



Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
Fax +618 8226 9688
ABN 53 327 061 410
audgensa@audit.sa.gov.au
www.audit.sa.gov.au

To the Commissioner Commission on Excellence and Innovation in Health

Opinion

I have audited the financial report of the Commission on Excellence and Innovation in Health for the financial year ended 30 June 2022.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Commission on Excellence and Innovation in Health as at 30 June 2022, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Reporting Requirements.

The consolidated financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2022
- a Statement of Financial Position as at 30 June 2022
- a Statement of Changes in Equity for the year ended 30 June 2022
- a Statement of Cash Flows for the year ended 30 June 2022
- notes, comprising material accounting policies and other explanatory information
- a Certificate from the Commissioner and the Business Operations Manager.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Commission on Excellence and Innovation in Health. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

Responsibilities of the Commissioner for the financial report

The Commissioner is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards – Simplified Reporting Requirements, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Commissioner is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Commissioner is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the Commission on Excellence and Innovation in Health for the financial year ended 30 June 2022.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission on Excellence and Innovation in Health's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioner

- conclude on the appropriateness of the Commissioner’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity’s ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor’s report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor’s report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Commissioner, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



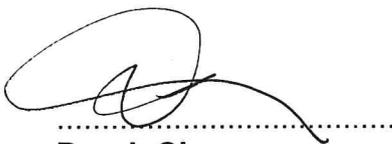
Daniel O’Donohue
Assistant Auditor-General (Financial Audit)

29 September 2022

Certification of the Financial Statements

We certify that the:

- Financial statements of the Commission on Excellence and Innovation in Health:
 - are in accordance with the accounts and records of the authority; and
 - comply with relevant Treasurer's instructions; and
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the authority at the end of the financial year and the result of its operations and cash flows for the financial year.
- Internal controls employed by the Commission on Excellence and Innovation in Health over its financial reporting and its preparation of the financial statements have been effective throughout the financial year.



Derek Chew
Commissioner



Zora Doukas
Business Operations Manager

Date: 28 September 2022

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Revenues from SA Government	2	5,921	5,899
Fees and charges	3	200	8
Grants and contributions	4	1,341	-
Resources received free of charge	5	504	445
Total income		<u>7,966</u>	<u>6,352</u>
Expenses			
Employee benefits expenses	6	5,443	3,452
Payments to SA Government	2	1,840	-
Supplies and services	7	2,317	1,783
Grants and subsidies	8	248	160
Other expenses		19	19
Total expenses		<u>9,867</u>	<u>5,414</u>
Net result		<u>(1,901)</u>	<u>938</u>
Total comprehensive result		<u>(1,901)</u>	<u>938</u>

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to SA Government as owner.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
STATEMENT OF FINANCIAL POSITION
As at 30 June 2022

	Note	2022 \$'000	2021 \$'000
Current assets			
Cash and cash equivalents	9	454	2,071
Receivables	10	374	134
Total current assets		<u>828</u>	<u>2,205</u>
Total assets		<u>828</u>	<u>2,205</u>
Current liabilities			
Payables	11	455	263
Employee benefits	12	584	458
Provisions	13	6	6
Total current liabilities		<u>1,045</u>	<u>727</u>
Non-current liabilities			
Payables	11	88	68
Employee benefits	12	901	715
Provisions	13	8	8
Total non-current liabilities		<u>997</u>	<u>791</u>
Total liabilities		<u>2,042</u>	<u>1,518</u>
Net assets		<u>(1,214)</u>	<u>687</u>
Equity			
Retained earnings		(1,214)	687
Total equity		<u>(1,214)</u>	<u>687</u>

The accompanying notes form part of these financial statements. The total equity is attributable to SA Government as owner.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
STATEMENT OF CHANGES IN EQUITY
For the year ended 30 June 2022

	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2020	<u>(251)</u>	<u>(251)</u>
Net result for 2020-21	<u>938</u>	<u>938</u>
Total comprehensive result for 2020-21	<u>938</u>	<u>938</u>
Balance at 30 June 2021	<u>687</u>	<u>687</u>
Net result for 2021-22	<u>(1,901)</u>	<u>(1,901)</u>
Total comprehensive result for 2021-22	<u>(1,901)</u>	<u>(1,901)</u>
Balance at 30 June 2022	<u>(1,214)</u>	<u>(1,214)</u>

