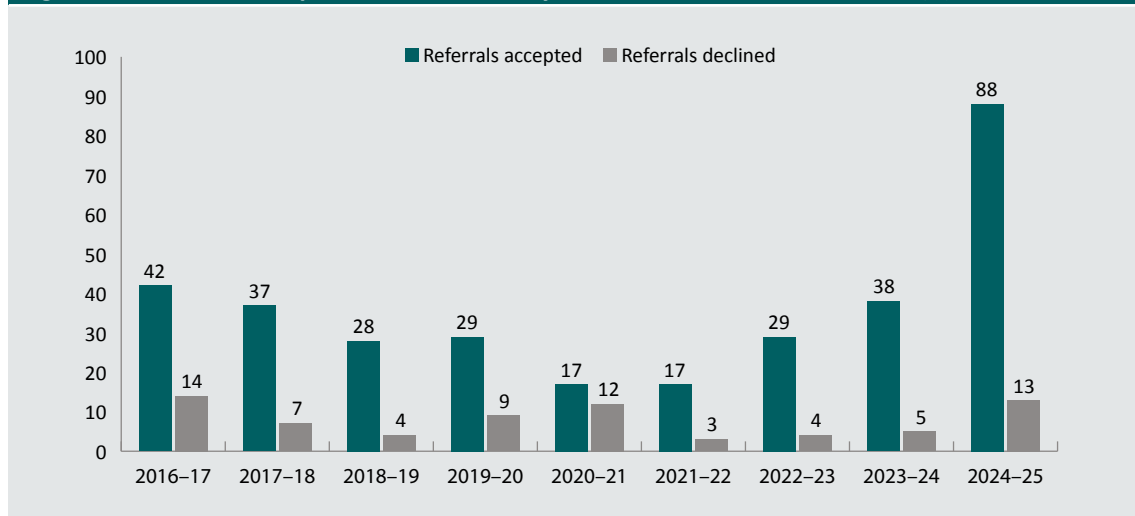
Investigating and prosecuting fraud and corruption

The revised Commonwealth Fraud and Corruption Control Framework (Attorney-General's Department 2024) requires the AFP, the NACC and CDPP to provide the AIC with additional information about Commonwealth fraud and corruption investigations and prosecutions. The following section presents a summary of the information provided by these authorities.

AFP investigations

Figure 7 shows the number of fraud and corruption referrals accepted and declined by the AFP from 2016–17 to 2024–25. Eighty-seven percent ($n=88$) of referrals were accepted in 2024–25 and 13 percent ($n=13$) were declined. The AFP accepted at least three-quarters of referrals each year, with the exception of 2020–21 (59%, $n=17$).

Figure 7: Referrals accepted and declined by the AFP, 2016–17 to 2024–25 (n)



Source: AFP unpublished data provided to AIC 2016–17 to 2024–25 [AIC data file]

Table 15 summarises the types of relevant offences investigated by the AFP between 2016–17 and 2024–25. The most recent financial year saw a substantial increase in the number of fraud offences investigated ($n=76$), more than triple the number recorded in 2023–24 and the highest over the nine-year period. The number of corruption offences investigated was the second highest in the six years for which data were available.

Table 15: Types of offences investigated by the AFP, 2016–17 to 2024–25 (n)

	2016–17	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25
Corruption ^a	7	10	17	5	4	na	na	na	12
Counterfeit currency ^b	3	3	1	2	na	na	na	na	na
Fraud	12	7	5	18	9	12	24	21	76
Identity crime ^b	4	12	1	1	na	na	na	na	na
Money laundering ^c	9	2	2	3	4	5	5	17	na
Criminal assets ^d	7	3	2	na	na	na	na	na	na

