

Report 6 of 2020

Update to the annual report
for the year ended 30 June 2019



Report of the Auditor-General

Report 6 of 2020

Update to the annual report
for the year ended 30 June 2019

Tabled in the House of Assembly and ordered to be published, 24 March 2020

Second Session, Fifty-Fourth Parliament

By authority: S. Smith, Government Printer, South Australia



Auditor-General's Department

www.audit.sa.gov.au

Enquiries about this report should be directed to:

Auditor-General
Auditor-General's Department
Level 9, 200 Victoria Square
Adelaide SA 5000

ISSN 0815-9157



Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
DX 56208
Victoria Square
Tel +618 8226 9640
Fax +618 8226 9688
ABN 53 327 061 410
audgensa@audit.sa.gov.au
www.audit.sa.gov.au

23 March 2020

The Hon T J Stephens MLC
President
Legislative Council
Parliament House
ADELAIDE SA 5000

The Hon V A Tarzia MP
Speaker
House of Assembly
Parliament House
ADELAIDE SA 5000

Dear President and Speaker

**Report of the Auditor-General:
Report 6 of 2020 *Update to the annual report for the year ended 30 June 2019***

As required by the *Public Finance and Audit Act 1987*, I present to each of you Report 6 of 2020 *Update to the annual report for the year ended 30 June 2019*.

Content of the Report

Not every public sector agency I am required to audit is included in my annual report. Some audits were unfinished at the time, and some I use my discretion to exclude. I give priority to areas I assess as important enough to be included.

To strengthen accountability for the activities of agencies not included in my annual report, I prepare a report to Parliament covering them.

This report summarises the audit outcomes for the remaining 106 agencies I audited for 2018-19, with particular focus on agencies with:

- a modified Independent Auditor's Report
- significant matters raised through the audit
- other matters that, in my opinion, need to be brought to the attention of the Parliament and the SA Government.

In addition, their financial reports were published on the Auditor-General's Department website once their audits were finalised.

Acknowledgements

I have great pleasure in again recognising and thanking my professional and dedicated staff for their complete commitment and efforts in 2018-19. The high standard of their work throughout the year is evidenced in the timely production and quality content of this and other reports. The senior managers of the teams that have contributed to this work were listed in section 9 of Part A of my annual report for the year ended 30 June 2019.

I am grateful for the professional services provided by contractors who have assisted with this year's audit program, and for the cooperation all public sector agencies gave to my staff.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Richardson', with a long horizontal flourish extending to the right.

Andrew Richardson
Auditor-General

Contents

1	Executive summary	1
2	Introduction	2
3	Observations on spending public money properly: the need for better guidance and practice	2
3.1	Recommendation	2
3.2	What is sensitive expenditure?	2
3.3	Why do we review sensitive expenditure?	3
3.4	Spending principles	4
3.5	What we found	5
3.6	What should happen next?	6
4	Financial report opinions	7
4.1	Our mandate	7
4.2	Giving a financial report opinion	7
4.3	Unmodified opinions issued	7
4.3.1	Financial report opinions	7
4.4	Modified opinions issued	8
4.4.1	Reasons for modifying my opinion on financial reports	9
5	Significant audit findings in 2018-19	11
5.1	Proper use of public money	11
5.1.1	Construction Industry Training Board	11
5.2	Governance	13
5.2.1	Legislative compliance systems need to improve	13
5.2.2	Agencies need to ensure they have appropriately documented policies and procedures	14
5.3	Retention of documentation	15
5.4	Expenditure	16
5.4.1	Managing expenditure delegations	16
5.4.2	Contracts executed and payments made above delegated limits	17
5.5	Payroll	18
5.5.1	Review of key payroll reports needs to improve	18

6	Outcomes of agency financial audits and summary financial information	19
6.1	Arts agencies	19
6.1.1	Adelaide Festival Corporation	19
6.1.2	Adelaide Film Festival	19
6.1.3	Art Gallery Board	19
6.1.4	Australian Children’s Performing Arts Company	20
6.1.5	Carrick Hill Trust	20
6.1.6	History Trust of South Australia	20
6.1.7	Libraries Board of South Australia	21
6.1.8	Museum Board	21
6.1.9	South Australian Country Arts Trust	21
6.1.10	South Australian Film Corporation	22
6.1.11	State Opera of South Australia	22
6.1.12	State Theatre Company of South Australia	22
6.2	Emergency services	23
6.2.1	South Australian Country Fire Service	23
6.2.2	South Australian Metropolitan Fire Service	23
6.2.3	South Australian State Emergency Service	23
6.3	Government businesses	24
6.3.1	Lotteries Commission of South Australia	24
6.3.2	South Australian Forestry Corporation	24
6.3.3	West Beach Trust	24
6.4	Lessor corporations	25
6.4.1	Distribution Lessor Corporation	25
6.4.2	Generation Lessor Corporation	25
6.4.3	Transmission Lessor Corporation	25
6.5	Natural Resources Management Boards	26
6.5.1	Adelaide and Mount Lofty Ranges Natural Resources Management Board	26
6.5.2	Alinytjara Wilurara Natural Resources Management Board	26
6.5.3	Eyre Peninsula Natural Resources Management Board	27
6.5.4	Kangaroo Island Natural Resources Management Board	27
6.5.5	Northern and Yorke Natural Resources Management Board	27
6.5.6	South Australian Arid Lands Natural Resources Management Board	28
6.5.7	South Australian Murray-Darling Basin Natural Resources Management Board	28
6.5.8	South East Natural Resources Management Board	28

6.6	Primary industry funding schemes	28
6.6.1	Minister for Primary Industries and Regional Development – Adelaide Hills Wine Industry Fund	29
6.6.2	Minister for Primary Industries and Regional Development – Barossa Wine Industry Fund	29
6.6.3	Minister for Primary Industries and Regional Development – Citrus Growers Fund	29
6.6.4	Minister for Primary Industries and Regional Development – Clare Valley Wine Industry Fund	30
6.6.5	Minister for Primary Industries and Regional Development – Eyre Peninsula Grain Growers Rail Fund	30
6.6.6	Minister for Primary Industries and Regional Development – Grain Industry Fund	30
6.6.7	Minister for Primary Industries and Regional Development – Grain Industry Research and Development Fund	31
6.6.8	Minister for Primary Industries and Regional Development – Langhorne Creek Wine Industry Fund	31
6.6.9	Minister for Primary Industries and Regional Development – McLaren Vale Wine Industry Fund	31
6.6.10	Minister for Primary Industries and Regional Development – Riverland Wine Industry Fund	32
6.6.11	Minister for Primary Industries and Regional Development – South Australian Apiary Industry Fund	32
6.6.12	Minister for Primary Industries and Regional Development – South Australian Cattle Industry Fund	32
6.6.13	Minister for Primary Industries and Regional Development – South Australian Grape Growers Industry Fund	33
6.6.14	Minister for Primary Industries and Regional Development – South Australian Pig Industry Fund	33
6.6.15	Minister for Primary Industries and Regional Development – South Australian Sheep Industry Fund	33
6.7	Superannuation schemes	34
6.7.1	Electricity Industry Superannuation Scheme	34
6.7.2	Governors’ Pensions Scheme	34
6.7.3	Judges’ Pensions Scheme	35
6.7.4	Parliamentary Superannuation Scheme	35
6.7.5	Police Superannuation Scheme	35
6.7.6	SA Metropolitan Fire Service Superannuation Scheme	36
6.7.7	South Australian Ambulance Service Superannuation Scheme	36
6.7.8	Super SA Select Fund	36

6.8	Other agencies	37
6.8.1	Aboriginal Lands Trust	37
6.8.2	Adelaide Cemeteries Authority	37
6.8.3	Agents Indemnity Fund	37
6.8.4	Australian Energy Market Commission	38
6.8.5	Board of the Botanic Gardens and State Herbarium	38
6.8.6	Coast Protection Board	38
6.8.7	Construction Industry Training Board	39
6.8.8	CTP Regulator	39
6.8.9	Dairy Authority of South Australia	39
6.8.10	Defence SA	40
6.8.11	Dog and Cat Management Board	40
6.8.12	Dog Fence Board	40
6.8.13	Electoral Commission of South Australia	41
6.8.14	Essential Services Commission of South Australia	41
6.8.15	Green Industries SA	41
6.8.16	Health Services Charitable Gifts Board	42
6.8.17	House of Assembly	42
6.8.18	Independent Gambling Authority	42
6.8.19	Independent Gaming Corporation Ltd	43
6.8.20	Infrastructure SA	43
6.8.21	Investment Attraction South Australia	44
6.8.22	Joint Parliamentary Service	44
6.8.23	Judicial Conduct Commissioner	45
6.8.24	Legal Services Commission	45
6.8.25	Legislative Council	45
6.8.26	Local Government Finance Authority of South Australia	46
6.8.27	Maralinga Lands Unnamed Conservation Park Board	46
6.8.28	Native Vegetation Fund	46
6.8.29	Office for Recreation, Sport and Racing	46
6.8.30	Office of the Commissioner for Public Sector Employment	47
6.8.31	Office of the Industry Advocate	47
6.8.32	Office of the National Rail Safety Regulator	48
6.8.33	Office of the South Australian Productivity Commission	48
6.8.34	Outback Communities Authority	49
6.8.35	Planning and Development Fund	49
6.8.36	Professional Standards Council	49
6.8.37	Rail Commissioner	50
6.8.38	Residential Tenancies Fund	50
6.8.39	Retail Shop Leases Fund	50

6.8.40	Riverbank Authority	51
6.8.41	Rural Industry Adjustment and Development Fund	51
6.8.42	SACE Board of South Australia	51
6.8.43	Second-hand Vehicles Compensation Fund	52
6.8.44	Small Business Commissioner	52
6.8.45	South Australian Local Government Grants Commission	52
6.8.46	South Australian Mental Health Commission	53
6.8.47	South Eastern Water Conservation and Drainage Board	53
6.8.48	State Planning Commission	53
6.8.49	State Procurement Board	54
6.8.50	Stormwater Management Authority	54
6.8.51	StudyAdelaide	54
6.8.52	Teachers Registration Board of South Australia	55
6.8.53	TechInSA	55
6.8.54	Trade, Tourism and Investment – Department for	55

1 Executive summary

Financial report opinions

106 opinions were issued to the agencies included in this report.

90 unmodified opinions were issued (includes one emphasis of matter).

16 modified opinions were issued.

Key reasons for modified opinions include the absence of evidence to support balances and disclosures impacting the accuracy, validity and completeness of what is included.

Significant audit findings

Individual matters were raised with agencies as part of their financial report audit.

Significant findings included:

- the need for greater care in using public funds for sensitive expenditure
- legislative compliance could be improved
- some policies and procedures needed to improve
- the need to ensure documentation is maintained in line with requirements
- expenditure delegations not being clearly documented or not being followed in some cases
- the need to review key payroll reports at some agencies.

2 Introduction

In September 2019 I issued my annual report for the year ended 30 June 2019.¹ In it I reported on the audit outcomes for 47 agencies² and the opinions I am required to give under section 36 of the *Public Finance and Audit Act 1987* (PFAA). This included any significant financial outcomes, events and control matters communicated to those agencies.

Not every agency I am required to audit was included in my annual report. Some audits were unfinished at the time, and some I used my discretion under the PFAA to exclude.

This report summarises the audit outcomes for the remaining 106 agencies I audited for 2018-19. I would like to remind the Parliament that, following amendments to the PFAA in July 2018, the financial reports and independent audit reports for all these agencies are now available for viewing on the Auditor-General's Department website.

3 Observations on spending public money properly: the need for better guidance and practice

3.1 Recommendation

In my opinion, it is appropriate for all state and local government sector agencies to consider whether our work on sensitive expenditure can be used to improve their own policies and practices. Agencies must ensure they give public sector employees sufficient guidance to adequately inform their spending decisions, with clear limits on practices and behaviours and an expectation to demonstrate that expenditure was for a proper purpose and public benefit and that it meets community expectations.

3.2 What is sensitive expenditure?

Periodically, we examine or audit expenditure that attracts a high degree of public scrutiny despite the transactions generally being of relatively low value. We call this sensitive expenditure. One reason for the high scrutiny is that this type of expenditure is familiar to most people, so is readily understood and generally regarded as an indicator of behaviour and therefore trust.

The following expenditure categories are commonly considered more sensitive than other types of expenditure:

- travel and accommodation

¹ Auditor-General's Report 6 of 2019 *Annual report for the year ended 30 June 2019, Part A: Executive summary*.

² The term 'agencies' is used in this Report to describe SA Government agencies and funds established under various legislation, and local government entities.

- entertainment and hospitality
- gifts
- staff support, reward and recognition.

We find there is a high degree of public sensitivity about spending public money where it:

- creates a perception that a publicly funded employee received a private benefit in addition to the business purpose
- is considered to be for an unusual public purpose or function
- is considered to be excessive
- is considered to provide no benefit to the public.

3.3 Why do we review sensitive expenditure?

It is imperative that public sector employees demonstrate proper and prudent expenditure behaviour when spending public money. In our view, the proper use of public money encompasses the principles of lawfulness, integrity, transparency, accountability and acting for the public benefit. All public spending should reasonably withstand parliamentary and public scrutiny and maintain public trust in public institutions.

Public sector employees must judge when and to what extent sensitive expenditure is needed to enhance the likelihood of success of a function. Practices that may be commonly accepted in the private sector, spending private money, are often not accepted by the public for public sector activities.

Staff support, reward and recognition practices are a good example. Public sector practices in this area are encouraged to involve minimal public spending and to focus on non-monetary rewards. An agency might want to have a team building activity or acknowledge exemplary, outstanding or long service, with reasonable prospects that the public would benefit from a better and highly motivated public sector workplace. Or an agency might simply want to respond to a staff bereavement. Questions that arise might include what value, how often, how much time, onsite or offsite, should refreshments be offered, and so on. These questions will be answered differently across the public sector for a range of reasons including the circumstances, the perceived degree of need, how much money an agency has available and different judgements about cost and benefit.

Most judgements involve some subjectivity. In our experience, sensitive expenditure attracts more attention about the judgements made, opinions can differ widely and practices can be inconsistent within sectors.

This is important because public money is being used.

In our view, it is vital that public sector employees have the best available guidance to inform these decisions so that they make the best choices about public spending they are accountable for and resources are used fairly, effectively and efficiently.