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
STATEMENT OF CASH FLOWS
For the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Cash flows from operating activities			
Cash inflows			
Receipts from SA Government		5,921	5,899
Fees and charges		60	17
Grants and contributions		1,206	-
GST recovered from ATO		138	124
Other receipts		-	9
Cash generated from operations		7,325	6,049
Cash outflows			
Payments to SA Government		(1,840)	-
Employee benefits payments		(5,094)	(3,363)
Payments for supplies and services		(1,733)	(1,555)
Payments of grants and subsidies		(250)	(166)
Other payments		(25)	(27)
Cash used in operations		(8,942)	(5,111)
Net cash provided by/(used in) operating activities		(1,617)	938
Net increase/(decrease) in cash and cash equivalents		(1,617)	938
Cash and cash equivalents at the beginning of the period		2,071	1,133
Cash and cash equivalents at the end of the period	9	454	2,071

The accompanying notes form part of these financial statements.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

1. About The Commission on Excellence and Innovation in Health

The Commission on Excellence and Innovation in Health (the Commission) is a not-for-profit administrative unit of the State of South Australia, established 6 January 2020 pursuant to *Public Sector Act 2009*. The financial statements include all controlled activities of the Commission.

1.1 Objectives and activities

The Commission provides leadership and advice within SA Government on clinical excellence and innovation with a focus on maximising health outcomes for patients, improving care and safety, monitoring performance, championing evidence-based practice and clinical innovation, and supporting collaboration.

In doing this, the Commission:

- bring together expertise from clinicians, consumers, health partners and other relevant stakeholders to maximise health outcomes for patients,
- is recognised as a centre for excellence, a strong partner for clinical improvement and innovation and will have recognised expertise which can influence design, and
- supports the provision of safer, more innovative and efficient healthcare through empowering clinicians and consumers.

1.2 Basis of preparation

These financial statements are general purpose financial statements prepared in accordance with:

- section 23 of the *Public Finance and Audit Act 1987*,
- Treasurer's instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*, and
- relevant Australian Accounting Standards applying simplified disclosures.

These are the first financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. In the prior year, the financial statements were prepared in accordance with Australian Accounting Standards – Reduced Disclosure Requirements. There has been no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and losses and other comprehensive income and cash flows of the Commission as a result of the change in the basis of preparation.

The financial statements have been prepared based on a 12 months period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). Any transactions in foreign currency are translated into Australian dollars at the exchange rate at the date the transaction occurs. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out below and throughout the notes.

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivable and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

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

The Commission is not subject to income tax. The Commission is liable for fringe benefits tax (FBT), goods and services tax (GST) and payroll tax. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

1.3 Continuity of operations

As at 30 June 2022, the Commission had working capital deficiency of \$0.217 million. The SA Government is committed and has consistently demonstrated a commitment to ongoing funding of the commission to enable it to perform its functions. This ongoing commitment is ultimately outlined in the annually produced and published State Budget Papers which presents the SA Government's current and estimated future economic performance, including forward estimates of revenue, expenses and performance by Agency.

1.4 Change in accounting policy

The Commission did not change any of its accounting policies during the year.

2. Revenues from SA Government

	2022 \$'000	2021 \$'000
Appropriations from Consolidated Account pursuant to the Appropriation Act	5,921	5,899
Total revenues from SA Government	5,921	5,899
Return of surplus cash pursuant to cash alignment policy	(1,840)	-
Total payments to SA Government	(1,840)	-

Appropriations are recognised upon receipt.

3. Fees and Charges

	2022 \$'000	2021 \$'000
Fees for health services	200	-
Other user charges and fees	-	8
Total fees and charges	200	8

Recharges for services provided to SA Government entities.

4. Grants and contributions

	2022 \$'000	2021 \$'000
SA Government grants and contributions	1,341	-
Total grant and contributions	1,341	-

Funding from the Department for Health and Wellbeing to support various programs for Demand Management, Statewide Patient Reporting Measures Program (PRMs), Patient Reported Experience Measure, the Aboriginal Health Data Collaboration pilot and development work. The grants received are usually subject to terms and conditions set out in the contract, correspondence, or by legislation and received for a specific purpose.