a: Data were not provided after 2020–21

b: Data were not provided after 2019–20

c: Data were not provided in 2024–25

d: Data were not provided after 2018–19

Note: na=not available

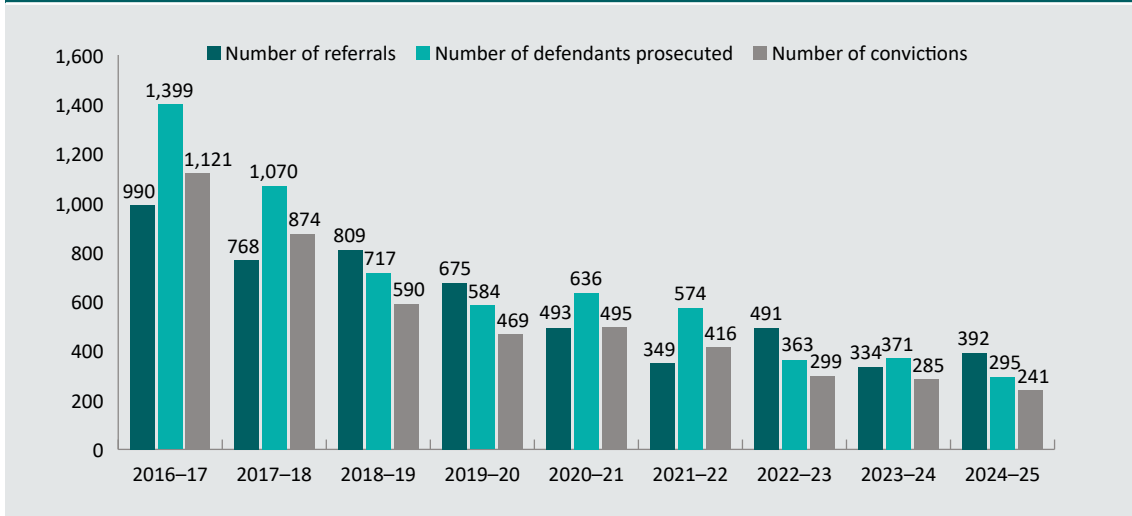
Source: AFP unpublished data provided to AIC [AIC data file]

CDPP prosecutions

Since 2016–17 there has been a decrease in the number of fraud-related referrals received by the CDPP, the number of defendants prosecuted for fraud offences and the number of fraud-related convictions secured (see Figure 8). In 2024–25, 392 fraud-related referrals were received, 295 defendants were prosecuted, 2,641 charges were prosecuted and 241 convictions secured.

The total amount charged in fraud-type prosecutions (ie the initial fraud amount that was charged for proven charges only) has varied over the years, ranging from \$22,327,410 in 2019–20 to \$219,975,486 in 2023–24. In 2024–25, the amount was \$49,462,611—substantially less than 2023–24 but similar to the amount reported in 2022–23 (\$49,414,955). The amount of reparation from prosecutions in 2024–25 was \$22,937,115—an increase from the previous two financial years. It should be noted that prosecutions finalised in 2024–25 could have been from investigations completed in previous financial years.

Figure 8: Fraud matters referred to and prosecuted by the CDPP, 2016–17 to 2024–25 (n)



Source: CDPP internal data provided to AIC 2016–17 to 2024–25 [AIC data file]

The CDPP also provides statistics on the highest penalty given for fraud-related offences (see Table 16). The highest penalty is calculated by taking the most severe penalty imposed on the defendant. In 2024–25, 36 percent of defendants who were convicted of a fraud-related offence ($n=86$) were sentenced to a term of imprisonment. In the previous eight years, between one-sixth and one-quarter of defendants were given a custodial sentence. The proportion of defendants whose jail sentence was fully suspended and who received a community service order or community-based order has been relatively stable in the last five years. Around one in 10 defendants each year received a fine.

Table 16: Highest penalty for fraud-related matters prosecuted by the CDPP, 2016–17 to 2024–25 (%)

	2016–17	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24	2024–25
Custody in a correctional institution	17	21	26	25	20	22	23	23	36
Fully suspended sentence	30	36	28	20	23	18	19	19	21
Fine	9	7	8	10	11	12	11	9	9
Community service order/ community-based order	17	14	11	15	25	24	26	20	22
Recognisance order	26	22	28	30	21	24	20	29	12

Note: Proportions are based on the number of fraud-related convictions secured in the reporting period. Percentages may not total 100 due to rounding

Source: CDPP internal data provided to AIC 2016–17 to 2024–25 [AIC data file]

In 2024–25, the CDPP received six corruption-related referrals. There were 14 defendants and 52 charges prosecuted. Eleven convictions were secured. While corruption can result in financial losses, they are often difficult to quantify due to the nature of the offending. Therefore, the amount initially charged in corruption-related prosecutions was not provided.

Fines and custodial sentences were the most common highest penalty imposed for corruption-related offences ($n=3$ each). This was followed by community service orders or community-based orders and fully suspended jail sentences ($n=2$).

NACC referrals and investigations

The NACC was established on 1 July 2023 to detect, investigate and report on serious or systemic corruption in the Commonwealth public sector (NACC 2025). Anyone can report corrupt conduct to the NACC. However, officials such as agency heads and public interest disclosure officers have mandatory reporting obligations if they become aware of issues that could involve serious or systemic corrupt conduct (NACC 2025). In 2024–25 the NACC received 2,161 voluntary referrals and 107 mandatory referrals about corruption issues (see Table 17).