I recently tabled three examinations on the use of credit cards in councils sampled from the local government sector. Further, section 5.1.1 of this Report summarises a matter we reported to the Construction Industry Training Board (CITB) about expenditure for an anniversary dinner. These reports illustrate our work, our findings and some good recent practice changes made by the agencies involved.

Work we have performed over the last two years has shown that guidance available to public sector employees has been insufficient in various ways and agencies have been updating their practices to improve decision-making, acknowledging community expectations.

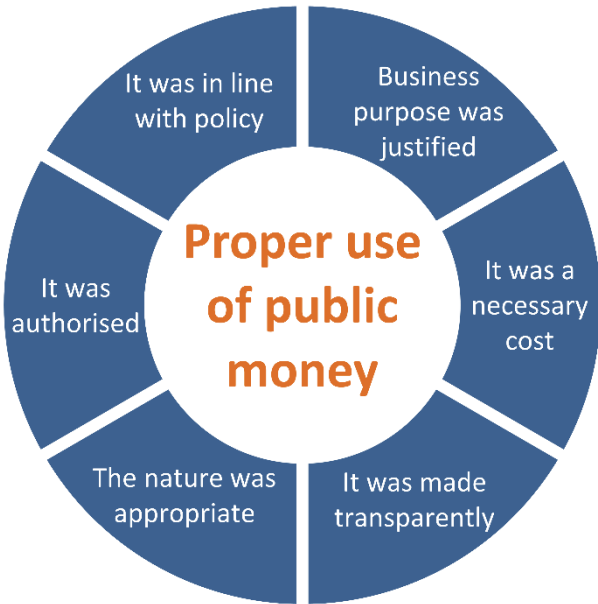
3.4 Spending principles

When performing our examinations and audits, we consider whether agency financial controls give reasonable assurance that financial transactions are conducted properly and lawfully.

We define ‘properly’ as conforming to established standards of financial management practice and behaviour. We use relevant criteria as a basis for our assessments.

The primary sources of these criteria are laws, regulations, instructions (such as Treasurer’s Instructions) and agency policies. Where these sources are absent, we consider generally accepted standards of financial management practice and behaviour, especially where other Australian jurisdictions have issued authoritative guidance.

In our council credit card examinations and the CITB audit, we applied the following criteria when assessing whether expenditure we tested was a proper use of public money:



- ensuring that the **business purpose** of the expenditure is clearly justified at the time it is incurred – business purpose is where the expense is incurred to meet the agency’s functions and objectives and incurred within an approved budget
- ensuring that the expense was **necessary** for the agency to incur in performing its functions and that it achieved value for money
- the nature of the expenditure was **appropriate** for its intended purpose
- the expenditure decision was made **transparently** where the transaction record was correct, adequate and explained the expense
- the expenditure was incurred in line with relevant agency **policy** and was **authorised**.

3.5 What we found

We found that for most transactions we tested the spending principles were applied, and spending was both reasonable and for business purposes.

We found some spending examples that we considered excessive and some we did not believe to be a proper use of public money.

We found the following to be some key elements that are crucial for sound practice with sensitive expenditure.

Policies and procedures – policies and procedures are important because they:

- guide staff to make appropriate expenditure decisions and overcome problems efficiently
- provide instruction on limitations and expected behaviours to ensure consistent practices in agencies and without constant management involvement
- allow management to better control events in advance and reduce the risk of costly mistakes and/or inappropriate expenditure.

Authorisation – instruments of delegations and sub-delegations should be a complete and accurate record of the authority approved in an agency to ensure expenditure is appropriately authorised and for efficient and effective decision-making when spending public money.

Independent review – transactions should be independently reviewed to assess their validity for agency purposes and by a person who did not benefit or could not be perceived to benefit from the expenditure.

Records – adequate records should be maintained to explain expenses and to demonstrate transparency in the decision-making process and the proper use of public money.

We also formed the opinion, having regard to available references and practices, that the following purchases are not a proper use of public money, other than in rare circumstances and where the business purpose is clearly justified:

- alcohol, unless for resale at official agency events

- coffee/lunch for offsite meetings between agency staff
- refreshments for celebratory events.

3.6 What should happen next?

Public sector agencies are responsible and accountable for properly spending all public money, whether for major infrastructure or refreshments at work events. They should review our reports and their own practices for sensitive expenditure like travel and accommodation, entertainment and hospitality, gifts and staff support, reward and recognition, and create or adjust them where needed. Consistent practice within sectors should be a goal.

Some recommendations arising from our work are that agencies should:

- review policies and guidelines regularly and ensure they are clear about:
 - the expenditure principles and limitations that staff need to apply to clearly demonstrate the proper use of public money at the time expenditure is incurred
 - the nature and extent of information needed to adequately justify the business purpose of the expenditure
- consider, based on risk priorities, having an internal auditor or legal advisor review the delegation process and documents to ensure they are a clear, complete and accurate record. Good practice would be for delegations to be clearly referenced to positions and not to individual employees
- perform a formal and regular analysis of sensitive expenditure to identify areas for further improvement
- periodically review a sample of transactions to ensure the independent review is operating effectively and in line with policies and guidelines
- maintain adequate records to explain and justify sensitive expenses, and to demonstrate transparency in the decision-making process and the proper use of public money
- in revising their expenditure policies, consider consulting with their constituency, other key people or groups, to better understand the public's expectations of acceptable expenditure behaviours
- have their risk and audit committee periodically scrutinise sensitive expenditure to determine whether it is a proper use of public money.

4 Financial report opinions

4.1 Our mandate

Under section 36(1)(a) of the PFAA, I must state the following opinion:

- that the financial statements of each public authority reflect the financial position of the authority at the end of the preceding year and the results of its operations and cash flows for that financial year – this is called a financial report opinion.

4.2 Giving a financial report opinion

Auditing the financial statements of a public authority gives that agency, and the users of its financial statements, assurance that the information they contain is reliable. In other words, the financial statements are complete, do not include material misstatements, comply with applicable accounting standards and fairly represent an agency's financial performance during the year and financial position at year end.

Our financial report audits comply with the standards issued by the Australian Auditing and Assurance Standards Board. We use a risk-based audit approach using an audit software package developed specifically for public sector audit. It has a strong emphasis on planning, which has two key elements:

- understanding the agency's business activities and any associated audit risks
- selecting audit procedures that reduce audit risk to an acceptable level.

Selecting audit procedures to address identified risks includes reviewing the effectiveness of specific agency financial controls. We use procedures such as statistical sampling methods and special audit software routines to select and test audit samples. For procedural fairness, audit findings from these procedures are discussed with agency management and communicated in a management letter.

4.3 Unmodified opinions issued

4.3.1 Financial report opinions

In my opinion the financial reports of most of the agencies covered by this Report are reliable. 90 of the 106 agencies included received an unmodified opinion on their financial report.

Emphasis of matter

I include an emphasis of matter in my independent audit opinion where I wish to draw attention to an item in a financial report that I consider is important to understanding the financial report but where I do not modify the opinion.

Without modifying my opinion on the financial report of the Minister for Primary Industries and Regional Development – Eyre Peninsula Grain Growers Rail Fund, I drew attention to the notes to the financial report which highlighted that as at 31 March 2019:

- the Fund had no funds and is dormant
- the financial report had not been prepared on a going concern basis, with the Fund's objective having been met in 2011-12.

I am advised that the Minister will decide the future of the Fund at a later date.

4.4 Modified opinions issued

I issued 16 modified (qualified) opinions. My reasons for this are provided in section 4.4.1. Importantly, most of the modified opinions arise from a lack of internal controls to ensure income received reflects the complete amount due from contributors for funds established under the *Primary Industry Funding Schemes Act 1998*. The modified opinions are for:

- Aboriginal Lands Trust
- Joint Parliamentary Service
- Minister for Primary Industries and Regional Development – Adelaide Hills Wine Industry Fund
- Minister for Primary Industries and Regional Development – Barossa Wine Industry Fund
- Minister for Primary Industries and Regional Development – Citrus Growers Fund
- Minister for Primary Industries and Regional Development – Clare Valley Wine Industry Fund
- Minister for Primary Industries and Regional Development – Grain Industry Fund
- Minister for Primary Industries and Regional Development – Grain Industry Research and Development Fund
- Minister for Primary Industries and Regional Development – Langhorne Creek Wine Industry Fund
- Minister for Primary Industries and Regional Development – McLaren Vale Wine Industry Fund
- Minister for Primary Industries and Regional Development – Riverland Wine Industry Fund
- Minister for Primary Industries and Regional Development – South Australian Apiary Industry Fund
- Minister for Primary Industries and Regional Development – South Australian Cattle Industry Fund
- Minister for Primary Industries and Regional Development – South Australian Grape Growers Industry Fund

- Minister for Primary Industries and Regional Development – South Australian Pig Industry Fund
- Minister for Primary Industries and Regional Development – South Australian Sheep Industry Fund.

4.4.1 Reasons for modifying my opinion on financial reports

The reasons set out below are mainly extracts from the independent audit reports I issued.

Aboriginal Lands Trust

I modified my opinion on the financial report for the Aboriginal Lands Trust (the Trust) for two reasons:

- Head of Bight Whale Watch Tourist Centre revenue – The Trust recognised revenue from operating the Head of Bight Whale Watch Tourist Centre. Income received is from admissions to the Centre and sale of goods.

The Trust did not have adequate procedures in place to ensure the revenue it received represented all the Centre’s takings. Consequently, I am unable to form an opinion as to whether the Centre’s revenue of \$425 016 (\$421 159) is complete.

This is a long-standing matter that we have raised since 2011-12. The Trust has enhanced its control environment but indicated that it is not cost effective to address this issue completely.

- Related party transactions – Note 2 to the financial report describes transactions with key management personnel and other related parties. The Trust did not have adequate procedures to ensure that all related party transactions were identified. Consequently, I am unable to form an opinion as to whether the disclosure of transactions with key management personnel and other related parties is complete.

Joint Parliamentary Service

I disclaimed to provide an opinion for the Joint Parliamentary Service financial report.

The Members of the Joint Parliamentary Service Committee are responsible for managing the Joint Parliamentary Service. The Members have not provided unrestricted access to the minutes of their meetings. As a result, I cannot assess whether matters deliberated and decided by the Members that have financial consequences were recognised or disclosed in the financial report.

The Members of the Joint Parliamentary Service Committee are responsible for controlling and managing the dining and refreshment services of Parliament House. Certain income from providing these services and associated expenditure was omitted from the financial report. As the Members have not provided me with access to this financial information, I cannot determine the effect of the omission on the financial report.

This is a long-standing matter and has been commented on by former Auditors-General. As a result of the limitation placed on my audit, it is impossible for my auditors to know what information has been withheld and what impact this information may have had on the financial report. Therefore I do not give an opinion on the Joint Parliamentary Service financial report.

The inability to perform a complete audit of the functions and financial activity of the Joint Parliamentary Service was again confirmed this year. We were advised that there was no change in the Joint Parliamentary Service Committee's position of not providing audit access to its meeting minutes and to the records and accounts relating to the catering division trading account activities.

In my opinion, the financial accountability and auditability of the Joint Parliamentary Service falls short of that adopted and applied to the public accounts and to the financial operations and accounts of public authorities.

Primary industry funding schemes

I issued modified opinions for the financial reports of 14 of the funds established under the *Primary Industry Funding Schemes Act 1998*, as listed in section 4.4. While there are individual regulations under that Act for each of these funds, and the specific circumstances are unique to each fund, my opinions on their financial reports were modified for similar reasons.

The regulations establishing each fund require contributions to be paid into the fund by specified categories of people. While there are adequate internal controls over the contributions actually received, there are no procedures to ensure that the contributions received represent the correct amounts due.

Contribution amounts are based on the quantity produced and sold by a contributor (under the relevant regulations). As there is no internal control to verify the quantity, the contributions recorded may not be complete or may not represent the total amounts due to the fund. This risk is increased in some cases by amounts being initially collected by processors and then passed on to the funds, with no internal controls to ensure all amounts collected by processors are passed on.

As a result of these limitations, I could not express an opinion on whether income recognised as contributions from industry as disclosed in the financial reports of these 14 funds was complete.

This is a long-standing matter. While we cannot conclude whether the amounts collected are complete, the Department of Primary Industries and Regions, which provides administrative support services to the funds, has advised that it is satisfied with the existing arrangements and considers the funds are operating to meet industry needs.

5 Significant audit findings in 2018-19

This section sets out the significant audit findings that were communicated to agencies in 2018-19.

Some of these findings are common themes across a range of agencies and others I deem significant enough to report on individually.

We consider the agency's views when reaching our audit conclusions. Overall, agencies responded positively to our findings, and we thank them for their cooperation during our audits.

It is important to emphasise that audits rely on sampling transactions within agencies and across the public sector. Where we have reported issues arising in individual agencies, we consider it is important they be considered by other government agencies to see if they have any relevance to them and to help improve public administration.

5.1 Proper use of public money

Our review of the Construction Industry Training Board (CITB) considered whether it had implemented controls that gave reasonable assurance that financial transactions were conducted properly and lawfully.

5.1.1 Construction Industry Training Board

CITB manages and administers the Construction Industry Training Fund (the Fund). Levies charged on building and construction work are paid into the Fund and used to train people employed in the building and construction industry.

CITB operates under the requirements of the *Construction Industry Training Fund Act 1993* (CITF Act) and consists of members appointed by the Governor on the nomination of the Minister for Innovation and Skills. It is not part of the Crown, and is not an agency or instrumentality of the Crown.

Our 2018-19 review noted the following matters.

5.1.1.1 No assessment that budgeted expenditure would be reasonably incurred for CITB's 25th Anniversary Dinner

In 2018-19 CITB paid \$46 744 (excluding GST) to an external event manager to stage its 25th Anniversary Dinner on 12 October 2018. The GST inclusive cost included:

- food for 110 people at \$76 per head (\$8360)
- four-hour beverage package for 110 people at \$60 per head (\$6600)
- hire of tables, chairs and audio-visual equipment (\$20 930)
- entertainment consisting of a jazz trio and disc jockey (\$1940).

Money held in the Fund was used to pay for these costs.

The CITF Act specifies how the Fund can be used, with section 31(4)(e) most relevant in requiring CITB to apply the Fund for ‘all other costs and expenses reasonably incurred by the Board in the performance of its functions’.