5. Resources received free of charge

	2022 \$'000	2021 \$'000
Services	234	167
Other	270	278
Total resources received free of charge	504	445

Contribution of services are recognised only when a fair value can be determined reliably, and the services would be purchased if they had not been donated. The Commission receives Financial Accounting and Taxation, Payroll, Accounts Payable, Accounts Receivable services from Shared Services SA free of charge valued at \$0.224 million (\$0.158 million) and ICT (information and communication technology) services from Department of Premier and Cabinet valued at \$0.010 million (\$0.009 million), following Cabinet's approval to cease intra-government charging. In addition, the Commission receives accommodation from the DHW free of charge \$0.270 million.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

6. Employee benefits expenses

	2022	2021
	\$'000	\$'000
Salaries and wages	3,901	2,534
Long service leave	266	172
Annual leave	528	215
Skills and experience retention leave	33	20
Employment on-costs - superannuation*	456	462
Employment on-costs - other	208	16
Workers compensation	-	(3)
Board and committee fees	45	28
Other employee related expenses	6	8
Total employee benefits expenses	5,443	3,452

* The superannuation employment on-cost charge represents the Commission's contribution to superannuation plans in respect of current services of current employees. The Department of Treasury and Finance (DTF) centrally recognises the superannuation liability in the whole-of-government financial statements.

6.1 Key Management Personnel

Key management personnel (KMP) of the Commission includes the Minister for Health and Wellbeing (the Minister), the Commissioner and three members of the Executive Management Group who have responsibility for the strategic direction and management of the Commission.

Total compensation for KMP for the financial year was \$0.991m (\$1.260m), excluding salaries and other benefits by the Minister. The Minister 's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 of the *Parliamentary Remuneration Act 1990*.

The Commission did not enter into any transactions with key management personnel or their close family during the reporting period.

6.2 Remuneration of Board and Committee members

	2022	2021
	No. of	No. of
	Members	Members
\$0	355	332
\$1 - \$20,000	18	30
\$20,001- \$ 40,000	1	-
Total	374	362

The total remuneration received or receivable by members was \$45,000 (\$28,000). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits and related fringe benefits tax. In accordance with the Premier and Cabinet Circular No. 016, government employees did not receive any remuneration for board/committee duties during the financial year.

Unless otherwise disclosed, transactions between members are on conditions no more favorable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

Refer to note 18 for members of boards/committees that served for all or part of the financial year and were entitled to receive income from membership in accordance with APS 124.B.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

6.3 Remuneration of employees

	2022	2021
The number of employees whose remuneration received or receivable falls within the following bands:	No.	No.
\$157,001 - \$177,000	1	-
\$177,001 - \$197,000	-	1
\$197,001 - \$217,000	2	2
\$217,001 - \$237,000	-	1
\$317,001 - \$337,000	-	1
\$457,001 - \$477,000	1	-
Total number of employees	4	5

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any related fringe benefits tax. The total remuneration received by those employees for the year was \$1.045m (\$1.131m).

7. Supplies and services

	2022	2021
	\$'000	\$'000
Administration	4	14
Advertising	46	150
Communication	71	10
Computing	316	138
Contractors	838	613
Contractors - agency staff	169	157
Food supplies	3	-
Minor equipment	11	7
Occupancy rent and rates	270	278
Postage	1	1
Printing and stationery	1	6
Rental expense on operating lease	4	-
Repairs and maintenance	5	28
Services from Shared Services SA	226	158
Training and development	263	114
Travel expenses	8	4
Other supplies and services	81	105
Total supplies and services	2,317	1,783

8. Grants and subsidies

	2022	2021
	\$'000	\$'000
Recurrent grants	100	100
Funding to non-government organisations	146	60
Other	2	-
Total grants and subsidies	248	160

Grants relate to funding to support Digital CRC, the South Australia Medical and Medical Research Institute (Health Translation SA Governance Agreement, Health Data Fellows and Patient Reported Measures Research Collaborative Grant) and the Adelaide Primary Health Network Limited (Northern Adelaide Health and Wellbeing Partnership).