There were 244 corruption issues dealt with by the Commissioner in 2024–25. Of these, 13 were investigated by the Commissioner and six investigated by the Commissioner with another Commonwealth agency or a state and territory government entity. Twenty-one issues were referred by the Commissioner—13 to another Commonwealth agency for investigation and eight to a Commonwealth agency or state/territory government entity for consideration. No further action was taken for the remaining issues dealt with in 2024–25 ($n=204$).

Voluntary referrals of corruption issues	2,161
Mandatory referrals of corruption issues	107
Corruption issues dealt with by the Commissioner under Division 1 of Part 6 of the <i>National Anti-Corruption Commission Act 2022</i>	244
Corruption issues that the Commissioner investigated	13
Corruption issues that the Commissioner investigated jointly with a Commonwealth agency or a state or territory government entity	6
Corruption issues that the Commissioner referred to a Commonwealth agency for investigation	13
Corruption issues that the Commissioner referred to a Commonwealth agency or a state or territory government entity for consideration	8
Corruption issues in relation to which the Commissioner decided to take no action	204

Source: NACC data provided to AIC 2024–25 [AIC data file]

Summary

In 2024–25, 14,323 allegations of internal fraud and corruption and 348,072 allegations of external fraud were received or detected by the Commonwealth. During the same 12-month period, 2,525 investigations and other responses to allegations of internal fraud and corruption and 44,700 investigations and other responses to external fraud commenced.

The number of investigations or other responses finalised in 2024–25 totalled 2,118 for allegations of internal fraud and corruption and 43,847 for allegations of external fraud. Of these, 779 allegations of internal fraud and corruption (representing 37% of finalised investigations and other responses) were substantiated, as were 40,805 allegations of external fraud (representing 93% of finalised investigations and other responses).

Fraud and corruption are risks faced by all Commonwealth entities. However, risk is concentrated among specific entities due to their size and function. Most allegations of fraud and corruption are detected and subsequently dealt with by larger entities and entities with a larger operational primary function.

Areas of risk

The primary areas of risk for internal fraud and corruption in 2024–25 were program information (39%, $n=303$), corporate funds (17%, $n=135$) and program payments (14%, $n=106$). Program information can cover theft, misuse or misdirection of citizen and official program information. The methods used to commit internal fraud and corruption varied but more than half were primarily through the misuse of information, digital and communication technologies (55%, $n=433$), such as unauthorised program and system access, misuse of email, falsification of information and cyber attacks. Another one in 10 were committed by the misuse of documents (12%, $n=96$) or asset misappropriation (11%, $n=88$).

Program payments were the primary area of risk for external fraud, as they were in previous years. This conduct includes fraudulent or corrupt claims, theft and the misdirection or misuse of payments and services. The methods used to commit the majority of external fraud, however, could not be determined for the census (98%, $n=40,044$).

Estimated costs of fraud and corruption

Losses from internal fraud and corruption allegations substantiated in 2024–25 amounted to \$2,408,859, with a median loss of \$20,707. External fraud losses totalled \$110,695,167, an increase from the \$104,518,392 reported in 2023–24, with a median loss of \$37,805. Entities reported \$599,009 and \$5,806,701 in recoveries from substantiated internal fraud and corruption and external fraud allegations, respectively. The calculation of losses and recoveries, however, is complex and depends on software or system limitations, external agencies conducting investigations and the losses or recoveries being unknown or confidential settlements. Thus, the values presented here are estimates.

Fraud and corruption control

Commonwealth entities have an obligation to take reasonable measures to prevent, detect and respond to fraud, which include undertaking risk assessments and implementing control plans. Most responding entities (91%, $n=147$) reported having conducted an enterprise level fraud and/or corruption risk assessment in the previous two years. Targeted fraud and/or corruption risk assessments were undertaken in 2024–25 by less than half of responding entities (44%, $n=71$). Three-quarters (74%, $n=120$) of responding entities had reviewed their fraud and/or corruption control plans in the reporting period. A similar proportion of non-corporate Commonwealth entities (73%, $n=72$) and corporate Commonwealth entities (75%, $n=42$) reviewed their fraud and/or corruption control plan in 2024–25. Almost half (48%, $n=78$) of responding entities had tested the effectiveness of their fraud and/or corruption controls in 2024–25.