CITB’s functions are set out in section 11 of the CITF Act and include:

- (e) to promote increased productivity, career opportunities, personal satisfaction and occupational health and safety within the building and construction industry through training;*
- (h) to initiate, carry out, support or promote research into the training and personnel needs of the building and construction industry and to develop and implement policies, plans and programmes to meet those needs;*
- (i) to liaise with educational, professional and training bodies (in either the public or private sectors) in relation to training and personnel development within the building and construction industry.*

While we accepted that expenditure on the 25th Anniversary Dinner could have been incurred by CITB in performing these and its other statutory functions, CITB could not provide us with documented evidence that it had considered:

- the business objectives of the dinner relevant to its statutory functions
- whether the expenditure associated with the dinner was reasonably incurred in performing its statutory function.

CITB’s Chief Executive acknowledged that the considerations of the previous Board on this expenditure were not formally documented and advised that CITB will ensure the business objectives and statutory functions relevant to the expenditure are clearly articulated for any future events.

5.1.1.2 CITB’s credit card policy needs more clarity

In August 2018 we recommended that CITB document the circumstances where using a corporate credit card is appropriate, and clearly articulate its expectations about entertainment expenses and purchasing alcohol.

In September 2018 CITB updated its credit card policy to include examples of allowable purchases, and added the following condition:

As industry funds are used for purchases, cardholders should apply a reasonableness test before incurring the expenditure. This includes alcohol purchases, whereby the purchase of alcohol should be incidental to the purchase of a meal.

In our view the September 2018 policy update did not provide cardholders with enough guidance on the appropriate use of their corporate credit card. We recommended that CITB update its credit card policy again to provide greater clarity on the use of a ‘reasonableness test’.

Principles that we recommended CITB consider when applying a reasonableness test included ensuring that:

- the **business purpose** of the expenditure is clearly justified at the time it is incurred – business purpose is where the expense is incurred to meet CITB’s functions and objectives and incurred within an approved budget
- the expense was **necessary** for CITB to incur in performing its functions and that it achieved value for money
- the nature of the expenditure was **appropriate** for its intended purpose
- the expenditure decision was made **transparently** in that transaction record was correct, adequate and explained the expense
- the expenditure was incurred in line with CITB **policy** and was **authorised**.

We also recommended that CITB not authorise the use of the Fund to purchase alcohol, unless for resale at official CITB promotional events.

The Chief Executive responded that, at her direction, the use of credit cards to purchase alcohol ceased from March 2019.

In January 2020 CITB advised that it had approved a change to its procurement and credit card policies to prohibit the purchase of alcohol unless for resale at official promotional events. The updated policies also provide additional guidance to staff on what constitutes appropriate expenditure.

5.2 Governance

Our review of agencies includes understanding their governance arrangements and ensuring that key controls over such areas as legislative compliance, risk management and policies and procedures are operating as intended.

We identified several areas that require improvement across agencies including the following.

5.2.1 Legislative compliance systems need to improve

We noted a number of issues involving legislative compliance this year. Agencies need to ensure they are aware of their legislative obligations and comply with them, including ensuring that any systems they put in place to monitor or assist with compliance cover all relevant legislation.

While the individual legislative compliance issues varied, a common theme was that some agencies had not taken steps to ensure they complied with legislative requirements, or the processes they had put in place to ensure their compliance did not reflect all the requirements they needed to meet. Examples included payments that were not approved in line with Treasurer’s Instruction requirements and non-compliance with specific requirements of the agency’s establishing legislation.

5.2.1.1 Maralinga Lands Unnamed Conservation Park Board's non-compliance with legislation

We previously reported on the Maralinga Lands Unnamed Conservation Park Board's (the Maralinga Board's) challenges in complying with specific requirements under the Maralinga Tjarutja Land Rights (Establishment of Co-management Board) Regulations 2004. These challenges relate to the requirements for the composition of the Maralinga Board and the frequency of its meetings.

Our 2019 audit found that there was only one Maralinga Board representative from the Pila Nguru (Aboriginal Corporation) and only one Department for Environment and Water representative from February 2019, which contravenes section 5 of the Regulations. We also found that the Maralinga Board did not meet at least once each quarter as required by the Regulations.

The Maralinga Board advised that further appointments had been made since the audit and that discussions for further representation were ongoing. It continued to face difficulties in convening board meetings for several reasons but had since rectified previous inconsistencies in the Regulations, which means that the required frequency of meetings has now changed.

5.2.2 Agencies need to ensure they have appropriately documented policies and procedures

Policies and procedures establish management's expectations and provide guidance to staff. Having clear policies and procedures helps agency processes to occur as intended in a consistent way.

We identified several instances where agencies did not have policies or needed to expand on them. This included policies relating to related parties, fraud and corruption, financial management compliance frameworks and stocktake practices.

5.2.2.1 Museum Board did not have policy rules governing the use of fund codes

The Museum Board (the Museum) uses two fund codes to separate recurrent revenues from its projects, donations and bequests. Our concerns, which were initially raised in 2018, included that there were no accounting rules for allocating transactions and transferring between fund codes, which may affect the accuracy of reporting to those charged with governance. Without rules there is a risk of processing journals between the codes solely to achieve desired results, including to help balance recurrent and project budgets.

Responding to our concerns in 2018 the Museum advised that, in its view, it had appropriate controls in place but accepted the need for a formal written policy to document the types of operations and transactions recorded in each of the two major fund codes. The Museum indicated it would work with Arts South Australia to ensure the policy was completed by the end of October 2018. Our follow up in May 2019 found that this did not occur.

The Museum has since advised that the policy is now complete and approved.

5.2.2.2 Aboriginal Lands Trust inconsistencies in related party disclosures

In preparing its 2018-19 financial statements, the Trust obtained declarations from its key management personnel about transactions with related parties, to satisfy Australian Accounting Standards requirements.

Consistent with the prior year we noted inconsistencies between the information declared through this process and identified conflicts of interest captured on a register of member interests. Discussions with the Trust indicated the inconsistencies reflected that the requirements of the related parties declarations for the financial statements were not well understood by all key management personnel.

Due to the identified discrepancies, and the absence of other controls at the Trust to ensure all related party transactions were captured and considered, we could not rely on the completeness of the declarations received.

The Trust will amend its processes to address this issue.

5.3 Retention of documentation

In my annual report I highlighted the continued importance of agency documentation and recordkeeping being at an appropriate standard for good public administration.

For some agencies included in this Report we found instances where documentation could not be provided or was not sufficient, including:

- instances where agencies could not provide documentation supporting employee contracts and attendance records
- opportunities to improve the documentation supporting key procurement and contract management practices
- an instance where an executed contract could not be provided.

In my opinion, there remains a need to improve recordkeeping in government activities. Documentation needs to be appropriate for the matter at hand and need not involve excessive effort. The benefits of improving existing practices include:

- giving clear guidance to public sector employees about the policies and procedures they are expected to follow
- providing sufficient and reliable records to:
 - support decision makers and evidence the decisions they make
 - evidence all critical internal and external interactions to support the integrity of procurement processes
 - support procurement management.

Consideration should also be given to whether existing training for staff involved in recordkeeping is adequate. Training should provide enough information about policies and procedures on records management and retention requirements and how they can be satisfied most efficiently and effectively.

I note that legislation and instructions support this principle in many ways. For example, the *Public Sector Act 2009* requires public sector employees to deal with agency information in line with the law and agency requirements. Treasurer's Instructions state that chief executives of public authorities must maintain documentation that substantiates the existence or occurrence, completeness, valuation or allocation, passing of control, rights and/or obligations relating to expenditure activities. The PFAA requires a public authority's financial statements to be accompanied by a certificate of compliance with the requirement for the statements to be in line with its accounts and records.

5.4 Expenditure

Billions of dollars of public money is spent by public sector employees who have been given approval through a delegated authority to transact on behalf of a public authority. Delegated authority is a practical necessity to allow public authorities to meet operational and business requirements effectively and efficiently.

Individual transactions can commit public money to individually high amounts or accumulating commitments over many years. Many individual transactions are of high value and the amounts exposed to misspending are accordingly high. Because of the responsibility and trust associated with using public money, the standards of expected behaviour and compliance are high. If public sector employees do not adhere to delegated authorities, they risk committing the SA Government to or incurring expenditure that does not achieve value from spending public money and is not in the public interest. Delegations provide a structured framework for approving payments.

5.4.1 Managing expenditure delegations

The most common expenditure matter we identified for the agencies in this Report concerned delegations to approve expenditure and payments.

There were a range of findings around delegations to approve expenditure for the agencies included in this report but one of the more significant issues is discussed below.

5.4.1.1 Some Natural Resources Management (NRM) Boards did not have appropriately approved payment delegations

As part of our review of payment approvals at the NRM Boards we found that some NRM Boards could not provide a copy of the signed delegation from the Minister for Environment and Water to grant payment authorisation required by Treasurer's Instruction 8 *Financial Authorisations*.

We also identified an instance where an NRM Board had authority from the Minister for Environment and Water to grant payment authorisations up to \$1.1 million but had granted payment authority up to \$1.5 million, \$400 000 above the approved limit.

In these instances the NRM Boards have not complied with Treasurer's Instruction requirements.

We were advised that in most instances NRM Boards have now either received approval from the Minister or are in the process of obtaining it.

5.4.2 Contracts executed and payments made above delegated limits

We found some instances where contracts were executed or payments were approved above delegated limits. This increases the risk that expenditure incurred is inappropriate or may result in potential financial loss to the organisation.

A more significant instance we identified is discussed below.

5.4.2.1 Art Gallery payment made in excess of contract

The Art Gallery Board entered into a contract with a third party to co-present a major art exhibition. The contract provided a formula for incurring expenses and dividing the proceeds of the exhibition. When the exhibition concluded, the third party submitted a request for payment of what it had calculated as its share of the proceeds. The claim was \$1.76 million greater than the third party's share under a strict interpretation of the contract. We were advised that the Art Gallery Board discussed the request for payment and the arrangements and recommended that management seek independent accounting advice and a legal opinion from counsel. The advice was sought and received and the third party's claim was paid.

We noted that some of the advice from legal counsel was not followed. We also noted the payment was made without going back for Board discussion and approval. In our opinion, when the independent advice was received, the decision whether to pay an amount in excess of the written contract was a significant and important one and should have been the subject of minuted discussion and decision by the Board. Without this evidence there is an increased risk that the payment approval exceeded delegated authority.

We recommended that the Art Gallery Board ensure contractual arrangements always reflect the agreed intentions of all parties. To aid this, we recommended that the Art Gallery Board review the circumstances that led to the uncertainty over the contractual arrangements and determine lessons learned for future contracting to mitigate the risk of similar issues in the future. We also recommended that where decisions have a significant and important financial impact, management should seek the Board's opinion and/or decision and this should be minuted prior to payment.

The Art Gallery Board acknowledged that management should have notified the Board of the legal advice and executed a deed of amendment before making the payment. The response discussed management's rationale for making the payment, including their view that:

- urgency was needed, as significant time had passed since the third party sought the payment and the relationship with the third party was important to the Art Gallery Board
- the payment reflected the mutual intent of the signing parties and following the advice would not have changed financial outcomes.

The response discussed that, as the payment exceeded the Director's delegated financial authority, the Department of the Premier and Cabinet's approval was sought and given. The Art Gallery Board acknowledged that management did not, but should have, provided the Department of the Premier and Cabinet with a copy of the legal advice.

The Art Gallery Board also advised the steps it had taken to prevent similar concerns in the future.

5.5 Payroll

Salaries and wages are a significant portion of expenditure for many of the agencies included in this report.

Payroll systems commonly produce many reports which are reviewed by agencies with the intention to provide assurance that the data input into systems, or actions taken by staff, are accurate or appropriate. Prompt review of these reports assists with ensuring accurate financial records are maintained. We consider these reviews as part of our financial audits.

5.5.1 Review of key payroll reports needs to improve

A common finding across agencies was the opportunity to improve reviews of key payroll reports, including bona fide and employee masterfile reports. There were instances where the reports were not consistently reviewed or that the review was not prompt or adequate. These reviews are critical to ensuring employees are only paid for work performed at their correct rate. If they are not performed promptly any error identified later will result in additional time and effort to fix or recover funds that have been paid in error.

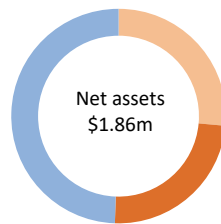
6 Outcomes of agency financial audits and summary financial information

6.1 Arts agencies

6.1.1 Adelaide Festival Corporation

The Corporation is a body corporate established by the *Adelaide Festival Corporation Act 1998*. It is responsible for coordinating the Adelaide Festival of Arts.

Financial opinion: ✓

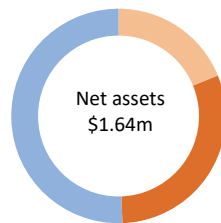


Income - \$10.04m
Income from SA Government - \$9.15m
Expenses - \$18.78m

6.1.2 Adelaide Film Festival

The Board of the Adelaide Film Festival is responsible for managing the Adelaide Film Festival, a biennial event held in Adelaide.

Financial opinion: ✓

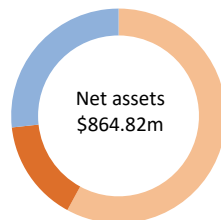


Income - \$1.34m
Income from SA Government - \$2.17m
Expenses - \$3.59m

6.1.3 Art Gallery Board

The Board is established by the *Art Gallery Act 1939*. Its main function is to manage the Art Gallery of South Australia.

Financial opinion: ✓

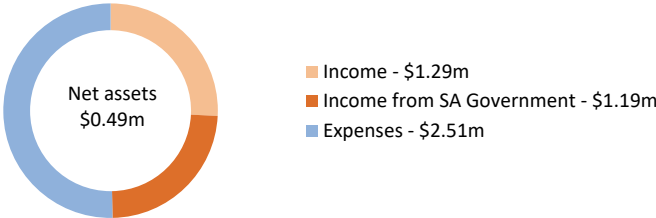


Income - \$50.73m
Income from SA Government - \$13.45m
Expenses - \$23.4m

6.1.4 Australian Children’s Performing Arts Company

The Company is the governing body of Windmill Performing Arts. Since its inception in 2002, it has produced theatre for young people.