9. Cash and cash equivalents

Cash is measured at nominal amounts. The Commission has a deposit account (general operating) of \$0.454m (\$2.071m) with the Treasurer. The Commission does not earn interest on this account. The Government has a policy to align cash balances with the appropriation and expenditure authority.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

10. Receivables

	2022	2021
Current	\$'000	\$'000
Debtors	278	-
Prepayments	87	110
Sundry receivables and accrued revenue	3	-
GST input tax recoverable	6	24
Total current receivables	374	134
Total receivables	374	134

Receivables arise in the normal course of selling goods and services to other agencies and to the public. The Commission's trading terms for receivables are generally 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

11. Payables

	2022	2021
	\$'000	\$'000
Current		
Creditors and accrued expenses	365	191
Employment on-costs*	90	72
Total current payables	455	263
Non-current		
Employment on-costs*	88	68
Total non-current payables	88	68
Total payables	543	331

Payables are measured at nominal amounts. Creditors and accruals are raised for all amounts owed and unpaid. Sundry creditors are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables approximates net fair value due to their short term nature.

*Employment on-costs include Return to Work SA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. The Commission makes contributions to several State Government superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board.

As a result of an actuarial assessment performed by DTF, the portion of long service leave taken as leave is unchanged at 42%, and the average factor for the calculation of employer superannuation on-costs has increased from the 2021 rate (10.1%) to 10.6% to reflect the increase in super guarantee. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is a decrease in the employment on-cost liability and employee benefits expenses of \$5,000. The estimated impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions

Refer to Note 17 for information on risk management.

12. Employee benefits

	2022	2021
	\$'000	\$'000
Current		
Accrued salaries and wages	26	85
Annual leave	451	295
Long service leave	80	63
Skills and experience retention leave	27	15
Total current employee benefits	584	458
Non-current		
Long service leave	901	715
Total non-current employee benefits	901	715
Total employee benefits	1,485	1,173

Employee benefits accrue as a result of services provided up to the reporting date that remain unpaid. Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

12.1 Salaries and wages, annual leave, skills and experience retention leave and sick leave

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at the reporting date.

The annual leave liability and the skills and experience retention leave liability is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

As a result of the actuarial assessment performed by DTF, the salary inflation rate has decreased from the 2021 rate of (2.00%) to 1.5% in 2022 for annual leave and skills and experience retention leave liability. As a result, there is a decrease in the employee staff benefits liability and employee benefits expenses of \$2,500.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

No provision has been made for sick leave, as all sick leave is non-vesting, and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

12.2 Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

AASB 119 Employee Benefits contains the calculation methodology for long service leave liability. The actuarial assessment performed by the DTF has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities and the health sector across government.

AASB 119 requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds has increased from 2021 (1.25%) to 3.5%. This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability. The actuarial assessment performed by DTF left the salary inflation rate at 2.5% for long service leave liability. As a result, there is no net financial effect resulting from changes in the salary inflation rate.

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in the long service leave liability of \$159,000, payables (employee on-costs) of \$7,000 and employee benefits expense of \$166,000. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions – a key assumption being the long-term discount rate.

13. Provisions

The provision consists only of workers compensation.

Reconciliation of workers compensation (statutory and non-statutory)

	2022	2021
	\$'000	\$'000
Carrying amount at the beginning of the period	14	16
Increase/ (Decrease) resulting from re-measurement or settlement without cost	-	(2)
Carrying amount at the end of the period	14	14

Workers compensation provision (statutory and additional compensation schemes)

The Commission is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, the Commission is responsible for the management of workers rehabilitation and compensation, and is directly responsible for meeting the cost of workers' compensation claims and the implementation and funding of preventive programs.

Accordingly, a liability has been reported to reflect unsettled workers compensation claims (statutory and additional compensation schemes).

The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2022 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment.

The additional compensation scheme provides continuity benefits to workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are non-serious injuries sustained in circumstances which involved, or appeared to involve, the commission of a criminal offence, or which arose from a dangerous situation. There is a significant degree of uncertainty associated with estimating future claim and expense payments and also around the timing of future payments due to the variety of factors involved. The liability is impacted by agency claim experience relative to other agencies, average claim and other economic and actuarial assumptions.