Most entities reported implementing new measures or revising current practices (67%, $n=108$). Reviewing existing policies or procedures (56%, $n=61$) and improving or increasing staff training and awareness (eg participation in awareness campaigns or development of new e-learning modules; 34%, $n=37$) were most commonly cited. A similar proportion of entities that implemented new or revised fraud and corruption control practices reported restraints on their ability to innovate (65%, $n=70$). The most common restraint reported was staffing (52%, $n=56$). Two-fifths of entities that did not implement new measures or revise current ones (41%, $n=22$) cited staffing constraints as a reason.

Investigation and prosecution

There was a marked increase in referrals received by the AFP in 2024–25 compared with previous years. In 2024–25 the AFP received 101 referrals, compared with an average of 37 referrals each year between 2016–17 and 2023–24. Eighty-seven percent of the referrals received in 2024–25 were accepted by the AFP. Most of the offences investigated related to fraud, more than triple the number investigated in 2023–24 ($n=76$ vs $n=21$) and the largest since 2016–17.

In 2024–25, the NACC received 2,268 referrals about corruption issues, most of which were voluntary referrals (95%, $n=2,161$). A total of 244 corruption issues were dealt with by the Commissioner. A small number of these issues were investigated by the Commissioner solely or jointly with another agency or referred by the Commissioner to another agency for investigation or consideration. The outcome for most of the issues dealt with by the Commissioner in 2024–25 was a decision to take no action.

The CDPP received 392 fraud-related referrals and prosecuted 2,641 charges in 2024–25. In addition, it secured 241 convictions, a slight decrease compared with the number of convictions secured in 2023–24. The highest sentence imposed on persons convicted for fraud-related offences was most commonly a custodial sentence (36% of defendants), followed by a community service or community-based order (22%) and a suspended sentence (21%).

During the same year, the CDPP received six corruption-related referrals and secured 11 convictions. Fines and jail sentences were most commonly the highest penalty imposed for corruption-related offences.

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Appendix

Table A1: Definitions of functional clusters

Policy	Agencies involved in the development of public policy
Small operational	Agencies with less than 1,000 employees involved in the implementation of public policy
Larger operational	Agencies with 1,000 employees or more involved in the implementation of public policy
Regulatory	Agencies involved in regulation and inspection
Specialist	Agencies providing specialist support to government
National Cultural Institution	Agencies that maintain collections of material and offer public programs relevant to Australia's cultural heritage
Other	Agencies whose function is not defined above

Note: Australian Public Service agencies are grouped into categories, also known as 'functional clusters', to allow comparisons between agencies with similar primary functions. Function allocation is based on entity responses and, where possible, cross-referenced against the functions outlined by the Australian Public Service Commission (2025)

Table A2: Additional information collected by the AFP, CDPP and NACC

The AFP is required to provide for the relevant financial year:

- the number of fraud and corruption related referrals accepted and declined by the AFP;
- the number of accepted fraud and corruption related referrals that led to prosecution;
- the type of offences; and
- the estimated financial loss of cases being investigated.

The CDPP is required to provide data for the relevant financial year on:

- the number of referred and prosecuted fraud and corruption type matters;
- the number of charges prosecuted in fraud and corruption type cases under Commonwealth legislation;
- the amount initially charged in each fraud and corruption type prosecution;
- the number of charges prosecuted broken down by the offence provision;
- the number of charges prosecuted in fraud and corruption type cases by referring agency;
- the outcomes of those prosecutions, including:
 - the number of convictions;
 - the number of acquittals;
 - amounts ordered by courts by way of reparation orders under the *Crimes Act 1914* and pecuniary penalty orders under the *Proceeds of Crime Act 1987*; and
 - the number of convictions broken down by the highest penalty imposed.

The NACC is required to provide information for the relevant financial year on:

- voluntary referrals of corruption issues;
- mandatory referrals of corruption issues;
- corruption issues dealt with by the Commissioner under Division 1 of Part 6 of the *National Anti-Corruption Commission Act 2022*;
- corruption issues that the Commissioner investigated;
- corruption issues that the Commissioner investigated jointly with a Commonwealth agency or a state or territory government entity;
- corruption issues that the Commissioner referred to a Commonwealth agency for investigation;
- corruption issues that the Commissioner referred to a Commonwealth agency or a state or territory government entity for consideration; and
- corruption issues in relation to which the Commissioner decided to take no action.

All of the information provided to the AIC by the NACC can also be found in their annual report (NACC 2025).

Note: AFP=Australian Federal Police; CDPP=Commonwealth Director of Public Prosecutions; NACC=National Anti-Corruption Commission

AIC reports
Statistical Report

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