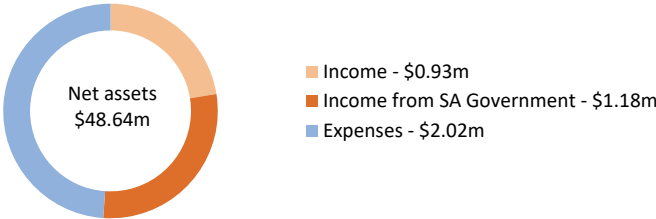
Financial opinion: ✓



6.1.5 Carrick Hill Trust

The Trust’s role is to administer, develop, maintain and promote Carrick Hill as a gallery for displaying works of art, a museum and a botanical garden, and to promote and encourage the public’s interest in Carrick Hill, its collections and the services and amenities provided by the Trust.

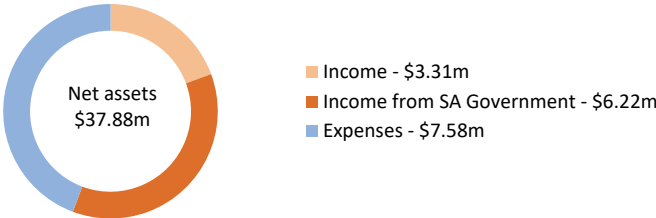
Financial opinion: ✓



6.1.6 History Trust of South Australia

The History Trust encourages the research and public presentation of South Australian history and safeguards the State’s material heritage. It operates three museums – the Migration Museum, the National Motor Museum and the South Australian Maritime Museum.

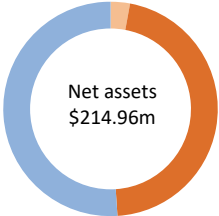
Financial opinion: ✓



6.1.7 Libraries Board of South Australia

The Libraries Board, constituted under the *Libraries Act 1982*, is responsible for library policy and for administering the State Library of South Australia and the public library network.

Financial opinion: ✓

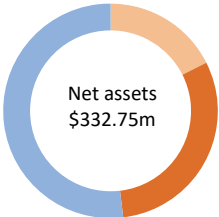


- Income - \$2.3m
- Income from SA Government - \$36.07m
- Expenses - \$39.98m

6.1.8 Museum Board

The Museum Board is established by the *South Australian Museum Act 1976* and its main function is to manage the South Australian Museum.

Financial opinion: ✓

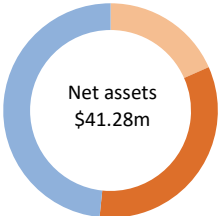


- Income - \$6.8m
- Income from SA Government - \$11.79m
- Expenses - \$20.05m

6.1.9 South Australian Country Arts Trust

The Trust was established under the *South Australian Country Arts Trust Act 1992*. It is the governing body of Country Arts SA, and provides arts and services across regional South Australia through a range of programs and initiatives, manages arts venues and provides grant funding.

Financial opinion: ✓

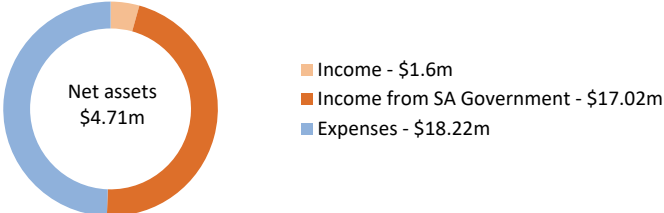


- Income - \$4.48m
- Income from SA Government - \$8.09m
- Expenses - \$11.78m

6.1.10 South Australian Film Corporation

The Corporation stimulates and encourages the formation and continued development of the South Australian film and television industry through grants, loans and equity investments across two key programs of Screen Industry Programs and Production Funding. It is also responsible for providing professional development opportunities to screen industry practitioners through workshops, seminars and information.

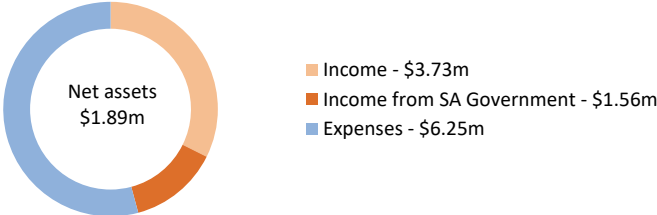
Financial opinion: ✓



6.1.11 State Opera of South Australia

State Opera is a statutory authority established under the *State Opera of South Australia Act 1976* to present, produce, manage and conduct theatrical and operatic performances.

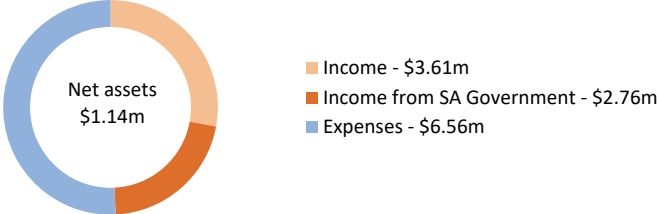
Financial opinion: ✓



6.1.12 State Theatre Company of South Australia

The State Theatre Company was established under the *State Theatre Company of South Australia Act 1972* and provides support to the South Australian community of theatre makers to strengthen the relationships with industry, community and the corporate sector.

Financial opinion: ✓

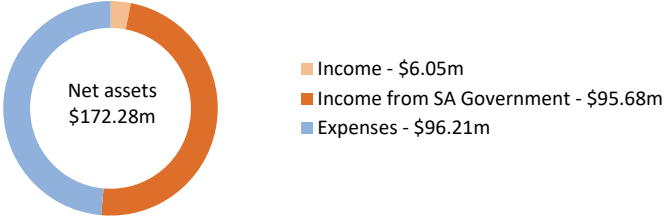


6.2 Emergency services

6.2.1 South Australian Country Fire Service

The Country Fire Service is established under the *Fire and Emergency Services Act 2005*. It responds to fires and other emergencies in the country.

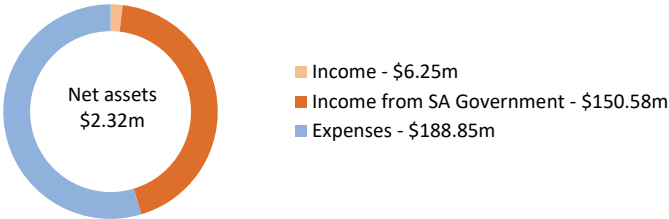
Financial opinion: ✓



6.2.2 South Australian Metropolitan Fire Service

The Metropolitan Fire Service is established under the *Fire and Emergency Services Act 2005*. It is the primary provider of structural firefighting services to South Australia. Based in the city, it is responsible for protecting the South Australian community from the effects of fire, chemical incidents and other emergencies.

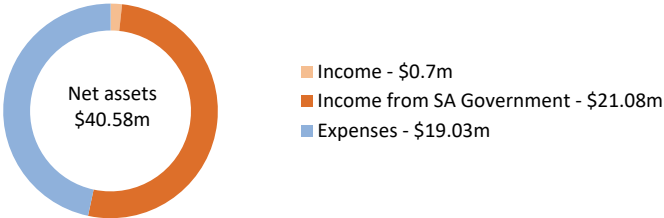
Financial opinion: ✓



6.2.3 South Australian State Emergency Service

The State Emergency Service is established under the *Fire and Emergency Services Act 2005*. It is primarily responsible for responding to extreme weather (including storms and extreme heat) and flooding events. It also responds to road crash, marine, swiftwater, vertical and confined space rescues.

Financial opinion: ✓

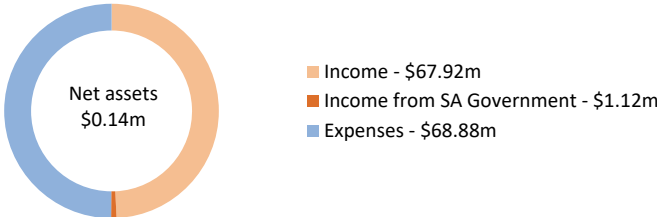


6.3 Government businesses

6.3.1 Lotteries Commission of South Australia

The Commission is a statutory authority empowered by the *State Lotteries Act 1966* to promote and conduct lotteries for and on behalf of the State of South Australia. It ensures the operation of lotteries in South Australia complies with all regulatory and legal arrangements.

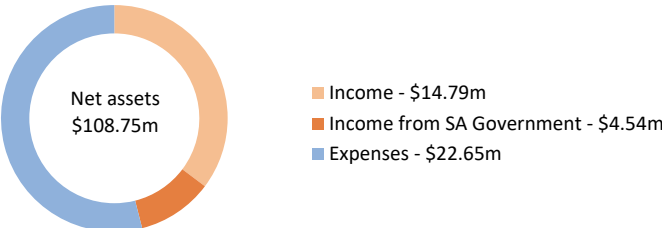
Financial opinion: ✓



6.3.2 South Australian Forestry Corporation

The Corporation was established under the *South Australian Forestry Corporation Act 2000*. It is responsible for managing plantation forest and providing support for industry research and development and regional development. It also conducts non-commercial activities such as native forest management, community use of forests and community fire protection.

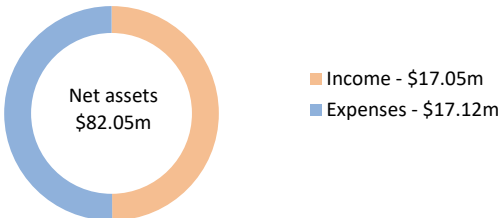
Financial opinion: ✓



6.3.3 West Beach Trust

The Trust is a statutory authority created under the *West Beach Recreation Reserve Act 1987* to administer and develop the West Beach Recreation Reserve in line with its strategic and business plans, which includes promoting and encouraging the use and enjoyment of the reserve by the public.

Financial opinion: ✓



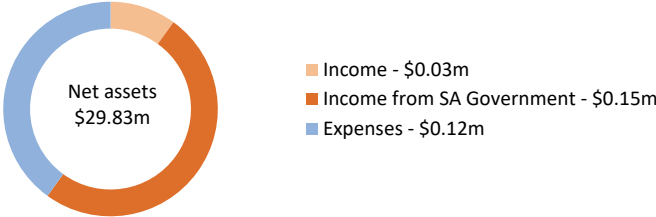
6.4 Lessor corporations

The lessor corporations are subsidiaries of the Treasurer established to manage the State's interest in electricity assets that were transferred to them in 1999 and 2000.

6.4.1 Distribution Lessor Corporation

The Corporation's principal activity is as lessor of the prescribed electricity assets consisting of the distribution network and the land it is located on.

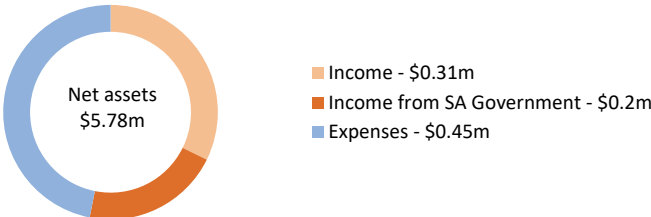
Financial opinion: ✓



6.4.2 Generation Lessor Corporation

The Corporation's principal activity is as lessor of the prescribed electricity generation assets and the land they are located on.

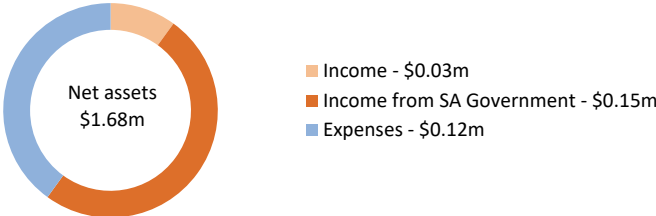
Financial opinion: ✓



6.4.3 Transmission Lessor Corporation

The Corporation's principal activity is as lessor of the prescribed electricity assets consisting of the transmission network and the land it is located on.

Financial opinion: ✓



6.5 Natural Resources Management Boards

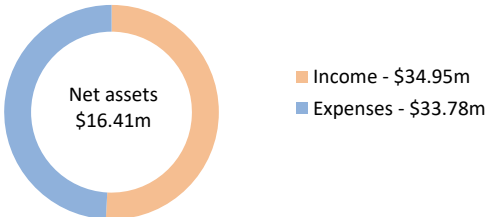
Eight NRM Boards have been established under the *Natural Resources Management Act 2004*. Each NRM Board is responsible for managing and protecting natural resources within its area according to plans they must develop.

In practice, much of the work undertaken on behalf of the NRM Boards is performed by the Department for Environment and Water. Accordingly, the major expense in the financial reports for the NRM Boards is the reimbursement of costs to the Department for Environment and Water, rather than direct spending.

6.5.1 Adelaide and Mount Lofty Ranges Natural Resources Management Board

This Board works to manage, protect and, in some cases, restore the region’s natural resources. In consultation with primary producers, the community, government and industry, the Board is responsible for the development plan to ensure that there is a balance between the needs of people and the environment.

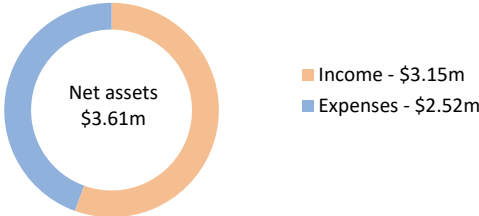
Financial opinion: ✓



6.5.2 Alinytjara Wilurara Natural Resources Management Board

This Board is responsible for developing and delivering the NRM plan for the region. The plan is developed in partnership with the community and stakeholders and aims to ensure that there is a balance between the needs of the community and the environment.

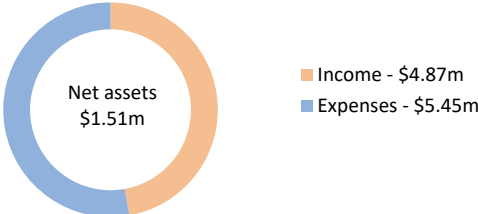
Financial opinion: ✓



6.5.3 Eyre Peninsula Natural Resources Management Board

This Board is responsible for developing the Eyre Peninsula NRM plan. This plan is developed and delivered in partnership with the community and stakeholders, and aims to ensure that there is a balance between the needs of people and the environment.

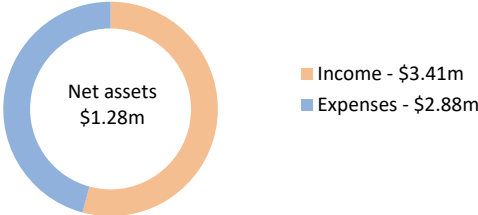
Financial opinion: ✓



6.5.4 Kangaroo Island Natural Resources Management Board

This Board works with all sectors of the community and all levels of government to provide strategic leadership for the management of natural resources on Kangaroo Island based on the NRM plan for the region.