The additional compensation scheme is impacted by the limited claims history and the evolving nature of the interpretation of, and evidence required to meeting, eligibility criteria. Given these uncertainties, the actual cost of additional compensation claims may differ materially from the estimate.

COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022

14. Unrecognised contractual commitments

Commitments include operating arrangements arising from contractual or statutory sources, and are disclosed at their nominal value.

Expenditure Commitments

	2022	2021
	\$'000	\$'000
Within one year	171	223
Later than one year but not longer than five years	66	36
Total expenditure commitments	237	259

The Commission expenditure commitments are for agreements for goods and services ordered but not received.

15. Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed within this note and, if quantifiable are measured at nominal value.

The Commission is not aware of any contingent assets and liabilities. In addition, the Commission has made no guarantees.

16. Events after balance date

The Commission is not aware of any material after balance date events.

17. Financial instruments/financial risk management

Risk management is overseen by DHW's Risk and Audit Committee. Risk management policies are in accordance with the Risk Management Policy Statement issued by the Premier and the Treasurer and the principles established in the Australian Standard Risk Management Principles and Guidelines.

The Commission's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held. Financial instruments are measurement at amortised cost and have a contractual maturity within one year.

The Commission is funded principally from appropriation from DTF. The Commission works with DTF to determine cash flows associated with its Government approved program of works. The carrying amount of assets are detailed throughout the notes.

**COMMISSION ON EXCELLENCE & INNOVATION IN HEALTH
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
For the year ended 30 June 2022**

18. Board and committee members

Members of boards/committees that served for all or part of the financial year and were entitled to receive income from membership in accordance with the APS 124 B were:

Board/Committee name:	Government employee members*	Other members
Clinical Network Executive Group Committee	31	Hourigan K, Earle-Bandaralage L, Lunawat N
Clinical Advisory Council Committee	15	Cehic D, Eckert M, Gilbert A, Lockwood S, Montagu A, Newell S, Phillips A, Telford-Sharp F, Turner M, Williams H, Yarwood S, Keech W, Sweeney T, Anantula S, Belej M, Bidargaddi N, Brommeyer M, Corena M, Del Fante P, Ebrill K, Frazier E, Gluch S, Goland G, Palmer L, Jolley G, Pratt N, Radbone C, Rego F, Richards B, Richards A, Verschoor R, Wells P, Ferguson J
Statewide Adolescence Transition Care Clinical Network Committee	15	Dee-Price B, Paterson J, Whannel K, Wright S
Statewide Cancer Clinical Network Committee	24	Corsini N, Haseloff M, Robertson A, Roder D, Ostroff C
Statewide Cardiology Clinical Network Committee	105	Clark R, Hendriks J, Ludlow M, Lynch D, Nitschke D, Senior D, Tucker T, Waddell-Smith K, Ramage M, Coowar A, Ajaero C, Rowett D, Lau D, Young G, Roberts-Thomson K, Roberts L, Emami M, Sanders P, Mahajan R, Hillock R, Chan A, Stanek J, Earle-Bandaralage L, Frank O, Keech W, Roberts-Thomson R
Statewide Chronic Pain Clinical Network Committee	11	Cox M, Lau K, Shannon E, Wing M, Delaney S, Betts I, Trotta L
Statewide Palliative Care Clinical Network Committee	18	Bevan A, Amato C, Brooksbank M, Byrne S, Caughey G, Griffiths C, King L, Marshall J, McMahon J, Moncrieff D, Morgan D, Pidgeon T, Roach D, Rosa R, Schutz S, Sortiano J, Stone H, Wallett T, Waters M, Hourigan K
Statewide Surgical and Perioperative Clinical Network Committee	38	Mateme K, Gribble P, Holtham R, Coles S
Statewide Urgent Care Clinical Network Committee	10	Pappin J, Whiteway L, Williams J, Roxburgh E
Statewide Clinical Genomics Network Steering Committee	8	Craig J, Gecez J, Geoghegan J, Kile B, Kimber A, Lower K, Lynn D, Roberts-Thomson A, Suppiah V, Suthers G, White D, Corena M, Powell T

Refer to note 6.2 for remuneration of board and committee members