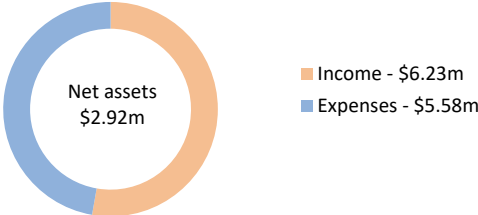
Financial opinion: ✓



6.5.5 Northern and Yorke Natural Resources Management Board

This Board works with all sectors of the community and all levels of government to provide strategic leadership for the management of natural resources in the Northern and Yorke region. It is also responsible for developing and delivering the NRM plan for the region.

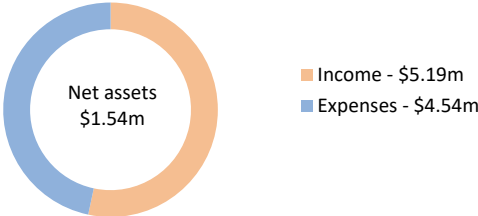
Financial opinion: ✓



6.5.6 South Australian Arid Lands Natural Resources Management Board

This Board works with community, industry and government agencies to ensure a sustainable approach to managing, protecting and restoring soil, water, native plants and animals in the region.

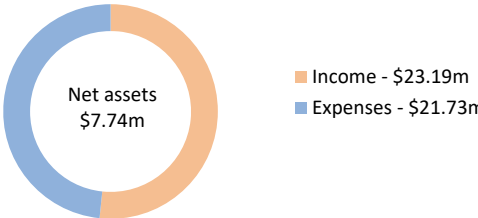
Financial opinion: ✓



6.5.7 South Australian Murray-Darling Basin Natural Resources Management Board

This Board is responsible for developing and implementing the NRM plan for the region.

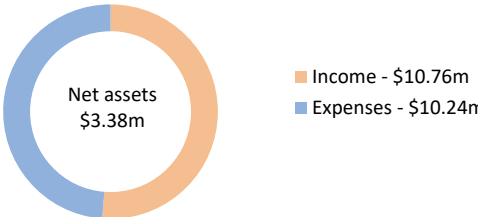
Financial opinion: ✓



6.5.8 South East Natural Resources Management Board

This Board is responsible for developing and implementing the NRM plan for the South East region in partnership with the community, stakeholders and partners.

Financial opinion: ✓



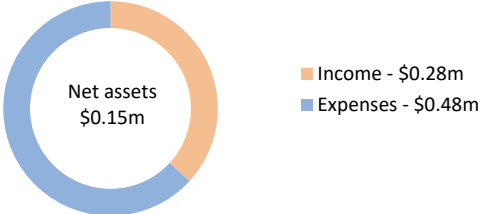
6.6 Primary industry funding schemes

This section contains the financial outcomes of the funds established under the *Primary Industry Funding Schemes Act 1998*. These funds have each been established by specific regulations under this Act to promote and support specific areas of primary industry.

6.6.1 Minister for Primary Industries and Regional Development – Adelaide Hills Wine Industry Fund

The purpose of this Fund is to promote the Adelaide Hills wine industry, conduct research and development, and encourage communication and cooperation between participants in the Adelaide Hills wine industry.

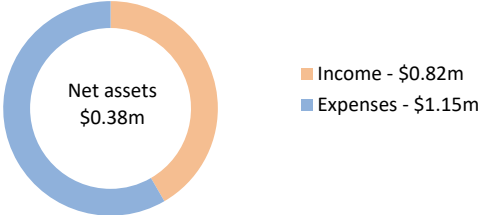
Financial opinion: Modified



6.6.2 Minister for Primary Industries and Regional Development – Barossa Wine Industry Fund

The purpose of this Fund is to promote the Barossa wine industry, conduct research and development, and encourage communication and cooperation between participants in the Barossa wine industry.

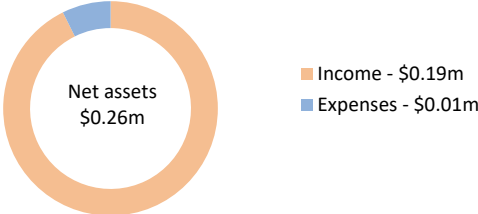
Financial opinion: Modified



6.6.3 Minister for Primary Industries and Regional Development – Citrus Growers Fund

The purpose of this Fund is to provide services to growers, promote the South Australian citrus industry, represent growers in regional, State or national citrus or horticulture industry forums and encourage communication and cooperation between participants in the citrus industry.

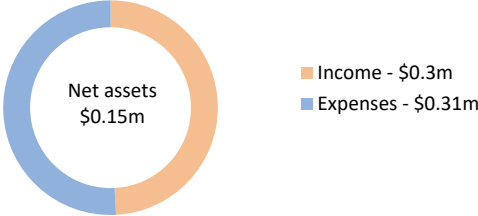
Financial opinion: Modified



6.6.4 Minister for Primary Industries and Regional Development – Clare Valley Wine Industry Fund

The purpose of this Fund is to promote the Clare Valley wine industry, conduct research and development, and encourage communication and cooperation between participants in the Clare Valley wine industry.

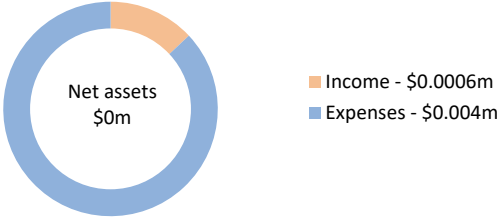
Financial opinion: Modified



6.6.5 Minister for Primary Industries and Regional Development – Eyre Peninsula Grain Growers Rail Fund

The purpose of this Fund was to raise \$2 million towards the cost of improving the Eyre Peninsula grain railway line and associated equipment and infrastructure. This goal was achieved in 2011-12. As at 31 March 2019, the Fund had no funds and was dormant. I am advised that the Minister will decide the future of the Fund at a later date.

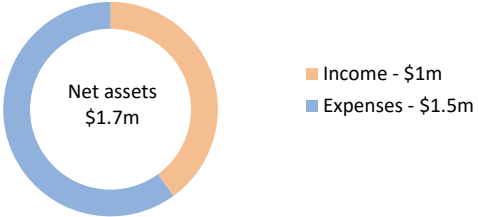
Financial opinion: ✓



6.6.6 Minister for Primary Industries and Regional Development – Grain Industry Fund

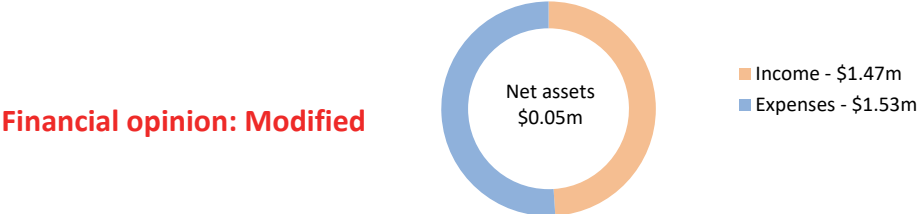
The purpose of this Fund is to promote the grain industry, represent growers in regional, State or national grain or agriculture industry forums, collect and disseminate to growers information relevant to the grain industry and encourage communication and cooperation between participants in the grain industry.

Financial opinion: Modified



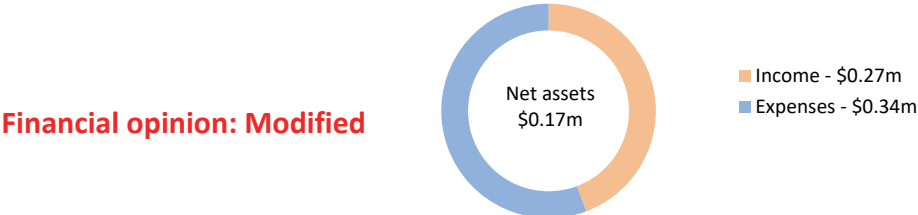
6.6.7 Minister for Primary Industries and Regional Development – Grain Industry Research and Development Fund

The purpose of this Fund is to provide payments to the trustees of the South Australian Grain Industry Trust Fund, payments for other purposes related to the funding of research and development into grains, payments for the expenses of administering the Fund and the repayment of contributions to the Fund.



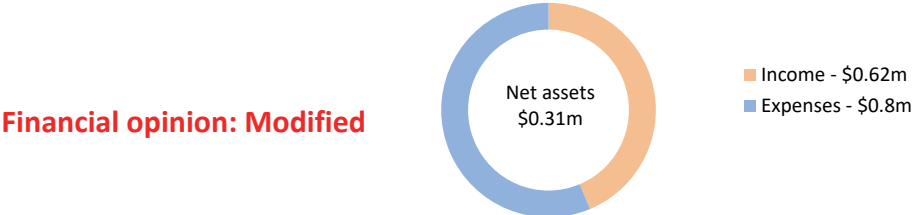
6.6.8 Minister for Primary Industries and Regional Development – Langhorne Creek Wine Industry Fund

The purpose of this Fund is to promote the Langhorne Creek wine industry, conduct research and development, and encourage communication and cooperation between participants in the Langhorne Creek wine industry.



6.6.9 Minister for Primary Industries and Regional Development – McLaren Vale Wine Industry Fund

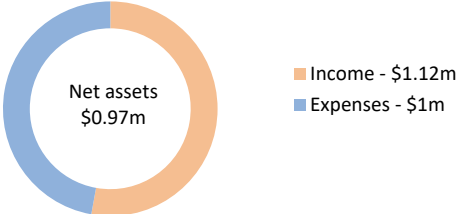
The purpose of this Fund is to promote the McLaren Vale wine industry, conduct research and development, and encourage communication and cooperation between participants in the McLaren Vale wine industry.



6.6.10 Minister for Primary Industries and Regional Development – Riverland Wine Industry Fund

The purpose of this Fund is to promote the Riverland wine industry, represent growers in regional, State or national wine industry forums, conduct research and development, encourage communication and cooperation between participants in the Riverland wine industry, and administer the operating and management expenses of relevant associations.

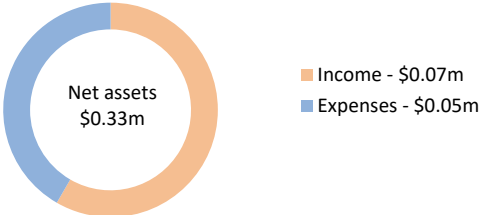
Financial opinion: Modified



6.6.11 Minister for Primary Industries and Regional Development – South Australian Apiary Industry Fund

The purpose of this Fund is to conduct programs relating to the apiary industry or products or any other aspect of the apiary industry and to pay expenses of administering the Fund.

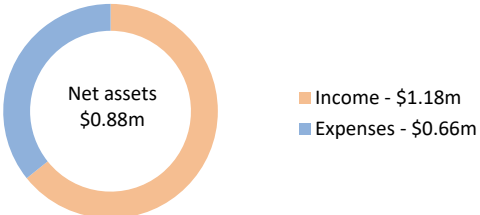
Financial opinion: Modified



6.6.12 Minister for Primary Industries and Regional Development – South Australian Cattle Industry Fund

The purpose of this Fund is to conduct programs relating to the cattle industry or products, pay outstanding claims for compensation against the Cattle Compensation Fund, pay the operating and management expenses of the relevant bodies representing cattle producers and the Cattle Advisory Group and pay the expenses of administering the Fund.

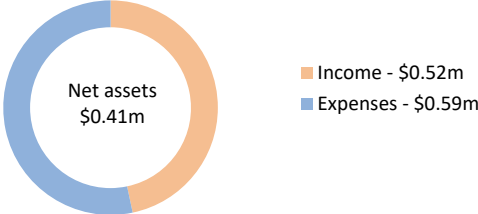
Financial opinion: Modified



6.6.13 Minister for Primary Industries and Regional Development – South Australian Grape Growers Industry Fund

The purpose of this Fund is to promote the South Australian grape growing industry, conduct research and development, and to encourage communication and cooperation between South Australian winemakers and grape growers.

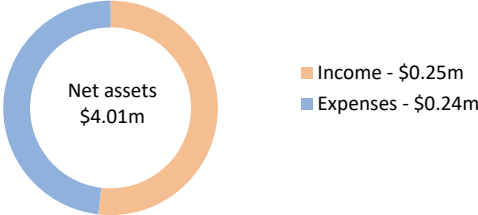
Financial opinion: Modified



6.6.14 Minister for Primary Industries and Regional Development – South Australian Pig Industry Fund

The purpose of this Fund is to conduct research and programs relating to the pig industry or products of the pig industry, to promote, collect and disseminate information relevant to the pig industry and to pay expenses of administering the Fund.

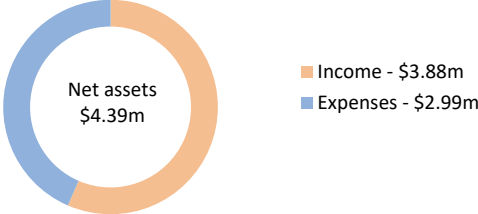
Financial opinion: Modified



6.6.15 Minister for Primary Industries and Regional Development – South Australian Sheep Industry Fund

The purpose of this Fund is to fund the operations of the South Australian Sheep Advisory Group, provide financial assistance to farmers in line with regulations, conduct programs as directed by the Group and maintain the dog fence.

Financial opinion: Modified



6.7 Superannuation schemes

This section contains the summary outcomes from various superannuation schemes established for specific groups.

6.7.1 Electricity Industry Superannuation Scheme

This is a superannuation scheme offered exclusively to employees in the electricity supply industry and their spouses. It aims to secure the best return from investing scheme assets, within an acceptable level of risk. It is run by the Electricity Industry Superannuation Board, which engages experts to manage its investments and monitors their performance.

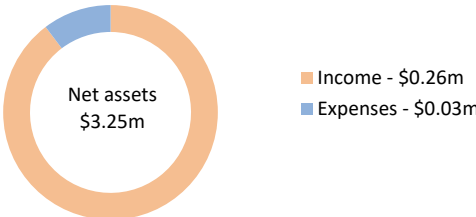
Financial opinion: ✓



6.7.2 Governors' Pensions Scheme

The *Governors' Pensions Act 1976* establishes provisions for paying pensions to certain former Governors of the State or their families. The provisions of the Act are commonly referred to as the 'Governors' Pensions Scheme'. This is an exempt public sector superannuation scheme and operates on a not-for-profit basis.

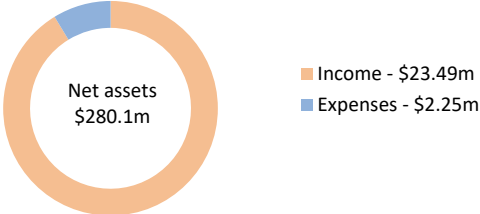
Financial opinion: ✓



6.7.3 Judges' Pensions Scheme

This is a compulsory superannuation scheme established by the *Judges' Pensions Act 1971*. This Act provides for paying pension benefits to former South Australian Judges and their families. The Scheme is an exempt public sector superannuation scheme and operates on a not-for-profit basis.

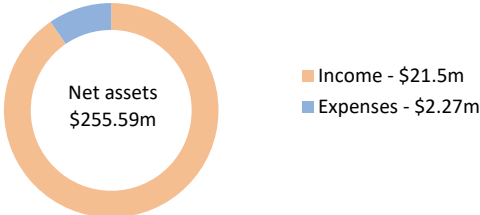
Financial opinion: ✓



6.7.4 Parliamentary Superannuation Scheme

This is a compulsory scheme established by the *Parliamentary Superannuation Act 1974*. This Act provides for paying superannuation benefits to people who have served as members of Parliament and their families. The Scheme is an exempt public sector superannuation scheme and operates on a not-for-profit basis.

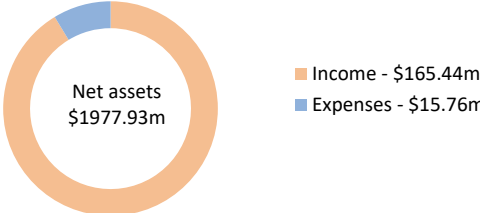
Financial opinion: ✓



6.7.5 Police Superannuation Scheme

This scheme was established under the *Police Superannuation Act 1990*. It provides defined benefits to police officers who are contributors to the Scheme. The Pension Division was closed to new members in May 1990.

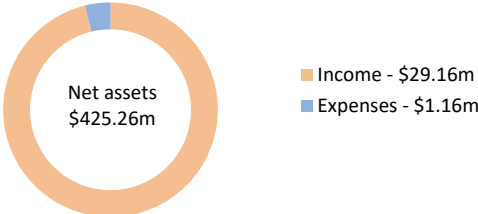
Financial opinion: ✓



6.7.6 SA Metropolitan Fire Service Superannuation Scheme

This scheme was established in 1974 to provide a range of comprehensive insurance, retirement benefit and investment options for current, past and retired employees of the South Australian Metropolitan Fire Service.

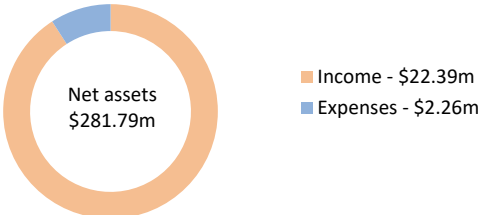
Financial opinion: ✓



6.7.7 South Australian Ambulance Service Superannuation Scheme

This scheme was established in 2006 to provide benefits to members on retirement, resignation, death, permanent or temporary disablement and serious ill health. It is an exempt public sector superannuation scheme and operates on a not-for-profit basis.

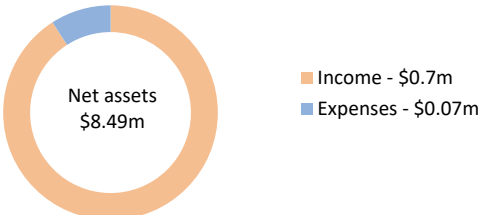
Financial opinion: ✓



6.7.8 Super SA Select Fund

This fund provides superannuation benefits for low income earners. It is an exempt public sector superannuation entity and operates on a not-for-profit basis.

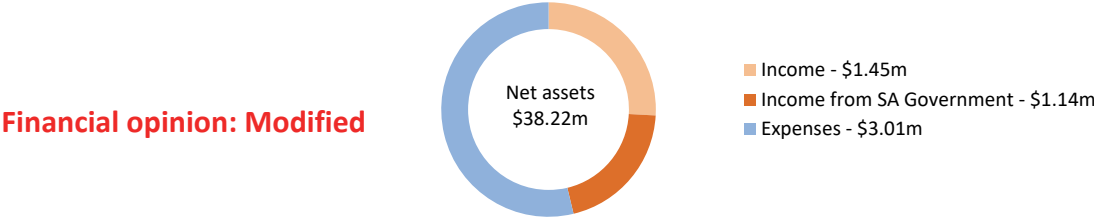
Financial opinion: ✓



6.8 Other agencies

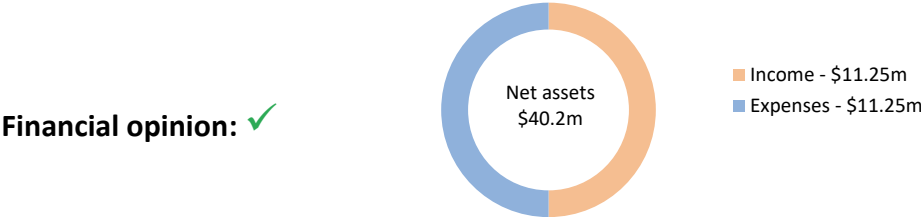
6.8.1 Aboriginal Lands Trust

The Trust was established by the *Aboriginal Lands Trust Act 2013* which provided for the transfer of land by the Crown to the Trust, to be held and managed for the ongoing benefit of Aboriginal South Australians. The land holdings are mainly former missions and reserves that were vested in the Trust when it began, but the Trust also holds land that was transferred or donated to it.



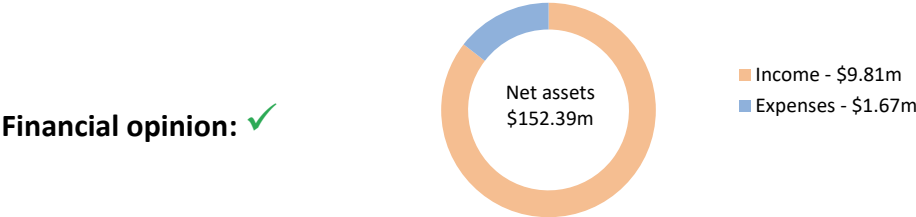
6.8.2 Adelaide Cemeteries Authority

The Authority administers and maintains public cemeteries such as Cheltenham Cemetery, Enfield Memorial Park, West Terrace Cemetery and Smithfield Memorial Park.



6.8.3 Agents Indemnity Fund

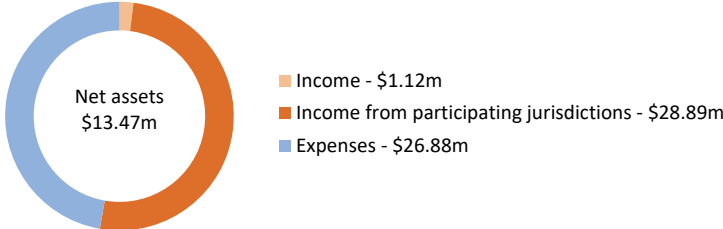
The Fund was established under the *Land Agents Act 1994* and the *Conveyancers Act 1994* to compensate people who suffer financial loss from the wrongful actions of a registered land agent, conveyancer or property manager (or one of their employees). It is managed by Consumer and Business Services within the Attorney-General's Department.



6.8.4 Australian Energy Market Commission

The Commission is the expert energy policy adviser to Australian governments. It is also responsible for developing Australia’s energy markets under national electricity and gas laws, bringing consistent decision-making and regulation to the energy sector.

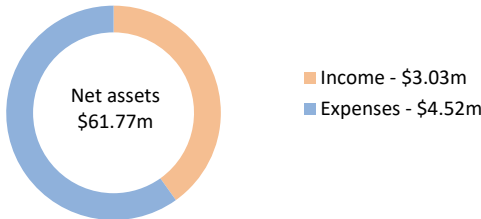
Financial opinion: ✓



6.8.5 Board of the Botanic Gardens and State Herbarium

The Board is responsible for administering and managing botanic gardens in South Australia and the State Herbarium.

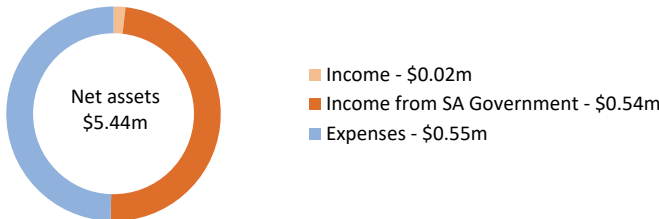
Financial opinion: ✓



6.8.6 Coast Protection Board

The Board was formed in 1972 under the *Coast Protection Act 1972*. Its main function is to protect and restore the coast from erosion, damage, deterioration, pollution and misuse.

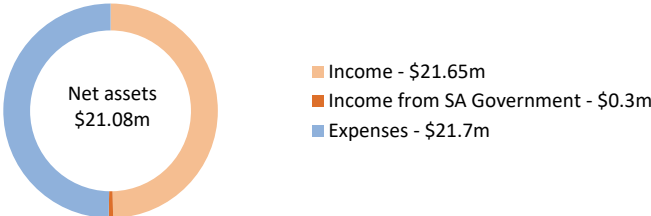
Financial opinion: ✓



6.8.7 Construction Industry Training Board

CITB is a whole-of-industry led organisation that provides support to attract, train and retain South Australian building and construction workers by providing leadership in training and skills development. It coordinates training programs across all three sectors of the building and construction industry (housing, commercial and civil).

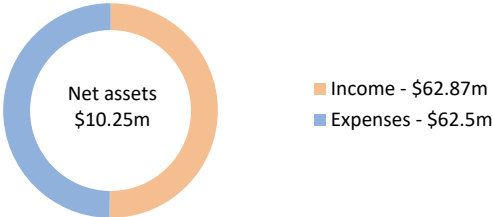
Financial opinion: ✓



6.8.8 CTP Regulator

The CTP Regulator is an independent statutory authority established under the *Compulsory Third Party Insurance Regulation Act 2016*. It has been responsible for regulating and monitoring the South Australian CTP Insurance Scheme since 1 July 2016.

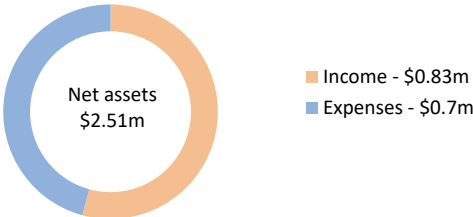
Financial opinion: ✓



6.8.9 Dairy Authority of South Australia

The Dairy Authority is the legislative body that oversees the production of all dairy products in the State to ensure that food safety standards are maintained, and all South Australian dairy products are safe for people to eat and drink.

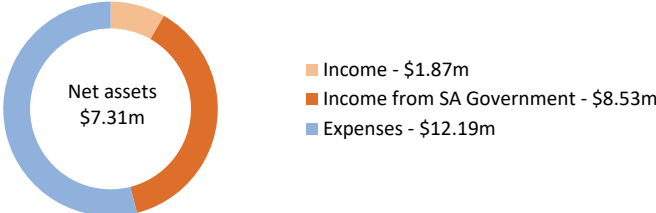
Financial opinion: ✓



6.8.10 Defence SA

Defence SA is a single point of contact for all defence stakeholders, streamlining their interaction across the SA Government. Working closely with Defence and industry, it targets investment and expansion opportunities, drives and supports the delivery of major defence projects and facilities, and pursues the location of additional Defence units and capabilities in the State.

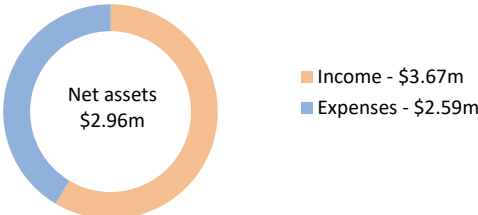
Financial opinion: ✓



6.8.11 Dog and Cat Management Board

The Board was established in 1995 under *The Dog and Cat Management Act 1995*, and is responsible for planning, promoting and providing advice about the effective management of dogs and cats.

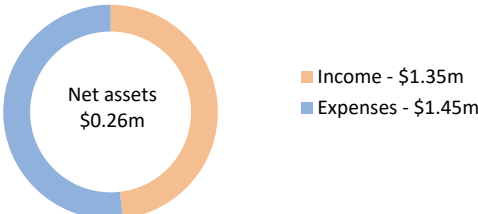
Financial opinion: ✓



6.8.12 Dog Fence Board

The Board is the governing body set up to administer and manage the approximately 2150 km long South Australian section of the dog fence. The fence protects sheep graziers and their livestock from wild dogs and dingoes on the southern side of the fence. It is a crucial part of supporting and protecting the South Australian sheep industry. There are currently four local boards in South Australia, each with responsibility for a section of the fence.

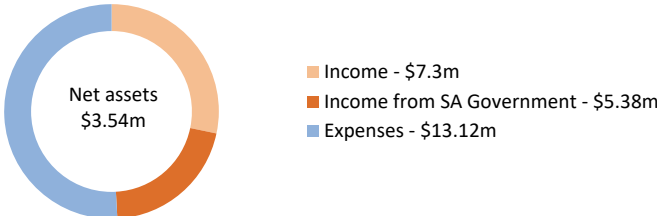
Financial opinion: ✓



6.8.13 Electoral Commission of South Australia

The Commission aims to ensure that demands for electoral services and participation in the democratic processes are met independently, fairly, honestly and within the law.

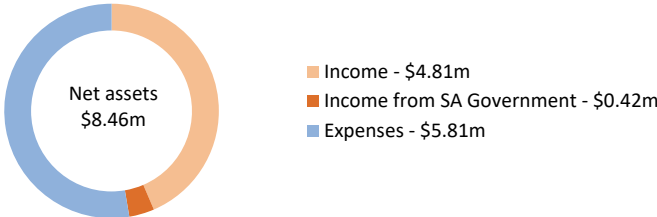
Financial opinion: ✓



6.8.14 Essential Services Commission of South Australia

The Commission is an independent economic regulator established under the *Essential Services Commission Act 2002*. It regulates the provision of essential services in the electricity, gas, maritime, rail, water and wastewater industries.

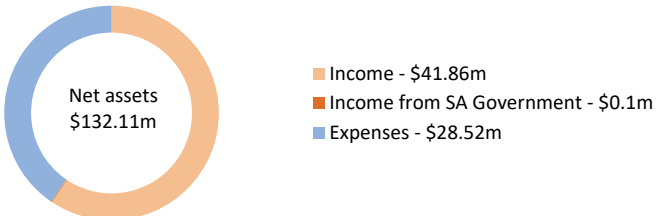
Financial opinion: ✓



6.8.15 Green Industries SA

Green Industries SA promotes waste management practices to eliminate waste or consign it to landfill, advances the development of resource recovery and recycling, and determines the waste strategy for the State.

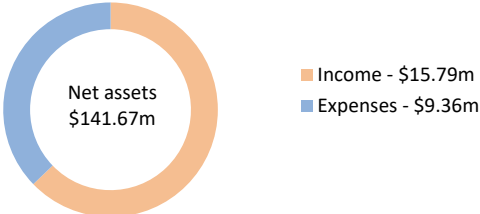
Financial opinion: ✓



6.8.16 Health Services Charitable Gifts Board

The Board is established to hold charitable gifts and donations received by public hospitals and research institutions. Funds held are invested to earn a return for the hospitals and institutions concerned. They are then applied for research, services and equipment in line with the purpose for which the funds were originally donated or gifted, in line with the *Health Services Charitable Gifts Act 2011*.

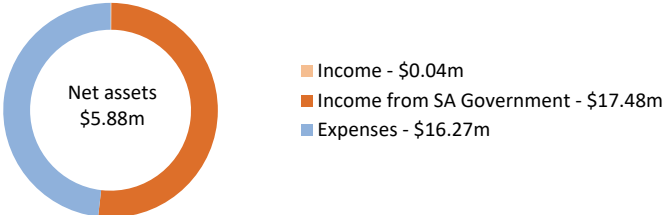
Financial opinion: ✓



6.8.17 House of Assembly

The House of Assembly is established under the *Constitution Act 1934*. Together with the Legislative Council, it constitutes the Parliament of South Australia. The House of Assembly consists of 47 Members elected by the inhabitants of the State legally qualified to vote.

Financial opinion: ✓



6.8.18 Independent Gambling Authority

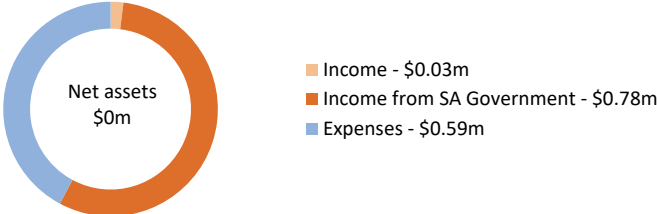
The Authority was the primary South Australian regulator for commercial forms of gambling including casino, gaming machines in hotels and clubs, wagering on races and sports, and commercial lotteries. It exercised functions and powers under the legislation relevant to these forms of gambling. It was established as a statutory corporation, and had functions and powers under the *Independent Gambling Authority Act 1995*.

On 4 September 2018 the SA Government announced that the Authority would be wound up as at 1 December 2018 and its functions would be performed by the Liquor and Gambling Commissioner.

On 29 November 2018 the Governor proclaimed the changes to the *Independent Gambling Authority Act 1995* which is now known as the *Gambling Administration Act 1995* and designates the Liquor and Gambling Commissioner (within the Attorney-General's Department) as now responsible for the Authority's functions. The proclamation came into effect on 1 December 2018.

The financial amounts reported relate to the five-month period 1 July 2018 to 1 December 2018.

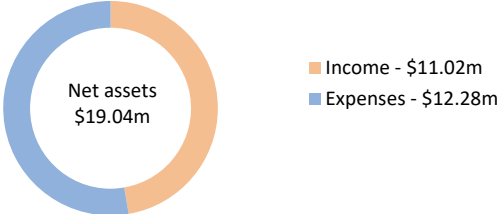
Financial opinion: ✓



6.8.19 Independent Gaming Corporation Ltd

The Corporation was established by the hotel and club industries to provide a secure, central computer monitoring facility for managing gaming machines in South Australian hotels and clubs. In 1993, it was awarded the monitor licence under the *Gaming Machines Act 1992*. It is a non-profit company, limited by guarantee and jointly owned by the Australian Hotels Association (SA) and the Licensed Clubs' Association of South Australia.

Financial opinion: ✓



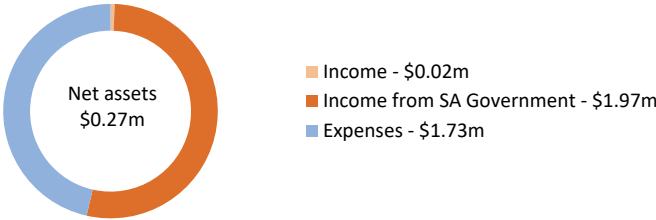
6.8.20 Infrastructure SA

Infrastructure SA was established on 26 November 2018 under the *Infrastructure SA Act 2018* to provide independent advice to enable informed and evidence-based decisions on infrastructure planning, investment, delivery and optimisation.

Its role is to ensure better planning and more transparent decision-making for critical public infrastructure projects for the State.

The financial amounts reported relate to the seven-month period 26 November 2018 to 30 June 2019.

Financial opinion: ✓



6.8.21 Investment Attraction South Australia

Investment Attraction South Australia was established as an administrative unit under the *Public Sector Act 2009* from 1 April 2016. On 21 June 2018 the abolishment of the unit was proclaimed effective from 1 July 2018.

Investment Attraction South Australia was the lead body within the SA Government for all major investment attraction activity from both overseas and interstate companies, with the main focus of attracting foreign direct investment to increase economic development and create jobs to provide prosperity for South Australia and its citizens.

Any reference to Investment Attraction South Australia in an Act or any other kind of instrument, contract, agreement or document will be treated as if it were a reference to the Department for Trade, Tourism and Investment. Prior to the proclamation, Investment Attraction South Australia was an attached office to the Department for Innovation and Skills (formerly the Department of State Development).

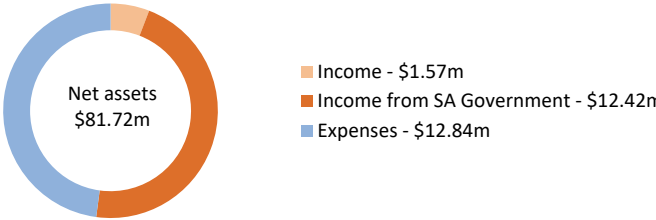
Net assets of \$12.69 million were transferred as a result of the administrative restructure to the Department for Trade, Tourism and Investment.

Financial opinion: ✓

6.8.22 Joint Parliamentary Service

The Joint Parliamentary Service is established under the *Parliament (Joint Services) Act 1985*. It provides services to both Houses of Parliament including Hansard reporting, libraries, catering, financial administration and building accommodation.

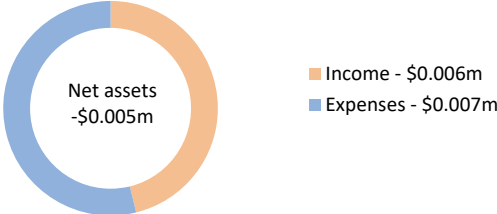
Financial opinion: Modified



6.8.23 Judicial Conduct Commissioner

The purpose of the Commissioner is to receive and deal with complaints made under the *Judicial Conduct Commissioner Act 2014* about the conduct of serving judicial officers, provided this conduct relates to their judicial functions or activities.

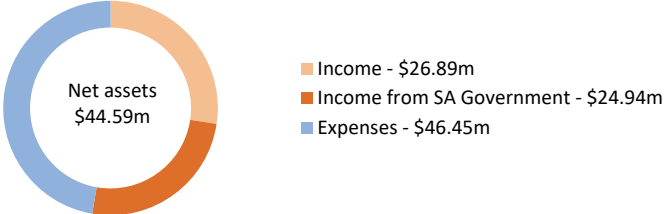
Financial opinion: ✓



6.8.24 Legal Services Commission

The Commission was established under the *Legal Services Commission Act 1977* to provide or arrange for the provision of legal assistance in line with the Act.

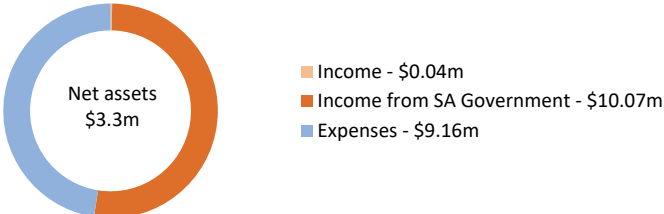
Financial opinion: ✓



6.8.25 Legislative Council

The Legislative Council is established under the *Constitution Act 1934*. Together with the House of Assembly, it constitutes the Parliament of South Australia. The Legislative Council consists of 22 Members elected by the inhabitants of the State legally qualified to vote.

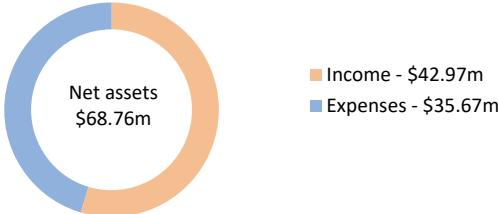
Financial opinion: ✓



6.8.26 Local Government Finance Authority of South Australia

The Authority was established by the *Local Government Finance Authority Act 1983*. It develops and implements borrowing and investment programs to benefit councils and prescribed local government bodies.

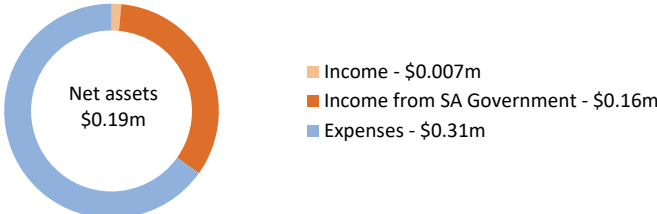
Financial opinion: ✓



6.8.27 Maralinga Lands Unnamed Conservation Park Board

The Maralinga Board was established under the *Maralinga Tjarutja Land Rights Act 1984* and the *National Parks and Wildlife Act 1972*. It is responsible for managing park operational issues in line with its park management plan.

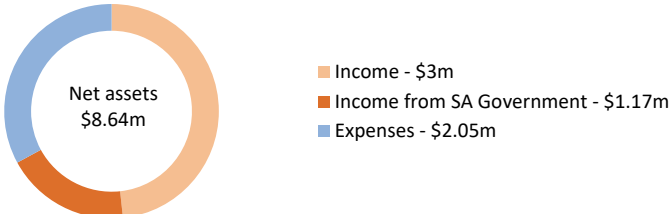
Financial opinion: ✓



6.8.28 Native Vegetation Fund

The Fund is established under the *Native Vegetation Act 1991*. It provides funds to be applied for research, preservation, enhancement and management of vegetation in South Australia and encouraging the re-establishment of native vegetation on land it has been previously cleared from.

Financial opinion: ✓



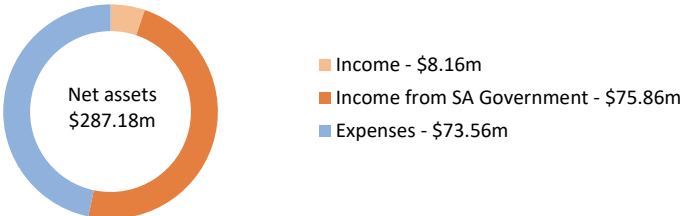
6.8.29 Office for Recreation, Sport and Racing

The Office was established under the *Public Sector Act 2009* as an attached office to the Department of the Premier and Cabinet from 1 July 2018.

The Office is the lead agency for the SA Government’s policy on sport and active recreation. It supports sport and recreation by developing policy, programs and resources, providing funding, planning, infrastructure development, elite sport pathways and promoting physical activity. It also provides strategic policy advice to the Minister on matters relating to the South Australian Racing Industry.

The Office has administrative responsibility for the Recreation and Sport Fund and the Sport and Recreation Fund.

Financial opinion: ✓

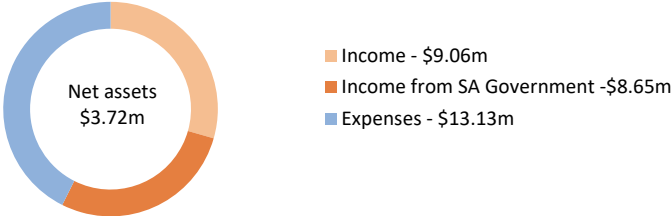


6.8.30 Office of the Commissioner for Public Sector Employment

The Office was established on 1 July 2018 under the *Public Sector Act 2009* as an attached office to the Department of Treasury and Finance.

Its objectives are to support the Commissioner for Public Sector Employment to undertake the statutory responsibilities under the *Public Sector Act 2009*, strengthen the capability of the public sector workforce to meet current and future needs, and promote a culture of service and integrity across the public sector.

Financial opinion: ✓



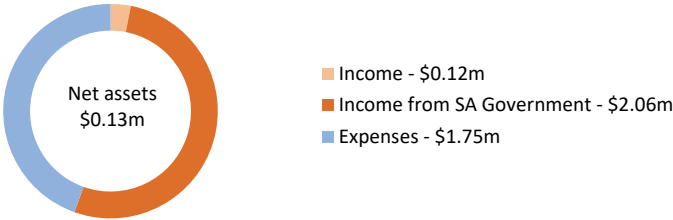
6.8.31 Office of the Industry Advocate

The Office is a statutory authority of the State of South Australia, established under the *Industry Advocate Act 2017* proclaimed under Public Sector Notice 2017 (dated 31 October 2017).

The Public Sector Administrative Arrangements (Administration of Industry Advocate Act) Proclamation 2019 (dated 7 March 2019) committed the administration of the *Industry Advocate Act 2017* to the Treasurer from 1 April 2019.

The objectives of the Office are to ensure all functions of the *Industry Advocate Act 2017* are exercised.

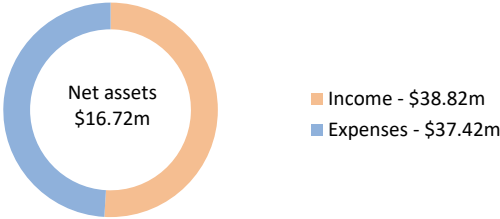
Financial opinion: ✓



6.8.32 Office of the National Rail Safety Regulator

The Office was established under the *Rail Safety National Law (South Australia) Act 2012*. It is responsible for the regulatory oversight of rail safety in every Australian state and territory by supporting regulations, guidelines and policies.

Financial opinion: ✓



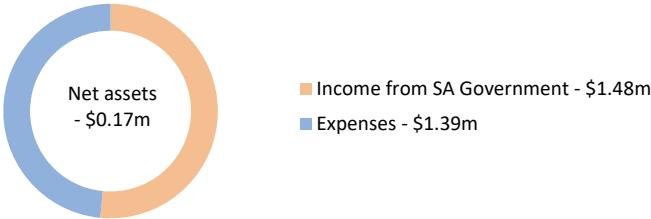
6.8.33 Office of the South Australian Productivity Commission

The Office is an attached office of the Department of the Premier and Cabinet that came into operation on 22 October 2018, under the *Public Sector Act 2009*.

The Commission was established to examine and make recommendations on matters referred to it by government that facilitate productivity growth, unlock new economic opportunities, support job creation and remove existing regulatory barriers within South Australia.

The financial amounts reported relate to the eight-month period 22 October 2018 to 30 June 2019.

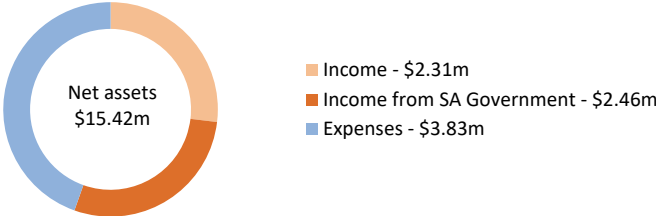
Financial opinion: ✓



6.8.34 Outback Communities Authority

The Authority was established by the *Outback Communities (Administration and Management) Act 2009* to manage the provision of, and promote improvements in, public services and facilities for outback communities. It also has a responsibility to articulate the views, interests and aspirations of these communities.

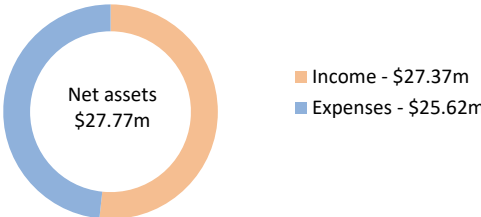
Financial opinion: ✓



6.8.35 Planning and Development Fund

The Fund was established under the *Development Act 1993*. It provides the SA Government with the means to implement open space and public realm programs across South Australia. It enables the SA Government to have a state-wide approach to strategically addressing open and public space issues.

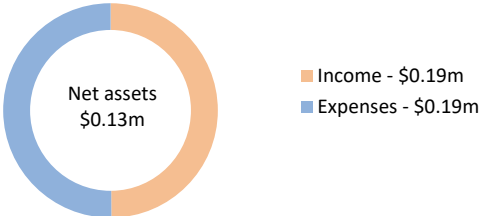
Financial opinion: ✓



6.8.36 Professional Standards Council

The Council promotes consumer protection and excellence in professional standards by encouraging self-regulation of occupational groups through Professional Standards Schemes.

Financial opinion: ✓



6.8.37 Rail Commissioner

The Commissioner was established as a body corporate by the *Rail Commissioner Act 2009* and exists to employ operational staff under Federal Awards.

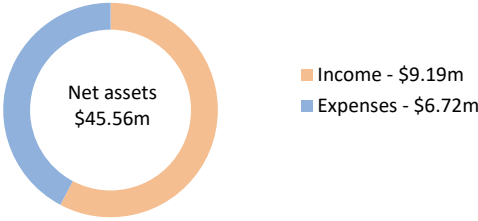
Financial opinion: ✓



6.8.38 Residential Tenancies Fund

The Fund is kept and administered by the Commissioner for Consumer Affairs. It consists of security bonds received by the Commissioner and other amounts paid into the Fund. The Commissioner makes security bond repayments from the Fund. Income derived from investing the Fund is applied towards the costs of administering it, educating landlords and tenants about their statutory and contractual rights and obligations, and Fund operations.

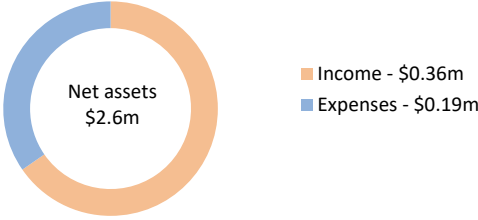
Financial opinion: ✓



6.8.39 Retail Shop Leases Fund

The Fund consists of security bonds and other amounts received by the Small Business Commissioner under the *Retail and Commercial Leases Act 1995*. Income derived from investing the Fund is applied towards the costs of administering and enforcing the Act, and educating lessors and lessees about the statutory and contractual rights and obligations approved by the responsible Minister.

Financial opinion: ✓



6.8.40 Riverbank Authority

The Authority was established as a statutory corporation under the *Urban Renewal Act 1995* by the Housing and Urban Development (Administrative Arrangement) (Riverbank Authority) Regulations 2014. It was dissolved in July 2018.

The Authority oversaw the coordination of events, development and promotion of the Adelaide Riverbank and works in partnership with the Department of Planning, Transport and Infrastructure, the Adelaide City Council, Riverbank partners and other SA Government agencies.

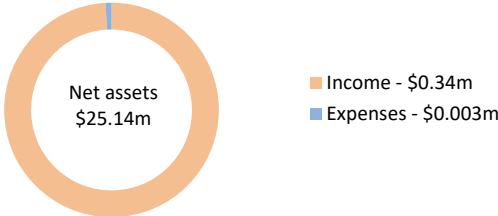
The assets, rights and liabilities of the Authority immediately before its dissolution were transferred to the Urban Renewal Authority. The net value of these assets as at 19 July 2018, immediately prior to the transfer, was \$1.798 million.

Financial opinion: ✓

6.8.41 Rural Industry Adjustment and Development Fund

The Fund was established under the *Rural Industry Adjustment and Development Act 1985*. Its primary purpose is to provide loans and grants, at Ministerial discretion, to develop a farm, make adjustments to farming methods or to undertake a project or research for the benefit of farmers.

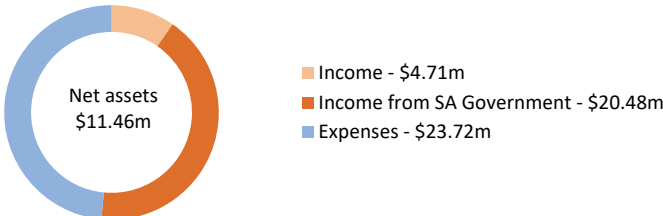
Financial opinion: ✓



6.8.42 SACE Board of South Australia

The Board is responsible for accrediting subjects, recognising learning and assessing student learning that contributes to meeting the completion requirements of the South Australian Certificate of Education.

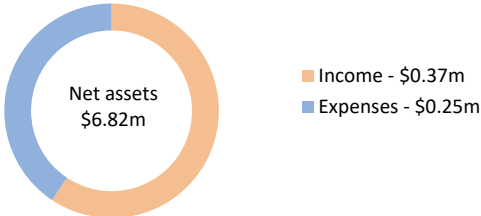
Financial opinion: ✓



6.8.43 Second-hand Vehicles Compensation Fund

The Fund is kept and administered by the Commissioner for Consumer Affairs. It exists to provide compensation for people who have a valid, unsatisfied claim against a second-hand motor vehicle dealer in relation to the purchase, sale or consignment of a second-hand vehicle.

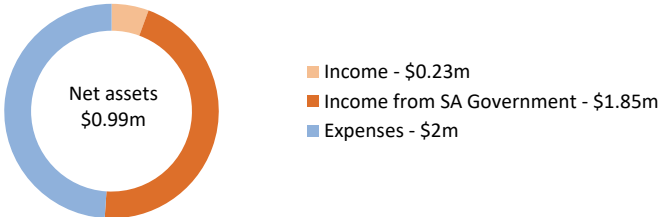
Financial opinion: ✓



6.8.44 Small Business Commissioner

The Commissioner was established under the *Small Business Commissioner Act 2011*. The Commissioner helps small businesses by providing information to improve the capacity of small businesses to manage their affairs and inform their decision-making. The Commissioner also provides assistance in dispute resolution.

Financial opinion: ✓

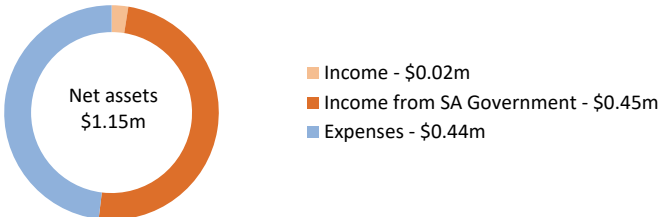


6.8.45 South Australian Local Government Grants Commission

The Commission makes recommendations to the Minister on the distribution of untied Commonwealth financial assistance grants to local governing authorities in South Australia, in line with State and Federal legislative requirements.

The Commission administered \$229 million of Commonwealth grants paid to local government in 2018-19.

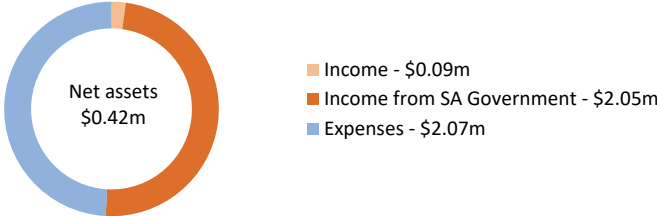
Financial opinion: ✓



6.8.46 South Australian Mental Health Commission

The Commission is responsible for strengthening the mental health and wellbeing of South Australians and providing greater access to quality care and support when required.

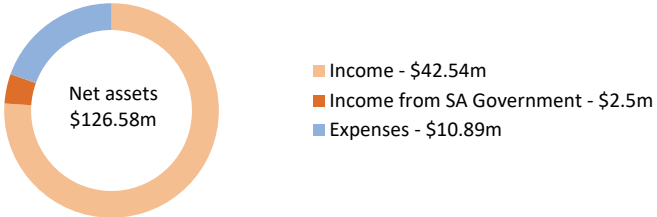
Financial opinion: ✓



6.8.47 South Eastern Water Conservation and Drainage Board

The objective of the Board is to manage and conserve the quality and flow of water in the South East of South Australia by effectively managing flooding, redirecting water to areas of greatest need and reducing salinity.

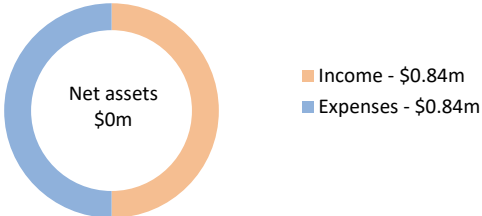
Financial opinion: ✓



6.8.48 State Planning Commission

The Commission is responsible for making recommendations to the Minister on the administration of the *Planning, Development and Infrastructure Act 2016*. It guides the decision-making of State and local government and community and business organisations with respect to planning, development and infrastructure provisions in South Australia.

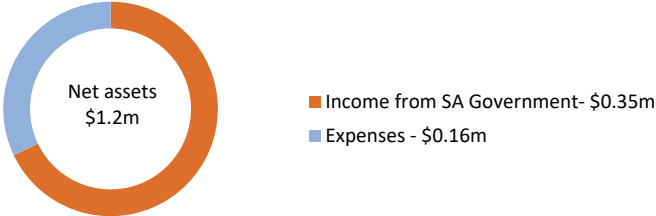
Financial opinion: ✓



6.8.49 State Procurement Board

The Board was established under the *State Procurement Act 2004*. Its principle function is to implement an effective and efficient system of public procurement.

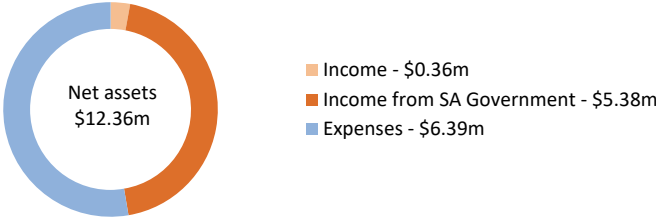
Financial opinion: ✓



6.8.50 Stormwater Management Authority

The Authority is responsible for implementing the Stormwater Management Agreement between the State of South Australia and the Local Government Association.

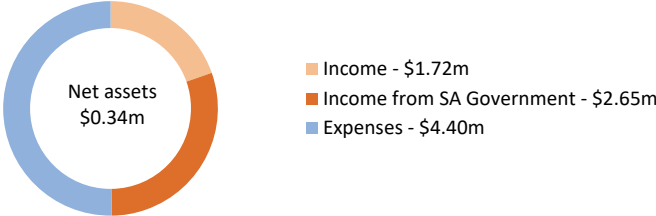
Financial opinion: ✓



6.8.51 StudyAdelaide

StudyAdelaide was established in 1998 and markets Adelaide as a centre of education excellence, highlighting the many advantages that international students who choose to live, work and study in South Australia have.

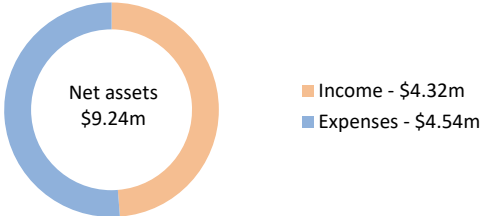
Financial opinion: ✓



6.8.52 Teachers Registration Board of South Australia

The Board is established under the *Teachers Registration and Standards Act 2004* and the *Teachers Registrations Regulations 2016* to regulate the teaching profession and to safeguard the public interest in the teaching profession.

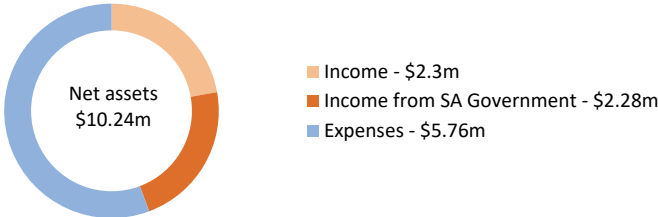
Financial opinion: ✓



6.8.53 TechInSA

TechInSA’s objective is to assist start-up businesses, and to provide grants, business development advice, mentoring and coaching.

Financial opinion: ✓



6.8.54 Trade, Tourism and Investment – Department for

The Department was established as an administrative unit under the *Public Sector Act 2009* and proclaimed as a department effective from 1 July 2018.

The objective of the Department is to build the economic future of South Australia by transforming our State’s economy and drive economic growth through trade, tourism and investment. The Department also functions as a central agency supporting the SA Government’s economic Growth Agenda, as well as promoting the State to the world.

Financial opinion: ✓

